



PRINCE EDWARD ISLAND
HUMAN RIGHTS
COMMISSION

COMMISSION DES DROITS
DE LA PERSONNE Î.-P.-É.

PEI HRC Annual Report 2023-2024

PEI Human Rights Commission

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Table of Contents

Meet Our Team (as of June 2024)	2
Chair’s Report.....	3
Executive Director’s Report.....	5
What We Do	7
Administer and Enforce the <i>Human Rights Act</i>	7
New Complaints Received in Fiscal 2023-2024 by Ground	8
Closed Complaints in Fiscal 2023-2024 by Outcomes	9
Complaint Statistics	10
Mediation and Dispute Resolution	11
Adjudication	11
Develop and Conduct Public Education	14
Advise Government	15
Education Highlights.....	16
SHIFT Project Manager’s Report.....	19
Audited Financial Statements	22

Meet Our Team (as of June 2024)

Commissioners (L – R)

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

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.



Staff (L – R)



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

Chair's Report

I am pleased to provide this report on the PEI Human Rights Commission activities from April 1, 2023, to March 31, 2024.

Strategic Planning

As Commissioners, our primary project was the refining of our Strategic Plan Directions and Priorities. Commissioners and staff reviewed Commission goals through a series of meetings and consultations with stakeholders. A small working group was established to prioritize these goals, and we are in the final stages of creating the workplan with corresponding time frames and expectations.

Commissioners

Education and training continued to be a priority for the Commission. With Commission staff, we participated in trauma-informed training, mock panels, complaint analysis and decision writing. All Commissioners researched and wrote Chair Reviews during the year.

A panel hearing was held in the early summer of 2023. It was the first formal hearing post-COVID and offered critical experience and training for Commissioners and staff on the process of conducting a hearing.

Commissioner Dante Bazard completed his term on December 3, 2023. We will miss the insights and experience he brought to our table.

Community Engagement

Commissioners remain committed to connecting with various sectors and groups within the PEI community through events like diversity festivals, Pride events and community consultations.

We celebrated the anniversary of UN Declaration of Human Rights with the community on December 11, 2023. Several individuals and community groups were recognized for their contributions to protecting and promoting human rights in the province. Pictures and citations are included in this annual report.

In closing, I would personally like to thank Commissioners for their dedication and diligence to human rights in our province. The staff of the Commission are indispensable to the work and constantly strive to refine the complaint process and provide human rights education across the province. Thank you to the Executive Director Brenda Picard and all staff.

Joanne Ings

Chair

Staff and Commissioners carrying the HRC banner at the Pride Parade



Executive Director's Report

This year was marked by many staff changes at the Commission. Shaun Purves began working with us in the fall as our Educator. He is looking forward to expanding our connections to communities while continuing to provide presentations to schools and businesses across the Island.

Meagan Blanchard was contracted as a social media manager to enhance the learning elements of our social media platforms on Facebook and Instagram. We have received many positive comments about the content and style of the posts created under her guidance.

Zile Ozlos-Rayner stepped into the Office Administrator position when Anne Marie Sheen moved to a new position outside the Commission. Both provided great assistance during their time with us.

Lawyer Caroline Davison finished up her work with us in the summer of 2023 and her position was vacant for some time. In January 2024 Lisa Goulden joined Amanda Blakeney as part of the legal team here at the Commission.

At the end of the fiscal year Sarah Denman-Wood finished her position as Project Manager of the Shift project, however, she remained with us as an Educator.

Our Intake and Mediation team continues to be led by Mediator Lorraine Buell whose long term with the Commission serves us well. She was joined for this year by Darrell Gallant who also moved on in the spring of 2024.

Despite the change of staff which always disrupts the continuity and capacity of some services, we were able to conclude a number of complaints. We closed 33% (41/123) of the complaints which had been carried over from previous years and we closed 21% (12/57) of the complaints which were filed in this fiscal year.

We held our first Panel in many years and five (5) other complaints that had been referred to a Panel settled before the Panel Hearings began.

The Commission hired a consultant to assist us in exploring our relationship and services to the French community in PEI and we have identified some potential solutions that

will allow us to create additional capacity in the future. The Commission continues to learn and value the regular teaching and advice of our Diversity Equity and Inclusion Consultant Evelyn Bradley.

Commissioners Dante Bazard and Jean McCardle appointments expired in December 2023. Commissioner McCardle was reappointed. Commissioner Bazard did not request to be reappointed. He was a great asset to the Commission and his insights will be missed. On behalf of the staff, we thank Chair Joanne Ings, Commissioners Carolyn Francis, Jean McCardle, Kathleen Vent, Andrew MacDonald and Dr. Paul MacLeod for the work and support they continue to offer to the Commission.

Thank you to all of our staff. We are a small but dedicated team. I would also like to thank our summer students in 2023, Ayana Kawe who was entering his third year of Law at UNB and Carmen Matheson a St. Thomas University student entering her studies in the Bachelor of Social Work Program. We very much enjoyed their contributions and wish them well in their careers.

The Commissioners and staff continue to explore and pilot initiatives aimed at reducing our backlog and creating efficiencies in our processes for the future.

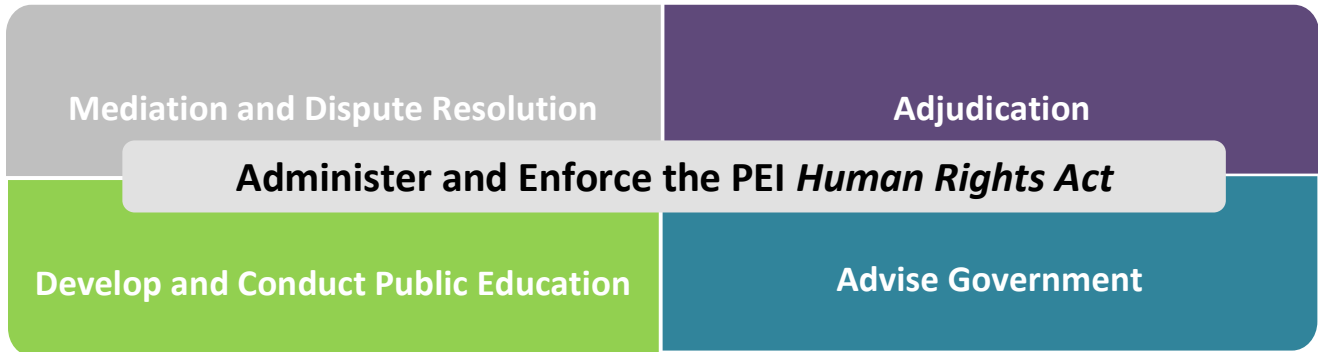


Black History Month Opening Gala

The members of the Commission were pleased to participate in a number of community events this year including the Pride Parade and the Black History Month Opening Gala. We once again hosted a community Human Rights Day Event with the Town of Stratford.

Respectfully Submitted
Brenda Picard K.C; Executive Director

What We Do



Administer and Enforce the *Human Rights Act*

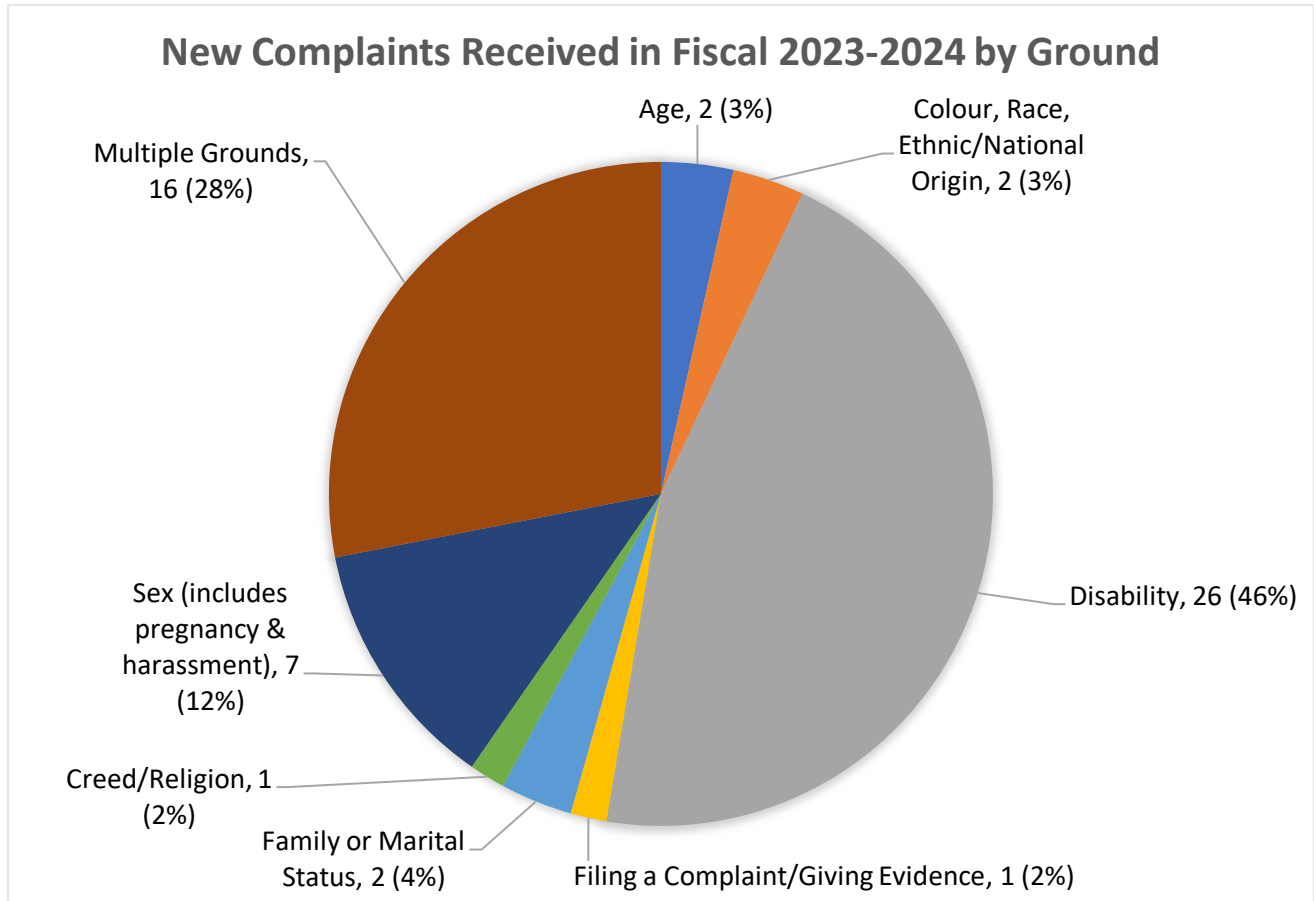
The Commission enforces the *Human Rights Act* through its complaint process. When a complaint is filed at the Commission, Intake staff help guide the parties to ensure they provide the necessary information. Our Mediation/Intake Officer assists the parties to explore if this is an appropriate case for 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 her delegate) determines whether a complaint should not proceed to a hearing, the Complainant may request that the Chair of the Commission review the decision. This would include a review of the material upon which the decision was based including the complaint and response, investigation reports and legal opinions. The Chair (or her delegate) will then prepare a written decision indicating whether they agree with the decision not to send the matter to a hearing or whether they think the matter should proceed to a hearing.

**In 2023-2024, we spent more than
8000 minutes answering
approximately 560 inquiries.**

New Complaints Received in Fiscal 2023-2024 by Ground

In 2023-2024, we had a total of one-hundred-and-eighty (180) complaints at various stages of our process, and we opened fifty-seven (57) new complaints (compared to sixty-eight (68) the previous year). Of these fifty-seven (57) new complaints, 21% (12) were closed within the same fiscal year that they were filed.



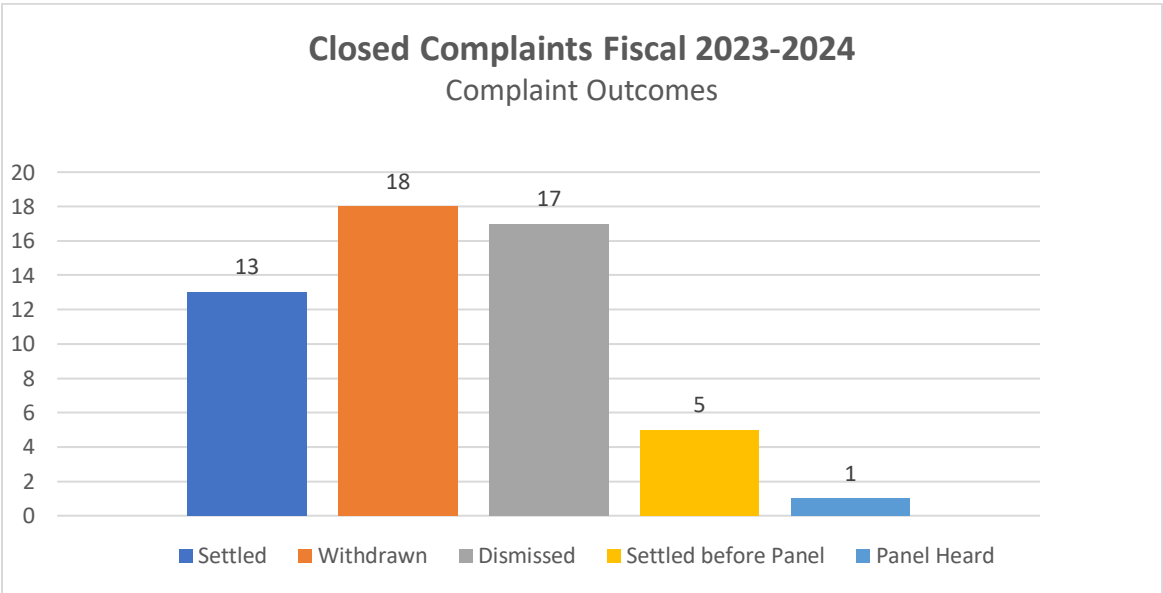
Overall, the distribution of complaints filed under each ground is similar to the previous year. Of the sixteen (16, 28%) complaints filed on multiple grounds, nine (9) included the ground of Disability, five (5) included the ground of Religion and nine (9) included the ground of either Color, Race, Ethnic or National Origin.

Disability remains the largest single ground of complaint with twenty-six (26, 46%) complaints (an increase from nineteen (19) in 2022-2023). When added to the nine (9)

who included disability in a complaint with multiple grounds, the number increased to thirty-five (35) disability-related complaints.

Closed Complaints in Fiscal 2023-2024 by Outcomes

Fifty-four (54) complaints were closed this fiscal year. Thirteen (13) were settled during the intake or investigation process and five (5) were settled after they were referred to Panel. Seventeen (17) complaints were dismissed and closed. Eighteen (18) were either withdrawn or considered withdrawn and one (1) complaint was closed following a Panel Hearing.



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

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

In addition to the complaints which were closed this year, six (6) complaints were dismissed but awaiting Chair Review and one (1) was referred to a Panel Hearing.

Complaint Statistics

123 complaints were carried over from previous years and 57 complaints were received in 2023-2024 resulting in a total of 180 open complaints. During this fiscal year, 54 complaints were closed, leaving 126 complaints carried over to the 2024-2025 fiscal year.

Number of Complaints by Area and Ground Fiscal 2023-2024

Ground of Discrimination	Carried over from Previous Year			Received in Fiscal 2023-24			Total
	Area of Discrimination			Area of Discrimination			
	Employment & Volunteer Work	Services and Facilities	*Other & Multiple Areas	Employment & Volunteer Work	Services and Facilities	*Other & Multiple Areas	
Age	1	0	0	1	0	1	3
Association	0	0	0	0	0	0	0
Colour, Race, Ethnic/ National Origin	7	3	3	1	1	0	15
Creed/Religion	4	0	1	0	0	1	6
Criminal Conviction	3	0	0	0	0	0	3
Disability	23	21	4	14	9	3	74
Family Status	0	0	0	1	0	0	1
Gender Expression/ Gender Identity	0	2	0	0	0	0	2
Marital Status	0	0	0	0	1	0	1
Political Belief	1	0	0	0	0	0	1
Sex (includes pregnancy & harassment)	9	1	2	5	1	1	19
Sexual Orientation	1	0	1	0	0	0	2
Source of Income	0	0	0	0	0	0	0
Filing a Complaint/ Giving Evidence	0	0	0	0	1	0	1
Multiple Grounds	22	11	3	3	8	5	52
Total Number of Complaints	71	38	14	25	21	11	180
	Total Complaints carried over from previous years			Total Complaints received fiscal 2023-2024			
	123			57			

*Other and Multiple Areas include: Accommodations, Lease or Sale of Property, Membership in Employee or Professional Organizations, and Advertisements and Publications. Some complaints filed with multiple grounds are only identified by the primary ground identified in the complaint.

Mediation and Dispute Resolution

Early dispute resolution is a goal of the Commission. Upon receipt of a Complaint, the Commission's Mediator/Intake Officer speaks to the parties to offer complaint resolution. In some cases, that may happen before a response is filed. Opportunities for dispute resolution and mediation continue to be available at the Intake and Investigation stages of the complaint process.

It is understood that discrimination and the belief that one has been discriminated against is harmful to those involved. To address the harm and resolve the complaint, the Commission strives to offer a flexible process for dispute resolution.

Adjudication

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

Chair Reviews

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

In 2023-2024, the Chair or Commissioners completed 6 reviews and 4 more had been requested but were not completed by the end of fiscal.

Panel Hearings

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

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

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

At the beginning of this fiscal year, we had ten (10) matters awaiting a Panel Hearing and one (1) additional complaint was referred to a Panel Hearing. One (1) Panel Hearing took place in September 2023. Five (5) complaints settled prior to the Panel Hearing. At year end, six (6) matters were in the preparation stages for a Panel Hearing.

Did You Know?

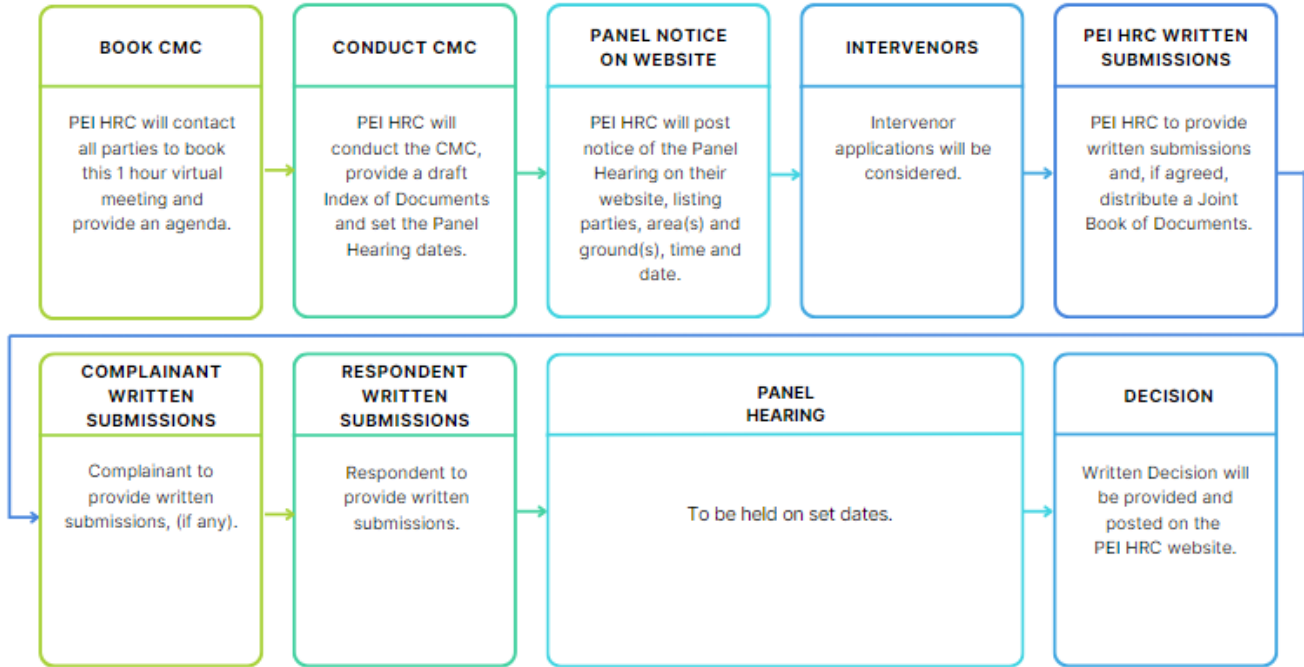
The Panel ordered general damages in the amount of \$15,000 in a sexual harassment in the workplace complaint.

*Milligan v Maczak Holdings Ltd, 2023 CanLII 90442
(PE HRC)*

<https://canlii.ca/t/k0gns>

PEI Human Rights Commission

Panel Process



For details on the Panel Procedures, visit our website: www.peihumanrights.ca

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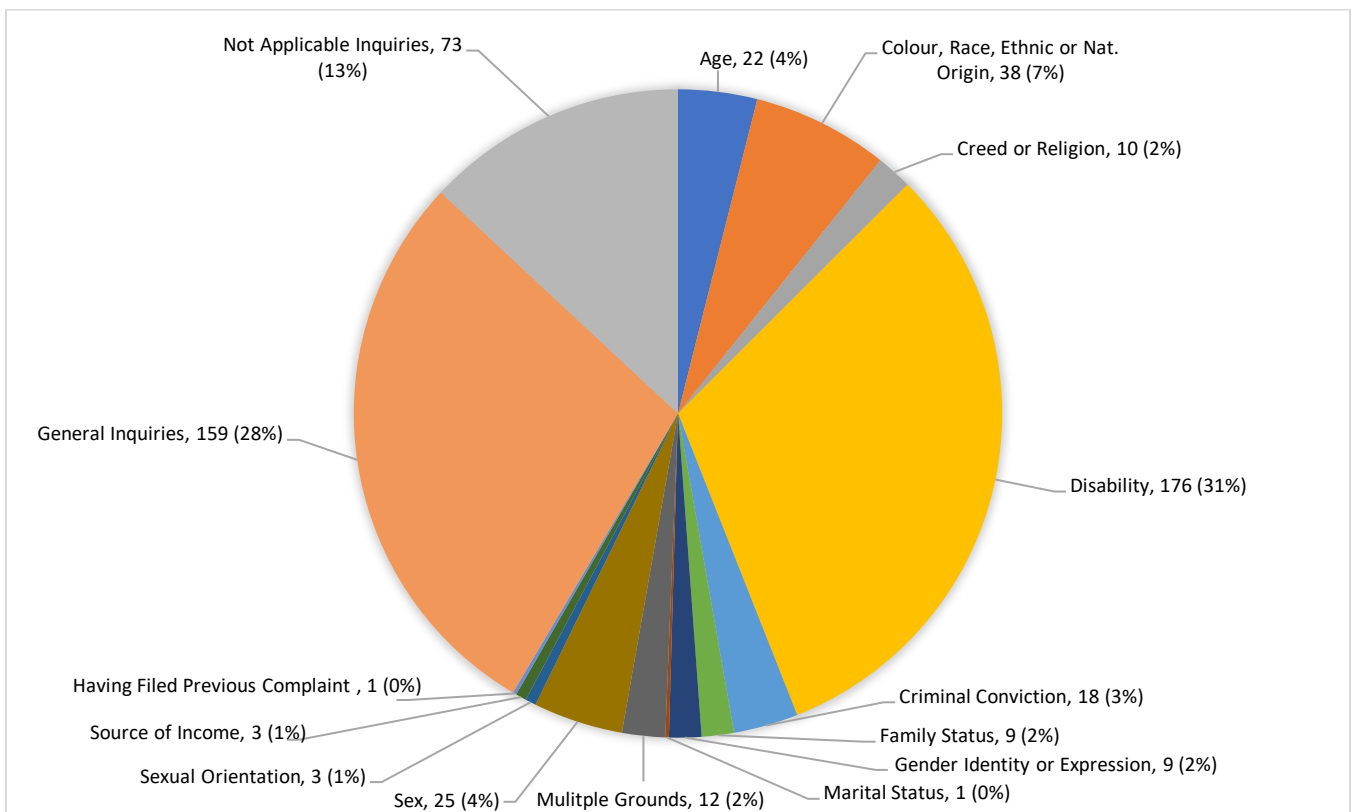
Court

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 PEI Civil Procedure Rules and make an application to the Supreme Court for a Judicial Review. Following the Judicial Review, a party may further file a Notice of Appeal to the PEI Court of Appeal. Commission lawyers appear at these Court hearings on behalf of the Commission.

Develop and Conduct Public Education

The Commission’s Public Education takes many forms including responding to inquiries, developing and delivering in-person or virtual customized training sessions, developing written materials for distribution, website and social media education and outreach to the community. Additional information regarding our educational activities can be found in the Education Highlights and SHIFT Report sections of this Annual Report.

Number of Inquiries in Fiscal 2023-2024 by Ground



In 2023-2024, the Commission received 559 inquiries, 78% of which came in through phone calls. As in previous years, most inquiries continue to be in relation to the ground of disability. People calling are often seeking information about accommodation and the duty to accommodate. Find out more about the duty to accommodate at

<https://www.peihumanrights.ca/education-and-resources/duty-to-accommodate>.

Advise Government

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

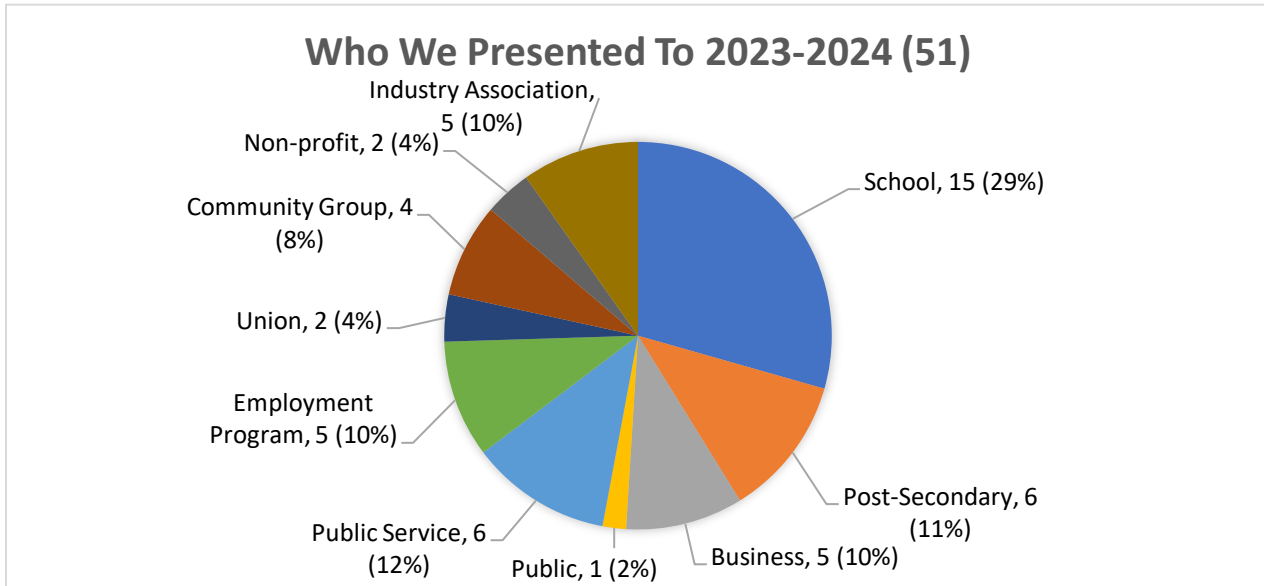
Some of the areas the Commission provided advice or consultation on this fiscal included:

- The Marriage Act
- Service Animals

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

Education Highlights

The Education Officer position was vacant for part of the 2023 year, being filled in late October by Shaun Purves. Shaun continues to do presentations to schools, businesses and other community groups.



For Human Rights Day (December 2023), we celebrated the 75th anniversary of the signing of the UN Declaration of Human Rights. Partnering with the town of Stratford, we had an event that included speeches, poems, a children’s choir, as well as a student art contest. Three art contest winners were announced at the event and they received a small amount of prize money. First prize went to Serena Cosgrove.



First Prize Art contest Serena with Shaun Purves, Educator

Attendees were able to experience a variety of ethnic food from local vendors and we had tables set up for community organizations to have information displays.

We gave out three Human Rights awards this year. Winners were presented with Island Mugs, along with a certificate, and we added their names to the plaque kept at our office. This year's winners were:

HRC ED Brenda Picard, HRC Chair Joanne Ings, Jocelyn Adams, founding member Of Gender Affirming Care PEI



- **Gender Affirming Care PEI** is a community-based team working to improve health access and equity for transgender, gender-divergent, transsexual, and intersex individuals in Prince Edward Island.

- **Farahnaz Rezaei**, a 2012 Immigrant to Canada (PEI) who is active in a number of community-based organizations that promote cultural integration and enhance social partnerships and gender equality. She has been instrumental in the establishment of the World Religion Day Interfaith Committee with members from the Christian, Muslim, Jewish, Sikh and the Baha'i communities.



HRC Commissioner Paul MacLeod, Rev. Madonna Fradsham, Farida Chishti, Gloriajean Murphy – accepting the award on behalf of Farahnaz Rezaie, HRC Chair Joanne Ings



HRC Commissioner Kathleen Vent, Annie Lee MacDonald and Daria Valkenburg- co presidents of HEAR PEI, HRC Chair Joanne Ings

- **HEAR PEI** - As Co-Presidents of Hear PEI, Annie Lee MacDonald and Daria Valkenburg, two retired educators, dedicate their volunteer time to increasing awareness of hearing loss and promoting hearing accessibility throughout PEI.

The Human Rights Commission participated in multiple employment fairs at UPEI, the PEI Convention Centre and the Charlottetown Library Learning Center. We made new connections in the community, particularly among newcomer support services and newer businesses and groups that did not know about us. We are able to educate many attendees about who we are and how we serve the community.

To expand outreach to new Canadians, Shaun participated in a Temporary Foreign Workers action group in collaboration with the Cooper Institute. The monthly group meetings have been a valuable source of information on how best to support Temporary Foreign Workers. Shaun also regularly participates with a Newcomer youth wellness program sponsored by the Immigrant and Refugee Association (IRSA).

We continue to use social media to promote better understanding of human rights and have signed up to be featured in a list of resources for Newcomers on the popular app Nuwelcom.

SHIFT Project Manager's Report

In the final year of the SHIFT Project, we hit the ground running and didn't stop!

Following the push for awareness of the SHIFT project and the offerings available in Year 4, in Year 5 the number of presentations and engagement increased again with 62 presentations and 1826 participants.



Meaghan Blanchard, Social Media Manager, and Sarah Denman-Wood, SHIFT Project Manager

In early summer, SHIFT partnered with the PEI



Rape and Sexual Assault Centre to deliver training for bars and

restaurants to support both staff and patrons when encountering sexual harassment and/or violence. Pairing the Island Shot along with SHIFT's Big Picture and Bystander Training proved to be a popular offering and reached over 1000 bar and restaurant staff in the capital region.

The curriculum development for the mandatory Grade 10 Careers Exploration Opportunities continued to be available to high schools across the Public-School Branches, and to the French Language School Board (La Commission scolaire de langue française). The topic still feels a bit overwhelming to some teachers, but co-teaching or having the SHIFT program manager in as a guest speaker to cover certain sections, especially to answer the anonymous questions, has been very well received. This empowered teachers to feel more comfortable with materials, and to ask questions on content, sources, objectives, etc. Updates have been made available and in-class support has been welcomed by several schools across the province.

In order to continue our focus on increasing engagement and awareness with the general public and more communities across the Island, SHIFT engaged in various mediums in order to connect with Islanders. A series of radio ads were recorded and ran

on CFCY, Max 93.1 and Spud 102.1 FM between May and August 2023, along with staff interviews with the afternoon hosts in the run up to Human Rights Day in December 2023.



Our marketing push continued with assets developed by Fresh Media, and more awareness about the Shift Project and our services was highlighted with ads on Google, YouTube, social media and various chambers of commerce. Our microsite www.MakeItYourBusinessPEI.ca generated 2,392 visits, with several workshops booked through the online inquiry form.

A commercial filmed for SHIFT by local company Confound Films aired on CBC Television in May 2023 (Mental Health Awareness Month) during local and national news broadcasts, as well as across social media, generating much positive feedback for addressing the mental health effects of workplace sexual harassment.

Our social media feeds continued to increase followers and engagement resulting in increased visits to our Facebook (up 162.4%) and Instagram (up 290.3%), with increased sharing of our educational materials. Whilst the official funding for the project has come to a close, the education about workplace sexual harassment. PEI Human Rights Commission will continue to offer the SHIFT workshops as much as possible due to the demonstrated need and desire for education about workplace sexual harassment.



Quotes about the training workshops

"It was informative, Sarah was fantastic, and I can tell that my staff took A LOT from it which gives me a lot of pride to know we have a service such as this in PEI. THANK YOU!!"

"It was easy to listen and follow along, given my short attention span the fidgets helped me stay focused."

"Honestly, because of past experiences I was extremely anxious about doing this training and it was Sarah who made it easy her approachability and presenting style was so awesome."

"I really enjoyed that the information was given in a dynamic way with activities in which everyone could participate."

"I enjoyed learning about the sources out there. It was helpful to understand what to do if I am in that situation"

"I enjoyed when we talked about appropriate responses to workplace sexual harassment and I found it most helpful too"

"I liked the practical examples of what harassment is, and what behaviors constitute harassment (and also which ones do not). It was very clear and helped me to understand the topic more and to clearly define what it is. I also liked the examples of how to intervene in a situation where you see someone is being harassed. This was very helpful and definitely something I will remember."

"The analogies and examples were relevant and helped clarify things. I also really appreciated how frank the presenter was, plus she was able to connect with the audience and they engaged with her. She used different ways of presenting the information so all types of learners would benefit, and the box of fidgets was a surprising hit. I feel like we need more of that."

Audited Financial Statements

PRINCE EDWARD ISLAND HUMAN RIGHTS COMMISSION

Financial Statements

March 31, 2024

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 audits financial statements annually.

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

On behalf of Prince Edward Island Human Rights Commission

Original signed by Brenda Picard

Brenda J. Picard, Q.C.
Executive Director

June 27, 2024



June 27, 2024

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, 2024, 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, 2024, 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.

Member of The AC Group of Independent Accounting Firms

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, 2024

	2024 \$	2023 \$
Assets		
Financial assets		
Cash	178,171	63,484
HST receivable	6,443	11,841
Grants receivable - Government of Canada (note 10)	50,176	28,756
Grants receivable - Province of Prince Edward Island (note 4)	3,500	-
	<hr/> 238,290	<hr/> 104,081
Liabilities		
Accounts payable and accrued liabilities (note 3 and 4)	<hr/> 130,988	<hr/> 96,004
Net financial assets	<hr/> 107,302	<hr/> 8,077
Contingent liability (note 8)		
Non-financial assets		
Prepaid expenses	2,777	3,185
Tangible capital assets (note 9)	28,612	42,918
	<hr/> 31,389	<hr/> 46,103
Accumulated surplus	<hr/> 138,691	<hr/> 54,180

Approved on behalf of the Prince Edward Island Human Rights Commission

Original signed by Joanne Ings Chair

Original signed by Carolyn Francis Commissioner

Prince Edward Island Human Rights Commission

Statement of Operations and Accumulated Surplus

For the year ended March 31, 2024

	Budget (Unaudited)	2024	2023
	\$	\$	\$
Revenue			
Grants - Province of Prince Edward Island (note 4)	883,688	860,300	725,000
Grants - Government of Canada: SHP project funding (note 10)	200,700	200,700	191,700
Other grants (note 4)	8,000	12,654	8,638
In-kind contributions (note 4 and 7)	-	70,000	41,182
	<u>1,092,388</u>	<u>1,143,654</u>	<u>966,520</u>
Expenses			
Commissioner per diems	40,000	21,160	21,716
Conferences and training	7,500	7,572	9,249
Equipment	5,000	6,426	11,904
Dues and fees	8,000	6,415	6,041
Miscellaneous	4,900	3,981	3,727
Office and special projects	48,800	28,364	30,729
Photocopying	6,000	6,207	7,567
Professional fees	48,000	38,856	28,853
Project - SHP (note 10)	175,700	175,700	166,700
Rent	38,000	28,538	28,538
Salaries and benefits (notes 4, 6 and 7)	671,688	713,736	668,766
Travel - staff	7,500	2,977	4,313
- commissioners	7,500	3,256	2,656
Telephone	4,800	1,649	1,422
Amortization	-	14,306	14,305
	<u>1,073,388</u>	<u>1,059,143</u>	<u>1,006,486</u>
Annual surplus (deficit)	19,000	84,511	(39,966)
Accumulated surplus - Beginning of year	<u>54,180</u>	<u>54,180</u>	<u>94,146</u>
Accumulated surplus - End of year	<u>73,180</u>	<u>138,691</u>	<u>54,180</u>

Prince Edward Island Human Rights Commission

Statement of Changes in Net Financial Assets

For the year ended March 31, 2024

	Budget (Unaudited)	2024	2023
	\$	\$	\$
Net financial assets - Beginning of year	8,077	8,077	34,554
Annual surplus (deficit)	19,000	84,511	(39,966)
Decrease in tangible capital assets - net	-	14,306	14,305
Decrease (increase) in prepaid expenses	-	408	(816)
	19,000	99,225	(26,477)
Net financial assets - End of year	27,077	107,302	8,077

Prince Edward Island Human Rights Commission

Statement of Cash Flows

For the year ended March 31, 2024

	2024	2023
	\$	\$
Cash provided by (used in)		
Operating activities		
Annual surplus (deficit)	84,511	(39,966)
Item not affecting cash		
Amortization	14,306	14,305
	98,817	(25,661)
Net change in non-cash working capital items		
Decrease (increase) in HST receivable	5,398	(690)
Increase in grants receivable - Government of Canada	(21,420)	(9,385)
Increase in grants receivable - Province of Prince Edward Island	(3,500)	-
Increase in accounts payable and accrued liabilities	34,984	49,033
Decrease (increase) in prepaid expenses	408	(816)
	114,687	12,481
Increase in cash	114,687	12,481
Cash - Beginning of year	63,484	51,003
Cash - End of year	178,171	63,484

Prince Edward Island Human Rights Commission

Notes to Financial Statements
March 31, 2024

1 Purpose of the Organization

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

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

2 Summary of significant accounting policies

Basis of accounting

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

a) Cash

Cash consists of balances on deposit with a financial institution.

b) HST receivable

HST receivable is recorded at cost.

c) Grants receivable

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

d) Prepaid expenses

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

e) Accounts payable and accrued liabilities

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

f) Deferred revenue

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

Prince Edward Island Human Rights Commission

Notes to Financial Statements
March 31, 2024

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, 2024

j) Financial instruments

(i) Measurement of financial instruments

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

The Commission initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument. This fair value amount is then deemed to be the amortized cost of the financial instrument.

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

(ii) Impairment

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

(iii) Risks

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

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

k) Use of estimates

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

Prince Edward Island Human Rights Commission

Notes to Financial Statements
March 31, 2024

3 Accounts payable and accrued liabilities

	2024	2023
	\$	\$
Accounts payable and accrued liabilities	19,932	19,540
Source deductions payable	21,282	16,984
Accrued salary and vacation pay (note 4)	89,774	59,480
	<u>130,988</u>	<u>96,004</u>

4 Related party transactions

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

	2024	2023
	\$	\$
Grants from the Province	860,300	725,000
Other grants	3,500	-
In-kind contributions (note 7)	70,000	33,682
	<u>933,800</u>	<u>758,682</u>

There is grants receivable from the Province of Prince Edward Island recorded in the amount of \$3,500 at March 31, 2024 (2023 - nil).

Included in accounts payable and accrued liabilities is \$36,266 (2023 - nil) related to staff seconded from the Province.

Included in salaries and benefits expenses is a total of \$106,266 (2023 - \$33,682) related to staff seconded from the Province.

5 Commitments

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

	\$
Year ending March 31, 2025	63,326
2026	50,743
2027	39,240

Prince Edward Island Human Rights Commission

Notes to Financial Statements
March 31, 2024

6 Employee Benefits

(a) Sick Leave

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

(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 \$41,968 in fiscal 2024 (2023 - \$44,092) to match employee contributions to the plan of 8.09% of their pensionable salary up to the year's maximum pensionable earnings, plus 9.75% of pensionable salary in excess of the year's maximum pensionable earnings. Any unfunded liability is the responsibility of the Province of Prince Edward Island and therefore no liability has been recognized in these financial statements.

(c) Retirement Allowances

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

7 In-kind contributions

During the year the Commission received in-kind contributions for salaries and benefits expenses estimated at the amount of \$70,000 (2023 - \$41,182).

8 Contingent liability

Sick leave

The use of accumulated sick days for sick leave compensation ceases on termination of employment and there is no obligation to settle these amounts with cash payments. Consequently, no liability has been recorded in these financial statements for sick leave.

However, there is a contingent liability for unused sick leave time during employees' working years. At March 31, 2024, this contingent liability for accumulated unused sick leave was \$279,641 (2023 - \$244,649).

Prince Edward Island Human Rights Commission

Notes to Financial Statements
March 31, 2024

9 Tangible capital assets

A continuity of tangible capital assets for the year ended March 31, 2024, is as follows:

Cost

	Balance at March 31, 2023	Additions	Disposals	Balance at March 31, 2024
	\$	\$	\$	\$
Computer hardware	30,601	-	-	30,601
Furniture and equipment	4,927	-	-	4,927
Leasehold improvements	36,000	-	-	36,000
	<u>71,528</u>	<u>-</u>	<u>-</u>	<u>71,528</u>

Accumulated amortization

	Balance at March 31, 2023	Amortization	Disposals	Balance at March 31, 2024
	\$	\$	\$	\$
Computer hardware	12,240	6,121	-	18,361
Furniture and equipment	1,970	985	-	2,955
Leasehold improvements	14,400	7,200	-	21,600
	<u>28,610</u>	<u>14,306</u>	<u>-</u>	<u>42,916</u>
Net book value	<u>42,918</u>			<u>28,612</u>

Prince Edward Island Human Rights Commission

Notes to Financial Statements
March 31, 2024

10 Sexual Harassment Project (SHP) Revenue and Expenditures

	Allowable Project Expenditures in Year 5 2024 \$	Allowable Project Expenditures in Year 4 2023 \$
Revenue		
Grants - Government of Canada	200,700	191,700
Expenditures		
Salaries and benefits	77,930	78,842
Travel	3,514	1,485
Training	665	434
Office	10,584	13,047
Program delivery	55,123	45,353
Professional fees	20,384	22,039
Evaluation	5,000	4,000
Audit	2,500	1,500
	175,700	166,700
Project administration fees	25,000	25,000
Total project expenditures	200,700	191,700

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 \$50,176 (2023 - \$28,756) in grant revenue to be received for eligible project expenditures incurred during the fiscal year ended March 31, 2024.