



# Northwest Territories Human Rights Commission

## Annual Report 2010-2011





# Table of Contents

|                                    |                   |
|------------------------------------|-------------------|
| Message from the Chairperson ..... | 2                 |
| Education and Outreach .....       | 4                 |
| Pilot Project.....                 | 7                 |
| Complaints Report .....            | 8                 |
| Hearings and Decisions .....       | 10                |
| Financial Summary.....             | 11                |
| What to Expect 2011-2012 .....     | 12                |
| About the Commission .....         | Inside Back Cover |

## Vision

*We envision a North at peace with its diversity, where everyone is safe, confident and respected on their journey.*





## Message from the Chairperson

The vision of the Northwest Territories Human Rights Commission is of a North at peace with its diversity, where everyone is safe, confident and respected on their journey. This vision emphasizes the values of dignity, inclusiveness and fairness. These values underpin the work of the NWT Human Rights Commission including continuing and new Commission Members, the Director, Deputy Director and staff. We welcomed new Commission Members William Turner and Roger Wah Shee, appointed in October of 2010.

The period of 2010-2011 was an active year for the Commission's work in support of these values. We connected with employers, hamlet and town staffs, band councils, school students and school trustees, students attending Aurora College Learning Centres, Human Resource and Health and Social Services professionals, advocacy groups and members of the public from throughout the Territories. This outreach helped individuals and groups to understand their rights and responsibilities under the *Northwest Territories Human Rights Act* and the values which underpin it.

Presentations, workshops and training sessions were offered in seven communities in four of the NWT's regions, in addition to Yellowknife. We also had a presence at three trade show where we provided information and answered questions. The Commission developed new brochures: "Human Rights and Disabilities" and "Human Rights and Housing" to provide initial, basic information for those with concerns in these areas. Further refinements and updates to our website have increased its ease of use and accessibility for speakers of Aboriginal languages. In addition, we have developed a French language website. Lancaster House Audio Conferences have continued to be made available to groups in communities. There have been four audio conferences this year which have examined current issues and challenges in human rights and labour law.

The 352 inquiries brought to the Commission over the past 12 months have resulted in 22 formalized complaints. Both inquiries and complaints indicate that the people of the NWT need ongoing support to attain their right to be free from discrimination and that ongoing education is essential to clarify and reinforce the rights as well as the obligations of all the people of the NWT.

There have been a number of significant national and international human rights events in 2010. In June, a national human right conference, *The Edge of Rights Awareness: Compliance & Adherence in the 21st Century*, was held in St. John's, Newfoundland. Commission Members and the Director attended. Some of the topics covered included: mental health issues, communications strategies, inclusive education, the needs of religious and racial minorities in Canada and workplace drug and alcohol testing. Attending a national conference is an informative professional development opportunity that also enhances our connectedness to the larger human rights community in Canada. Attendees learned more about the United Nations Convention on the Rights of Persons with Disabilities, which was ratified by Canada in 2010 with full support from all provinces and territories. It should be noted that people with disabilities continue to experience barriers in the NWT where nine of the 22 complaints this year, 41%, were related to disability.

A further national development has been the establishment of a partnership between the Canadian Association of Statutory Human Rights Agencies ("CASHRA") and the Canadian Museum for Human Rights. I had the honour of chairing the CASHRA working group developing this relationship.

We were pleased when the Government of Canada endorsed The United Nations Declaration on the Rights of Indigenous Peoples in November of 2010. This declaration recognizes the individual and collective rights of Indigenous peoples. We anticipate that Canada will take appropriate steps to ensure the ideals of the declaration become a reality. While it is important to be informed and involved with human rights issues at the national level, we remain focussed upon measures that oppose discrimination and help support justice and equity at home.



Mary Pat Short  
Chairperson

# Education and Outreach

## Communities Visited

In addition to Yellowknife, the Commission visited the following communities for the purposes of education, outreach and building relationships with community organizations:

- Fort Liard
- Fort Simpson
- Fort Smith
- Hay River
- Inuvik
- Jean Marie River
- Wrigley



Director Thérèse Boullard delivers a presentation to students at Chief Julian Yendo School in Wrigley.

## Presentations and Workshops

The Commission provides free presentations to interested organizations. In 2010-2011, the following presentations were delivered:

### Fort Liard

A presentation was delivered to the staff of the Fort Liard Hamlet, the Band Council, and students from Aurora College's Community Learning centre.

### Fort Simpson

A presentation was delivered to the staff of the Town of Fort Simpson, the Deh Cho Health and Social Services Authority, and students from Aurora College's Community Learning Centre.

### Chief Julian Yendo School, Wrigley

Presentations were delivered to students in grades 7-9 and grades 4-6.

### Yellowknife School District #1

School Trustees were provided with and an overview of the *NWT Human Rights Act* and how it applies to education.

### Louie Norwegian School, Jean Marie River

A presentation was delivered to Grades K-9 students.

### Prospects North Conference

A presentation was delivered to delegates on the "Top 10 Human Rights Tips" for NWT businesses.

### NWT Disabilities Council

Public presentations on the topics of "Accessibility is Your Right" and the "Duty to Accommodate" were delivered in Yellowknife and Inuvik as part of the Council's activities for Disability Awareness Week.

### NWT Status of Women Council

A workshop on "Women and Human Rights" was delivered at the Status of Women Council's conference "Celebrating Northern Women/A Century of Achievement".

# Education and Outreach

## Website Upgrade

The Commission launched an updated, user friendly, and accessible website at [www.nwthumanrights.ca](http://www.nwthumanrights.ca). This innovative website includes oral and written information in the NWT's eleven official languages.

The Commission's website includes information about the *NWT Human Rights Act* and the complaint process in all of the NWT's official languages in both written and recorded formats.

The expanded website provides links and information targeted to educators, employers, and landlords, as well as information on how to file a complaint and how to respond to a complaint.

The site also gives the public the opportunity to stay informed about Commission activities, publications, and workshops through the Commission's new RSS Feed.

The Commission's online presence includes a new French-language website at: [www.droitsdelapersonnetno.ca](http://www.droitsdelapersonnetno.ca).



Main page of the Commission's new website.

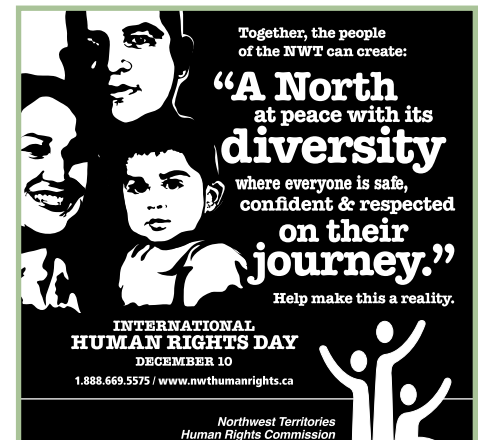
## Outreach to Schools

### Teachers Survey Results

During the fiscal year 2009-2010, the Commission invited teachers to complete an on-line survey about human rights education. Over 200 teachers from 28 communities responded. This year, the Commission analyzed the survey results for the purpose of developing strategies to raise awareness about human rights in schools. The Commission learned from the results that teachers have a strong interest in discussing human rights in their classrooms and would like more support, training and resources to teach human rights.

### Curriculum Review

As part of its school outreach, the Commission has researched and collected human rights resources for teachers. This year, the Commission conducted a curriculum review to find out where these resources fit into the K-12 social studies curriculum. The results will be shared with teachers in an online Social Studies Curriculum Guide that will enable them to find appropriate human rights resources for their grade levels.



The Commission placed this newspaper ad to commemorate International Human Rights Day on December 10.

# Education and Outreach

## Outreach to Employers

The Commission developed two specialized workshops for employers on the duty to accommodate and workplace harassment.

### Duty to Accommodate

The Commission delivered two day-long duty to accommodate workshops, one in Yellowknife and one in Hay River. Participants learned about their legal obligations towards employees requiring accommodations due to disability, pregnancy, family obligations, religious beliefs and other needs covered by the *Human Rights Act*.

### Workplace Harassment

A Workplace Harassment workshop was piloted this year in Yellowknife. Participants learned about the types of harassment that are illegal under the *Human Rights Act*, an employer's legal duty to stop the harassment and preventative strategies.

### Employer Workshops on Request

This year, three presentations were delivered to employers who requested workshops to address specific human rights issues in their workplaces.

### Lancaster Labour Law Audio Conferences

The Commission continued to offer Lancaster Labour Law Audio Conferences, which are delivered by Canadian lawyers who are experts in human rights and labour law. Employers, employees, and union representatives from Yellowknife, Hay River, Fort Smith, Behchokò, Fort Simpson and Inuvik participated in four audio conferences on the following topics:

- Update on undue hardship: understanding the limits of accommodation
- Accommodating anxiety and stress: a new look at pervasive issues
- Disability related misconduct and problems of underperformance: dealing with mental illness and addiction
- Special challenges in accommodations: obesity, the transgendered, the chemically sensitive, religious minorities, etc.

## Publications

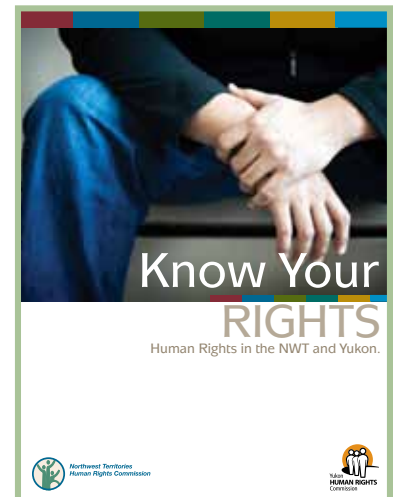
### Know Your Rights Learning Activities

Know Your Rights is a plain language guide to human rights laws in the NWT and Yukon. Working with the NWT Literacy Council, the Commission developed learning activities to accompany the publication. The learning activities are designed for adult learners in literacy, basic education and/or ESL programs.

### Brochures

The Commission added the following brochures to its resources:

- Human Rights and Disabilities
- Human Rights and Housing





# Pilot Project

In 2010-2011, the Commission initiated a pilot project in which it has become a party to all complaints that are referred to the separate and independent NWT Human Rights Adjudication Panel for a hearing.

## Background

The NWT has limited legal support for individuals going forward to a hearing with their human rights complaints. Unlike other jurisdictions, the NWT does not benefit from community legal clinics or lawyers that offer *pro bono* or discounted services. In the absence of such supports, unrepresented parties are expected to subpoena their own witnesses, to cross-examine witnesses, to call evidence, and to make and respond to legal arguments. This lack of legal assistance can compromise the effectiveness and fairness of the administration of the *NWT Human Rights Act* (the "Act").

The Commission also recognizes that an individual's complaint can, through its outcome, have an impact on a larger number of people. There is therefore a public interest in promoting outcomes to complaints that could benefit the broader public. There is also a public interest in ensuring that the complaint process is fair, accessible, and balanced between the parties to the complaints.

In 2010-2011, the Commission received an increase in its base funding for the pilot project in order to provide limited legal support as needed and on a case-by-case basis. The Commission is piloting a project where it becomes a party to all complaints that are referred to a hearing before the separate and independent Human Rights Adjudication Panel. During the pre-hearing stages of the adjudication, the Commission determines the level at which it will participate in the proceedings.

## Purpose

The purpose of the Commission's participation is to ease the burden of the self-represented party by ensuring that all relevant information is before the hearing adjudicator. The Commission also attempts to foster outcomes and interpretations of the *Act* that support the broad goal of achieving equality in the NWT.

## Update

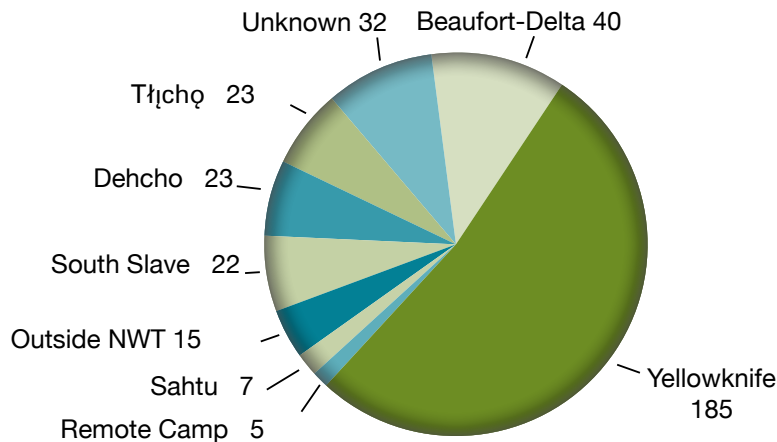
In June 2010, the Commission invited proposals from qualified legal counsel and initiated a contract.

Since June 2010, the Commission has become a party to six complaints. It has made preliminary arguments in one complaint that has yet to be heard. The Commission is also making written submissions on a complaint that will have an impact on the interpretation of the *Act* and could effect a large sector of workers in the NWT.

# Complaints

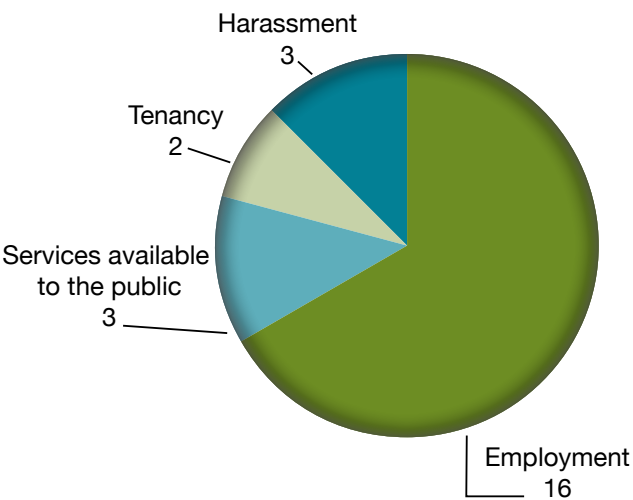
## Inquiries

Commission staff responded to three-hundred and fifty-two (352) human rights related inquiries from members of the public. The inquiries originated from the following regions:

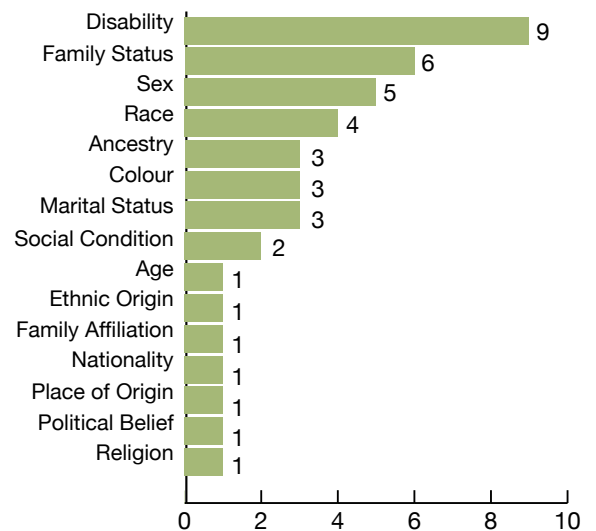


## Complaints

The Commission received twenty-two (22) complaints in 2010-2011. The complaints alleged discrimination in the following areas protected by the Act:



The twenty-two (22) new complaints alleged discrimination based on the following grounds protected by the Act:

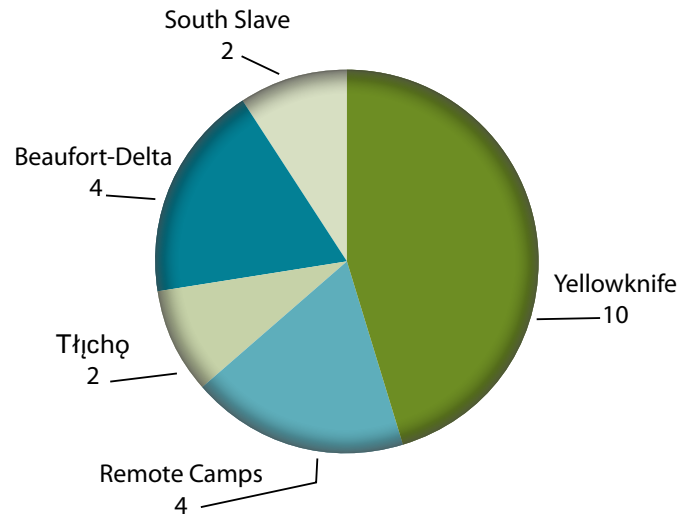


Note: The areas and grounds of discrimination add up to more than the number of complaints because one complaint can include more than one area and ground.

# Complaints

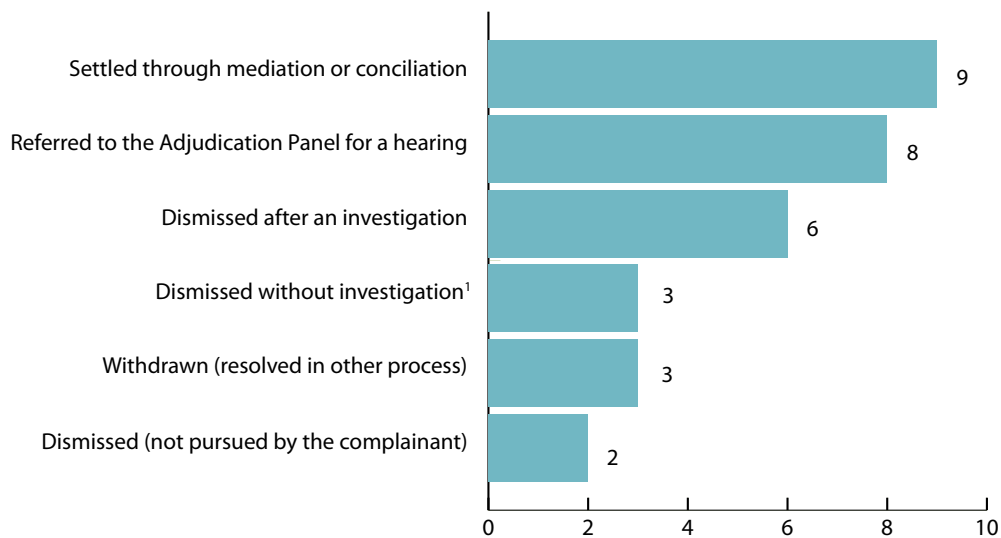
## Regions

The twenty-two (22) new complaints alleged that discrimination occurred in the following regions:



## Complaint closures

Thirty-one (31) complaints were closed in 2010-2011. The reasons for closure were:

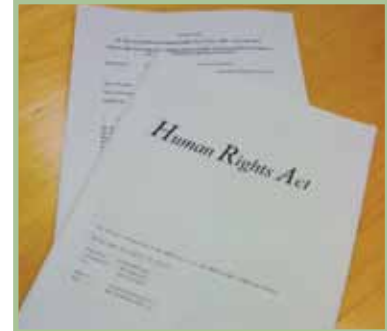


<sup>1</sup>Complaints are dismissed without investigation when, for example, they are non-jurisdictional, filed outside the two-year time limit, or have been dealt with in another legal process, such as a grievance arbitration.

# Hearings and Decisions

## NWT Human Rights Adjudication Panel

The separate and independent NWT Human Rights Adjudication Panel (the "Panel") hears complaints that are referred to it by the Director. The Panel also hears appeals of the Director's decision to dismiss complaints. Decisions of the Panel are posted on the Adjudication Panel's website at <http://hrap.nt.ca>.



From April 1, 2010 to March 31, 2011, the Adjudication Panel closed eight (8) referred complaints. Five (5) of these complaints were settled through mediation; one (1) was withdrawn; and one (1) decision was issued on the merits of two complaints (see below). In addition to these eight complaints, the Panel began hearing proceedings on one complaint, which is ongoing.

## Robertson & Anthony v. Goertzen

The complainants, Mr. Robertson and Mr. Anthony, placed an ad seeking rental accommodation in Yellowknife in May 2009. The two men, who are gay and partners, arranged to rent the main floor of a house owned by William Goertzen and they paid a deposit of \$1,125. Two days later, Mr. Goertzen learned that the men were gay. Mr. Goertzen refused to rent to them because he is a Christian who believes that God would punish him if he rented a part of his house to homosexuals.

The complainants had to depend on the assistance of friends while they found another place to live. They also had to pay a higher rent and to go to the Residential Tenancies Office to obtain some compensation and the return of their deposit from Mr. Goertzen.

In its decision dated September 5, 2010, the Panel found that Mr. Goertzen discriminated against the complainants by refusing to rent to them because of their sexual orientation. Mr. Goertzen's religious beliefs did not provide a justification for denying the rights of others.

The adjudicator ordered Mr. Goertzen to pay each complainant \$5,000 for injury to dignity, feelings and self-respect, \$1,500 for punitive damages and \$400.00 for lost wages. The adjudicator also ordered Mr. Goertzen to refrain from committing the same or any similar type of discrimination in the future.

*For the full text of the decision, visit <http://hrap.nt.ca>*

# Financial Summary

## Statement of General Operations

| For the year ended March 31,                              | 2011           | 2010            |
|---|----------------|-----------------|
| <b>Revenue</b>  |                |                 |
| Government of the Northwest Territories – operating grant | 250,000        | 200,000         |
| Interest and other revenue                                | 329            | -               |
| Registration revenue                                      | 2,050          | -               |
|   | <b>252,379</b> | <b>200,000</b>  |
| <b>Expenses</b>   |                |                 |
| Accounting  | 7,763          | 8,282           |
| Advertising   | 2,405          | 6,756           |
| Bad debt expense  | -              | 5,000           |
| Bank charges  | 473            | 134             |
| Benefits and pension                                      | 1,989          | 1,159           |
| Credit card charges                                       | -              | 212             |
| Catering  | 855            | 1,157           |
| Contracts - administration                                | 18,120         | 15,546          |
| Events  | 8,097          | 5,519           |
| Honorarium - chairperson                                  | 51,200         | 53,800          |
| Honorarium - commission members                           | 43,705         | 36,887          |
| Legal expenses  | 28,699         | 15,685          |
| Office supplies   | 1,426          | 2,387           |
| Postal and courier  | 726            | 1,591           |
| Printing  | 2,925          | 7,366           |
| Staff training  | 2,729          | 750             |
| Telephone & toll free                                     | 985            | 841             |
| Travel - chair of commission                              | 23,214         | 21,971          |
| Travel - commission members                               | 15,963         | 9,772           |
| Travel - staff  | 9,746          | 6,805           |
| Website   | 4,085          | 25,542          |
|   | <b>225,105</b> | <b>227,162</b>  |
| <b>Excess revenue (expenses) before the following</b>     | <b>27,274</b>  | <b>(27,162)</b> |
| Transfer to Investment in Capital Asset Fund              | -              | 6,242           |
| <b>Excess revenue (expenses)</b>                          | <b>27,274</b>  | <b>(20,920)</b> |

## Statement of Cash Flows

| For the year ended March 31,                        | 2011          | 2010            |
|---|---------------|-----------------|
| <b>Cash provided by (used in)</b>                   |               |                 |
| <b>Operating activities</b>                         |               |                 |
| Excess revenues (expenses)                          | 27,274        | (20,920)        |
| <b>Change in non-cash operating working capital</b> |               |                 |
| Accounts receivable                                 | (100)         | 10,985          |
| Prepaid expenses                                    | 1,690         | (4,685)         |
| Accounts payable and accrued liabilities            | (6,574)       | (28,045)        |
| Deferred revenue                                    | (1,300)       | 1,300           |
|   | <b>20,990</b> | <b>(41,365)</b> |
| <b>Investing Activity</b>                           |               |                 |
| Purchase of capital assets                          | -             | (6,242)         |
| <b>Change in cash</b>                               | <b>20,990</b> | <b>(47,607)</b> |
| <b>Cash, opening</b>                                | <b>47,669</b> | <b>95,306</b>   |
| <b>Cash, closing</b>                                | <b>68,689</b> | <b>47,699</b>   |

To receive a complete copy of the audited financial statements, please contact the Commission.

# What to Expect 2011-2012

## Community Visits

The Commission plans to visit the following communities:

Norman Wells, Déline, Paulatuk, Behchokò, Łutsel K'e, Hay River, Inuvik and Forth Smith.

## Employer Workshops

### Duty to Accommodate and Workplace Harassment

The Commission will continue to offer specialized workshops for employers. The Commission plans to deliver duty to accommodate workshops in Inuvik and Fort Smith and a workplace harassment workshop in Yellowknife. The Commission will continue to deliver workshops to employers and other organizations upon request.

## School Outreach

The Commission plans to publish a Social Studies Curriculum Guide on its website that will link human rights resources directly to the appropriate areas in the NWT K-12 Social Studies Curriculum. For teachers, this means that finding human rights resources for their classrooms will be just a click away.

## Publications and Information

The Commission intends to publish two new brochures on the following topics:

- Human Rights and Seniors.
- Age Discrimination and Older Workers.

## Advertising Campaign

The Commission will conduct an advertising campaign to promote human rights by re-airing its public service announcements throughout the NWT.

## Know Your Rights – Learning Activities & Instructor Notes

The Commission will publish learning activities and instructor's notes to accompany its publication Know Your Rights. The learning activities will be distributed to adult learning centres across the NWT and will be made available on the Commission's website.

## Public Services Recognition Program

The Commission will research programs in other jurisdictions that recognize public service providers which give outstanding accessible services to persons with disabilities. The findings from this research will be used by the Commission to launch its own public services recognition program in 2012-2013.



This is one of the human rights teaching resources that will be included in the Social Studies Curriculum Guide.

# About the Commission

The NWT Human Rights Commission operates independently in implementing its mandate to promote human rights and prevent discrimination.

## Commission Members

The Commission is made up of five members. They are appointed by and report to the Legislative Assembly. The Commission is responsible for the administration of the *Act* and seeks to prevent discrimination through education, promotion, research, and advocacy. The Commission Members are:

- Mary Pat Short, Chairperson (Fort Smith)
- Rita Mueller (Behchokò)
- Roger Wah-Shee (Yellowknife)
- Yacub Adam (Yellowknife)
- William Turner (Yellowknife)



Clockwise from top left:  
William Turner, Yacub Adam,  
Rita Mueller, Mary Pat Short,  
Roger Wah-Shee.

## Director's Office

The Director of Human Rights is responsible for the administration of the complaint process and the operations of the Commission's office. The Director also acts as secretary to the Commission and supports the Commission's education and promotion activities. The Director is a full-time appointee of the Legislative Assembly.

- Thérèse Boullard, Director of Human Rights
- Deborah McLeod, Deputy Director of Human Rights
- Isabel Gauthier, Human Rights Officer
- Carolyn MacKay, Human Rights Officer
- Linda Noseworthy, Administrative Officer



Clockwise from top left:  
Linda Noseworthy, Deborah McLeod,  
Carolyn MacKay, Thérèse Boullard,  
Isabel Gauthier.



*Northwest Territories  
Human Rights Commission*

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[www.nwthumanrights.ca](http://www.nwthumanrights.ca)



**The Northwest Territories Human Rights Commission**

**Financial Statements**

**March 31, 2011**

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# The Northwest Territories Human Rights Commission

## Financial Statements

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March 31, 2011

Page

|                                    |   |
|------------------------------------|---|
| Independent Auditors' Report       | 3 |
| Statement of Operations            | 4 |
| Statement of Changes in Net Assets | 5 |
| Statement of Financial Position    | 6 |
| Statement of Cash Flows            | 7 |
| Notes to Financial Statements      | 8 |

**CHARTERED  
ACCOUNTANTS**

**MacKay LLP**

**Independent Auditors' Report**

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Yellowknife, NT X1A 2N5  
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Fax: (867) 920-4135  
www.mackay.ca

**mackay.ca**

**To the Commissioners of  
The Northwest Territories Human Rights Commission**

We have audited the accompanying financial statement of The Northwest Territories Human Rights Commission, which comprise the statement of financial position as at March 31, 2011, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

*Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Northwest Territories Human Rights Commission as at March 31, 2011 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Report on Other Legal and Regulatory Requirements*

We further report in accordance with the *Financial Administration Act* of the Northwest Territories that, in our opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith, and the transactions that have come under my notice have, in all material respects, been in accordance with the *Human Rights Act*.

**Yellowknife, Northwest Territories  
June 30, 2011**

**Mackay LLP**  
Chartered Accountants

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## The Northwest Territories Human Rights Commission

### Statement of Operations

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| For the year ended March 31,                          | 2011             | 2010               |
|---|------------------|--------------------|
| <b>Revenue</b>  |                  |                    |
| Government of the Northwest Territories               |                  |                    |
| - operating grant                                     | \$ 250,000       | \$ 200,000         |
| Interest and other revenue                            | 329              | -                  |
| Registration revenue                                  | 2,050            | -                  |
|   | <b>252,379</b>   | <b>200,000</b>     |
| <b>Expenses</b>                                       |                  |                    |
| Accounting  | 7,763            | 8,282              |
| Advertising   | 2,405            | 6,756              |
| Bad debt expense                                      | -                | 5,000              |
| Bank charges  | 473              | 134                |
| Benefits and pension                                  | 1,989            | 1,159              |
| Credit card charges                                   | -                | 212                |
| Catering  | 855              | 1,157              |
| Contracts - administration                            | 18,120           | 15,546             |
| Events  | 8,097            | 5,519              |
| Honorarium - chairperson                              | 51,200           | 53,800             |
| Honorarium - commission members                       | 43,705           | 36,887             |
| Legal expenses  | 28,699           | 15,685             |
| Office supplies                                       | 1,426            | 2,387              |
| Postal and courier                                    | 726              | 1,591              |
| Printing  | 2,925            | 7,366              |
| Professional development                              | 2,729            | 750                |
| Telephone & toll free                                 | 985              | 841                |
| Travel - chair of commission                          | 23,214           | 21,971             |
| Travel - commission members                           | 15,963           | 9,772              |
| Travel - staff  | 9,746            | 6,805              |
| Website   | 4,085            | 25,542             |
|   | <b>225,105</b>   | <b>227,162</b>     |
| <b>Excess revenue (expenses) before the following</b> | <b>27,274</b>    | <b>(27,162)</b>    |
| <b>Transfer to Investment in Capital Asset Fund</b>   | <b>-</b>         | <b>6,242</b>       |
| <b>Excess revenue (expenses)</b>                      | <b>\$ 27,274</b> | <b>\$ (20,920)</b> |

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# The Northwest Territories Human Rights Commission

## Statement of Changes in Net Assets

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| For the year ended March 31, |  |                 | 2011      | 2010      |
|------------------------------|--|-----------------|-----------|-----------|
|                              | Investment<br>in Capital<br>Asset Fund | General<br>Fund | Total     | Total     |
| Balance, beginning of year   | \$ 33,554                              | \$ 36,873       | \$ 70,427 | \$ 91,347 |
| Excess revenue (expenses)    | -                                      | 27,274          | 27,274    | (20,920)  |
| Balance, end of year         | \$ 33,554                              | \$ 64,147       | \$ 97,701 | \$ 70,427 |

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# The Northwest Territories Human Rights Commission

## Statement of Financial Position

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As at March 31, 2011 2010

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### Assets

#### Current

|                     |           |           |
|---------------------|-----------|-----------|
| Cash                | \$ 68,689 | \$ 47,699 |
| Accounts receivable | 100       | -         |
| Prepaid expenses    | 2,995     | 4,685     |

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71,784 52,384

#### Capital assets (Note 4)

33,554 33,554

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\$ 105,338 \$ 85,938

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### Liabilities

#### Current

|  |          |           |
|--|----------|-----------|
| Accounts payable and accrued liabilities | \$ 7,637 | \$ 14,211 |
| Deferred revenue                         | -        | 1,300     |

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7,637 15,511

### Net Assets

|                                   |        |        |
|-----------------------------------|--------|--------|
| Investment in Capital Assets Fund | 33,554 | 33,554 |
|-----------------------------------|--------|--------|

|              |        |        |
|--------------|--------|--------|
| General Fund | 64,147 | 36,873 |
|--------------|--------|--------|

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97,701 70,427

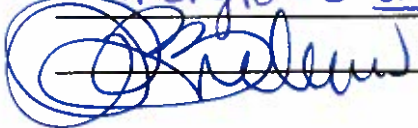
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\$ 105,338 \$ 85,938

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Approved on behalf of the NWT Human Rights Commission

  
\_\_\_\_\_  
Chairperson

  
\_\_\_\_\_  
Director

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## The Northwest Territories Human Rights Commission

### Statement of Cash Flows

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| For the year ended March 31,                 | 2011             | 2010             |
|--|------------------|------------------|
| <b>Cash provided by (used in)</b>            |                  |                  |
| <b>Operating activities</b>                  |                  |                  |
| Excess revenues (expenses)                   | \$ 27,274        | \$ (20,920)      |
| Change in non-cash operating working capital |                  |                  |
| Accounts receivable                          | (100)            | 10,985           |
| Prepaid expenses                             | 1,690            | (4,685)          |
| Accounts payable and accrued liabilities     | (6,574)          | (28,045)         |
| Deferred revenue                             | (1,300)          | 1,300            |
|  | <b>20,990</b>    | <b>(41,365)</b>  |
| <b>Investing activity</b>                    |                  |                  |
| Purchase of capital assets                   | -                | (6,242)          |
| <b>Change in cash</b>                        | <b>20,990</b>    | <b>(47,607)</b>  |
| <b>Cash, opening</b>                         | <b>47,699</b>    | <b>95,306</b>    |
| <b>Cash, closing</b>                         | <b>\$ 68,689</b> | <b>\$ 47,699</b> |

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# The Northwest Territories Human Rights Commission

## Notes to Financial Statements

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March 31, 2011

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### 1. Nature of Operations

The Northwest Territories Human Rights Commission (the "Commission") was established to promote human rights through education and advocacy and to provide a complaint process. The Commission was established by the *Human Rights Act* of the Northwest Territories which came into effect on July 1, 2004. The Commission is exempt from income taxes and GST on the basis that they are an entity of the Government of the Northwest Territories.

These financial statements only report the funding and expenditures relating to the contribution funding from the Legislative Assembly of the Northwest Territories. The Legislative Assembly makes expenditures on behalf of the Commission and the expenditures are not included in these financial statements. The salary for Director, the Deputy Director, and staff, rent and office expenses are paid directly by the Legislative Assembly and are not reflected in these financial statements.

### 2. Significant Accounting Policies

The following is a summary of the significant accounting policies used by management in the preparation of these financial statements.

#### (a) Investment in capital assets

Equipment is expensed on the statement of general operations and capitalized on the balance sheet at cost in the period the expenditures are incurred. The investment in capital assets reflects the historical cost of all capital assets owned by the Commission. Amortization is not recorded on capital assets under the terms of Section 4430.

#### (b) Fund accounting

Revenue and expenses for general operating activities are reported in the General Fund. The Investment in Capital Asset Fund reports the assets, liabilities, revenue and expenses related to capital assets.

#### (c) Revenue recognition

The Commission follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Funds received and not expended are neither deferred nor repayable to the funding organization.

#### (d) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires the Commission to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the period. Actual results could differ from those estimates.



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# The Northwest Territories Human Rights Commission

## Notes to Financial Statements

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March 31, 2011

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### 2. Significant Accounting Policies (continued)

#### (e) Financial Instruments – Recognition and Measurement

Section 3855 requires that all financial assets and financial liabilities be measured at fair value on initial recognition except for certain related party transactions. Measurement in subsequent periods depends on whether the financial asset or liability has been classified as held-for-trading, available-for-sale, held-to-maturity, loans and receivables or other liabilities.

Financial instruments classified as held-for-trading are subsequently measured at fair value and unrealized gains and losses are included in net income in the period in which they arise. Cash has been classified as held-for-trading.

Available-for-sale assets are those non-derivative financial assets that are designated as available-for-sale or are not classified as held-for-trading, held-to-maturity, or loans and receivables. Available-for-sale assets are subsequently measured at fair value with unrealized gains and losses recorded in changes in net assets until realized, at which time they will be recognized in net income. No assets have been classified as available-for-sale.

Held to maturity assets are those non-derivative financial assets with fixed or determinable payments and fixed maturity that the Commission has an intention and ability to hold until maturity, excluding those assets that have been classified as held-for-trading, available-for-sale, or loans and receivables. They are subsequently measured at amortized cost using the effective interest method. No assets have been classified as held to maturity.

Financial instruments classified as loans and receivables are non-derivative financial assets resulting from the delivery of cash or other assets by a lender to a borrower in return for a promise to repay on a specified date or dates, or on demand, usually with interest. These assets do not include debt securities or assets classified as held-for-trading. They are subsequently measured at amortized cost using the effective interest method. Accounts receivable has been classified as loans and receivables.

Accounts payable and accrued liabilities are classified as other liabilities and are measured at cost or amortized cost.

### 3. Future Accounting Changes

#### Public Sector Accounting Standards

In October 2010 the Public Sector Accounting Board ("PSAB") decided that, effective for fiscal years beginning on or after January 1, 2012, government not-for-profit organizations ("GNPO's") that have been preparing their financial statements in accordance with accounting standards for not-for-profit organizations contained in Section 4400 of the CICA Handbook, must report in accordance with the CICA's Public Sector Accounting Handbook into which Section 4400 will be incorporated. Early adoption of either framework is permitted, however, the Board has decided against early adoption. The impact of the transition to these accounting standards has not been determined.

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# The Northwest Territories Human Rights Commission

## Notes to Financial Statements

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March 31, 2011

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### 4. Capital Assets

|                     | 2011             | 2010             |
|---------------------|------------------|------------------|
| Office equipment    | \$ 8,092         | \$ 8,092         |
| Website development | 25,462           | 25,462           |
|                     | <b>\$ 33,554</b> | <b>\$ 33,554</b> |

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### 5. Economic Dependence

The Commission derives the majority of its funding from a contribution agreement with the Government of the Northwest Territories. The Commission is of the opinion that operations would be significantly affected if the funding was substantially curtailed or ceased.

### 6. Contingent Liabilities

As of March 31, 2011, there was one pending action in which the Commission is a third party. The action is an appeal of a decision of the NWT Human Rights Adjudication Panel. While the Commission would take no part of any awarded costs, the Commission could be held liable for part of the other parties' costs. These costs are estimated to be less than \$10,000. No provision has been made in these financial statements for the potential liability because of the uncertainty of the outcome.

### 7. Financial Instruments

The following sections describe the Commission's financial risk management objectives and policies and the Commission's financial risk exposures.

The Commission does not have formalized financial risk management objectives and policies.

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# The Northwest Territories Human Rights Commission

## Notes to Financial Statements

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March 31, 2011

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### 8. Capital Disclosure

The Commission's objectives when managing capital are:

- (a) To safeguard the Commission's ability to continue as a going concern, so that it can continue to benefit the territory.
- (b) To provide an adequate return on investment of capital by providing services commensurate with the level of risk.

The Commission manages the capital structure in the light of changes in economic conditions and the risk characteristics of the underlying assets. The Commission monitors capital on the basis of working capital. Working capital is calculated as current assets minus current liabilities as follows:

|                     | 2011             | 2010             |
|---------------------|------------------|------------------|
| Current assets      | \$ 71,784        | \$ 52,384        |
| Current liabilities | 7,637            | 15,511           |
|                     | <b>\$ 64,147</b> | <b>\$ 36,873</b> |

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