



Know Your

RIGHTS

ANNUAL REPORT 2012 - 2013

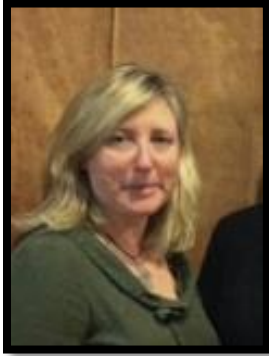
YUKON HUMAN RIGHTS COMMISSION



Yukon Human Rights Commission
101-9010 Quartz Road
Whitehorse, Yukon Y1A 2Z5

T: 1.867.667.6226 / 1.800.661.0535
F: 1.867.667.2662
humanrights@yhrc.yk.ca
www.yhrc.yk.ca

MESSAGE FROM THE CHAIR



Fia Jampolsky

This year we continued to forge relationships and partnerships with other community groups to advance and promote awareness of human rights in Yukon.

On December 10th, International Human Rights Day, we launched “Mallory’s Story”, a film produced by the Commission with generous support of the Law Foundation. The film provides education on the United Nation’s Convention on the Rights of Persons with Disabilities (UNCRPD) by recounting how Mallory, as a person with intellectual and physical disabilities, overcame social and discriminatory barriers to fully realize her potential as an individual and a student at Yukon

College. The Commission was honoured to have “Mallory’s Story” selected for screening at the Dawson City International Short Film Festival in March of 2013.

The Commission was particularly pleased with the announcement from Whitehorse City Council on their commitment to the Canadian Coalition for Municipalities against Racism and Discrimination (CCMARD) on March 21, 2013, the International Day for the Elimination of Racism. As a result of this commitment, a CCMARD working committee will be able to provide valuable advice to Council and City officials on ways to eliminate racism in Whitehorse. Over 21 community groups came together to encourage the City in this endeavor, a true measure of the strength of this community.

The Commission’s work is accomplished only through the dedicated efforts of Commission members, staff and volunteers. Special thanks go to retiring members Jean-Sébastien Blais, Gloria Baldwin-Schultz, and Juanita Wood for their work as Commissioners over the past three years. All brought important skills to the Commission’s work. And, a warm welcome to incoming Commission members, Jolene Waugh, Marius Curteanu, Joe Prentice and Janet Wood.

Lilian Nakamura Maguire retired this year after a decade of working tirelessly as the Commission’s Public Education Specialist and was instrumental in leading many successful projects and events. On behalf of the Commission, I would also like to express our deep gratitude to Lillian for her dedication to providing human rights education to Yukoners.

On behalf of the Commission and staff we present this 2012-13 Annual Report of the Yukon Human Rights Commission.

MESSAGE FROM THE DIRECTOR



Heather MacFadgen

An important part of the Commission's mandate is to be a voice for human rights in the Yukon. Sometimes this means calling on Yukon leaders, lawmakers and citizens to do their part to improve human rights in our territory through leadership, engagement and action.

One of the greatest human rights challenges and opportunities that our country and territory faces is reconciliation with our First Nation citizens. As the Truth and Reconciliation Commission has explained, this involves all of us. We are all treaty people. So far, it is First Nations people who have done the heavy lifting, courageously bearing witness to the intergenerational and ongoing trauma of residential school and working to heal the damage inflicted on children, parents, families and communities.

They have also called for our education system (1) to reflect First Nations contributions to the territory, their relationship to the environment, their culture, language, values and governance, as well as the modern treaties, self-government agreements and recognition of aboriginal rights and (2) to explain how historically the First Nation way of life was disrupted and devalued by colonial laws, residential school, the *Indian Act*, government policy, and racism. The Commission supports the need for such education in our school system.

The Commission believes it also has an important part to play in educating Yukoners about past and continuing human rights violations against Yukon First Nation people. Under the UN's Paris Principles, all human rights commissions are expected to educate the public and promote the implementation of international human rights conventions and declarations to which Canada is a party. Our Commission and human rights commissions across Canada are calling on provincial and territorial legislatures to endorse the UN Declaration on the Rights of Indigenous Peoples which Canada supported in 2010.

This Declaration sets out the minimum standards for the survival, dignity and well-being of indigenous peoples throughout the world, including Canada. The NWT Legislature endorsed the Declaration in 2008. The Commission has helped to raise the profile of the Declaration in two community events this fiscal year at the Moosehide Gathering in August 2012 and at the Circle of Promises in Whitehorse on March 21, the International Day for the Elimination of Racism.

In the coming year, the Commission will approach our lawmakers about their commitment to this important Declaration.

Thank you to the Commission members and staff as well as all the people that have come to us for help over this year for the important work they have all done to advance human rights. I especially want to recognize Lillian Nakamura Maguire`s work as Commission educator over the past decade: she has made a lasting impact in our community through the Hidden Histories projects and the coalition work to advance CCMARD in Whitehorse. Lillian left the Commission at the end of 2012 and we wish her well in her future filmmaking and work to advance the rights of seniors in the Yukon.

Last but not least, I am happy to report that our turnaround time for our complaint work continues to improve with complaints now taking an average of 10 months to complete.¹

¹ This statistic does not include cases at hearing or under appeal in the courts, as these timelines are not under the Commission`s control.

PUBLIC EDUCATION ACTIVITIES

Message from Lillian Nakamura Maguire: Public Education Specialist

The Commission's education work is designed to promote understanding of human rights and responsibilities and to prevent discrimination. Aspects of the work of the Public Education



Lillian Nakamura Maguire

Specialist include: developing educational materials, updating the website, conducting research and writing reports, communicating with the media and working with community partners. The Legal Counsel, Director of Human Rights, Intake Officer and Investigator also provide human rights education.

Sincere thanks goes to Eleanor O'Donovan who continues to offer excellent human rights education workshops in the community as a volunteer. Eleanor's time, expertise and commitment are deeply appreciated.

Public Education Activities 2012- 2013:

Presentations and Partnerships

Human rights presentations were given to various audiences, including school groups, non-government organizations and as part of settlements. Partnerships were continued with community groups such as Yukon Cultures Connect, Hidden History Group and Challenge to promote cross-cultural understanding and awareness, plus ongoing coalition work for advancing CCMARD in the City of Whitehorse.

Film Launch: Mallory's Story

A film launch of "Mallory's Story" took place on December 10th as part of Disability



Film Launch: Mallory's Story

Awareness Week events, promotion of the UN Convention on the Rights of Persons with Disabilities (CRPD), and International Human Rights Day. The film was also selected to show at the Dawson City International Film Festival on March 31st, 2013.

A special thank you goes to Mallory Pigage for her courage and incomparable sense of humour.

UN Declaration on the Rights of Indigenous Peoples (UNDRIP)

Circle of Promises, a public event drawing attention to the UN Declaration on the Rights of Indigenous Peoples (UNDRIP), took place at the Whitehorse Public Library on March 21st for



Reading of the Articles

a community reading of all the Articles of the Declaration. The event was well attended by elders and youth, people from Whitehorse and the communities, City councillors and Deputy Mayor Kirk Cameron, Minister of Justice Mike Nixon and Justice officials, MLA's Lois Moorcroft and Jan Stick, representatives from many community organizations including Yukon's Japanese Canadian Association, the

Yukon branch of the Canadian Bar Association, Challenge, l'Afy, Yukon College, and Whitehorse United Church.

This event also included talks on the Idle No More movement by Tosh Southwick, Director of First Nations Initiatives at Yukon College, a short history of aboriginal rights in Canada by local First Nations lawyer, Brian MacDonald and further information on the *Declaration* by Commissioner Jolene Waugh and Director Heather MacFadgen.

Moosehide Gathering

Reading of the *Declaration on the Rights of Indigenous Peoples* and supporting statements took place on August 3, 2013 at the Moosehide Gathering.



Roy Johnson

Diverse members of the public including First Nations youth, elders, tourists, teachers, lawyers, artists, and traditional dancers all took part. This event was conceived, planned and introduced by Tr'ondëk Hwëch'in First Nation elder Roy Johnson. The Commission thanks both Jackie Olson, Director of Heritage for the Tr'ondëk Hwëch'in First Nation and Mr. Johnson for all their work in organizing this historic event.

The Commission is committed to raising awareness about this important and visionary document which Canada has endorsed.

The fact that the circle at Moosehide event was broadcast on the local radio station meant that more people in the broader Dawson area heard about the *Declaration*.

COMPLAINTS & INQUIRY ACTIVITY

Message from Lynn Pigage – Intake Officer



If you phone or drop into the Commission my job is to answer your questions about your rights and to explain the human rights process. You might need information if you are an employee, an employer, a tenant, a landlord or someone giving or receiving a service. I might refer you somewhere else, like Law Line, if your situation doesn't fit within our Act.

If your situation fits within the Yukon *Human Rights Act*, and if you want to file a complaint, I gather all the details about what you alleged happened including who, what, where and when. Then your written complaint is given to the Director of Human Rights, to review and decide on the next step.

Number of Inquiries: April 1, 2012 – March 31, 2013

Inquiries refer to the number of individuals or groups who have phoned, emailed or come in to the Commission office to discuss a complaint, or the complaint process. In 2012-2013, the Commission received 237 inquiries; 48 were referred to other agencies or organizations and 25 to the Canadian Human Rights Commission (CHRC). The remainder received confidential advice on options to solve the problem (Figure 1).

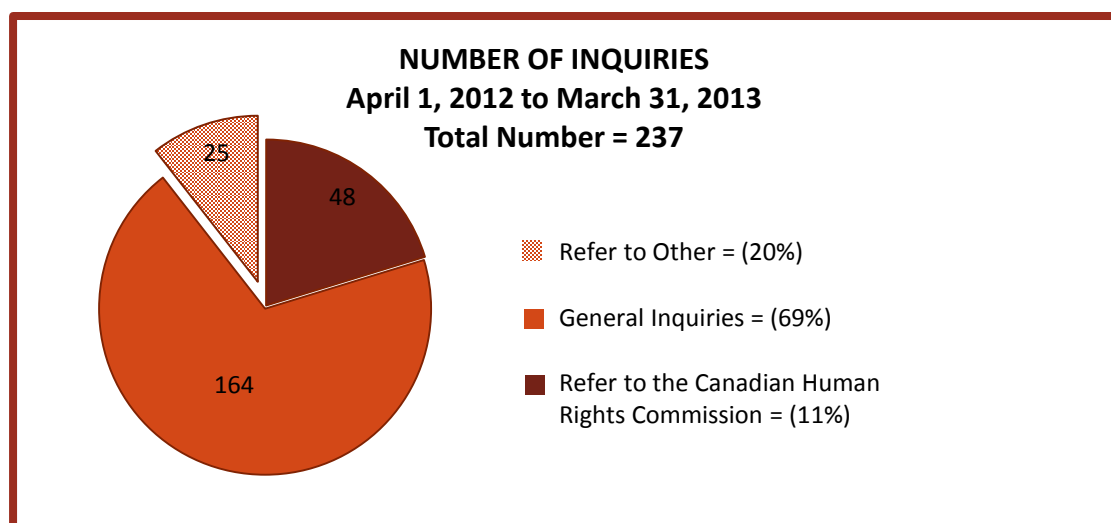


Figure 1: Number of inquiries April 1, 2012 to March 31, 2013

Message from George Lee – Investigator/Legal Counsel



An investigation takes place when parties are unable to settle the complaint during the informal resolution process.

For every complaint, I interview witnesses; collect documents and other evidence; research human rights case law; and organize all of this information into an Investigation Report. I must be neutral, which means that I gather all relevant information that could prove or disprove the allegations made in the complaint.

The Investigation Report is read by the Commission members who decide whether to dismiss the complaint or forward it for settlement or to a Board of Adjudication hearing if settlement attempts are unsuccessful. I also help intake complaints, and provide information to people.

In my capacity as Legal Counsel, I provide advice on inquiries and ensure the Commission is up to date on human rights law. I also provide assistance to the Commission's other Legal Counsel on hearings and court proceedings.

Number of Open Complaints: Fiscal Year End

Open complaints refer to complaints the Commission is still dealing with at the end of the fiscal year, including those at hearing or court.

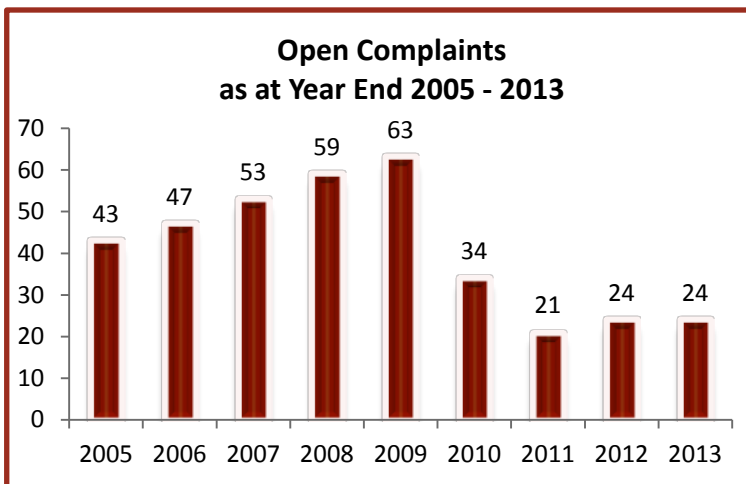


Figure 2: Open Complaints as at Year End 2005 – 2013

New Complaints by Prohibited Ground: April 1, 2012 to March 31, 2013

New complaints by prohibited ground refer to complaints filed based on personal characteristics as set out in the Yukon *Human Rights Act*. Some cases are filed on more than one ground.

Figure 3 shows that the largest number of complaints made this year continues to be on the basis of physical or mental disability and the duty to accommodate. This is consistent with trends across Canada.

There were no complaints under the following grounds: national origin, religion or creed, age, and sexual orientation.

The following graph shows new complaints from April 1, 2012 to March 31, 2013 by personal characteristic or prohibited ground (Figure 3).

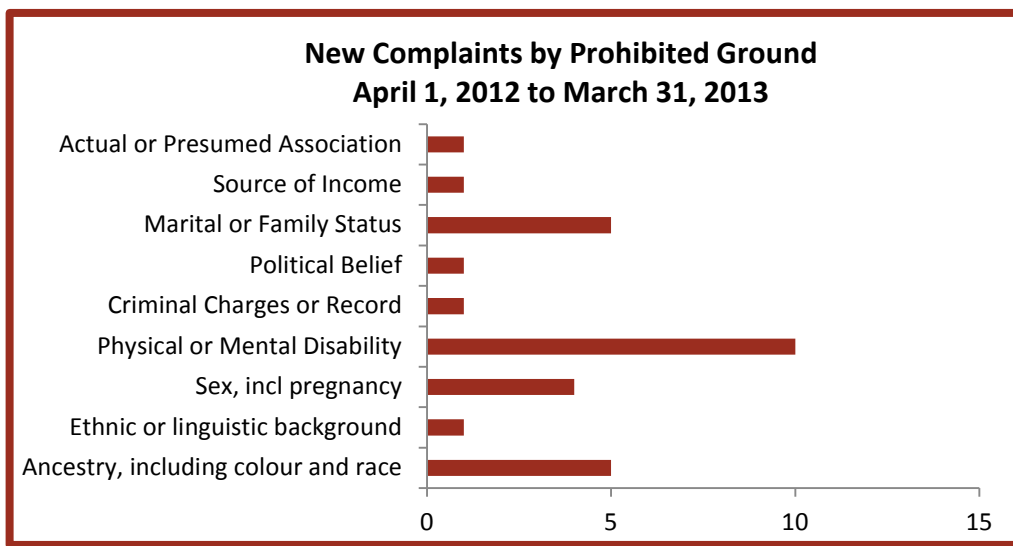


Figure 3: New complaints by prohibited ground: April 1, 2012 to March 31, 2013

Complaints Closed Annually: 2005 – 2013

Closing a complaint means the complaint has been stopped by the Director, informally resolved, withdrawn by the complainant, dismissed by the Commissioners, or settled pre-hearing. The Commission closed 24 complaints this fiscal year (Figure 4).

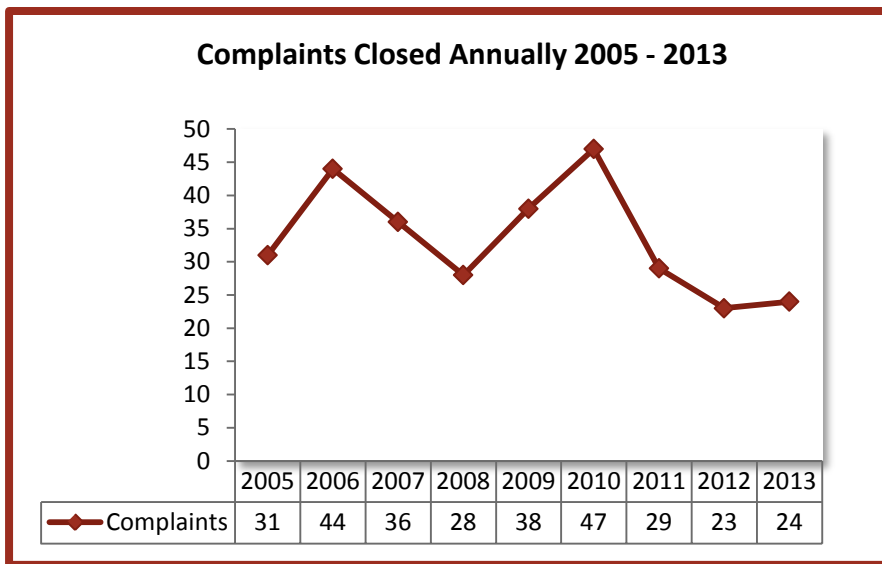


Figure 4: Complaints closed annually: 2005 -2013

New Complaints Received Annually: 2005 – 2013

Due to amendments in 2009 to the Yukon *Human Rights Act* which raised the threshold for filing complaints, people must now have “reasonable grounds” for believing they have experienced discrimination, in order to make a complaint. This has resulted in fewer complaints accepted by the Yukon *Human Rights Commission*. Also, the Commission Director now has the authority to stop or suspend an investigation.

The reduced number of complaints in recent years is also due to potential complainants increasingly using internal complaint processes within their organizations, and union grievance processes to solve their human rights issues before approaching the Human Rights Commission.

The Commission received a total of 23 new complaints this fiscal year (Figure 5).

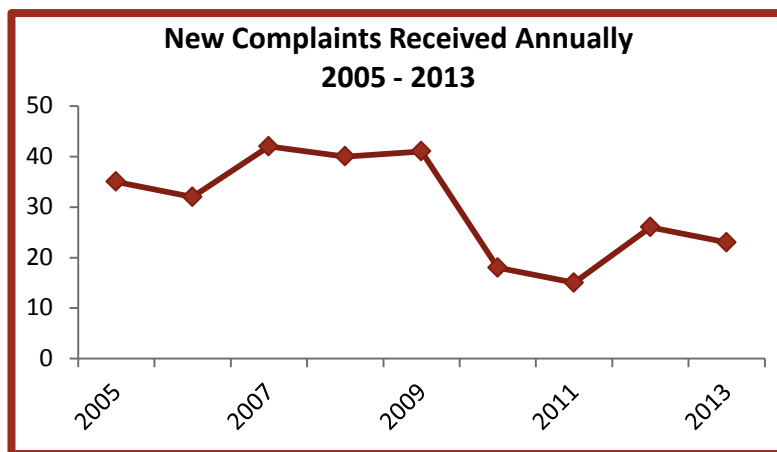


Figure 5: New complaints received annually

How Complaints Closed: April 1, 2012 to March 31, 2013

The Director can stop or suspend an investigation if the complaint is either (1) not within the Commission’s authority or area of responsibility, or (2) is “frivolous” or “vexatious”, or (3) beyond the time limit of 18 months, or because (4) other procedures such as grievances are available or (5) have dealt with the matter, or (6) if the complainant refuses a reasonable settlement offer.

Twenty-four complaints were closed by the end of the fiscal year (Figure 6).

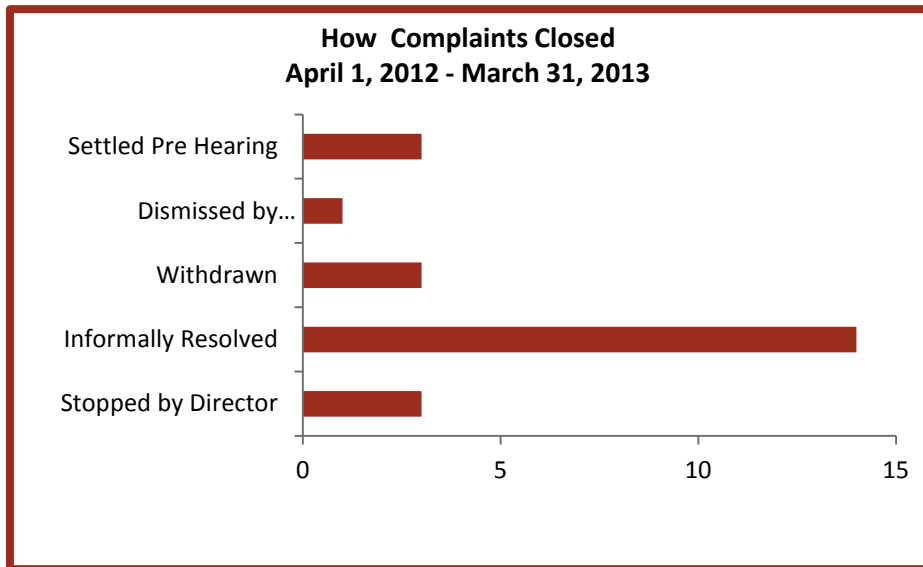


Figure 6: How complaints closed April 1, 2012 - March 31, 2013

INFORMAL RESOLUTIONS – PROVIDING REMEDIES

The Commission’s process is focused on helping people find remedies and solutions and not on punishing anyone. As such, the Commission makes every effort to help people settle complaints before investigation if both parties are willing and resources permit. The Director can recommend to both parties ways to settle the complaint in keeping with the purposes of the Act.

This year, in fourteen of the cases closed, parties were able to cooperate to achieve a satisfactory settlement with the help of the Commission staff. The Commission saved time, resources, and the cost of a lengthy investigation or hearing by settling these complaints informally.

The amount of time to settle a case will vary, but it can take 20 hours or more to meet with the people involved, research human rights law, develop and discuss proposals and draft an agreement.

Informal Resolutions: April 1, 2012 – March 31, 2013

Following are some examples of remedies for informally resolving complaints for 2012 -2013. These settlements occurred before a full investigation. Therefore, the Commission does not provide identifying information about either party. Remedies will always depend on the particular circumstances of a case.

Criminal record or criminal charges [2 months to resolve]

The Complainant applied for work at a retail store and was screened out based on her criminal record which said, “not clear”. She alleged that her criminal record (one minor matter in the 1980’s) was irrelevant for the position for which she had applied. The complaint was informally resolved when the Respondent agreed to pay the Complainant \$1,200.00 in damages for injury to her dignity, feelings or self-respect.

In the Yukon, it is illegal to discriminate in employment, including an application for employment, on the basis of a criminal charge or record that is not relevant to the employment.

Race, source of income, presumed association and harassment [3 months to resolve]

The Complainant was staying in a hotel and alleged that she was subjected to unfavourable treatment based on her First Nations ancestry.

The complaint was settled informally when the Respondent agreed to pay the Complainant \$2,500.00 in damages for injury to her dignity, feelings or self-respect and agreed to have their entire staff attend an education session on human rights provided by the Commission’s Public Education Specialist.

Sex, sexual harassment [3 months to resolve]

The Complainant alleged that the workplace environment was poisoned by continual racist and sexist comments made by her supervisor, the Respondent.

The complaint was informally resolved when the Respondent agreed to pay the Complainant \$500.00 in damages for injury to her dignity, feelings or self-respect and to attend an education session on human rights in the workplace provided for by the Commission's Public Education Specialist. He also agreed to meet in person and listen to the Complainant explain the impact of the events on her leading up to the complaint and to provide an apology to her.

OTHER WAYS OF DEALING WITH COMPLAINTS

The Yukon Human Rights Act was amended in December 2009. Now, an individual must have "reasonable grounds" in order to file a human rights complaint. This means that there must be some reasonable basis in the evidence or allegations connecting a ground or personal characteristic, like sex or race or disability to the unfavourable treatment. Suspicion or speculation that the unfavourable treatment might be related somehow to a personal characteristic is no longer enough.

In addition, section 20 of the *Act*, along with the *Human Rights Regulations*, allows the Director to suspend or stop the investigation of a complaint (1) if a complainant declines a settlement offer that the Commission considers fair and reasonable or (2) if the complainant has not exhausted grievance or review procedures available under another Act, or (3) if the substance of the complaint has been dealt with in another proceeding.

Suspended Complaint: April 1, 2012 – March 31, 2013

The following complaint was suspended by the Director.

Physical disability, duty to accommodate [File open 1 month]

The Complainant had a physical disability that she alleged was not being accommodated at work to the point of undue hardship. She filed a complaint which the Director suspended until all other avenues of grieving this complaint were exhausted.

Message from Colleen Harrington - Legal Counsel



I am the lawyer for the Commission. I make sure that the Commission knows about and considers the applicable and up-to-date human rights law when making decisions. I provide advice on inquiries, investigations and decisions on complaints. I also help parties to settle complaints.

I represent the Commission at hearings before the Board of Adjudication and at Court on judicial reviews and appeals. Following is a summary of a complaint that was settled after being referred by the Commission members.

SETTLEMENTS – PROVIDING REMEDIES

Settlement of a Complaint after a Disposition Meeting:

April 1, 2012 – March 31, 2013

Mental disability, duty to accommodate

The Complainant was diagnosed with a mental disability. He disclosed this to the employer and requested accommodations. He alleged that his employer did not accommodate him in the workplace to the point of undue hardship. The members of the Commission held a disposition meeting after an investigation was completed and referred the matter to settlement.

The Commission's lawyer helped the parties reach a satisfactory and voluntary settlement. In return for a release and a withdrawal of the complaint, the Respondent provided the Complainant \$5,000.00 for injury to his dignity, feelings or self-respect; employee pension reinstatement considerations; a letter of reference and agreed that its staff would attend a session on human rights in the workplace and the duty to accommodate provided by the Commission.

Board of Adjudication and Court Decisions

Yukon Human Rights Board of Adjudication decisions issued August 21, 2012 and January 21, 2013: *Hanson v. Hureau and Intersport*

Devon Hanson filed two human rights complaints with the *Human Rights Commission*, one against the corporate respondent Intersport, a sporting goods store located in Whitehorse, and one against Intersport's owner, Mark Hureau, who had also been Ms. Hanson's basketball coach for many years. Both complaints alleged sexual harassment of Ms. Hanson by Mr. Hureau.

The complaints were heard together by the Board of Adjudication in June of 2012. The Board issued its decision on the merits of the complaints on August 21, 2012, concluding that Ms. Hanson had been sexually harassed by Mr. Hureau, mainly by way of text messages and emails, over about a two week period. The Board considered the 25 year age difference between the teenaged Ms. Hanson and her boss Mr. Hureau, along with the power imbalance inherent in their employer-employee relationship, to be relevant in finding that sexual harassment occurred.

The Board concluded that the corporate respondent Intersport was not liable for the sexual harassment under section 35 of the *Human Rights Act* due to a "lack of notification of alleged harassment to the employer", despite the fact that Mr. Hureau was both the owner of Intersport and the harasser. Prior to hearing submissions from the parties with respect to remedy, the Board predetermined that "the formal finding of discrimination is the necessary and sufficient act to serve not only as a punitive consequence to Mr. Hureau, but also as a censure and cautionary example to other Yukon community organizations and businesses." This statement is contrary to case law from the Supreme Court of Canada which has repeatedly concluded that human rights law is remedial, not punitive.

After making its finding of sexual harassment, the Board received submissions from the parties with respect to remedies and costs, and issued a decision on January 21, 2013, ordering Mr. Hureau to create and implement a sexual harassment policy for Intersport, and to pay Ms. Hanson three months' lost wages. The Board failed to award Ms. Hanson anything for injury to her dignity, feelings or self-respect.

In September, 2012, the Respondents appealed the decision of the Board of Adjudication to Yukon Supreme Court, and the Commission and Ms. Hanson both cross-appealed on the issues of employer liability and the failure of the Board to award damages for injury to dignity, feelings and self-respect, despite a finding of sexual harassment. The Court will hear these appeals in January of 2014.

COMMISSIONERS 2012 -2013



Marius Curteanu, Fia Jampolsky, Jolene Waugh, Janet Wood, Joe Prentice

Yukon Human Rights Commission
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THE YUKON HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS

MARCH 31, 2013
(unaudited)

Review Engagement Report

Statement of Financial Position

Statement of Operations

Statement of Changes in Net Assets

Statement of Cash Flows

Notes to Financial Statements

J. Kim Tanner, C.A., Ltd.

Chartered Accountant

REVIEW ENGAGEMENT REPORT

To the Commissioners of The Yukon Human Rights Commission:

I have reviewed the statement of financial position of The Yukon Human Rights Commission as at March 31, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to information supplied to me by the Commission.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles. In addition, nothing has come to my attention that causes me to believe that operations for the year are not, in all material respects, in accordance with the terms of the grant transfer agreement entered into with the Government of Yukon during the year.



CHARTERED ACCOUNTANT

Whitehorse, Yukon
May 17, 2013

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2013
(unaudited)

	<u>2013</u>	<u>2012</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 29,847	\$ 40,160
Prepaid expenses	<u>7,784</u>	<u>1,889</u>
	37,631	42,049
EQUIPMENT REPLACEMENT FUND (note 2b, 4)	-	-
EQUIPMENT (note 2a, 5)	<u>7,440</u>	<u>10,856</u>
	<u>\$ 45,071</u>	<u>\$ 52,905</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 9,355	\$ 7,151
Wages payable	13,317	31,623
Due to Equipment Replacement Fund	<u>-</u>	<u>-</u>
	<u>22,672</u>	<u>38,774</u>
NET ASSETS		
INVESTMENT IN EQUIPMENT (note 2a, 5)	7,440	10,856
EQUIPMENT REPLACEMENT FUND (note 2b, 4)	-	-
UNRESTRICTED NET ASSETS	<u>14,959</u>	<u>3,275</u>
	<u>22,399</u>	<u>14,131</u>
	<u>\$ 45,071</u>	<u>\$ 52,905</u>

APPROVED BY:

Jolene Waugh: Commissioner

Joe Prentice: Commissioner

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2013

(unaudited)

	<u>2013</u>	<u>2012</u>
REVENUE		
Government of Yukon funds for operations	\$ 552,000	\$ 537,000
Interest income	818	891
Donations and other income	252	1,450
Yukon Law Foundation grant	<u>7,435</u>	<u>2,092</u>
	<u>560,505</u>	<u>541,433</u>
EXPENSES		
Administration		
Annual report	1,231	1,459
Consulting services	136	-
Dues and membership	3,521	2,679
Equipment repairs and maintenance	101	2,168
Interest and bank charges	338	363
Office supplies	4,719	4,508
Postage, freight and deliveries	504	615
Professional fees	3,510	3,645
Subscriptions, publications and films	5,421	4,924
Telephone and internet	<u>9,428</u>	<u>8,883</u>
	<u>28,909</u>	<u>29,244</u>
Staff		
Employee travel and training	8,682	4,591
Recruitment	539	-
Wages and employee benefits	430,247	401,437
Contract fees	<u>2,000</u>	<u>-</u>
	<u>441,468</u>	<u>406,028</u>
Commission		
Commissioner honorariums	15,200	16,600
Board liability insurance	5,900	5,900
Commissioner training	4,029	2,568
Commissioner meetings and hospitality	410	612
Commissioner strategic planning	<u>-</u>	<u>4,400</u>
	<u>25,539</u>	<u>30,080</u>
Public Education		
Law Foundation grant - A Human Rights Video Story	7,839	-
Law Foundation Website	-	2,091
Special events program	1,338	2,468
Website and print materials	<u>228</u>	<u>1,165</u>
	<u>9,405</u>	<u>5,724</u>

...continued

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS (continued)

FOR THE YEAR ENDED MARCH 31, 2013
(unaudited)

	<u>2013</u>	<u>2012</u>
Complaints Management		
Appeal Court Costs	\$ -	\$ 2,020
Legal services	-	12,255
Case investigation	245	2,776
Hearing costs	315	116
Settlement training	-	22
	<u>560</u>	<u>17,189</u>
Operational		
Insurance	1,640	1,627
Janitorial	1,800	1,800
Rent	39,500	39,500
	<u>42,940</u>	<u>42,927</u>
 TOTAL EXPENSES	 <u>548,821</u>	 <u>531,192</u>
 EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	 <u>\$ 11,684</u>	 <u>\$ 10,241</u>

THE YUKON HUMAN RIGHTS COMMISSION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2013
(unaudited)

	Equipment Replacement Fund	Investment in Equipment	Unrestricted Net Assets	Net 2013	Net 2012
BALANCE AT BEGINNING OF YEAR	\$ -	\$ 10,856	\$ 3,275	\$ 14,131	\$ 6,020
Excess (shortage) of revenue over expenses in year	-	-	11,684	11,684	10,241
Transfer between funds	-	-	-	-	4,041
Additions to equipment in year	-	-	-	-	-
Amortization of equipment in year	-	(3,416)	-	(3,416)	(6,171)
BALANCE END OF YEAR	<u>\$ -</u>	<u>\$ 7,440</u>	<u>\$ 14,959</u>	<u>\$ 22,399</u>	<u>\$ 14,131</u>

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2013

(unaudited)

	<u>2013</u>	<u>2012</u>
CASH PROVIDED BY (USED FOR) OPERATIONS		
Cash received from Government of Yukon	\$ 552,000	\$ 537,100
Cash received from Yukon Law Foundation	7,435	2,092
Other cash received for operations	252	1,450
Cash paid out for wages and benefits	(459,774)	(422,106)
Cash paid out for other operational costs	<u>(111,044)</u>	<u>(121,569)</u>
	<u>(11,131)</u>	<u>(3,033)</u>
 CASH PROVIDED BY (USED FOR) FINANCING		
Funds repaid by Equipment Replacement fund	<u>-</u>	<u>4,041</u>
 CASH PROVIDED BY (USED FOR) INVESTMENT		
Interest income received on term deposits and savings	<u>818</u>	<u>891</u>
 INCREASE (DECREASE) IN CASH FOR THE YEAR	(10,313)	1,899
 CASH AT BEGINNING OF YEAR	<u>40,160</u>	<u>38,261</u>
 CASH AT END OF YEAR	<u>\$ 29,847</u>	<u>\$ 40,160</u>

THE YUKON HUMAN RIGHTS COMMISSION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2013
(unaudited)

1. PURPOSE OF THE ORGANIZATION

The Yukon Human Rights Commission is a Yukon non-profit organization created to investigate and resolve allegations of human rights abuse in the Yukon. It is an organization created and funded by the Government of Yukon to administer the Human Rights Act.

2. SIGNIFICANT ACCOUNTING POLICIES

The Yukon Human Rights Commission uses Canadian accounting standards for not-for-profit organizations as the basis of its accounting and financial statement presentation. The following is a summary of the significant accounting policies used by management in the preparation of these financial statements.

a) Amortization

Purchases of equipment are recorded at cost. Amortization is provided at rates sufficient to amortize the cost over the estimated useful lives of the equipment. Equipment is amortized using the declining balance method at the rates set out in note 4.

Current year amortization totals \$3,416 (\$6,171 in 2012).

The Investment in Equipment represents the total amortized cost of the equipment of the Commission.

b) Equipment Replacement Fund

The Commission established an Equipment Replacement Fund in fiscal 2004 to help cover the costs of future equipment replacement. Fund monies may only be used for major new equipment purchases and any use of these funds must be approved in advance by the Commissioners. The Commission determines any additions to this fund annually.

The Equipment Replacement Fund is supposed to be held in a guaranteed investment certificate. Interest earned on this fund is not added to the fund but used for general Commission activities. See note 4 for further details.

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2. SIGNIFICANT ACCOUNTING POLICIES, continued

c) Revenue Recognition

The Yukon Human Rights 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.

d) Donated Materials

Donated capital assets and materials are recorded at estimated fair market value with a corresponding amount of revenue recorded as "Donations in kind".

e) Measurement Uncertainty - the Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make assumptions and estimates that have an effect on the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. Actual results could be different from those estimates.

f) Financial Instruments

Measurement of financial instruments

The Commission initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, term deposits and GICs, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and wages payable.

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2. SIGNIFICANT ACCOUNTING POLICIES, continued

c) Financial instruments, continued

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down is recognized in the Statement of Operations. Previously recognized impairment losses may be reversed to the extent of an improvement, directly or by adjusting the allowance account, provided it is no 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 the Statement of Operations.

Transaction costs

The Commission recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origin, issuance or assumption.

3. CAPITAL MANAGEMENT

The Commission's capital consists of unrestricted net assets, which is the accumulated surplus of revenues over expenses. Management manages the capital to ensure adequate funds are on hand to meet current and future commitments of the Commission.

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4. EQUIPMENT REPLACEMENT FUND

The equipment replacement fund consists of:

	<u>2013</u>	<u>2012</u>
Guaranteed Investment Certificate	\$ -	\$ 4,041
Monies due to General Fund from the Equipment Replacement Fund	-	(4,041)
Monies loaned to General Fund from the Equipment Replacement Fund	-	-
	<u>\$ -</u>	<u>\$ -</u>

5. EQUIPMENT

	<u>2013</u>				<u>2012</u>
	Rate	Cost	Accumulated Amortization	Net	Net
Furniture & equipment	20%	\$ 62,657	\$ 56,817	\$ 5,840	\$ 7,300
Computer equipment	55%	<u>10,900</u>	<u>9,300</u>	<u>1,600</u>	<u>3,556</u>
		<u>\$ 73,557</u>	<u>\$ 66,117</u>	<u>\$ 7,440</u>	<u>\$ 10,856</u>

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6. FINANCIAL INSTRUMENTS RISK

The Yukon Human Rights Commission's financial instruments consist of cash, accounts receivable, accounts payable, and deferred revenue. Unless otherwise noted, it is the management's opinion that the Yukon Human Rights Commission is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

a) Interest rate risk

Interest rate risk arises from holding fixed interest rate investments. This risk is minimal due to the amounts invested and the short term nature of the use of such investments.

b) Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulty meeting obligations associated with its financial liabilities. The Commission's payables are all due within one year and its current assets (cash, receivables, and prepaids) exceed the total payables.

7. ECONOMIC DEPENDENCE

The Commission is economically dependent upon the Government of Yukon Territory as substantially all operating revenue comes from this source.

8. LEASE AGREEMENT

The Commission has a lease agreement for office space which expires in November 2017. Rental payments of \$3,291.66 are due monthly under this agreement.

The Commission, in the lease agreement, is given the first and sole option to renew the lease for an additional five year term, with the rental rate to be negotiated at the time of renewal.