Cour fédérale Federal Court

Date: 20260304

Docket: T-2648-25

Citation: 2026 FC 300

Toronto, Ontario, March 4, 2026

PRESENT: The Honourable Justice Thorne

BETWEEN:

SANDRA LOUISE ANGST

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The self-represented Applicant, Sandra Louise Angst, applied for and was granted the Canada Emergency Response Benefit [CERB] and the Canada Recovery Benefit [CRB] for the periods of March 15, 2020 – September 26, 2020 and September 27, 2020 – October 24, 2020, respectively.

[2] In 2023 the Canada Revenue Agency [CRA] commenced a review of the Applicant's eligibility for the awarded benefits, ultimately advising, in letters dated July 10, 2025, that she had been found ineligible for both those benefits [collectively, the "Decision"]. The CRA found that she had not established that she satisfied the eligibility requirement of having earned at least $5,000 (before taxes) of employment or self-employment income in 2019 or in the 12 months prior to applying for CERB. Similarly, for CRB, she had not established having earned at least $5,000 (before taxes) of employment or net self-employment income in 2019, 2020 or in the 12 months before applying for CRB. The consequence of this was that the Applicant was required to repay the $16,000 that she had received in benefits.

[3] The Applicant seeks judicial review of the Decision. For the reasons that follow, I grant the Application and remit this matter back to the CRA for redetermination, as I find that there was a violation of the Applicant's right to procedural fairness.

II. Background

[4] In 2018, the Applicant opened a dog daycare and boarding business that was financially supported by a provincial government program which provided funding set out in a "Self Employment" Agreement between the Applicant and the Nova Scotia Department of Labour and Advanced Education [Self Employment Agreement]. As part of this agreement, she received $12,550 in funding in 2019. However, the Applicant states that during the global COVID-19 pandemic the business suffered a financial loss and then was closed in March 2020 due to COVID-19 restrictions. The Applicant states that during the pandemic, in addition to her business, she also worked during 2019 and 2020 for two companies: Mrs Magnetsigns and Mr

Barter's Buy, Sell, Trade. Finally, she notes that in 2020 after her business was closed, she also sought and secured work cleaning the offices of a construction company.

[5] To make ends meet, the Applicant applied for CERB on April 6, 2020 and CRB on October 13, 2020. She received the following benefits:

> CERB for the periods: March 15, 2020 to September 26, 2020, totalling $14,000.
>
> CRB for the periods: September 27, 2020 to October 24, 2020, totalling $2,000.

A. *First Review*

[6] By letter dated June 15, 2023, the CRA advised the Applicant that they were conducting a review of her receipt of CERB and CRB and requested documents to support her eligibility, and particularly to establish that she had met the financial eligibility requirements. The Applicant cooperated and, after corresponding with the First Review officer, on August 22, 2023 the Applicant submitted the following: her (1) 2020 T4A, (2) 2020 T4, (3) 2019 T4 from Mrs Magnetsigns, and a further (4) 2019 T4. In the CRA's electronic T1 case specific entry for October 19, 2023, a CRA officer noted that among the documents that had been submitted had been the Applicant's 2019 T4E, which showed that $12,550 had been paid to the Applicant [2019 T4E], which the Applicant noted was from the government of Nova Scotia as part of the Self Employment Agreement. The First Review officer unsuccessfully later sought to contact the Applicant to discuss her documentation.

[7] By letters dated January 5, 2024, the CRA advised the Applicant that she was not eligible for CERB or CRB but that she could still send in documents to support her eligibility. A T1Case

case specific record entry dated January 2, 2024 noted that the rationale for the finding of ineligibility was that the information on file was not sufficient to prove the requisite earnings for "2019, 2020, 2021 or for 12 months before the first application". In the records, the First Review decision reason was updated to "Claim Not Supported by Info Provided".

[8] In January 2024, the Applicant again submitted copies of the 2019 T4E reflecting the $12,550 payment and on or about January 24, 2024, the Applicant filed an E-objection with the CRA, disputing the First Review CERB repayment decision. She stated that she had submitted documents several times and that in 2019 she had "made $12,500" in self-employment income. According to the T1Case agency-wide entry, the objection was closed "because it has nothing to do with income taxes, penalties or interest", and had essentially been sent to the wrong department of the CRA. Regardless, the Applicant's request for a second review was logged, and the Applicant sent in further documents in 2024.

B. *Second Review*

[9] A T1Case agency-wide entry from the reviewing officer, dated May 22, 2024, recorded that "TP needs to be contacted and asked to submit bank statements and paystubs/invoices showing over $5000 in employment or net self-employment income in 2019, 2020 or a year before they applied for CERB or CRB". On May 31, 2024, the reviewing officer again requested additional documents. According to their T1Case case specific entry, the Applicant reported that she did not have anything else to send in.

[10] By letters dated June 4, 2024, the Applicant was found ineligible for CERB and CRB for the following reasons:

> CERB: You did not earn at least $5,000 (before taxes) of employment and/or self-employment income in 2019 or in the 12 months before the date of your first application.
>
> CRB: You did not earn at least $5,000 (before taxes) of employment and/or net self-employment income in 2019, 2020, or in the 12 months before the date of your application.

[11] The rationale provided in the T1Case notepad in relation to this decision recorded that the "TP needed to submit bank statements, paystubs or invoices from 2019 or 2020. Since BR said they do not have any further documents to submit, BR currently does not reach the criteria of having made $5000 in employment or net self-employment income in 2019, 2020 or a year before they applied for CERB or CRB, thus they cannot be deemed eligible for CERB or CRB".

C. *Further Second Review*

[12] In the T1Case notepad a series of interactions were recorded between the Applicant and the Further Second Reviewer [the "Officer"] before they issued the July 10, 2025 Further Second Review Decision. These included that:

- On June 6, 2025, the Officer reached the Applicant to discuss their file. They discussed the income from the Nova Scotia Labour and Education program, which the Applicant had believed to be self-employment income, since in this program she was being paid to take courses and to help to set up her business. The Applicant had noted that she had spoken to her Member of Legislative Assembly, and had been told that these funds were indeed classed as self-employment income. The Officer was not certain this was the case, and had asked the Applicant to establish that the 2019 T4E income of $12,550 was not related to employment insurance. They stated the Applicant would have to submit proof, such as a letter from the company showing what kind of income was paid to them in 2019 and how much income was paid. In addition, the Officer noted the following: "[the Applicant could] submit (copies of cheques along with valid bank statements highlighting cheque deposits) to verify the employment [sic] earned in 2019 or 12 months prior to [sic] application date of the benefits. Also, advised to submit their invoices/receipts for the services rendered along with the bank statements 12 months prior to CERB application date to verify their Gross self-employment earnings. Provided BR the case

ref number. BR agreed to submit doc online through their CRA account before the deadline Jun 19th. Advised BR for further clarification they might be contacted again otherwise they will receive the decision letters once the review is done."

- On June 12, 2025, the Applicant requested an extension to submit documents. An extension was provided until July 4, 2025.

- On June 24, 2025, the Officer returned the Applicant's call to follow up on the file. At that time, the Officer told the Applicant that they had concluded that the revenue from the Nova Scotia Labour and Education program was properly classed as a type of employment insurance benefit, and so the $12,550 income the Applicant had reported from that program was considered employment insurance income. The Officer then explained that maternity and parental benefits were the only type of employment insurance income that could count towards the $5,000 income eligibility threshold for CERB and CRB. The Officer requested any other paystubs, record of employment or a letter from the employer along with bank statements to verify employment income for 2019-2020, as well as any invoices or receipts for the services the Applicant had rendered along with bank statements and expenses details to verify any self-employment income that had been earned by the Applicant before the July 4, 2025 deadline.

- On or around June 25, 2025, the Applicant sent duplicates of previously-submitted documents and a letter dated June 23, 2025 stating that they disagreed with the CRA's decision that the program income was employment insurance, and saying that they had qualified for the CERB. The Applicant submitted a copy of her Self Employment Agreement with Nova Scotia to provide background on the program.

[13] In addition, the T1Case case specific entry from July 3, 2025, also indicated that on that day the Officer received a further call from the Applicant who stated that she had submitted everything she was able to obtain by this time, and had tried her best to provide all of the information that she could. This note records that the Applicant told the Officer that in relation to her other employment income, she had contacted that employer [Employer], in an effort to get records or copies of the cheques which showed she had been paid by this person's business in 2019, since the Applicant had been paid by cheques which had been cashed back then. The Applicant stated that the Employer's house had burned down in a fire, and that as a result this Employer had not been able to supply those records or otherwise help. The Applicant noted that she was trying to get records from the bank, and that she had previously submitted highlighted

bank statements showing these deposits to the CRA, but that those bank statements did not show that the deposits were from the Employer. The Applicant also stated that they had tried to get a Record of Employment from Service Canada in relation to that employment, but had been unsuccessful. The T1Case case specific entry records that the Officer "[a]dvised BR if they have submitted all docs, I will review the docs they have submitted. Advised BR for further clarification they might be contacted again otherwise they will receive the decision letters once the review is done".

[14] By letters dated July 10, 2025, the Officer determined that the Applicant was not eligible for the CERB and CRB benefits, for the same reason as the earlier decisions, as she did not meet the $5,000 income threshold.

[15] On July 28, 2025, the Applicant filed for judicial review of the Decision. In her Notice of Application, the Applicant noted that she was still "currently waiting for copies of [the Employer's] 2019 cheques" from her bank and "[w]ith these I will have all T4 slips, receipts, and cheques to prove I made $5000.00 in the 12 months prior to my application for CERB Benefits".

III. Issue and Standard of Review

[16] The issue at play in this matter is whether the Decision finding Ms. Angst ineligible for the benefits was procedurally fair. Though I note the Applicant also arguably asserted that the Decision was unreasonable, as I have determined that the Decision was rendered in a procedurally unfair manner, it is not necessary for me to address this secondary issue.

[17] On the issue of procedural fairness, the Court undertakes a "reviewing exercise […] 'best reflected in the correctness standard' even though, strictly speaking, no standard of review is being applied" (*Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 [*CPR*] at para 54). The reviewing court must consider what level of procedural fairness is necessary in the circumstances and whether the "procedure followed by the administrative decision maker respected the standards of fairness and natural justice" (*Chera v Canada (Citizenship and Immigration)*, 2023 FC 733 at para 13 citing *CPR* at para 56; *Huang v Canada (Citizenship and Immigration)*, 2018 FC 940 at paras 51–54). In other words, a court must determine if the process followed by the decision maker achieved the level of fairness required in the circumstances (*Kyere v Canada (Public Safety and Emergency Preparedness)*, 2020 FC 120 at para 23, citing with approval *Suresh v Canada (Minister of Citizenship and Immigration)*, 2002 SCC 1 at para 115; see also *Mission Institution v Khela*, 2014 SCC 24 at para 79). To this end, the role of a reviewing court is to consider whether "the applicant knew the case to meet and had a full and fair chance to respond" (*CPR* at para 56).

[18] Finally, I note that reviewing courts are not required to show deference to administrative decision makers on matters of procedural fairness (*Vargas Cervantes v Canada (Citizenship and Immigration)*, 2024 FC 791 at para 16), though for CERB matters, the procedural fairness obligations on the CRA are considered to be on the lower end of the spectrum (*Zhang v Canada (Attorney General)*, 2025 FC 910 at para 27; *Cozak v Canada (Attorney General)*, 2023 FC 1571 at para 17).

IV. Analysis

A. *Relevant Statutory Provisions*

[19] I note that CERB and CRB were part of a series of financial support measures put in place by the Canadian Government to assist employed and self-employed Canadians who were directly affected by the COVID-19 pandemic (*Vetrici v Canada (Attorney General)*, 2025 FCA 15 at para 1).

[20] Eligibility for the CERB income support payment is set out in sections 2 and 6 of the *Canada Emergency Response Benefit Act*, SC 2020, c 5, s 8. A "worker", as defined in section 2 of the *CERB Act* could make an application under section 5 for these income support payments. Under sections 2 and 6, eligibility criteria includes that the applicant make $5,000 in employment or self-employment income in 2019 or the 12 months prior to their application.

[21] Pursuant to section 12 of the *CERB Act*, if a person received a CERB support payment that they are not entitled to, they must repay the amount.

[22] Similarly, under section 28 of the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2, a person who applied for and received benefits to which they were not entitled must repay that amount. The eligibility criteria set out in section 3 of the *CRB Act* also includes that the person must have had a total income of at least $5,000 in 2019 or in the 12-month period preceding the day on which they make their application for CRB (s 3(1)(d)).

[23] Finally, I note that only parental and maternity benefits under ss 22(1), 23(1), 152.04(1) and 152.05(1) of the *Employment Insurance Act*, SC 1996, c 23 are considered eligible income toward qualifying for benefits under the CERB or CRB, pursuant to section 2 of the *CERB Act*

and subparagraph 3(1)(d)(iii) of the *CRB Act (Mullone v Canada (Attorney General)*, 2024 FC 1999 at para 31; *Letourneau v Canada (Attorney General)*, 2024 FC 760 at para 8).

B. *The Applicant's New Evidence is not admissible*

[24] As a preliminary matter, I note that the Applicant has submitted a set of copies of fifteen cheques, each issued to the Applicant from two separate companies which employed her back in 2019. She states that these are the records that the bank had not been able to provide to her before the Decision letters were issued. The Respondent has rightly submitted that this information cannot be considered by the Court, as it was not before the decision maker and does not fall into any of the exceptions to the general rule against the Court accepting new evidence in an application for judicial review (*Fournier v Canada (Attorney General)*, 2024 FC 859 at para 20).

[25] As I do not find that these documents accord to any of the exceptions to the general rule that on judicial review of an administrative decision, the evidentiary record of the Court is restricted what was before the administrative decision maker, as set out in *Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 at paras 19-20), this evidence cannot be admitted and I have not considered it.

C. *The Applicant's right to procedural fairness was violated*

[26] Upon review of the record in this matter, I find that the Officer breached the Applicant's right to procedural fairness in their Decision.

[27] As is well known, the duty to act fairly comprises two components: the right to a fair and impartial hearing before an independent decision maker and the right to know the case against oneself and to be heard (*Fortier v Canada (Attorney General)*, 2022 FC 374 at para 14 [*Fortier*]; *Therrien (Re)*, 2001 SCC 35 at para 82). Indeed, it is trite law that every person has the right to "present their case fully and fairly" (*Baker v Canada (Minister of Citizenship and Immigration)* 1999 CanLII 699 (SCC), [1999] 2 SCR 817 at para 28). As the Federal Court of Appeal made clear in *CPR* at para 56:

> [56] No matter how much deference is accorded administrative tribunals in the exercise of their discretion to make procedural choices, the ultimate question remains whether the applicant knew the case to meet and had a full and fair chance to respond. It would be problematic if an *a priori* decision as to whether the standard of review is correctness or reasonableness generated a different answer to what is a singular question that is fundamental to the concept of justice—was the party given a right to be heard and the opportunity to know the case against them? Procedural fairness is not sacrificed on the altar of deference.

[28] In this matter, I find there to be a clear issue in respect of the Applicant's right to be heard. It is evident from the record that there was significant confusion, on all sides, as to whether the income the Applicant received from the Self Employment Agreement was in fact eligible income for the purposes of CERB and CRB eligibility. As the Applicant noted in her submissions and her affidavit, it was difficult to find any information with respect to this, and the Applicant had received information from various sources, including her local Member of Legislative Assembly, which led her to believe this income was, in fact, eligible. In relation to this, the Officer did not appear to know the answer to this question, though they eventually asked the Applicant for documentation relating to the program payments. However, it was not until June 24, 2025 that the Officer told the Applicant that the program income was not CERB or CRB

eligible income, as it was a form of Employment Insurance [EI] income, and that only maternity or paternity EI payments were considered eligible income for those programs. I note that this revelation came only after a July 4, 2025 deadline had previously been set for the Applicant to submit all of her supporting documents.

[29] The Applicant further sought and submitted documentation in relation to her other sources of employment income, and in a July 3, 2025 call told the Officer of her attempts to get further documentation, and that she had submitted everything that she then had. The Applicant specifically told the Officer of her difficulties in obtaining further documentation related to her work for the Employer, who had paid her by cheque for her work. I note the Applicant had previously submitted highlighted bank records of the deposits of the amounts paid, but as she no longer possessed the cheques, which had been cashed, she noted that she had approached this former Employer to try and get such records. She explained to the Officer that she had been told that due to a house fire at that Employer's property, the Employer could not supply her with those records. She further explained that she was working with her bank, to see if they could supply the records. While the Officer's T1Case case specific entries confirm that they were told about the house fire and all of this information, the Officer did not appear to engage with or consider these aberrational circumstances, or ask the Applicant if she had a sense of how long it would take to get the banking records, or otherwise consider whether an extension on the previously set deadline might be warranted. Instead, the T1Case case specific entries indicate that the Officer merely told the Applicant that they would review the documents that had been submitted and "for further clarification they might be contacted again otherwise they will receive

the decision letters once the review is done". The Applicant was not contacted again, and on July 10, 2025 the Decision was rendered.

[30] In these particular circumstances, I find the conduct of the Officer violated the procedural fairness right of the Applicant to be able to know the case that she had to meet, and to have a full and fair chance to respond. The Applicant had explained that she was trying to get records related to her work from the Employer in question, and that due to the aberrational event of the house fire she had not been able to get the records from the Employer directly and was seeking to otherwise get them from the bank. This was after the Applicant had previously submitted highlighted bank deposit records that indicated a series of deposits, but did not indicate who the deposits were from. Thus, it may have been that the records she was then currently seeking, copies of the cheques corresponding to those deposits, might corroborate who the highlighted deposit entries were from. The Applicant had also previously submitted other evidence that indicated that it was in the usual course for her to be paid by cheque, so none of this would have appeared to have been out of the ordinary course for her financial dealings. However, the Officer did not, in any way, engage with the information as to the stage the Applicant was at in terms of securing the requested records, but instead simply went ahead and quickly issued the Decision. In doing so, I find that the Officer deprived the Applicant of the opportunity to respond to the case against her.

[31] As my colleague Justice Tsimberis stated in *Mahmoud v Canada (Attorney General)*, 2023 FC 1066 [*Mahmoud*], where an applicant was similarly attempting to establish their employment income for CERB eligibility, and where the decision maker effectively denied a

request for an extension to secure certain documents and instead required that the documents be submitted in a day:

> [39] […] Certainly, the Applicant had no control of the evidence he intended to submit. He needed adequate time to obtain that evidence from his prior employer or by alternate means (in this case, from the files of his bank). By granting the Applicant just one additional day or a little over a day, the Officer did not give the Applicant a reasonable amount of time to gather the necessary evidence from third parties and file same with the Agency for her review. As such, the Applicant did not have "a full and fair chance to be heard" (*Canadian Pacific* at para 56) and the Applicant was not accorded his right to be heard.
>
> [40] The Officer could have tried to understand the Applicant's situation, and could have asked the Applicant how many days he would reasonably require to obtain and submit the evidence, but she did not.

[32] In this case, the Officer seemingly did not, in any way, consider or grapple with the aberrational circumstances the Applicant had faced in her efforts to obtain and submit all her evidence by the Officer's deadline. While procedural fairness obligations for CRA decision may be on the lower end of the spectrum, the obligation nonetheless exists on the part of the administrative decision maker to provide an opportunity to respond. The words of Justice Gascon in *Baron v. Canada (Attorney General)*, 2023 FC 1177 at para 49 are an apt reminder of the eminently variable and case-specific nature of this obligation:

> [49] [t]he duty of procedural fairness is intended to ensure that administrative decisions are made using a fair and open procedure, appropriate to the decision being made and its statutory, institutional and social context, with an opportunity for those affected by the decision to put forward their views and evidence fully and have them considered by the administrative decision maker prior to the decision being rendered (*Baker* at paras 21–22; *Henri v Canada (Attorney General)*, 2016 FCA 38 at para 18)

[33] In addition, the Officer also seemingly did not consider the stage the Applicant was at in being able to secure the records in question. I note that the Applicant did not directly ask for an extension of time at that juncture. However, parties (especially those who are self-represented) who are trying to navigate an unfamiliar, confusing and intimidating process, often do not know that they are able to ask for additional time when they are given little time to accomplish a task or in circumstances where they have already received or initially been refused extension of times. To turn that onus on an unrepresented party who is unfamiliar with the administrative and/or justice system is problematic *(Mahmoud* at para 38*).* It is also relevant that to assist CRA officers in conducting eligibility assessments the CRA has established non-binding "Confirming Covid-19 benefits eligibility" guidelines [the "Guidelines"]. These specifically indicate that "[i]f the taxpayer expresses legitimate concerns over the deadline being too short, try to get a commitment for a reasonable new deadline". Furthermore, it was also unclear as to whether the Applicant might have had more time to submit the documents, as the Officer's T1Case notepad entry records that she had been told that "for further clarification they might be contacted again otherwise they will receive the decision letters once the review is done".

[34] The Guidelines do provide that the "existence and nature" of the $5,000 in employment or net self-employment income must be validated during the eligibility review. Income may be verified by officers through examination of income tax documents, or through additional documentation which may be requested at the officer's discretion, however the Guidelines also charge officers with working collaboratively with applicants in this validation process, directing that "[i]f the applicant is unable to provide any of the documents suggested, work with them to

see what other acceptable documents they may have" (*McAllister v Canada (Attorney General)*, 2024 FC 1486 at para 24; *Santaguida v Canada (Attorney General)*, 2022 FC 523 at para 28).

[35] During the hearing, when asked about the conduct of the Officer in this regard, the Respondent asserted that by the time of these events, given the previous eligibility decisions and their reviews, establishing the Applicant's eligibility had to that time been a two-year process. The Respondent stated that, as a result, a reasonable time limit had been given by the Officer at this final juncture. I cannot find this argument persuasive, as it ignores that it was only in June 2025, after widespread confusion by all involved, that the Applicant had been informed by the CRA, through the Officer, that her $12,550 in program income was not applicable income for CERB and CRB eligibility. Thus, it seems that only after this time that it had become clear to the Applicant that she needed to supply those particular cheques. She attempted to do so and related to the Officer, in some detail, the reason for her difficulties in doing this. However, despite this, neither these circumstances, nor the stage the Applicant was at in securing the documents were apparently in any way countenanced or considered by the Officer, who also did not inquire when the Applicant expected to be able to provide the documents, much less discuss whether an extension was appropriate. Certainly, this would not be required in all such cases, but in the specific circumstances here, this is problematic.

[36] I note that had the Officer engaged with the Applicant on this issue and, perhaps even if after doing so had the Officer determined and explained why an extension of time was not appropriate, then it might have been that the Applicant's right to respond would not have been

violated. But under these circumstances, I find that the Applicant was deprived of her ability to have a full and fair chance to be heard.

[37] Finally, it is well established that, generally speaking, individuals are entitled to greater procedural protection when the decision in question involves the potential for significant personal impact or harm (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65, at para 133). Such an impact is clearly evident here, as the Applicant spoke compellingly about the financial and personal consequences which will result from the repayment of the CERB and CRB benefits.

V. Conclusion

[38] For these reasons, the application for judicial review is allowed.

[39] However, while I find the Decision to have been procedurally unfair, in a case such as this it is not my role to order that the Applicant be found eligible for the CERB or CRB. I rather set aside the Decision and refer the matter back for redetermination by a different decision maker, who shall allow the Applicant a fresh opportunity to provide any further documentation in support of her eligibility claims, including the new cheque documentation.

[40] No costs are ordered.

[41] Finally, at the request of the Attorney General, with the consent of the Applicant, and in accordance with Rule 303 of the *Federal Courts Rules*, SOR/98-106, the title of proceedings in this matter shall be amended to name the Attorney General of Canada as the Respondent.

JUDGMENT in T-2648-25

THIS COURT'S JUDGMENT is that:

1. The application for judicial review is granted.

2. The Decision of the Officer dated July 10, 2025, is set aside and these matters are returned to the Canada Revenue Agency for redetermination by a different officer, who shall provide the Applicant with the opportunity to provide any additional documents in support of her eligibility reviews.

3. The title of proceedings in this matter is amended to name the Attorney General of Canada as the Respondent.

4. No costs are awarded.

"Darren R. Thorne"
Judge

FEDERAL COURT

SOLICITORS OF RECORD

DOCKET:	T-2648-25
STYLE OF CAUSE:	SANDRA LOUISE ANGST v ATTORNEY GENERAL OF CANADA
PLACE OF HEARING:	VIA VIDEOCONFERENCE
DATE OF HEARING:	FEBRUARY 9, 2026
JUDGMENT AND REASONS:	THORNE J.
DATED:	MARCH 4, 2026

APPEARANCES:

Sandra Louise Angst	FOR THE APPLICANT (ON THEIR OWN BEHALF)
Maeve Baird	FOR THE RESPONDENT

SOLICITOR OF RECORD:

Attorney General of Canada Halifax, Nova Scotia	FOR THE RESPONDENT