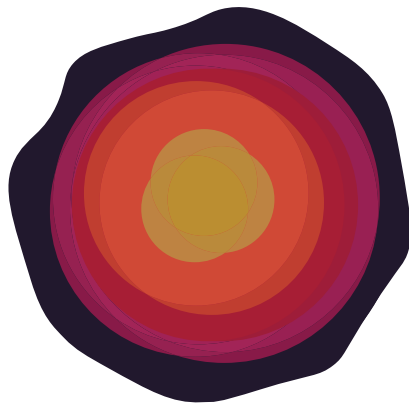




Provincial Advisory Council
on the Status of Women

NEWFOUNDLAND & LABRADOR

ANNUAL
REPORT

2024-2025



Provincial Advisory Council
on the Status of Women
NEWFOUNDLAND & LABRADOR

June 30, 2025

Honourable Sherry Gambin-Walsh
Minister Responsible for Women and Gender Equality
Government of Newfoundland and Labrador
P.O. Box 8700
St. John's, NL A1B 4J6

Dear Minister Gambin-Walsh:

On behalf of the members of the Provincial Advisory Council on the Status of Women Newfoundland and Labrador, it is my pleasure to submit our 2024-2025 Annual Report in accordance with the guidelines for Annual Performance Reports for Category 2 Government Entities.

This report was prepared under my direction. My signature reflects the Advisory Council members' accountability for the results contained in this report.

Sincerely,

Paula Sheppard, President/CEO

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1 President/CEO's Message

I am pleased to present the 2024-2025 Annual Report for the Provincial Advisory Council on the Status of Women Newfoundland and Labrador (PACSW). This performance report is submitted in accordance with PACSW's obligation under Section 9 of the **Transparency and Accountability Act**. This performance report was prepared under my direction, and as President/CEO, I am accountable for the results reported within.

This annual report provides an overview of PACSW's work as guided by our mandate of improving gender equity and equality in Newfoundland and Labrador. PACSW completed research and provided policy analysis in priority areas identified with government's overall vision and strategic directions. This past year PACSW's focus centered on economic and social well-being, and gender-based violence, as set out in our 2023-2026 Business Plan.

Our framework uses a gender-based analysis plus (GBA+) to assess how diverse groups of women and gender diverse individuals experience policies and programs in our province. In meeting the mandate as set out in the **Status of Women Advisory Council Act** PACSW will continue its close working relationships with community partners, continue providing focused advice and recommendations to the Provincial Government, and continue raising public awareness on issues that impact women and gender-diverse people throughout Newfoundland and Labrador.

Respectfully,



Paula Sheppard, President/CEO
Provincial Advisory Council on the Status of Women NL

2 Overview

The Provincial Advisory Council on the Status of Women (PACSW) was established in 1980 by the Government of Newfoundland and Labrador and received legislative standing with the introduction of the **Status of Women Advisory Council Act**. As a government agency, it was created to advise on issues affecting the status of women, as well as to raise government and public awareness on matters of concern for women.

PACSW's President reports to the Minister Responsible for Women and Gender Equality. The 11 Advisory Council members follow the Independent Appointments Commission (IAC) process and are appointed for three-year terms by the Lieutenant-Governor in Council, with eligibility for re-appointment when their terms end. The President/CEO position is salaried, requiring an open job competition, also through the IAC process. Selection criteria include representation from diverse women's populations and sectors, demonstrated leadership in working to advance the status of women, and the ability to work on women's equity and equality issues from a regional or provincial perspective. Appointments aim to reflect the representation of women with diverse backgrounds and experiences living throughout Newfoundland and Labrador.

PACSW works closely with the Office of Women and Gender Equality, an office within the Executive Council. Other collaborations and partnerships include the regional women's centres, local and provincial non-profit organizations, other government agencies, boards, and commissions, as well as any individual or group sharing an agenda to improve the progress of equity and equality for women and gender-diverse people.

2.1 2024-2025 Council Members

President/CEO	Paula Sheppard	St. John's
Vice-President	Vanessa McCarthy	Gander
Member	Valerie Barter	Conception Bay South
Member	Courtney Clarke	St. John's
Member	Megan Ford	St. John's
Member	Michelle Greene	St. John's
Member	Jacqueline Compton-Hobbs	Happy Valley-Goose Bay
Member	Trina Simms	Corner Brook
Member	Angie Wilmott	Corner Brook
Member	Raelene Vickers	St. John's
Member	Vacant	

2.2 Staff

In addition to the President/CEO, PACSW employs three staff using she/her pronouns.

- Finance Coordinator
- Policy and Research Analyst
- Director of Public Engagement

2.3 Mandate

Section 3 of the **Status of Women Advisory Council Act** states that The Advisory Council shall:

- Advise the Minister on those matters relating to the status of women that the Minister refers to the Advisory Council for consideration;
- Advise the Minister on those matters relating to the status of women that the Advisory Council feels appropriate;
- Bring before the Provincial Government and the public matters of interest and concern to women; and
- Establish the general policies that will govern the organization, administration, and operation of the Advisory Council.

2.4 Vision

The vision of the Provincial Advisory Council on the Status of Women is equality, equity and inclusion for women throughout Newfoundland and Labrador.

2.5 Physical Location

PACSW's office is an accessible space located at 15 Hallett Crescent, Suite 103, St. John's, Newfoundland and Labrador.

2.6 Budget

PACSW's budget for the 2024-2025 fiscal year was \$449,800. IT services and support, council member meetings, salaries, and rent continue to account for the largest expenditures of the core operating budget. A further breakdown of these expenses is outlined in Section 7: Audited Financial Statement.

2.7 Lines of Business

In keeping with PACSW's legislated mandate, the following lines of business have been identified:

- Advising government on issues affecting the status of women.
- Public awareness on matters of concern for women.
- Administration and operation of the Provincial Advisory Council on the Status of Women NL.

2.8 Highlights and Partnerships

During the 2024-2025 reporting year, PACSW contributed to several initiatives that aligned with our scope of work.

2.9 Highlights

In October 2024, The Canadian Research Institute for the Advancement of Women invited PACSW to participate in the research project GBA Plus Data Collection for Regional Assessment of Offshore Wind Development in Newfoundland and Labrador. With funding from the Impact Assessment Agency of Canada the research aimed to support the impact assessment process on diverse communities or populations using a GBA+ lens. PACSW held discussions with the lead researcher on data availability, data gaps that exist, and what data collection would be needed to assess the impacts of offshore wind projects. PACSW was also interviewed by the Impact Organizations of Nova Scotia in collaboration with the Nova Scotia Advisory Council on the Status of Women, regarding their research on best practices related to provincial and territorial Advisory Councils on the Status of Women across Canada. The goal was to learn more about PACSW's work, operations, and key initiatives, to help inform the future direction of Nova Scotia's Advisory Council.

In April, the Provincial Government sought feedback from the public as it moves to repeal and replace PACSW's legislation, the **Status of Women Advisory Council Act**, with new legislation that is inclusive of gender-diverse people. Many in-person and virtual consultations were hosted by the Office of Women and Gender Equality throughout the province with PACSW attending the in-person session held in St. John's.

During the 16 Days of Activism to End Gender-Based Violence campaign (late November and early December), and the Government of Newfoundland and Labrador's Purple Ribbon Campaign, PACSW completed the Signal for Help Responder Mini Course, a bystander awareness course which provides context-specific ways to intervene, depending on the relationship and setting, when intimate partner violence (IPV) is suspected or observed. Called the 'Signal for Help', this tool is used to help those experiencing gender-based violence. By using an emergency signal in the form of a one-handed gesture, someone can communicate they need someone to safely check in and support them without leaving a digital trace.

Each year PACSW recognizes June as Pride Month, dedicating this month to celebrating 2SLGBTQIA+ community and advocating for equal rights. PACSW, along with many other community partners, attended the launch of Pride Month with the Government of Newfoundland and Labrador flag-raising ceremony at the Confederation Building.

In September PACSW attended YWCA St. John's 2024 Circle of Distinction Awards at the Emera Innovation Exchange. Formerly called the Women of Distinction Awards, it was rebranded in 2023 to reflect the achievements of both women and gender-diverse people. This annual event is held to empower and inspire as well as motivate others to learn, achieve and participate. Nominees reflect individuals who break barriers and overcome adversity and change people's lives for the better along the way.

2.10 Partnerships

An essential component to achieving PACSW's mandate is through partnerships and collaboration with various government departments and agencies, as well as working closely with community organizations by participating in committees, discussion groups and other community led projects. Through this work, a broader understanding of issues related to the status of women/women identified persons are achieved.

Government of Newfoundland and Labrador Departments, Agencies, and Commissions:

- Office of Women and Gender Equality (WGE)
- Department of Children, Seniors, and Social Development
- Department of Education
- Department of Health and Community Services
- Department of Industry, Energy, and Technology
- Department of Justice and Public Safety
- NL Schools
- Royal Newfoundland Constabulary (RNC)
- Office of the Child and Youth Advocate
- Office of the Seniors' Advocate

Provincial Organizations and Other Entities:

- Association for New Canadians (ANC)
- Coalition Against Sexual Exploitation of Youth (CASEY)
- Coalition for a Just Recovery
- End Sexual Violence NL
- Equal Voice Newfoundland and Labrador Chapter (EVNL)
- First Voice Urban Indigenous Coalition
- First Voice Community Led Group on Police Oversight
- First Light
- Newfoundland and Labrador Organization Women Entrepreneurs (NLOWE)
- Newfoundland and Labrador Coalition Against Human Trafficking Inc.
- PerSIStence Theatre Company
- Public Legal Information Association Newfoundland and Labrador (PLIAN)
- Regional Status of Women Councils
- Sexual Assault Nurse Examiner Program, Eastern Health (SANE)
- Thrive-Community Youth Network (Thrive)
- The Journey Project
- techNL
- Women in Resource Development Corporation (WRDC)
- Violence Prevention Newfoundland and Labrador (VPNL)

3 Report on Performance

Issue 1: Economic and Social Well-being

Barriers to social and economic services that only affect certain groups are at the root of systemic inequity. Women's economic stability is a critical element to broader equity and equality, as well as a foundation for social well-being. Addressing systemic barriers that limit their ability to participate fully in the economy will result in a resilient and inclusive economy for the province. It is important to recognize that every sector in society has a role to play in improving women's social well-being. By boosting the representation of women's experiences in policy making, we can make a positive difference in health and well-being outcomes for women throughout Newfoundland and Labrador.

Goal: By March 31, 2026, the Provincial Advisory Council will have increased knowledge and awareness to Provincial Government and the public on the economic and social well-being of women in the province.	
Indicators	• Provided advice and recommendations to the Provincial Government on women's economic and social well-being. • Developed resources for Provincial Government and the public on women's economic and social well-being. • Increased public awareness initiatives on women's economic and social well-being.

Objective 2:	By March 31, 2025, PACSW will have created educational material for government and the public on women's economic and social well-being in our province.
Indicator:	Progress and accomplishments
Engaged in discussions with partners and stakeholders to inform development of educational material on women's economic and social well-being	Throughout 2024-2025, PACSW engaged in discussions with partners and stakeholders on the social and economic well-being including: - Delivered presentation to the Education Accord NL's Virtual Symposium: Enhancing Educational Collaboration for Community Growth. - Consultation with Department of Finance on improving the quality of life through equitable budgeting for Budget 2025. - Active member of First Voice Partnership Table with First Voice Urban Indigenous Coalition. - Presentation to All-Party Committee on Basic Income on the gendered implications of a universal basic income in Newfoundland and Labrador. - Attended techNL's 'Inclusion and Growth in NL's Innovation and Tech Ecosystem' seminar to examine

	economic drivers in the tech sector and how women are contributing to local advancement in this area. - Attended NL Workforce Innovation Centre's 'Empower Her: Paving the Path to Leadership' workshop and to deliberate with stakeholders on systemic barriers as well as inclusivity and equity within the ocean, agriculture and agri-food sectors. - Partnered with First Light: St. John's Friendship Centre and 21 additional community partners, on a joint written submission to the Police Transformation Working Group on the future of policing in the province, as it relates to the Calls for Justice 5.7 and 9.2(iii) of the Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls (MMIWG).
Expanded on research related to economic and social well-being issues to assist with educational material to government and the public	Throughout 2024-2025, PACSW continued to advise government with recommendations on women's economic and social well-being with the following research: - Modernizing decision-making legislation and policies in Newfoundland and Labrador. Research into decision making legislation in Newfoundland and Labrador revealed gaps in decision-making policy for populations such as seniors, the disability community and transgender persons. The right to legal decision-making is a critical component to gender equity and has often been overlooked. This is amplified more so with autonomy rights in relation to these highlighted populations.
Delivered educational material to government and the public on women's economic and social well-being issues	During the 2024-2025 reporting year PACSW produced educational resources in multiple formats on women's economic and social well-being: - Created the 'Loves Me, Loves Me Not' bookmark. Available in hard copy and as a downloadable educational resource, outlining the core elements of healthy relationships and what signs to look for in unhealthy ones, as well as helplines to call for support.

Issue 2: Gender-Based Violence

PACSW has identified gender-based violence as a continued critical priority area for research and analysis. Accessible and equitable supports for survivors of domestic and sexual violence, advocating for more responsive legal and justice systems through sexual assault education and training in all entry points in the criminal justice field, violence and school safety, curriculum on consent, and child and youth exploitation are several focus areas important to public interest.

By March 31, 2026, the Provincial Advisory Council will have increased knowledge and awareness to Provincial Government and the public on the impact of gender-based violence on women in the province.	
Indicators	• Provided advice and recommendations to the Provincial Government about gender-based violence issues. • Developed resource materials for the Provincial Government and the public on gender-based violence issues. • Produced public awareness initiatives on ending gender-based violence.

Objective 2:	By March 31, 2025, PACSW will have created educational resource material for the public on gender-based violence in our province.
Indicator:	Progress and Accomplishments
Engaged in discussions with partners and stakeholders to inform development of educational material on gender-based violence areas	Throughout 2024-2025, PACSW engaged in discussions with partners and stakeholders on gender-based violence including: - Participated in Sexual Health Engagement Session with the Department of Health and Community Services, offering input on the standardized Sexual Assault Nurse Examiner Program (SANE) in St. John's, and the expansion of the program throughout the province; the importance of public sexual health education, including in the school system; the limited in-vitro fertilization and fertility services in the province; and the prohibitive costs to travel outside the province to avail of these services. - Correspondence with Department of Justice and Public Safety involving electronic monitoring as a bail condition for intimate partner violence cases. - Met with Public Legal Information Association of Newfoundland and Labrador, and The Journey Project, to discuss intimate partner violence provincial and federal legislation and Emergency Protection Order (EPO) reform. - Attended discussion hosted by Memorial University on experiences of gender-based violence among disabled women and the policy implications to strengthen services.
Expanded on research related to gender-based violence issues to assist with educational material to government and the public	Throughout 2024-2025, PACSW continued its research on gender-based violence issues including: - Current risk factors in family violence, child support, spousal support, custody and parenting arrangement cases. A summary of PACSW's research findings show inconsistencies between federal and provincial legislation that address family violence in the context of child support, spousal support, and custody and parenting arrangements for children. Legislation that

	is inconsistent across diverse familial situations results in inequitable legal decision-making processes that have direct impacts on children, parents, and other family members whose lives are already disrupted by family conflict and separation. - Accessing Services for Victims of Violence: An analysis of all available services for victims of violence across various provincial departments and agencies found a decentralized service delivery approach. This can create significant barriers for victims needing a rapid response for support to leave a violent situation due to inconsistent service quality and increased complexity for managing and coordinating service delivery leading to delays.
Delivered educational material to government and the public on gender-based violence issues	During the 2024-2025 reporting year PACSW produced educational resources on gender-based violence in both hard copy and digital formats: - Created the ‘Loves Me, Loves Me Not’ bookmark. Available in hard copy and as a downloadable educational resource outlining the qualities of a healthy relationship and the signs to recognize when the relationship is a harmful one. - Local critical helplines are also included to help raise awareness of these services.

4 Achieving Objectives for 2025-2026

Issue 1: Economic and Social Well-being

Goal 1:	By March 31, 2026, the Provincial Advisory Council will have increased knowledge and awareness to Provincial Government and the public on the economic and social well-being of women in the province.
Objective 3:	By March 31, 2026, PACSW will have produced public awareness initiatives on the status of women’s economic and social well-being in our province.
Indicators	• Consulted with community partners on initiatives critical to promote concerning economic and social well-being in our province • Provided topical briefs to Provincial Government on economic and social well-being issues highlighted in PACSW educational materials. • Incorporated expanded research into PACSW’s economic and social well-being public awareness campaign.

Issue 2: Gender-Based Violence

Goal 1:	By March 31, 2026, the Provincial Advisory Council will have increased knowledge and awareness to Provincial Government and the public on the impact of gender-based violence on women in the province.
Objective 3:	By March 31, 2026, PACSW will have produced public awareness initiatives on gender-based violence in our province.
Indicators	• Consulted with community partners on initiatives critical to promote the prevention of concerning gender-based violence in our province. • Provided topical briefs to Provincial Government on economic and social well-being issues highlighted in PACSW's educational materials. • Incorporated expanded research into PACSW's gender-based violence public awareness campaign

5 Opportunities and Challenges

PACSW will continue to connect and collaborate with community organizations and other relevant stakeholders throughout the province to continue determining the most important policy advice and recommendations needing government's attention. In 2025-2026 PACSW's advisory council members will continue to be the voice of their communities by bringing forward issues of concern to the Minister Responsible for Women and Gender Equality. This on-the-ground effort will be important in solving some of the challenges associated with in-person provincial engagement. Working in a united way, the PACSW will ensure all points of view are included in advancing the equity and equality of all women and gender-diverse persons throughout Newfoundland and Labrador.

Vacancies on the Advisory Council remain a challenge. At the end of 2025, five members terms will be ending. There are also two current vacancies. This is both a challenge and an opportunity. Without a full complement of members, outreach opportunities are reduced. However, the search for new Advisory Council members will allow for more opportunities to have a broader diverse representation of individuals when filling these upcoming vacancies.

6 Audited Financial Statement and Independent Auditor's Report

**PROVINCIAL ADVISORY COUNCIL
ON THE STATUS OF WOMEN -
NEWFOUNDLAND AND LABRADOR**

FINANCIAL STATEMENTS

MARCH 31, 2025

Management's Report

Management's Responsibility for the Provincial Advisory Council on the Status of Women – Newfoundland and Labrador Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

Management is also responsible for ensuring that transactions comply with relevant policies and authorities and are properly recorded to produce timely and reliable financial information.

The Council members are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through participation in Council meetings. The Council members review internal financial information on a quarterly basis and external audited financial statements yearly.

The Auditor General conducts an independent audit of the annual financial statements of the Council, in accordance with Canadian generally accepted auditing standards, in order to express an opinion thereon. The Auditor General has full and free access to financial management of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador.

On behalf of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador.



Paula Sheppard
President/CEO



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

INDEPENDENT AUDITOR'S REPORT

To the Council Members
Provincial Advisory Council on the Status of Women
- Newfoundland and Labrador
St. John's, Newfoundland and Labrador

Opinion

I have audited the financial statements of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador (the Council), which comprise the statement of financial position as at March 31, 2025, and the statement of operations, statement of change in net financial assets, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and my auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I will not express any form of assurance conclusion thereon.

Independent Auditor's Report (cont.)

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Independent Auditor's Report (cont.)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



DENISE HANRAHAN, CPA, MBA, ICD.D
Auditor General

July 17, 2025
St. John's, Newfoundland and Labrador

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR**

STATEMENT OF FINANCIAL POSITION

As at March 31

2025

2024

FINANCIAL ASSETS

Cash	\$ 221,133	\$ 208,773
Accounts receivable	4,250	2,715
	225,383	211,488

LIABILITIES

Accounts payable and accrued liabilities (Note 3)	21,261	24,647
	21,261	24,647
Net financial assets	204,122	186,841

NON-FINANCIAL ASSETS

Tangible capital assets (Note 4)	663	1,325
Prepaid expenses (Note 5)	10,672	10,134
	11,335	11,459
Accumulated surplus	\$ 215,457	\$ 198,300

The accompanying notes are an
integral part of these financial statements.

Signed on behalf of the Council:

Paula Sheppard
President/CEO

Courtney Clarke
Member

PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
STATEMENT OF OPERATIONS
For the Year Ended March 31

	2025 Budget	2025 Actual	2024 Actual
	Unaudited (Note 8)		
REVENUES			
Province of Newfoundland and Labrador	\$ 449,800	\$ 449,800	\$ 443,600
Interest	-	3,673	2,448
Miscellaneous	-	352	745
	449,800	453,825	446,793
EXPENSES (Note 7)			
Administration	438,580	400,772	429,759
Advisement of Government	6,520	5,518	5,529
Public Awareness and Engagement	4,700	30,378	2,673
	449,800	436,668	437,961
Annual surplus	-	17,157	8,832
Accumulated surplus, beginning of year	198,300	198,300	189,468
Accumulated surplus, end of year	\$ 198,300	\$ 215,457	\$ 198,300

The accompanying notes are an
integral part of these financial statements.

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PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended March 31

	2025 Budget Unaudited (Note 8)	2025 Actual	2024 Actual
Annual surplus	\$ -	\$ 17,157	\$ 8,832
Tangible capital assets			
Acquisition of tangible capital assets	-	-	(1,987)
Amortization of tangible capital assets	-	662	1,131
	-	662	(856)
Prepaid expenses			
Acquisition of prepaid expenses	-	(10,672)	(10,134)
Use of prepaid expense	-	10,134	10,976
	-	(538)	842
Increase in net financial assets	-	17,281	8,818
Net financial assets, beginning of year	186,841	186,841	178,023
Net financial assets, end of year	\$ 186,841	\$ 204,122	\$ 186,841

The accompanying notes are an
integral part of these financial statements.

PS

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR**

STATEMENT OF CASH FLOWS

For the Year Ended March 31

2025

2024

Operating transactions

Annual surplus	\$ 17,157	\$ 8,832
Adjustment for non-cash items		
Amortization of tangible capital assets	662	1,131
	17,819	9,963
Change in non-cash working capital		
Accounts receivable	(1,535)	1,872
Accounts payable and accrued liabilities	(3,386)	2,007
Prepaid expenses	(538)	842
Cash provided from operating transactions	12,360	14,684

Capital transactions

Cash used to acquire tangible capital assets	-	(1,987)
Cash applied to capital transactions	-	(1,987)
Increase in cash	12,360	12,697
Cash, beginning of year	208,773	196,076
Cash, end of year	\$ 221,133	\$ 208,773

The accompanying notes are an
integral part of these financial statements.

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**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2025**

1. Nature of operations

The Provincial Advisory Council on the Status of Women - Newfoundland and Labrador (the Council) is a Crown corporation of the Province of Newfoundland and Labrador, established under the Status of Women Advisory Council Act. The purpose of the Council is to advise the Minister responsible for the Status of Women, the Government and the public on matters of interest and concern to women. Its affairs are managed by Council members appointed by the Lieutenant-Governor in Council.

The Council is a Crown entity of the Province of Newfoundland and Labrador and as such is not subject to Provincial or Federal income taxes.

2. Summary of significant accounting policies

(a) Basis of accounting

The Council is classified as an Other Government Organization as defined by Canadian public sector accounting standards (CPSAS). These financial statements are prepared by management in accordance with CPSAS for provincial reporting entities established by the Canadian Public Sector Accounting Board (PSAB). The Council does not prepare a statement of re-measurement gains and losses as the Council does not enter into relevant transactions or circumstances that are being addressed by the statement.

(b) Financial instruments

The Council's financial instruments recognized in the statement of financial position consist of cash, accounts receivable and accounts payable and accrued liabilities. The Council generally recognizes a financial instrument when it enters into a contract which creates a financial asset or financial liability. Financial assets and financial liabilities are initially measured at cost, which is the fair value at the time of acquisition.

The Council subsequently measures all of its financial assets and financial liabilities at cost. Financial assets measured at cost include cash and accounts receivable. Financial liabilities measured at cost include accounts payable and accrued liabilities.

(c) Cash

Cash includes cash in the bank.

(d) Tangible capital assets

Tangible capital assets are recorded at cost, including amounts that are directly related to the acquisition of the assets.



**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
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March 31, 2025**

2. Summary of significant accounting policies (cont.)

(d) Tangible capital assets (cont.)

The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	5 years
Computer hardware and software	3 years
Leasehold improvements	5 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Council's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

(e) Prepaid expenses

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

(f) Employee future benefits

The employees of the Council are subject to the Public Service Pensions Act, 2019. Employee contributions are matched by the Council and remitted to Provident¹⁰ from which pensions will be paid to employees when they retire. This plan is a multi-employer, defined benefit plan, providing a pension on retirement based on the member's age at retirement, length of service and the average of their best 6 years of earnings for service on or after January 1, 2015, and, for service before January 1, 2015, the higher of the average of the frozen best 5 years of earnings up to January 1, 2015, or the average of the best 6 years of earnings for all service.

The contribution of the Council to the plan is recorded as an expense for the year.

(g) Revenues

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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2. Summary of significant accounting policies (cont.)

(g) Revenues (cont.)

The Council recognizes the receipt of government transfers as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the Council. Government transfers consist of funding from the Province of Newfoundland and Labrador. Income attributable to financial instruments is reported in the statement of operations.

(h) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Transfers, which include grants and subsidies, are recorded as expenses when the grant is authorized, eligibility criteria have been met by the recipient and a reasonable estimate of the amount can be made.

(i) Measurement uncertainty

The preparation of financial statements, in conformity with CPSAS, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the useful life of capital assets.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

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3. Accounts payable and accrued liabilities

	<u>2025</u>	<u>2024</u>
Trade accounts payable and accruals	\$ 14,152	\$ 14,745
Accrued leave	7,109	9,902
	<u>\$ 21,261</u>	<u>\$ 24,647</u>

4. Tangible capital assets

	Furniture and equipment	Computer hardware and software	Leasehold improvements	Total
Cost				
Balance, March 31, 2024	\$ 27,766	\$ 13,256	\$ 3,272	\$ 44,294
Additions	-	-	-	-
Disposals	-	-	-	-
Balance, March 31, 2025	27,766	13,256	3,272	44,294
Accumulated amortization				
Balance, March 31, 2024	27,766	11,931	3,272	42,969
Amortization expense	-	662	-	662
Disposals	-	-	-	-
Balance, March 31, 2025	27,766	12,593	3,272	43,631
Net book value, March 31, 2025	\$ -	\$ 663	\$ -	\$ 663
Net book value, March 31, 2024	\$ -	\$ 1,325	\$ -	\$ 1,325

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5. Prepaid expenses

	<u>2025</u>	<u>2024</u>
Rent	\$ 3,847	\$ 3,847
Workplace, Health, Safety and Compensation Commission	-	1,079
Insurance	1,745	1,479
Other	5,080	3,729
	<u>\$ 10,672</u>	<u>\$ 10,134</u>

6. Financial risk management

The Council recognizes the importance of managing significant risks and this includes policies, procedures and oversight designed to reduce the risks identified to an appropriate threshold. The risks that the Council are exposed to through its financial instruments are credit risk, liquidity risk and market risk. There was no significant change in the Council's exposure to these risks or its processes for managing these risks from the prior year.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Council's main credit risk relates to cash and accounts receivable. The Council's maximum exposure to credit risk is the carrying amounts of these financial instruments. The Council is not exposed to significant credit risk with its cash because this financial instrument is held with a Chartered Bank. The Council is not exposed to significant credit risk related to its accounts receivable. In addition, the Council has policies and procedures for the monitoring and collection of its accounts receivable so as to mitigate potential credit losses. There is no allowance for doubtful accounts since all amounts are considered collectible.

Liquidity risk

Liquidity risk is the risk that the Council will be unable to meet its contractual obligations and financial liabilities. The Council manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient resources available to meet its obligations and liabilities. The Council's exposure to liquidity risk relates mainly to its accounts payable and accrued liabilities.

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PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2025

6. Financial risk management (cont.)

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency (foreign exchange) risk, interest rate risk and other price risk. The Council is not exposed to significant foreign exchange, interest rate or other price risk.

7. Expenses by object

The following is a summary of expenses by object:

	2025 <u>Budget</u> (Note 8)	2025 <u>Actual</u>	2024 <u>Actual</u>
Amortization of tangible capital assets	\$ 1,000	\$ 662	\$ 1,131
Other	800	578	1,419
Professional fees	5,350	3,651	3,051
Rent	46,160	46,160	46,160
Salaries and benefits	373,955	338,974	367,191
Supplies and services	19,265	44,373	16,129
Travel	3,270	2,270	2,880
	\$ 449,800	\$ 436,668	\$ 437,961

8. Budgeted figures

Budgeted figures, which have been prepared on a cash basis, are provided for comparison purposes and have been derived from the estimates approved by the Council. Budgeted figures included in the financial statements are not audited.

9. Employee future benefits

The Council and its employees contribute to the Public Service Pension Plan in accordance with the Public Service Pensions Act, 2019 (the Act). The plan is administered by Provident¹⁰, including payment of pension benefits to employees to whom the Act applies.

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**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
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9. Employee future benefits (cont.)

The plan provides a pension to employees based on the member's age at retirement, their length of service and rates of pay. The maximum contribution rate for eligible employees was 11.85% (2024 – 11.85%). The Council contributes an amount equal to the employee contributions to the plan. The pension expense for the Council for the year ended March 31, 2025 was \$26,430 (2024 - \$30,411).

10. Related party transactions

The Council receives grants from the Province of Newfoundland and Labrador. Operating grants received during the year totaled \$449,800 (2024 - \$443,600).

11. Non-financial assets

The recognition and measurement of non-financial assets is based on their service potential. These assets will not provide resources to discharge liabilities of the Council. For non-financial assets, the future economic benefit consists of their capacity to render service to further the Council's objectives.

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