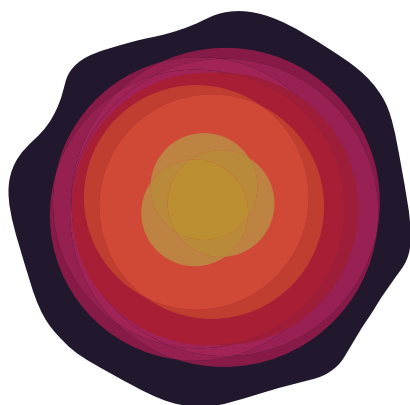




# Provincial Advisory Council on the Status of Women

NEWFOUNDLAND & LABRADOR

ANNUAL  
**REPORT**  
2022-2023



Provincial Advisory Council  
on the Status of Women  
NEWFOUNDLAND & LABRADOR

September 7, 2023

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

Dear Minister Parsons:

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 2022-23 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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## 2 President/CEO's Message

I am pleased to present the 2022-23 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 2022-23 annual report provides a cumulative three-year overview and highlights work accomplished as guided by our mandate in advancing women and gender equity and equality in Newfoundland and Labrador. PACSW has engaged in research and policy analysis in priority areas identified in government's overall vision and strategic directions. As we move forward in 2023-2024, PACSW will focus its priority areas on the following strategic directions: Economic and Social Well-being, and Gender-Based Violence.

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

Respectfully,



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

### 3 Overview

The Provincial Advisory Council on the Status of Women (PACSW) was established in 1980 by the Provincial Government, and received legislative standing with the introduction of the **Status of Women Advisory Council Act**. As a government agency, it was created to advise the Government of Newfoundland and Labrador 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 council members follow the Independent Appointments Commission (IAC) process and are appointed for three-year terms by the Lieutenant-Governor in Council (see Appendix A) with eligibility for re-appointment once their terms end. The President/CEO position is a salaried, requiring an open job competition also through the IAC process. Selection criteria includes 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 in Newfoundland and Labrador.

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

#### 3.1 2022-23 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            | Lewisporte             |
| Member         | Raelene Vickers          | St. John's             |
| Member         | Vacant                   |                        |

### **3.2 Staff**

PACSW employs three female-identified staff using she/her pronouns.

- Finance and Administration Manager
- Policy and Research Analyst
- Director of Public Engagement

### **3.3 Mandate**

Section 3 of the **Status of Women Advisory Council Act** states “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.

### **3.4 Vision**

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

### **3.5 Physical Location**

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

### **3.6 Budget**

PACSW’s budget for the 2022-2023 fiscal year was \$431,500. Salaries, rent, council member meetings, and IT services and support continue to account for the largest expenditures of the core operating budget.

### **3.7 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.

## **4 Highlights and Partnerships**

During the 2022-2023 reporting year, PACSW engaged in several initiatives that supported our identified priority areas for the current year.

### **4.1 Highlights**

PACSW is a member of the Coalition for a Just Recovery, a collective of 26 local and provincial support organizations, advocating for a comprehensive response to the recovery from the COVID-19 pandemic. From this Coalition, the Basic Income NL working group was created. PACSW, along with other Coalition members, had the opportunity to deliver a presentation on the benefits of piloting a widespread universal basic income (UBI) program to the Provincial Government's All-Party Committee on Basic Income. PACSW's involvement with the basic income working group has been essential to advancing the core of our organization's priorities. Income is one of the single most important determinants of health. The gendered implication of a universal basic income in our province means women, who are statistically proven to live in, or experience poverty more than their male counterparts or work in part-time, precarious, low paid employment, would have an opportunity to increase their bargaining power related to employment, have more childcare options available to them, and decrease their vulnerability to financial and health shocks that is a reality in our society since COVID-19. For women who occupy multiple marginalized identities race, class, disability, sexual orientation, the prevalence of poverty is even higher. When your income is not temporary but permanent, a person has opportunities. Access to income stability means improvements in economic security and prosperity, mental health and physical health.

2022 was the year that marked 100 years of women in Canadian politics. To show support for a valued community partner, and to acknowledge 25 years in office for Labrador MP Yvonne Jones, PACSW attended the Cheers to 25 Years fundraising event, with all proceeds supporting the non-profit and non-partisan group, Equal Voice NL. Recognizing and celebrating women in leadership, specifically a diverse representation of women and gender-diverse individuals running at all levels of government, is celebrating women's economic security and prosperity.

PACSW supported the work of the First Voice Urban Indigenous Coalition as a member of their Working Group on Police Oversight. Proposals for change in their report titled 'Building Trust, Restoring Confidence' included laying the groundwork to implement two Calls for Justice, 5.7 and 9.2(iii) issued by the Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls (MMIWG) Inquiry in 2019. Both Calls urge all levels of government to establish robust and well-funded Indigenous civilian police oversight bodies.

### **4.2 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:**

- 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
- Newfoundland and Labrador English School District (NLESD)
- Newfoundland and Labrador Housing Corporation
- Public Service Commission (PSC)
- Royal Newfoundland Constabulary (RNC)
- Office of Women and Gender Equality (WGE)

### **Provincial Organizations and Other Entities:**

- Association for New Canadians (ANC)
- Coalition Against the 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
- Municipalities Newfoundland and Labrador (MNL)
- Newfoundland and Labrador Organization of Women Entrepreneurs (NLOWE)
- Newfoundland and Labrador Coalition Against Human Trafficking Inc.
- Public Legal Information Association of Newfoundland and Labrador (PLIAN)
- Status of Women Councils
- Sexual Assault Nurse Examiner Program (SANE), Eastern Health
- Thrive-Community Youth Network (Thrive)
- techNL
- Women in Resource Development Corporation (WRDC)
- Violence Prevention Newfoundland and Labrador (VPNL)

### **National Organizations and Other Entities:**

- Status of Women Canada

## 5 Report on Performance

### Issue 1: Women's Health and Well-being

To be fully empowered and thrive in society, it is important that all people have equitable access to necessities like quality healthcare, housing, education and justice. Barriers to social and economic services that only affect certain groups are at the root of systemic inequity. Women's health and well-being are closely tied to successful economic equality.

**Goal: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women's health and well-being.**

|                   |                                                                                                                                                                                                                                                                                                                                                                  |
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| <b>Indicators</b> | <ul style="list-style-type: none"> <li>Engaged with organizations regarding policies and initiatives on issues impacting women's health and well-being.</li> <li>Developed a public awareness framework on issues impacting women's health and well-being.</li> <li>Provided advice to the Provincial Government about women's health and well-being.</li> </ul> |
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| <b>Objective 3:</b>                                                                               | <b>By March 31, 2023, the Advisory Council will have developed and delivered public awareness on issues impacting women's health and well-being.</b>                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Indicator:</b>                                                                                 | <b>Progress and Accomplishments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Publicly shared research on women's health and well-being.                                        | Throughout 2022-23, PACSW shared research and information on women's health and well-being with the public on all social media channels and PACSW website: <ul style="list-style-type: none"> <li>- Supports for survivors of sexual violence</li> <li>- Fertility options in Newfoundland and Labrador</li> <li>- Best practices on diversity, equity and inclusion</li> <li>- Information on supports for mental health</li> <li>- Research on benefits of universal basic income</li> <li>- Provincial housing programs</li> </ul> |
| Provided recommendations to government on areas of improvement for women's health and well-being. | Throughout 2022-23, PACSW provided Provincial Government departments with recommendations for improving women's health and well-being: <ul style="list-style-type: none"> <li>- Recommendations on Interpersonal Violence Disclosure Protocol Act - 'Clare's Law'</li> <li>- Recommendations on Human Trafficking Legislation</li> <li>- Recommendations on funding supports for sexual violence</li> </ul>                                                                                                                           |

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| Worked with community developing strategies to increase awareness on women's health and well-being. | <p>Throughout 2022-23, PACSW worked with various stakeholders to bring awareness to women's health and well-being:</p> <ul style="list-style-type: none"> <li>- Working member of the Coalition Against Human Trafficking Committee</li> <li>- Working member of the Coalition Against the Sexual Exploitation of Youth (CASEY)</li> <li>- Contributor to the Basic Income NL Working Group</li> </ul> |
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**Goal: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women's health and well-being.**

| <b>Indicator:</b>                                                                                                    | <b>2020 – 23 Progress and Accomplishments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| Engaged with organizations regarding policies and initiatives on issues impacting the women's health and well-being. | <p>During 2020-23, PACSW engaged with community organizations, business, and industry to discuss policies, programs and initiatives impacting women's health and well-being that included:</p> <ul style="list-style-type: none"> <li>- Steering Committee Member with Newfoundland and Labrador Housing Corporation on Provincial Transition House Program Review</li> <li>- First Voice Urban Indigenous Coalition: Health Care Rights and Gaps in Health Outcomes for Indigenous peoples</li> <li>- Sport NL: Advancement of Gender Equity in Sport</li> <li>- Met with Faces of Fertility Community: discussed increasing awareness of in-vitro fertilization and other needed fertility services in the province</li> <li>- Participated in St. John's Status of Women Council 'Empowering Them' E-Course Launch: Gender-Based Violence awareness</li> <li>- Working member of Coalition Against Human Trafficking Committee dedicated to increasing sexual and labour exploitation awareness</li> <li>- Working member of the Coalition for a Just Recovery aimed at increasing awareness on need of Universal Basic Income for Newfoundland and Labrador</li> </ul> |
| Developed a public awareness framework on issues impacting women's health and well-being.                            | <p>For 2020-23, PACSW developed public awareness on issues impacting women's health and well-being on social media platforms, media interviews, as well as PACSW's website: <a href="http://www.pacsw.ca">www.pacsw.ca</a></p> <ul style="list-style-type: none"> <li>- Information on young girls' experiences with sport and physical activity</li> <li>- Information awareness on the cost of incarcerated persons versus costs of mental health supports</li> <li>- Equitable access to mental health supports</li> <li>- Raising women out of poverty</li> <li>- Retention statistics of women and girls in sport</li> <li>- Raising awareness on need for affordable housing</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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|                                                                                   | <ul style="list-style-type: none"> <li>- Fertility and breast screening services options in NL</li> <li>- Research on well-being of women in the prison system</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Provided advice to the Provincial Government about women's health and well-being. | <p>During 2020-23 PACSW held meetings with Ministers and their government departments, prepared and submitted briefs, position papers and other correspondence as well as provided advice on issues impacting women's health and well-being. Themes addressed in briefs and/or other written submissions included:</p> <ul style="list-style-type: none"> <li>- Office for Women and Gender Equality (WGE): Expansion of Sexual Assault Nurse Examiner (SANE) Services</li> <li>- WGE: Feminine Hygiene Products in Schools</li> <li>- WGE: Establishing a Provincial SANE Coordinator</li> <li>- WGE: Cost of Incarcerated Persons versus Costs of Mental Health Supports</li> <li>- WGE: Funding Allocation for Provincial SANE Coordinator</li> <li>- Minimum Wage Review Committee/ Department of Environment and Climate Change: Minimum Wage and Price Adjustment Review Impact</li> </ul> |

## Issue 2: Women's Safety

Gender-based violence continues to be a prevalent human rights violation and a systemic barrier to equality. Feeling safe, living with security, and being free from violence are rights, not privileges. A safe place is one where individuals are not discriminated against and where their economic, social, and cultural rights are guaranteed. Yet many still experience high rates of violence including women, Indigenous women, and girls, 2SLGBTQQIA+ individuals, women living with a disability, and women living in rural areas.

| <b>Goal: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women's safety.</b> |                                                                                                                                                                                                                                                                                                                                              |
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| <b>Indicators</b>                                                                                                                             | <ul style="list-style-type: none"> <li>• Engaged with organizations regarding policies and initiatives on issues impacting women's safety.</li> <li>• Developed a public awareness framework on issues impacting women's safety.</li> <li>• Provided advice to the Provincial Government about issues that affect women's safety.</li> </ul> |

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| <b>Objective 3:</b> | <b>By March 31, 2023, The Advisory Council will have developed and delivered public awareness initiatives on issues impacting women's safety.</b> |
| <b>Indicator:</b>   | <b>Progress and Accomplishments</b>                                                                                                               |

|                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| Publicly shared research on women's safety.                                          | <p>Throughout 2022-23, PACSW shared information on women's safety with the public on all social channels and PACSW website:</p> <ul style="list-style-type: none"> <li>- Harassment in the workplace and social culture</li> <li>- Current supports for survivors of domestic violence</li> <li>- Current landscape of Human Trafficking in Newfoundland and Labrador</li> <li>- Low barrier housing and shelter system in NL</li> <li>- Sexual misconduct and child grooming practices</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                        |
| Provided recommendations to government on areas of improvement for women's safety.   | <p>Throughout 2022-23, PACSW provided Provincial Government departments with recommendations improving women's safety:</p> <ul style="list-style-type: none"> <li>- Recommendations on Human Trafficking Legislation</li> <li>- Recommendations on funding supports for survivors of domestic violence</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Worked with community developing strategies to increase awareness on women's safety. | <p>Throughout 2022-23, PACSW was involved with various stakeholders working together to bring awareness to women's safety:</p> <ul style="list-style-type: none"> <li>- Member of Working Group on Police Oversight with First Voice Urban Indigenous Coalition that drafted the report 'Building Trust, Restoring Confidence'</li> <li>- Working member of First Voice Urban Indigenous Coalition with focus on promoting local implementation of the National Inquiry into Missing and Murdered Indigenous Women and Girls (MMIWG)</li> <li>- Collaborated with the SANE St. John's program on increasing awareness of provincial SANE expansion</li> <li>- Created literature review on sexual exploitation for the Coalition Against the Sexual Exploitation of Youth (CASEY)</li> <li>- Met with regional women's centres to identify and discuss regional gender-based violence concerns</li> </ul> |

**Goal: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women's safety.**

| <b>Indicator:</b>                                                                                | <b>2020 – 23 Progress and Accomplishments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Engaged with organizations regarding policies and initiatives on issues impacting women's safety | <p>During 2020-23, PACSW engaged with community organizations, business, and industry to discuss policies, programs and initiatives impacting women's safety that included:</p> <ul style="list-style-type: none"> <li>- Persistence Theatre's Organizing Committee Women's March 2021-Your Voice Matters</li> <li>- Coalition Against the Sexual Exploitation of Youth (CASEY): Week of Recognition to End Sexual Exploitation</li> <li>- Participate in Access to Justice (A2J) Committee: Third Party Reporting for Sexual Assault Survivors</li> <li>- Advisory Board Member with Relationships First Restorative Justice in NL (RF-RJNL)</li> <li>- Committee member with Canadian Centre for Women's Empowerment (CCFWE): Survivors of Financial and Economic Abuse</li> <li>- Attended Sexism in Medicine: Webinar Hosted by MUN Medical Students in partnership with St. John's Status of Women Council</li> </ul> |
| Developed a public awareness framework on issues impacting women's safety                        | <p>For 2020-23, PACSW developed public awareness on issues impacting women's safety:</p> <ul style="list-style-type: none"> <li>- Shared intimate partner violence statistics in Newfoundland and Labrador</li> <li>- Information on prevalence of harassment for women in politics</li> <li>- Information on low barrier housing and shelters</li> <li>- Information on need for sexual assault education and training in the province's criminal justice system</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Provided advice to the Provincial Government about issues that affect women's safety             | <p>During 2020-23 PACSW held meetings with Ministers and their government departments, prepared and submitted briefs, position papers and other correspondence as well as provided advice on issues impacting women's safety. Themes addressed in briefs and/or other written submissions included:</p> <ul style="list-style-type: none"> <li>- Newfoundland and Labrador English School District (NLESD): Sexual Violence Policies</li> <li>- Ministerial Committee on Anti- Racism</li> <li>- Department of Environment and Climate Change: National Day for Truth and Reconciliation</li> </ul>                                                                                                                                                                                                                                                                                                                        |

### Issue 3: Women's Economic Security and Prosperity

There are systemic barriers that keep many women financially insecure in our province. Meeting basic needs such as shelter, food and essential living expenses, are increasingly unmanageable, exacerbated by women making up most of the part-time, low wage workforce. Additionally, national statistics consistently show women disproportionately shoulder caregiving responsibilities and spend almost double the amount of time performing unpaid domestic labour compared to men.

| <b>Goal: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women's economic security and prosperity.</b> |                                                                                                                                                                                                                                                                                                                                                                               |
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| <b>Indicators</b>                                                                                                                                                       | <ul style="list-style-type: none"> <li>• Engaged with organizations regarding policies and initiatives on issues impacting women's economic security.</li> <li>• Developed a public awareness framework on issues impacting women's economic security.</li> <li>• Provided advice to the Provincial Government about issues that affect women's economic security.</li> </ul> |

| <b>Objective 3:</b>                                                                                            | <b>By March 31, 2023, the Advisory Council will have undertaken initiatives to advance women's economic security.</b>                                                                                                                                                                                                                                                                                                                                                                               |
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| <b>Indicator</b>                                                                                               | <b>Progress and Accomplishments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Publicly shared research on women's economic security and prosperity.                                          | Throughout 2022-23, PACSW shared information on women's economic security and prosperity with the public on all social channels and PACSW website: <ul style="list-style-type: none"> <li>- Increasing women's participation in politics</li> <li>- Diversity in leadership positions on agencies, boards, and commissions</li> <li>- Research on pay equity legislation</li> <li>- Information on increase in housing and homelessness</li> </ul>                                                  |
| Provided recommendations to government on areas of improvement for women's economic security and prosperity.   | Throughout 2022-23, PACSW provided Provincial Government departments with recommendations for improving women's economic security and prosperity: <ul style="list-style-type: none"> <li>- Provided recommendations on pay equity legislation and implementation in Newfoundland and Labrador</li> </ul>                                                                                                                                                                                            |
| Worked with community developing strategies to increase awareness on women's economic security and prosperity. | Throughout 2022-23, PACSW was involved with various stakeholders working together to bring awareness on women's economic security and prosperity: <ul style="list-style-type: none"> <li>- Met with Family Childcare Connections to discuss initiatives to enhance regulated family childcare providers</li> <li>- Advisory Committee Member for Women in Resource Development (WRDC) Project Advisory Group aimed at improving the economic security and prosperity of low income women</li> </ul> |

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|  | <ul style="list-style-type: none"> <li>- Member of Equal Voice NL's Future of the Vote organizing committee focused on increasing participation from young women and gender-diverse people to become aware and involved in politics</li> <li>- Member of Equal Voice NL's Future of the Vote organizing committee focused on increasing participation from young women and gender-diverse people to become aware and involved in politics</li> <li>- Guest speaker at Future of the Vote NL event with Equal Voice NL</li> <li>- Attended Premier's Roundtable on Gender Equity</li> <li>- Participated in Equinor's Gender Equity and Diversity Focus Group</li> <li>- Attended Everwind Fuels Diversity, Equity, and Inclusion Consultation</li> <li>- Attended Female Founders, Funders and Fortifiers Breakfast Series hosted by Genesis, techNL and BDC Capital, to discuss promoting and advancing women in the tech space</li> </ul> |
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**Goal: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on economic security and prosperity.**

| <b>Indicator:</b>                                                                                                          | <b>2020 – 23 Progress and Accomplishments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| Engaged with organizations regarding policies and initiatives on issues impacting women's economic security and prosperity | <p>During 2020-23, PACSW engaged with community organizations, business, and industry to discuss policies, programs and initiatives impacting women's economic security and prosperity that included:</p> <ul style="list-style-type: none"> <li>- Working Committee Member with MUNL Women's Leadership Forum</li> <li>- Partner with Coalition for Just Recovery Report: Recovery Initiatives from the Economic Impacts of COVID-19</li> <li>- Met with Jimmy Pratt Foundation on Child Care Initiatives</li> <li>- Attended Community Partners Women in Tech Committee Roundtable: Women in Tech</li> <li>- Participated in Premier's Roundtable on Gender Equity</li> <li>- Active participant with the Premier's Roundtable on Gender Equity and authored pay equity research for review</li> <li>- Supported Future of the Vote Planning Committee assisting with phase one of its project development and promotion of upcoming event.</li> <li>- Member of Women in Tech Committee: assisted with developing project scope and objectives for increasing women in tech sector</li> <li>- Participant at 2021 Husky Energy Diversity Forum: providing input and recommendations on gender diversity targets</li> <li>- Attended Entrepreneurial Insights: A Conversation with</li> </ul> |

|                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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|                                                                                                                | <p>the Minister Responsible for Women and Gender Equality</p> <ul style="list-style-type: none"> <li>- Provided input and recommendations to Marathon Gold Corporation development of gender, equity, diversity, and inclusivity plan</li> <li>- Provided a gender lens to the Green Resilience Project aimed at increasing awareness on linkages between income security and the shift off carbon to greener energy</li> </ul>                                                                                                                                                                                                                                                                                                                              |
| Developed a public awareness framework on issues impacting women's economic security and prosperity            | <p>For 2020-23, PACSW developed public awareness on issues impacting women's economic security and prosperity:</p> <ul style="list-style-type: none"> <li>- Increasing affordable childcare options</li> <li>- Insecurity of single parents minimum wage work</li> <li>- Women political candidates in Newfoundland and Labrador</li> <li>- Scope of women's participation in the workforce</li> <li>- Gendering of unpaid domestic work</li> <li>- Snapshot on wages for early childhood educators</li> <li>- Awareness on rising costs for basic essential needs</li> <li>- Impact of frontline workers during COVID-19</li> <li>- Understanding Universal Basic Income (UBI)</li> <li>- Systemic barriers that keep women financially insecure</li> </ul> |
| Provided advice to the Provincial Government about issues that affect women's economic security and prosperity | <p>During 2020-23 PACSW held meetings with Ministers and their government departments, prepared and submitted briefs, position papers and other correspondence, as well as provided advice on issues impacting women's economic security and prosperity. Themes addressed in briefs and/or other written submissions included:</p> <ul style="list-style-type: none"> <li>- Joint Letter and Recommendations to Premier's Economic Recovery Team (PERT): A Just Recovery. Response to the Premier's Economic Recovery Team</li> <li>- WGE: Gender Diversity on Provincial Agencies, Boards, and Commissions (ABCs)</li> <li>- Department of Education: Review of the <b>Teachers Training Act</b></li> </ul>                                                 |

## **6 Opportunities and Challenges**

Face-to-face engagement with individuals and the broader community will be essential to understanding the obstacles that women and women-identified persons still experience in our province. Listening to those who have experienced violence and economic and social instability will be crucial in developing PACSW's research and in developing our advice and recommendations to government. The continuous challenge in the coming year is navigating in-person outreach to solicit important stories from organizations working in frontline services in our province. PACSW's composition of 10 current council members located in various regions will be key to the support needed to build relationships in communities across the province. This on the ground effort will be important in solving some of the challenges associated with in-person engagement.

The next year will also bring an opportunity to engage in a more creative way with new partners. The PACSW will also continue working with existing partners in community and other government entities. The desire to work in a united way recognizing it is an excellent approach to ensure all points of view are included to advance the status of women and gender in Newfoundland and Labrador.

## **7 Audited Financial Statement**

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

FINANCIAL STATEMENTS

MARCH 31, 2023

## **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.

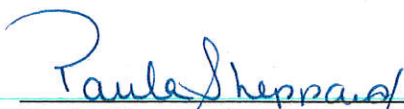
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

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.



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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, 2023, 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, 2023, 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, CMA, MBA, ICD.D**  
**Auditor General**

June 16, 2023  
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**

**2023**

**2022**

**FINANCIAL ASSETS**

|                     |                |                |
|---------------------|----------------|----------------|
| Cash                | \$ 196,076     | \$ 207,205     |
| Accounts receivable | 4,587          | 4,344          |
|                     | <b>200,663</b> | <b>211,549</b> |

**LIABILITIES**

|                                                   |                |                |
|---------------------------------------------------|----------------|----------------|
| Accounts payable and accrued liabilities (Note 3) | <b>22,640</b>  | 32,946         |
|                                                   | <b>22,640</b>  | <b>32,946</b>  |
| <b>Net financial assets</b>                       | <b>178,023</b> | <b>178,603</b> |

**NON-FINANCIAL ASSETS**

|                                  |                   |                   |
|----------------------------------|-------------------|-------------------|
| Tangible capital assets (Note 4) | <b>469</b>        | 3,084             |
| Prepaid expenses (Note 5)        | <b>10,976</b>     | 8,719             |
|                                  | <b>11,445</b>     | <b>11,803</b>     |
| <b>Accumulated surplus</b>       | <b>\$ 189,468</b> | <b>\$ 190,406</b> |

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

Signed on behalf of the Council:

  
President/CEO

  
Member

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

|                                        | <b>2023<br/>Budget</b> | <b>2023<br/>Actual</b> | <b>2022<br/>Actual</b> |
|----------------------------------------|------------------------|------------------------|------------------------|
| <b>(Note 8)</b>                        |                        |                        |                        |
| <b>REVENUES</b>                        |                        |                        |                        |
| Province of Newfoundland and Labrador  | \$ 431,500             | \$ 431,500             | \$ 428,100             |
| Interest                               | -                      | 1,075                  | 268                    |
|                                        | <b>431,500</b>         | <b>432,575</b>         | <b>428,368</b>         |
| <b>EXPENSES (Note 7)</b>               |                        |                        |                        |
| Administration                         | 425,100                | 427,535                | 397,541                |
| Advisement of Government               | 3,000                  | 4,345                  | 1,330                  |
| Public Awareness and Engagement        | 3,400                  | 1,633                  | 2,821                  |
|                                        | <b>431,500</b>         | <b>433,513</b>         | <b>401,692</b>         |
| Annual (deficit) surplus               | -                      | (938)                  | 26,676                 |
| Accumulated surplus, beginning of year | 190,406                | 190,406                | 163,730                |
| Accumulated surplus, end of year       | \$ 190,406             | \$ 189,468             | \$ 190,406             |

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

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

|                                                    | <b>2023<br/>Budget</b> | <b>2023<br/>Actual</b> | <b>2022<br/>Actual</b> |
|----------------------------------------------------|------------------------|------------------------|------------------------|
| <b>(Note 8)</b>                                    |                        |                        |                        |
| Annual (deficit) surplus                           | \$ -                   | \$ (938)               | \$ 26,676              |
| <b>Tangible capital assets</b>                     |                        |                        |                        |
| Acquisition of tangible capital assets             |                        | -                      | (1,407)                |
| Amortization of tangible capital assets            | -                      | 2,615                  | 3,193                  |
|                                                    | -                      | 2,615                  | 1,786                  |
| <b>Prepaid expenses</b>                            |                        |                        |                        |
| Acquisition of prepaid expense                     | -                      | (10,976)               | (8,719)                |
| Use of prepaid expense                             | -                      | 8,719                  | 7,435                  |
|                                                    | -                      | (2,257)                | (1,284)                |
| <b>(Decrease) increase in net financial assets</b> | -                      | (580)                  | 27,178                 |
| <b>Net financial assets, beginning of year</b>     | <b>178,603</b>         | <b>178,603</b>         | <b>151,425</b>         |
| <b>Net financial assets, end of year</b>           | <b>\$ 178,603</b>      | <b>\$ 178,023</b>      | <b>\$ 178,603</b>      |

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

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

**2023**

**2022**

**Operating transactions**

|                                                               |                 |               |
|---------------------------------------------------------------|-----------------|---------------|
| Annual (deficit) surplus                                      | \$ (938)        | \$ 26,676     |
| Adjustment for non-cash items                                 |                 |               |
| Amortization of tangible capital assets                       | 2,615           | 3,193         |
|                                                               | 1,677           | 29,869        |
| Change in non-cash working capital                            |                 |               |
| Accounts receivable                                           | (243)           | 966           |
| Accounts payable and accrued liabilities                      | (10,306)        | 2,495         |
| Prepaid expenses                                              | (2,257)         | (1,284)       |
| <b>Cash (applied to) provided from operating transactions</b> | <b>(11,129)</b> | <b>32,046</b> |

**Capital transactions**

|                                               |          |                |
|-----------------------------------------------|----------|----------------|
| Cash used to acquire tangible capital assets  | -        | (1,407)        |
| <b>Cash (applied to) capital transactions</b> | <b>-</b> | <b>(1,407)</b> |

|                                    |                   |                   |
|------------------------------------|-------------------|-------------------|
| <b>(Decrease) increase in cash</b> | <b>(11,129)</b>   | <b>30,639</b>     |
| <b>Cash, beginning of year</b>     | <b>207,205</b>    | <b>176,566</b>    |
| <b>Cash, end of year</b>           | <b>\$ 196,076</b> | <b>\$ 207,205</b> |

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

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN  
- NEWFOUNDLAND AND LABRADOR  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2023**

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**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.

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN  
- NEWFOUNDLAND AND LABRADOR  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2023**

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**2. Summary of significant accounting policies (cont.)**

**(d) Tangible capital assets**

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

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 Provident<sup>10</sup> 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.

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN  
- NEWFOUNDLAND AND LABRADOR  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2023**

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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.

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN  
- NEWFOUNDLAND AND LABRADOR  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2023**

**3. Accounts payable and accrued liabilities**

|                                      | <u>2023</u>      | <u>2022</u>      |
|--------------------------------------|------------------|------------------|
| Trade accounts payables and accruals | \$ 14,883        | \$ 9,988         |
| Accrued leave                        | 7,757            | 22,778           |
| Other                                | -                | 180              |
|                                      | <u>\$ 22,640</u> | <u>\$ 32,946</u> |

**4. Tangible capital assets**

|                                       | Furniture<br>and<br>equipment | Computer<br>hardware and<br>software | Leasehold<br>improvements | Total         |
|---------------------------------------|-------------------------------|--------------------------------------|---------------------------|---------------|
| <b>Cost</b>                           |                               |                                      |                           |               |
| Balance, March 31, 2022               | \$ 35,262                     | \$ 52,655                            | \$ 3,272                  | \$ 91,189     |
| Additions                             | -                             | -                                    | -                         | -             |
| Disposals                             | (7,496)                       | (41,386)                             | -                         | (48,882)      |
| Balance, March 31, 2023               | 27,766                        | 11,269                               | 3,272                     | 42,307        |
| <b>Accumulated amortization</b>       |                               |                                      |                           |               |
| Balance, March 31, 2022               | 35,262                        | 49,571                               | 3,272                     | 88,105        |
| Amortization expense                  | -                             | 2,615                                | -                         | 2,615         |
| Disposals                             | (7,496)                       | (41,386)                             | -                         | (48,882)      |
| Balance, March 31, 2023               | 27,766                        | 10,800                               | 3,272                     | 41,838        |
| <b>Net book value, March 31, 2023</b> | <b>\$ -</b>                   | <b>\$ 469</b>                        | <b>\$ -</b>               | <b>\$ 469</b> |
| Net book value, March 31, 2022        | \$ -                          | \$ 3,084                             | \$ -                      | \$ 3,084      |

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN  
- NEWFOUNDLAND AND LABRADOR  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2023**

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**5. Prepaid expenses**

|                                                       | <u>2023</u>      | <u>2022</u>     |
|-------------------------------------------------------|------------------|-----------------|
| Rent                                                  | \$ 3,847         | \$ 3,847        |
| Workplace, Health, Safety and Compensation Commission | 2,518            | 986             |
| Insurance                                             | 1,475            | 1,378           |
| Other                                                 | 3,136            | 2,508           |
|                                                       | <u>\$ 10,976</u> | <u>\$ 8,719</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.

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN  
- NEWFOUNDLAND AND LABRADOR  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2023**

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**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:

|                                         | <b><u>2023<br/>Budget</u></b><br>(Note 8) | <b><u>2023<br/>Actual</u></b> | <b><u>2022<br/>Actual</u></b> |
|-----------------------------------------|-------------------------------------------|-------------------------------|-------------------------------|
| Amortization of tangible capital assets | \$ 3,130                                  | \$ 2,615                      | \$ 3,193                      |
| Grants and subsidies                    | -                                         | -                             | 150                           |
| Other                                   | 800                                       | 592                           | 634                           |
| Professional fees                       | 3,500                                     | 2,200                         | 1,634                         |
| Rent                                    | 46,160                                    | 46,160                        | 46,160                        |
| Salaries and benefits                   | 360,255                                   | 363,276                       | 333,807                       |
| Supplies and services                   | 17,155                                    | 16,575                        | 16,114                        |
| Travel                                  | 500                                       | 2,095                         | -                             |
|                                         | <b>\$ 431,500</b>                         | <b>\$ 433,513</b>             | <b>\$ 401,692</b>             |

**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.

**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 Provident<sup>10</sup>, including payment of pension benefits to employees to whom the Act applies.

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN  
- NEWFOUNDLAND AND LABRADOR  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2023**

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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% (2022 – 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, 2023 was \$31,711 (2022 - \$27,651).

**10. Related party transactions**

The Council receives grants from the Province of Newfoundland and Labrador. Operating grants received during the year totaled \$431,500 (2022 - \$428,100).

**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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