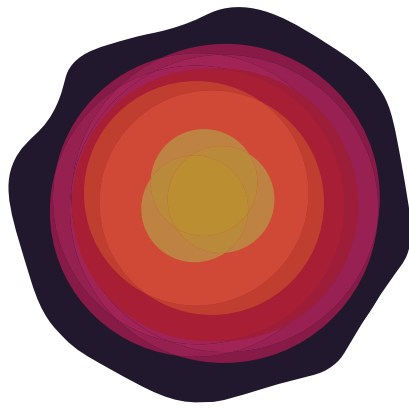




Provincial Advisory Council
on the Status of Women

NEWFOUNDLAND & LABRADOR

ANNUAL
REPORT

2025-2026



Provincial Advisory Council
on the Status of Women
NEWFOUNDLAND & LABRADOR

August 6, 2026

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

Dear Minister Evans:

On behalf of the members of the Provincial Advisory Council on the Status of Women Newfoundland and Labrador (PACSW), it is my pleasure to submit our 2025-26 Annual Report in accordance with the guidelines for Annual Performance Reports for Category 3 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 2025-2026 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 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. 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 is an arms-length legislated government agency that reports to the Minister of 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 with eligibility for re-appointment once their terms end.

The President/CEO position is a salaried position 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 experience living in our communities in Newfoundland and Labrador.

PACSW works closely with the Office of Women and Gender Equality. 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.

2.1 2025-26 Council Members

President/CEO	Paula Sheppard	St. John's
Vice-President	Vanessa McCarthy	Gander
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	Angie Wilmott	Lewisporte
Member	Raelene Vickers	St. John's
Member	Vacant	
Member	Vacant	
Member	Vacant	

2.2 Staff

PACSW employs three staff.

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

2.3 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.

2.4 Vision

PACSW’s vision is equality, equity and inclusion for women in 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 2025-2026 fiscal year was \$456,200. Salaries, rent, Council member meetings, and IT services and support 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.

3 Highlights and Partnerships

During the 2025-2026 reporting year, PACSW engaged in several initiatives that were complimentary to our stated goals and objectives.

3.1 Highlights

In June, PACSW attended The Government of Newfoundland and Labrador Pride Month celebration 2025 with a flag-raising ceremony at the Confederation Building in St. John's. The event, held in the main lobby of the East Block, and was hosted by the Minister Responsible for Women and Gender Equality to celebrate diversity and the 2SLGBTQIA+ community.

PACSW was invited to the unveiling of the Armine Nutting Gosling statue. The first statue to a singular named woman in the City of St. John's. #RaiseHerUp was in celebration of the Power of Women Working Together ceremony and the first piece of public bronze sculpture designed by a woman, artist Sheila Coultas.

Honouring the 16 Days of Activism Against Gender-Based Violence, PACSW attended a Documentary Film & Panel Discussion hosted by WISE NL Speaker Series titled "After the Montreal Massacre". In remembrance of the 14 women murdered in the engineering building at École Polytechnique, WISE NL hosted a viewing of the documentary film "After the Montreal Massacre" followed by a panel discussion and networking reception. Panel members revisited their experiences in the aftermath of the tragedy and reflected on changes that may point towards a more positive future. Moderated by WISE NL's President, the panel consisted of filmmaker Gerry Rogers, Memorial University's (MUN) Sexual Harassment office, and engineering students.

PACSW's President was a guest speaker with MUN's Limitless Leadership Program on a panel discussion titled "Public Role and Law". Housed under MUN's Student Life Division, this accelerated cocurricular program is designed for high-potential undergraduate women to begin their leadership journeys with confidence and positivity. The design is to empower high-potential undergraduate women by strengthening leadership skills through workshops, coaching, and professional networking opportunities.

During the 2025-2026 year, PACSW and The Nova Scotia Advisory Council on the Status of Women, The PEI Advisory Council on the Status of Women (PEIACSW), and The New Brunswick Women's Council decided to initiate quarterly meetings to provide an opportunity to facilitate collaboration to address ongoing and emerging equity and equality issues happening in their respective provinces. It will also give each agency a chance to share information, resources, and best practice on issues of concern regarding women and gender.

3.2 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.

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

- Department of Education and Early Childhood Development
- Department of Environment, Conservation and Climate Change
- Department of Finance
- Department of Health and Community Services
- Department of Justice and Public Safety
- Department of Social Supports and Well-Being
- 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 Sexual Exploitation of Youth (CASEY)
- Coalition for a Just Recovery
- End Sexual Violence NL
- Education Accord NL
- First Voice Urban Indigenous Coalition
- First Voice Community Led Group on Police Oversight
- First Light
- Food First NL
- Iris Kirby House
- Memorial University of Newfoundland and Labrador (MUN)
- Newfoundland and Labrador Anti-Poverty Coalition
- NL Health Services
- Newfoundland and Labrador Organization Women Entrepreneurs (NLOWE)
- Newfoundland and Labrador Coalition Against Human Trafficking Inc.
- Persistence Theatre
- Public Legal Information Association Newfoundland and Labrador (PLIAN)
- Status of Women Councils
- Sexual Assault Nurse Examiner Program, Eastern Health (SANE)
- Thrive-Community Youth Network (Thrive)
- techNL
- The Journey Project
- Violence Prevention Newfoundland and Labrador (VPNL)

National Organizations and Other Entities:

- Women and Gender Equality Canada (WAGE)

- The Nova Scotia Advisory Council on the Status of Women
- The PEI Advisory Council on the Status of Women (PEIACSW)
- The New Brunswick Women's Council

4 Report on Performance

Issue 1: Economic and Social Well-Being

It is important that all people have equitable access to necessities like quality healthcare, housing, education, and justice to be fully empowered and thrive in society. 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 in 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.
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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.
Indicator:	Progress and Accomplishments
Consulted with community partners on initiatives critical to promote concerning economic and social well-being in our province	Throughout 2025-26 consulted with community partners on women's economic and social well-being including: - Lived and Living Experience Advisory Group (LLEAG) Lunch and Learn consultation on improving food insecurity program and policy effectiveness. - Member of newly established NL Anti-Poverty Coalition working to reduce poverty and advance social justice. - Attended Maple Leaf Centre for Food Insecurity Presentation "2025 Public Opinion Research"

	Newfoundland and Labrador-National Comparison”. - Attended Provincial Government update on the Poverty Reduction Plan announcing enhancements to Income Support Program. - Attended techNL’s report release & sector insights on “The State of Tech in Newfoundland and Labrador” looking at economic impact, workforce trends, and diversity. - Attended NLOWE conference which held panel discussions on women-owned business growth and featured workshops on EQ pricing and building wealth.
Provided topical briefs to Provincial Government on economic and social well-being issues highlighted in PACSW educational materials	Throughout 2025-26, PACSW provided Provincial Government departments with briefs on topics involving women’s economic and social well-being apart from PACSW being in caretaker mode during the 2025 Provincial Election. - Budget 2026 Briefing Note - Ten Year Retrospective Review of Submissions to the Government of Newfoundland and Labrador
Incorporated expanded research into PACSW’s economic and social well-being public awareness campaign	PACSW continued phase two of the two-phase public awareness campaign titled “Healthy Relationships”. Phase one was rolled out in 2025 along with the ‘Loves Me, Loves Me Not’ educational resources created in the 2024-2025 reporting year. Phase one gathered research metrics on campaign performance by gender, geographic location, and what healthy relationship ads performed best by how often they were viewed. This benchmarking allowed for better understanding of target audiences and what platforms to use for Phase two of the Healthy Relationships campaign. - Phase two launched in March 2026. Ads ran on Meta (Facebook and Instagram) and Google (YouTube) for a four-week period. This second stage was designed to build on the awareness reached with

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.

Indicator: 2023 – 26 Progress and Accomplishments

Provided advice and recommendations to the Provincial Government on women's economic and social well-being.	During 2023-2026, PACSW provided advice and recommendations on women's social and economic well-being: - Policy Review for Regulated Family Child Care Homes - Minimum Wage and Price Adjustment Review Submission - Statutory Review of the Independent Appointments Commission Act - Recommendations on Pay Equity and Pay Transparency Act Draft Regulations Consultation - Modernizing Decision-Making Legislation and Policies in Newfoundland and Labrador
Developed resources for Provincial Government and the public on women's economic and social well-being.	For 2023-26, PACSW developed resource materials on women's social and economic well-being: - 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.
Increased public awareness initiatives on women's economic and social well-being.	During 2023-26 reporting cycle PACSW launched a public awareness campaign titled "Healthy Relationships. This two-staged approach consisted of - Phase one launched in March of 2025. Ads ran on Meta platforms (Facebook and Instagram) for a two-week period. The initiative was designed to amplify awareness with social media on the impact gender-based violence has on the economic and social well-being of women in the province. - Phase two launched in March 2026. Ads ran on Meta (Facebook and Instagram) and Google (YouTube) for a four-week period. This second stage was designed to build on the awareness reached with Phase one and gather metrics, data, and benchmarking to provide data for future initiatives.

Issue 2: Gender-Based Violence

PACSW has identified gender-based violence as a continued critical priority area for research and analysis. Being free from violence is a basic human right and not a privilege; yet gender-based violence continues to be a systemic issue in our society. 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 Indigenous women and girls, 2SLGBTQIA+, women and girls living with a disability, women living in rural areas, and senior women. Women are also reported to be more likely than men to experience higher rates of intimate partner violence, sexual assault, and intimate partner homicide (Statistics Canada, 2019). Equally important is the recognition that violence is not limited to physical interactions but can take many forms. Social, psychological, emotional, economic, and cyber spaces all provide opportunities for gender-based violence to occur. Accessible and equitable supports for survivors of domestic and sexual violence; advocating for a 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 for analysis and public interest.

Goal: 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 Provincial Government and the public on gender-based violence issues. • Produced public awareness initiatives on ending gender-based violence

Objective 3:	By March 31, 2026, PACSW will have produced public awareness initiatives on gender-based violence in our province.
Indicator:	Progress and Accomplishments
Consulted with community partners on initiatives critical to promote the prevention of concerning gender-based violence in our province	Throughout 2025-26, PACSW consulted with community partners on gender-based violence initiatives including: - Committee membership with CASEY, a Thrive partnership, aimed at eliminating child sexual exploitation in Newfoundland and Labrador. - Member of the Newfoundland and Labrador Coalition Against Human Trafficking focused on the eradication of provincial human trafficking. - Met with the Federal Chief Advisor to Combat Human Trafficking (Jennifer Richardson) providing input on Canada's National Strategy to Combat Human Trafficking.

	- Consulted with Iris Kirby House on electronic monitoring for IPV accused released on bail. - Participated in several meetings with Violence Prevention Avalon East to discuss and seek input on topics of child custody, family violence, and electronic monitoring in IPV cases. - Attended Thrive Annual General Meeting
Provided topical briefs to Provincial Government on gender-based violence issues highlighted in PACSW's educational materials	Throughout 2025-26, PACSW provided multiple Provincial Government departments with briefs on topics involving gender-based violence apart from PACSW being in caretaker mode during the 2025 Provincial Election. - Legislative Review of the Children, Youth and Families Act Submission - Emergency Protection Orders (EPO's) Submission
Incorporated expanded research into PACSW's gender-based violence public awareness campaign	PACSW continued phase two of the two-phase public awareness campaign titled "Healthy Relationships". Phase one was rolled out in 2025 along with the 'Loves Me, Loves Me Not' educational resources created in the 2024-2025 reporting year. - Phase two launched in March 2026. Ads ran on Meta (Facebook and Instagram) and Google (YouTube) for a four-week period. This second stage was designed to build on the awareness reached with Phase one and gather metrics, data, and benchmarking to provide data for future initiatives.

Goal: 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.

Indicator: 2023 – 26 Progress and Accomplishments

Provided advice and recommendations to the Provincial Government about gender-based violence issues	During 2023-26 reporting year, PACSW provided advice and recommendations to Provincial Government on gender-based violence: - Post-Sexual Assault Medical Care for Victims/Survivors Submission - Sexual Violence in Post-Secondary Education Context Submission - Child Sexual Abuse and Sexual Misconduct Within the K-12 Education System Executive Summary/ Jurisdictional Scan - Interpersonal Violence Disclosure Protocol Act Implementation Submission
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	- Current Risk Factors in Family Violence, Child Support, Spousal Support, Custody and Parenting Arrangement Cases Submission - Provided advice and recommendations for the National Action Plan to End Gender-based Violence consultations - Sexual Violence in the Post-Secondary Education Context: Informing Policy, Enacting Change Literature Review/Jurisdictional Scan - Accessing Services for Victims of Violence Submission
Developed resource materials for Provincial Government and the public on gender-based violence issues.	For 2023-26, PACSW developed resource materials on gender-based violence: - 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.
Produced public awareness initiatives on ending gender-based violence.	During 2023-26 reporting cycle PACSW launched a public awareness campaign titled “Healthy Relationships. This two-staged approach consisted of - Phase one launched in March of 2025. Ads ran on Meta platforms (Facebook and Instagram) for a two-week period. The initiative was designed to amplify awareness with social media on the impact gender-based violence has on the economic and social well-being of women in the province. - Phase two launched in March 2026. Ads ran on Meta (Facebook and Instagram) and Google (YouTube) for a four-week period. This second stage was designed to build on the awareness reached with Phase one and gather metrics, data, and benchmarking to provide data for future initiatives.

5 Opportunities and Challenges

Continuous engagement with the broader community will be essential to understanding the obstacles that women and gender-diverse persons face in this province and crucial in conducting PACSW's research and developing policy advice and recommendations to government. In the coming year, PACSW will continue to connect and collaborate with community organizations throughout the province. PACSW's Council members located in areas across the province will be key to the support needed to build relationships. This

on-the-ground effort will be important in solving some of the challenges associated with in-person provincial engagement.

Council member appointments remain a challenge. There are currently three Council vacancies and four members who are not returning for another term totalling seven Council members needed for 2026. This is both a challenge and an opportunity. Without a full complement of members, outreach opportunities in provincial regions are reduced and limit the scope of advice and recommendations provided to government. 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



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

Independence. Credibility. Integrity.

July 16, 2026

Ref: DP03-F0926

Ms. Paula Sheppard
President/CEO
Provincial Advisory Council on the Status
Of Women – Newfoundland and Labrador
Suite 103, 15 Hallett Crescent
St. John's, Newfoundland and Labrador
A1B 4C4

Dear Ms. Sheppard:

I enclose the audited financial statements of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador for the year ended March 31, 2026. After signing, please return one copy to my Office.

The Comptroller General, Treasury Board Secretariat, has indicated that a signed copy of the audited financial statements should also be forwarded to that Office.

Yours truly,

SANDRA RUSSELL, CPA
Deputy Auditor General

Enclosure

c.c. Honourable Lela Evans
Minister of Women and Gender Equality

Mr. Patrick Morrissey, CPA
Comptroller General

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

FINANCIAL STATEMENTS

MARCH 31, 2026

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.

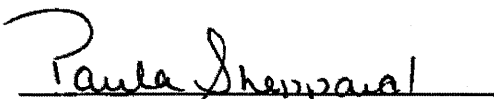
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

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, 2026, 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, 2026, 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.



SANDRA RUSSELL, CPA
Deputy Auditor General

July 16, 2026
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**

	2026	2025
FINANCIAL ASSETS		
Cash	\$ 226,300	\$ 221,133
Accounts receivable	7,004	4,250
	233,304	225,383
LIABILITIES		
Accounts payable and accrued liabilities (Note 3)	20,528	21,261
	20,528	21,261
Net financial assets	212,776	204,122
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 4)	-	663
Prepaid expenses (Note 5)	10,600	10,672
	10,600	11,335
Accumulated surplus	\$ 223,376	\$ 215,457
Contractual obligations (Note 6)		

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

Signed on behalf of the Council:

Paula Sheppard
President/CEO

Cathy Clarke
Member

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

	2026 Budget	2026 Actual	2025 Actual
	Unaudited (Note 9)		
REVENUES			
Province of Newfoundland and Labrador	\$ 456,200	\$ 456,200	\$ 449,800
Interest	-	1,322	3,673
Miscellaneous	-	376	352
	456,200	457,898	453,825
EXPENSES (Note 8)			
Administration	444,280	408,597	400,772
Advisement of Government	5,920	3,870	5,518
Public Awareness and Engagement	6,000	37,512	30,378
	456,200	449,979	436,668
Annual surplus	-	7,919	17,157
Accumulated surplus, beginning of year	215,457	215,457	198,300
Accumulated surplus, end of year	\$ 215,457	\$ 223,376	\$ 215,457

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

	2026 Budget	2026 Actual	2025 Actual
	Unaudited (Note 9)		
Annual surplus	\$ -	\$ 7,919	\$ 17,157
Tangible capital assets			
Acquisition of tangible capital assets	-	-	-
Amortization of tangible capital assets	-	663	662
	-	663	662
Prepaid expenses			
Acquisition of prepaid expenses	-	(10,600)	(10,672)
Use of prepaid expense	-	10,672	10,134
	-	72	(538)
Increase in net financial assets	-	8,654	17,281
Net financial assets, beginning of year	204,122	204,122	186,841
Net financial assets, end of year	\$ 204,122	\$ 212,776	\$ 204,122

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

2026

2025

Operating transactions

Annual surplus	\$ 7,919	\$ 17,157
Adjustment for non-cash items		
Amortization of tangible capital assets	663	662
	8,582	17,819
Change in non-cash working capital		
Accounts receivable	(2,754)	(1,535)
Accounts payable and accrued liabilities	(733)	(3,386)
Prepaid expenses	72	(538)
Cash provided from operating transactions	5,167	12,360

Capital transactions

Cash used to acquire tangible capital assets	-	-
Cash applied to capital transactions	-	-
Increase in cash	5,167	12,360
Cash, beginning of year	221,133	208,773
Cash, end of year	\$ 226,300	\$ 221,133

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, 2026**

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
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2026**

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.

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2026**

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, 2026

3. Accounts payable and accrued liabilities

	<u>2026</u>	<u>2025</u>
Trade accounts payable and accruals	\$ 9,903	\$ 14,152
Accrued leave	10,625	7,109
	<u>\$ 20,528</u>	<u>\$ 21,261</u>

4. Tangible capital assets

	Furniture and equipment	Computer hardware and software	Leasehold improvements	Total
Cost				
Balance, March 31, 2025	\$ 27,766	\$ 13,256	\$ 3,272	\$ 44,294
Additions	-	-	-	-
Disposals	-	-	-	-
Balance, March 31, 2026	27,766	13,256	3,272	44,294
Accumulated amortization				
Balance, March 31, 2025	27,766	12,593	3,272	43,631
Amortization expense	-	663	-	663
Disposals	-	-	-	-
Balance, March 31, 2026	27,766	13,256	3,272	44,294
Net book value, March 31, 2026	\$ -	\$ -	\$ -	\$ -
Net book value, March 31, 2025	\$ -	\$ 663	\$ -	\$ 663

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2026**

5. Prepaid expenses

	<u>2026</u>	<u>2025</u>
Rent	\$ 3,847	\$ 3,847
Insurance	1,840	1,745
Other	4,913	5,080
	<u>\$ 10,600</u>	<u>\$ 10,672</u>

6. Contractual obligations

On December 4, 2023, the Council entered into a lease agreement with Modern Business Equipment Limited for an office copier/printer for annual lease payments of \$715. The lease agreement was signed for a five-year period from December 4, 2023 to November 4, 2028 with regular payments to be incurred monthly. The lease will be automatically renewed on a month to month basis upon expiration of the lease period.

As of March 31, 2026 the annual minimum payments under this lease are as follows:

2027	\$715
2028	\$715
2029	\$477

7. 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

PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2026

7. Financial risk management (cont.)

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 financial liabilities or contractual obligations. 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.

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 risk.

8. Expenses by object

The following is a summary of expenses by object:

	2026 <u>Budget</u> (Note 9)	2026 <u>Actual</u>	2025 <u>Actual</u>
Amortization of tangible capital assets	\$ 1,570	\$ 663	\$ 662
Other	1,230	1,706	578
Professional fees	8,550	1,906	3,651
Rent	46,160	46,160	46,160
Salaries and benefits	374,955	342,185	338,974
Supplies and services	20,365	54,682	44,373
Travel	3,370	2,677	2,270
	\$ 456,200	\$ 449,979	\$ 436,668

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2026**

9. 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.

10. 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.

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% (2025 – 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, 2026 was \$26,774 (2025 - \$26,430).

11. Related party transactions

The Council receives grants from the Province of Newfoundland and Labrador. Operating grants received during the year totalled \$456,200 (2025 - \$449,800).

12. 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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