

# Premier's Council on Disabilities

**Annual Report  
2023-2024**



Premier's Council on Disabilities

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Conseil du premier ministre pour les  
personnes handicapées



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# Table of Contents

<b>Section</b>	<b>Page #</b>
Message from 2023-2024 Chairperson and Executive Director	1
Council Members 2023-2024	3
PCD Personnel 2023-2024	3
Mandate	4
Highlights from 2023-2024	6
Disability Action Plan (DAP) - <i>Accountable Path Forward to an Equal Opportunity!</i>	6
Disability Awareness Week: May 28 <sup>th</sup> to June 3 <sup>rd</sup> , 2023 – “ <i>Accessibility = Inclusion</i> ”	7
United Nations International Day of Persons with Disabilities – December 3, 2023	7
Council Board Meetings	8
Clients	8
Meetings, Presentations, Collaboration with Government	8
Meetings, Presentations, Collaboration with Private and Non-Profit Sectors	11
Committees and Work Groups	12
Official Languages	12
Financial Statements	13



January 2025

The Honourable Susan Holt  
Premier  
Province of New Brunswick  
P. O. Box 6000  
Fredericton, N.B.  
E3B 5H1

Dear Premier:

We are pleased to submit the annual report of the Premier's Council on Disabilities for April 1, 2023 to March 31, 2024.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'P. Losier'.

Patrick Losier  
Chairperson

A handwritten signature in blue ink, appearing to read 'Nick Taggart'.

Nick Taggart  
Acting Chairperson



## Message from the Chairperson and the Executive Director

We are pleased to submit the 2023-2024 annual report of the Premier's Council on Disabilities.

The Council continues to work to achieve our vision for a New Brunswick where all persons are accepted, included, and valued.

Every member of Council is committed, enthusiastic, and knowledgeable about the barriers faced by persons with a disability in New Brunswick. Drawing on a variety of experiences from every region of the province, our members offer a broad perspective and an in depth understanding of the issues facing this ever-growing segment of the population. This collective experience, along with input from our strong community partners, has enabled the Council to continue to deliver the same high-quality and timely guidance the government has relied on since the Council was established in 1982.

The Council would like to congratulate the government on working towards an accessibility legislation and acknowledge the work of the select committee on accessibility. Legislation is an important and long-awaited step towards creating a more accessible and inclusive society for the significant number of New Brunswickers with a disability. Accessibility legislation will not only uphold the rights and dignity of persons with a disability, but also create a more equitable society for all New Brunswickers.

Other highlights this year included the Council once again coordinating Disability Awareness Week in New Brunswick in late May and early June and hosting an event marking the United Nations Day for Persons with a Disability in December. In addition, the Council released the second status report for the Disability Action Plan.

We would like to take this opportunity to thank all Council members and staff for their expertise and passion towards the work of the Council and thank all the stakeholders for continuing to be a part of the conversation.



Patrick Losier,  
Chairperson



Nick Taggart,  
VP/Acting Chairperson



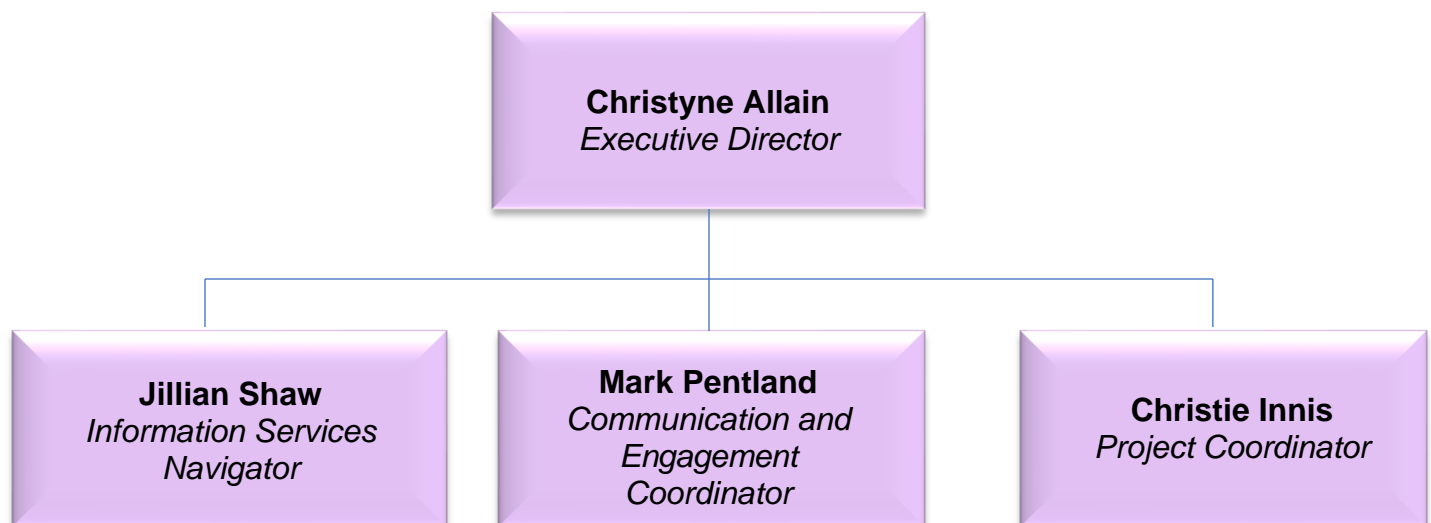
Christyne Allain,  
Executive Director



## Council Members 2023-2024

Patrick Losier	Chairperson – term end June 19, 2023
Nick Taggart	Regional Representative (Fredericton) & VP/Acting Chairperson
Brigitte Lapointe	Provincial Association Representative
Heather Chandler	Provincial Association Representative
Connie Melanson-Savoy	Public-at-Large Representative
Dr. Kanza Hashmat	Public-at-Large Representative
Margaux Savoie-Connolly	Public-at-Large Representative
Marc LeBlanc	Regional Representative (Bathurst)
Cassie Hall	Regional Representative (Kent)
Kailha Winter-Smith	Regional Representative (Burton)
Michèle Ouellette	Regional Representative (Edmundston Region)
Shabeer Amirali	Regional Representative (Moncton Region)

## PCD Personnel, 2023-2024



**Vision:** A New Brunswick where all persons are accepted, included, and valued.

**Mission:** We provide dynamic leadership to improve the quality of life for all persons affected by disability in New Brunswick.

We accomplish this by:

- Being a strong voice and role model for full community participation;
- Providing research, advice and direction to the Premier and Government;
- Educating and increasing public awareness and the profile of individual rights, abilities, and values;
- Building strategic partnerships and networks;
- Facilitating support for individuals, families, caregivers, professionals, and communities.

The Council's five (5) goals are based on increasing capacity, role clarity and heightened awareness of PCD. Working on these goals will allow PCD to enact positive change that will improve the quality of life for persons living with a disability in New Brunswick. The Council has been working towards identifying required resources to fulfill our vision and mission as well as identifying strategies that we can start to implement right away.

### **Mandate**

The Premier's Council on Disabilities is a body for consultation, study, and information sharing, which was created to advise the provincial government on matters relating to the status of persons with a disability. The Council reports directly to the Premier of New Brunswick.

The Premier's Council represents all persons affected by disabilities in the province (including their advocates and relatives, as well as those represented by other organizations, those who fall through the cracks, and those who choose not to be affiliated with another organization)

The Premier's Council is a one stop shop for key information on disabilities in NB, which includes access to various directories of services. The Council also supports and refers individuals with a disability to over 500 non-profit organizations in NB.

During a large provincial conference in the fall of 1981, which involved many persons with disabilities, parents, organizations serving persons with disabilities, and government representatives, it was decided that a permanent body was needed to maintain the momentum generated by the International Year of Disabled Persons. The unanimous resolution of the conference prompted provincial legislation to be drafted and passed that created the Premier's Council in 1982.



The Premier's Council on Disabilities Act states that the Council shall:

- Advise the Minister on matters relating to the status of disabled persons;
- Bring before the government and the public matters of interest and concern to disabled persons;
- Promote:
  - prevention of disabling conditions,
  - employment opportunities of disabled persons, and access by persons with disabilities to all services offered to the citizens of New Brunswick.

The Council in carrying out its functions may:

- Receive and hear petitions and suggestions from individuals and groups concerning the status of disabled persons;
- Undertake research on matters relevant to the status of disabled persons and recommend research areas that can be studied by governments, voluntary associations, private business, and universities;
- Recommend programs concerning the status of disabled persons;
- Make referrals to, consult and collaborate with, government agencies, voluntary associations, private businesses, universities and individuals on matters which affect the status of disabled persons;
- Appoint committees consisting of members and other persons who are not members of the Council;
- Propose legislation, policies, and practices to improve the status of disabled persons; and,
- Publish the reports, studies, and recommendations that the Council considers necessary.
- Maintain information on subjects related to persons with disabilities and on any services/programs likely to be of interest to persons with disabilities.

## Highlights from 2023-2024

### Disability Action Plan Status Report #2

This year, the Premier's Council on Disabilities released the second status report for **New Brunswick's Disability Action Plan for Persons with a Disability: Accountable Path Forward to an Equal Opportunity!**

Released in July 2020, the Disability Action Plan (DAP) is a multi-year strategy that includes 43 recommendations with a focus on: employment, education, poverty, housing, disability supports, accessibility, transportation, and recreation and wellness.

The Council is pleased to report that significant progress has been made to address many of the DAP recommendations. The Council was especially encouraged by steps taken to explore the development of comprehensive provincial accessibility legislation for New Brunswick.

The status report highlights several actions that have been taken, including:

- A select committee on accessibility in New Brunswick has been established. It is charged with consulting with stakeholders and government departments involved with the disability community and reporting to the legislative assembly with recommendations.
- The Select Committee on Accessibility in New Brunswick released an interim report which prompted government to begin working on a legislative framework for consultation, to be followed by draft legislation.
- As part of Social Assistance Reform 2021, a task force has been established to review disability support services and programs offered by the Department of Social Development, including income support. The task force includes representatives from primary and allied health care, the Premier's Council on Disabilities, and the New Brunswick Disability Executives Network, as well as individuals and family members who have had first-hand experience with disability support services and programs.
- The provincial government, through the Equal Employment Opportunity Program, has received approval for a federal grant of about \$190,000. This will go toward a one-year project aimed at creating more provincial government employment opportunities for people with intellectual and development disabilities.

The Premier's Council will continue to work closely with the GNB departments on implementing the recommendations of the Disability Action Plan. Stakeholders will also be consulted for ways to fulfill all recommendations put forth, to improve the lives of persons with a disability.

## **Disability Awareness Week: May 28<sup>th</sup> - June 3<sup>rd</sup>, 2023 – “Accessibility = Inclusion”**

Disability Awareness week is held annually to conduct a strategic public awareness campaign to promote enhanced supports for persons with disabilities of all types and of all ages. The campaign this year included in-person events, awards, contests and activities, along with social media and radio campaigns, public service announcements, news releases, and posters to promote DAW.

The activities this year included a kick-off event on May 28<sup>th</sup> in Tracadie-Sheila co-hosted by Vie Autonome Péninsule Acadienne, the “Gaming for All: Joystick Build for Adaptive Gaming” event at the Crowne Plaza in Fredericton, and the annual provincial Walk and Roll event. The Walk and Roll event featured a virtual component, due to the COVID-19 pandemic. Premier’s Council staff also collaborated with Easter Seals to promote their Red Shirt Day on May 31<sup>st</sup>. Neil Squire Society provided a lot of volunteer support to create another successful campaign for NB.

During DAW 2023, Cassandra Pitchford was named recipient of the Randy Dickinson Scholarship. This \$2000 scholarship is awarded annually to a New Brunswick student with a disability studying in a recognized program at a New Brunswick post-secondary education institution.

Charlotte County Television received the Council’s Employer Recognition Award for their continued work in the area of employment for persons with a disability. Gregory Zed received the Provincial Award in recognition of his outstanding service to the community and involvement in mental health initiatives bettering the lives of persons with a disability.

## **United Nations International Day for Persons with Disabilities – December 3, 2023**

Annually, the Premier’s Council hosts an event in recognition of the United Nations International Day of Persons with Disabilities. The theme in 2023 was “***United in action to rescue and achieve the SDGs for, with and by persons with disabilities***”.

The International Day of Persons with Disabilities was first proclaimed by the United Nations General Assembly in 1992. Over the years, UN day events have been organized around the world to encourage people, organizations, governments, and societies to focus on issues related to the inclusion of persons with a disability and the measures needed to support greater equity.

This year the PCD once again partnered with the Neil Squire Society to host an in-person event to bring awareness to the United Nations International Day of Persons with Disabilities. This year’s event was “Hacking for the Holidays” and aimed to create adapted toys that could be used by children with a disability. Makers Making Change led this assistive technology build and we were able to adapt and donate several toys to children for the holidays. This was an in-person event with opening remarks from the Executive Director of the PCD. Also featured were remarks from Easter Seals NB, staff from the Stan Cassidy Centre who were recipients of donations from past events, as well as remarks from Charles Levasseur of NSS.

## **Council Board Meetings**

Throughout 2023-2024 Council held quarterly meetings to address a variety of topics relating to persons with a disability, such as:

- Supports in the education system for students with a disability
- Supports and services for people with autism
- Service animal legislation
- Challenges associated with poor access to transportation for people with a disability
- Mental health issues
- Disability Action Plan Status Update
- Provincial Accessibility Act
- Programs providing access to disability supports and equipment
- Legislation for involuntary substance use treatment programs
- Supported decision making and representation act
- Employment standards and wages for persons with a disability
- Disability Policy Lens
- Social Assistance Reform
- Accessibility in recreation
- Accessible Elections
- Other

## **Clients**

During this year, staff responded to almost 400 ongoing client requests from individuals with a disability, parents, teachers, rehabilitation professionals, and advocates. This number reflects a slight increase in requests from the previous year. These requests were received mostly through telephone and email, with some in-person meetings throughout the year. The largest percentage of inquiries came from persons living with a disability or their immediate family members. Primarily, PCD staff assisted clients in finding the appropriate programs and services to assist in meeting their needs.

The PCD also maintains online information directories that encompass programs and services available to persons with a disability. During 2023-2024, this directory was updated, and work was done to improve the accessibility and ease of access to this service. The many categories featured in the directory include, but are not limited to: sports, recreation, and leisure resources; transportation services; vehicle retrofit programs; and financial aid.

## **PCD Meetings, Presentations, Collaboration with Government**

- *Office of the Premier (ED)*
  - Meeting with Senior Policy Staff to discuss a possible bill around transit for persons with a visual disability
  - Worked with Premier's Office to prepare a message from the Premier for Disability Awareness Week

- Participated with the Premier at the Main Estimates in the Legislature
- *Executive Council Office*
  - Continuous communications with ECO regarding upcoming Council Member and Chairperson appointments
  - Weekly meetings with two staff members to provide input and information on the Accessibility Act
  - Participated at the first meeting of the Interdepartmental Working Group on Accessibility
  - Meetings to discuss several policies and processes such as the ABC appointment process, annual report act, etc.
  - Worked on various versions of the MOU with Accessibility Standards Canada
  - Meeting with the Assistant Deputy Minister and Secretary to the Clerk on the Accessibility Act
- *Department of Social Development*
  - Biweekly meetings with the Manager of Supports
  - Monthly meetings to share ongoing updates
  - Attended meetings of the Disability Support Program Committee
  - Biweekly ongoing check-in meetings with the department
  - Meeting to discuss language and legislation for the social assistance reform
  - Provided feedback to the department on design and wording of the Disability Support Services portal
  - Meetings for input on definitions, policies, etc. as it relates to the new social assistance model
  - Gave presentations to SD staff on the work of the Council
  - Meeting with SD's Senior policy and Director to provide feedback on various proposals
  - Staff attended an information session on the new Mobility and Adaptive Equipment Loan Program (MAELP)
  - Attended a meeting with Social Development staff on ethical decision-making with regard to SD clients
  - Meetings with Disability Support Services Task Force
- *Post-Secondary, Education, Training and Labour*
  - Participated at biweekly meetings to give updates on projects of mutual interest
- *Department of Health*
  - Submitted issues, questions, and concerns to the Department of Health around mental health
- *Department of Education and Early Childhood Development*
  - Meeting with the department to discuss the review of Policy 322

- Meeting with Deputy Minister regarding Educational Assistant supports in the Anglophone Districts
- Attended the Career Education Framework Launch and Strategic Planning Event
- Meeting with Easter Seals NB and EECD to discuss school participation in Red Shirt Day
- *Elections NB*
  - Provided input on accessibility accommodations at polling stations
  - Became a member of the newly formed advisory committee on accommodations for elections
  - Met with the Executive Director of Elections NB to discuss accessibility during elections
- *Horizon*
  - Attended meetings of Horizon's Engagement and Communications Task Force
- *Department of Natural Resources*
  - Processed Disabled Hunter Card Applications
- *Finance and Treasury Board*
  - Meetings with Finance regarding Council's year-end budget
  - Quarterly meeting with the director to discuss budget
  - Meeting to discuss partnership on files of mutual interest (Accessibility Act, review of the Equal Employment Opportunity Program, etc.)
  - Two PCD staff members attended a training session on Information Management
- *Employment and Social Development Canada*
  - Met with representatives from Employment and Social Development Canada to discuss ways to promote the Registered Disability Savings Plan
- *NB Human Right Commission*
  - Meetings with the department regarding Service Animal Legislation
- *Environment and Local Government*
  - Met with department staff to discuss service animal legislation
- *Federal/Provincial/Territories*
  - Participated in FPT (Federal/Provincial/Territorial) calls concerning Ministers Responsible for Social Services
  - Participated in calls by the Network of Offices for Disability Issues and Premiers' Councils
  - Participated in calls hosted by the Open Forum on Accessibility

- Participated in calls of the PT PwDAC (Provincial/Territorial Persons with Disabilities Advisory Committee)
- Attended Canadian Congress on Disability and Inclusion
- Ongoing meetings with Accessibility Standards Canada
- Attended a meeting of a Task Group on developing an adaptable housing guide including associated costing
- Participated and presented on behalf of NB at the Pan Canadian Accessibility Forum
- Two staff members met with the Federal Chief Officer on Accessibility
- Attended a meeting of the Task Group on Accessible Built Environment in Northern and Rural Communities with Accessibility Standards Canada
- Participated in the two-day forum for Accessibility Standards Canada and provided remarks on behalf of New Brunswick
- Reviewed and met with Accessibility Standards Canada to discuss an Accessibility Act for NB and an MOU

### **PCD Meetings, Presentations, Collaboration with Private and Non-Profit Sectors**

- Neil Squire Society
- Various schools in NB
- NB Disability Executives Network
- Ability NB
- Renaissance College
- ReThink Ability
- Community Business Development Corporations (CBDC)
- Inclusion NB
- NB Parks and Trails
- Fredericton Trails Coalition
- Trans Canada Trail
- Easter Seals
- University of New Brunswick
- NB Coalition of Persons with Disabilities
- Institute for Work and Health
- City of Fredericton
- Recreation NB
- Inclusive Recreation Committee
- Autism Connections
- Learning Disability Association
- Canadian Congress on Disability Inclusion
- BDO Consulting Group
- CODAC NB
- Vie Autonome

- Elections NB
- École Les Éclaireurs Neurodiversity Group
- Indigenous Disability Canada

### **Committees and Work Groups 2023-2024**

The PCD participates on several committees and work groups to better address issues relating to persons with a disability, including:

- Canadian Open Forum on Accessibility
- Federal/Provincial/Territorial Working Group on Disability Issues
- Provincial-Territorial Persons with Disabilities Advisory Committee
- Place 2000 Joint Health and Safety Committee
- Place 2000 Wellness Committee
- NB Disability Executives Network
- UNB Accessibility Advisory Committee
- GNB Neurodivergent and Disability Employee Community Group

### **Official Languages**

The Premier's Council on Disabilities recognizes its obligations and is committed to actively offering and providing quality services to the public in the public's official language of choice. We are pleased to report that there were no complaints filed with the Office of the Commissioner of Official Languages for the fiscal year ending March 31, 2024.



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# **Premier's Council on Disabilities**

## **Financial Statements**

**March 31, 2024**

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# Premier's Council on Disabilities

Table of Contents  
March 31, 2024

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	Page
<b>Independent Auditor's Report</b>	
<b>Financial Statements</b>	
Statement of Financial Position	1
Statement of Operations and Changes in Accumulated Surplus	2
Statement of Cash Flows	3
Notes to Financial Statements	4 - 6

## Independent Auditor's Report

To: The members of Premier's Council on Disabilities

### *Opinion*

We have audited the financial statements of Premier's Council on Disabilities, which comprise the statement of financial position as at March 31, 2024, and the statements of operations and changes in accumulated surplus and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

### *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 organization'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 liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our 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 our 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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, continued

- ◆ 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 organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization 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.

We 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 we identify during our audit.

Fredericton, New Brunswick  
December 5, 2024

  
Chartered Professional Accountants

# Premier's Council on Disabilities

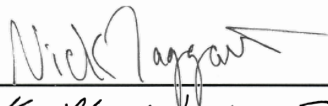
Statement of Financial Position

As at March 31, 2024

	2024	2023
FINANCIAL ASSETS		
Prepaid expenses	\$ 16,112	\$ 9,489
Due from related party, Province of New Brunswick (note 3)	<u>298,751</u>	<u>287,251</u>
	<u>\$ 314,863</u>	<u>\$ 296,740</u>
LIABILITIES		
Accounts payable and accrued liabilities (note 4)	\$ 14,896	\$ 29,520
Unearned revenue	<u>6,500</u>	<u>-</u>
	21,396	29,520
ACCUMULATED SURPLUS		
Surplus	<u>293,467</u>	<u>267,220</u>
	<u>\$ 314,863</u>	<u>\$ 296,740</u>

Approved

Members



Members



**Premier's Council on Disabilities**  
Statement of Operations and Changes in Accumulated Surplus  
Year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenues			
Province of New Brunswick	\$ 335,000	\$ 335,000	\$ 358,953
Disability Awareness Week	-	48,000	51,500
	<u>335,000</u>	<u>383,000</u>	<u>410,453</u>
Expenditures			
Salaries and related benefits	308,100	269,968	263,223
Disability Awareness Week	-	35,001	22,625
Translation & Interpretation	9,500	19,690	14,437
Council Meetings, Travel and Honoraria	10,500	17,999	12,584
December 3rd UN Day	-	4,757	4,340
Telephone	2,750	3,457	3,239
Printing	500	2,342	1,286
Postage	500	1,314	482
Office supplies	2,400	1,069	391
Staff Meetings & Travel	750	557	795
IT & Web	-	459	486
Training and professional development	-	140	1,130
	<u>335,000</u>	<u>356,753</u>	<u>325,018</u>
Excess of revenues over expenditures	-	26,247	85,435
Accumulated Surplus, opening	-	267,220	181,785
Accumulated Surplus, closing	<u>\$ -</u>	<u>\$ 293,467</u>	<u>\$ 267,220</u>



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## Premier's Council on Disabilities

Statement of Cash Flows  
Year ended March 31, 2024

	2024	2023
Operating activities		
Cash receipts from Province of New Brunswick	\$ 323,500	\$ 276,657
Cash receipts from others	48,000	51,500
Cash paid to suppliers and employees	<u>(371,500)</u>	<u>(328,157)</u>
Change in cash position	-	-
Cash, opening	<u>-</u>	<u>-</u>
Cash, closing	<u>\$ -</u>	<u>\$ -</u>

The Council's source of cash is the Province of New Brunswick. The corporation does not maintain a separate bank account and all operating activities are processed through the Province of New Brunswick.

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# Premier's Council on Disabilities

Notes to Financial Statements  
March 31, 2024

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## 1. Nature of operations

Premier's Council on Disabilities is a body for consultation and study which was created to advise the provincial government and the general public on matters relating to the status of persons with disabilities. The Council reports directly to the Premier of New Brunswick. The council is exempt from income taxes under ITA 149(1)(d).

## 2. Significant accounting policies

These financial statements are prepared in accordance with Canadian public sector accounting standards. The significant accounting policies are detailed as follows:

### (a) Revenue recognition

Revenue is recorded on the accrual basis.

The Council follows the deferral method of accounting for grants received for operations and specific projects. Grants to be used for specific purposes are recognized as revenue in the period in which the related expenditures are incurred. When a portion of a grant relates to a future period, it is deferred and recognized in the appropriate period.

The Council currently receives 99% of their revenue from the Province of New Brunswick and related departments.

### (b) Capital assets

The Council records capital expenditures under \$100,000 as current period expenses as incurred.

### (c) Pension plans and other retirement benefit plans

Certain employees of the Council are entitled to receive pension benefits under the New Brunswick Public Service Pension Plan (NBPSPP). The NBPSPP is a multi-employer pension plan which targets a retirement benefit and is subject to legislation under the Provincial Pension Benefits Act and is subject to the Federal Income Tax Act. Contributions are made by both the Council and the employees at the rates established by the Board of Trustees. The Council is not responsible for any unfunded liability nor does it have access to any surplus with respect to its employee pensions.



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# Premier's Council on Disabilities

Notes to Financial Statements

March 31, 2024

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## 2. Significant accounting policies, continued

### (d) Financial instruments

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The organization subsequently measures its financial assets and financial liabilities at amortized cost, except for securities quoted in an active market, which are subsequently measured at fair value.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

### (e) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## 3. Related party transactions

The Province of New Brunswick pays all costs on behalf of the Council throughout the year.

	<u>2024</u>	<u>2023</u>
Province of New Brunswick	<u>\$ 298,751</u>	<u>\$ 287,251</u>

The amount due from the Province of New Brunswick represents the amount due to the Council for the excess of approved funding over expenditures incurred.

During the year, the Province of New Brunswick authorized funding totaling \$335,000 (2023- \$358,953). Additionally, the Department of Post-Secondary Education, Training and Labour authorized funding totaling \$46,500 (2023- \$46,500) and the Department of Social Development contributed funding totaling nil (2023 - \$5,000) towards Disability Awareness Week.

The Province of New Brunswick also provides certain support to the Council at no cost, including office space and other support services including IT services, reception services, and records management. The value of these expenses cannot be reasonably determined and are accordingly not reflected in these financial statements.

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## Premier's Council on Disabilities

Notes to Financial Statements

March 31, 2024

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4. Accounts payable and accrued liabilities

	<u>2024</u>	<u>2023</u>
Salary accrual	\$ 9,986	\$ 11,740
Vacation accrual	4,910	8,290
Trade payable	<u>-</u>	<u>9,490</u>
	<u>\$ 14,896</u>	<u>\$ 29,520</u>

5. Economic dependence

The Premier's Council on Disabilities is economically dependent on the Province of New Brunswick as it receives a significant portion of its funding from the Province.

6. Financial instruments

It is management's opinion that the organization is not exposed to significant risk arising from its financial instruments.