

Premier's Council on Disabilities

Annual Report
2024-2025



Premier's Council on Disabilities

Conseil de la première ministre pour
les personnes handicapées

2024-2025 Annual Report

Published by:

Premier's Council on Disabilities
Province of New Brunswick
250 King Street, suite 140
PO Box 6000
Fredericton NB
E3B 9M9
Canada

Cover:

Premier's Council on Disabilities

Typesetting:

Premier's Council on Disabilities

Printing and Binding:

GNB Printing Services

Contact information:

Premier's Council on Disabilities

250 King Street, Suite 140

PO Box 6000, Fredericton NB

E3B 9M9

Telephone: (506) 444-3000

Toll-free in NB: 1-800-442-4412

Fax: (506) 444-3001

E-mail: pcd-cpmph@gnb.ca

Website: www.gnb.ca/council

ISBN 978-1-4605-4325-2 (Bilingual print)

ISBN 978-1-4605-4326-9 (English online version)

ISBN 978-1-4605-4327-6 (French online version)

ISSN 0825-8201

Table of Contents

Section	Page #
Message from 2024-2025 Chairperson and Executive Director	1
Council Members 2024-2025	3
PCD Personnel 2024-2025	3
Mandate	4
Highlights from 2024-2025	6
Disability Awareness Week: May 26th to June 1st, 2024 – “<i>Embracing Accessibility, Inspiring Change</i>”	6
United Nations International Day of Persons with Disabilities – December 3, 2024	7
Council Board Meetings	8
Clients	8
Meetings, Presentations, Collaboration with Government	9
Meetings, Presentations, Collaboration with Private and Non-Profit Sectors	11
Committees and Work Groups	11
Official Languages	12
Financial Statements	13

December 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, 2024 to March 31, 2025.

Respectfully submitted,

A handwritten signature in black ink that reads "Nick Taggart". The signature is fluid and cursive, with a small horizontal line extending from the end of the last name.

Nick Taggart
Acting Chairperson

Message from the Chairperson and the Executive Director

We are pleased to submit the 2024-2025 Annual Report of the Premier's Council on Disabilities.

Council's requests for information, navigation services, and assistance continue to grow each year as the number of persons with a disability and older adults in New Brunswick increases.

Council's mission remains "A New Brunswick where all persons are accepted, included, and valued."

This year has, once again, been an active and productive one for the Council as we continue to raise awareness and provide recommendations to the Government of New Brunswick, with the goal of breaking down barriers and promoting inclusion for persons with a disability. In this work, the Council continues to collaborate closely with individuals with a disability, their families, service providers, community organizations, and all levels of government.

Highlights of this year included Disability Awareness Week in New Brunswick, hosting an event marking the United Nations International Day of Persons with Disabilities, and starting an extensive consultation process to inform the development of the next provincial Disability Action Plan. The input gathered through this process will help identify emerging priorities and guide continued progress toward full inclusion and equal opportunity for persons with a disability.

We would like to extend our sincere appreciation to all Council members and staff for their commitment, expertise, and passion in advancing the work of the Council and improving the lives of persons with a disability across New Brunswick.



Nick Taggart,
VP/Acting Chairperson



Christyne Allain,
Executive Director

Council Members 2024-2025

Nick Taggart	VP/Acting Chairperson
Brigitte Lapointe	Provincial Association Representative
Heather Chandler	Provincial Association Representative – term end April 28, 2024
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, 2024-2025



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 a disability 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 a disability, parents, organizations serving persons with a disability, 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 a disability 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;
- Publish the reports, studies, and recommendations that the Council considers necessary; and,
- Maintain information on subjects related to persons with a disability and on any services/programs likely to be of interest to persons with a disability.

Highlights from 2024-2025

Disability Awareness Week: May 26th - June 1st, 2024 – “*Embracing Accessibility, Inspiring Change*”

Disability Awareness week is held annually to conduct a strategic public awareness campaign to promote enhanced supports for persons of all ages with any type of disability. 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.

As part of the PCD engagement strategy, during Disability Awareness Week 2024, the Council held a Legislative Lunch and invited key stakeholders, consumers, senior government leaders and elected representatives. The Legislative Lunch represented the first consultation and engagement event in the lead up to the development of the next Disability Action Plan. The lunch was attended by approximately 200 people. The Council's goal was to give participants ample opportunity to have their input heard. Note takers were onsite to capture the discussions and dialogue, led by facilitators. Prepared questions were available at each table to guide the discussion during the event. In an effort to follow up on the issues addressed, the PCD created a “What We Heard” document which identified the issues to be addressed. The Premier's Council will continue to work closely with the GNB departments on implementing the recommendations of the Disability Action Plan, while working towards a new strategy. Stakeholders will also be consulted for ways to fulfill all issues identified, to improve the lives of persons with a disability.

Other activities this year included a kick-off event on May 25th in Saint John co-hosted by New Brunswick Deaf and Hard of Hearing Services, and the annual provincial Walk and Roll event. Premier's Council staff also collaborated with Easter Seals to promote their Red Shirt Day on May 29th. Neil Squire Society provided a lot of volunteer support to create another successful campaign for NB.

During DAW 2024, Remi Ouellette 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.

Christine Evans of Key Industries received the Council's Employer Recognition Award for her continued work in the area of employment for persons with a disability. Kourtney Stevenson received the Provincial Award in recognition of her outstanding service to the community and involvement in bettering the lives of persons with a disability. Lastly, Dr. Shawn Jennings received the Honourable Andy Scott Award for creating and supporting community programs and acting as a lifelong role model and advocate for persons with a disability in New Brunswick.

United Nations International Day for Persons with Disabilities – December 3, 2024

Annually, the Premier's Council hosts an event in recognition of the United Nations International Day of Persons with Disabilities. The theme in 2024 was ***“Amplifying the leadership of persons with disabilities for an inclusive and sustainable future”***.

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 Nick Taggart, the PCD's acting Chairperson, as well as remarks from Charles Levasseur of Neil Squire Society. Kirsty Fletcher was also welcomed at this event to talk about her experience receiving an adapted toy for her child who lives with a disability and the impact that this had on their lives.

Council Board Meetings

Throughout 2024-2025 Council held quarterly meetings to address a variety of topics relating to persons with a disability, such as:

- New Brunswick's inclusive education system
- Service animal legislation
- Challenges associated with poor access to transportation for people with a disability
- Mental health issues
- New Disability Action Plan
- Provincial Accessibility Act
- Registered Disability Savings Plan (RDSP)
- Transition plans for students with a disability
- Supports for Indigenous persons with a disability
- ReThink Ability Project
- Long-term care system for seniors and persons with a disability
- Canada Disability Benefit
- Complaint process with the Human Rights Commission
- Challenges associated with low income for persons with a disability
- Guidelines for hosting accessible events
- Supports and services for people with FASD
- GNB workplace accessibility plan
- Programs providing access to disability supports and equipment
- Air travel guidelines for persons with a disability
- Supported decision making and representation act
- 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 is consistent with the number of requests received in 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 2024-2025, 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)*
 - 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
- *Economic and Social Inclusion*
 - Submitted a poverty brief as part of their Poverty Reduction Plan consultation
 - Attended a briefing from ESIC on issues surrounding the RDSP that will be included in the next Poverty Reduction Plan
 - Attended a meeting to discuss potential areas of collaboration
- *Department of Social Development*
 - Attended meetings of the Disability Support Program Committee and provided ongoing advice and support as the department led their consultation activities
- *Post-Secondary, Education, Training and Labour*
 - Attended multiple meetings to discuss accessibility committee membership and brief PETL staff who will be joining
 - Participated in a consultation with stakeholders to discuss accessibility legislation hosted by the Deputy Minister
 - Met with three employees from PETL on Accessibility Legislation
 - Prepared contact list of disability stakeholders for consultation on Accessibility Act
 - Participated on the floor of the Legislature for the announcement of Bill 47
- *Department of Education and Early Childhood Development*
 - Meeting with Francophone District and school regarding child with Learning Disabilities requiring support
- *Horizon*
 - Attended meetings of Horizon's Engagement and Communications Task Force
- *Department of Natural Resources*
 - Processed Disabled Hunter Card Applications

- *Finance and Treasury Board*
 - Met with Director to discuss DAW and future partnerships
 - Quarterly meetings with the Director of Finance to review the Council's budget
 - Meeting with Accessibility Standards Canada and FTB to discuss future disability stakeholders meeting in Fredericton and MOUs
 - Met with Director to discuss collaboration with Accessibility Standards Canada and PETL around the Accessibility Legislation in NB
 - Meeting with Office of the Chief Information Officer's Digital Transformation team to provide feedback on the redesign of the Provincial Archives Corporate Information Management (CIM) website
 - Attended a presentation by GNB interns on their final projects – topics included accessibility and diversity initiatives
 - Provided feedback on a draft of GNB's accessibility plan
 - Budget meeting with two FTB staff members
 - Attended Information Management Networking Event hosted by Provincial Archives of New Brunswick
- *NB Human Rights Commission*
 - Attended a meeting with the Commission to discuss how the Council selects and promotes the DAW awards
- *Tourism, Heritage and Culture*
 - Meeting with Executive Director and senior policy staff to discuss upcoming Disability Action Plan and the departments priorities
- *Federal/Provincial/Territories*
 - Participated in FPT (Federal/Provincial/Territorial) calls concerning Ministers Responsible for Social Services
 - 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 to discuss legislation
 - Attended a meeting of the Task Group on Accessible Built Environment in Northern and Rural Communities with Accessibility Standards Canada
 - Attended the Pan-Canadian Forum on Accessibility Standards

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

- Neil Squire Society
- Various schools in NB
- Ability NB
- John Howard Society
- L'Arche
- Renaissance College
- ReThink Ability
- Community Business Development Corporations (CBDC)
- Autisme Péninsule acadienne
- Inclusion NB
- New Brunswick Deaf and Hard of Hearing Services
- AvenueNB
- Fredericton Trails Coalition
- Easter Seals
- University of New Brunswick
- Institute for Work and Health
- Recreation NB
- City of Moncton
- Learning Disability Association
- Accessible NB
- Workhuman
- BDO Consulting Group
- Vie Autonome – Péninsule acadienne

Committees and Work Groups 2024-2025

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
- UNB Accessibility Advisory Committee
- GNB Neurodivergent and Disability Employee Community Group
- Disability and Work in Canada Steering Committee

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, 2025.

Premier's Council on Disabilities

Financial Statements

March 31, 2025

Premier's Council on Disabilities

Table of Contents

March 31, 2025

	Page
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position	
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, 2025, 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, 2025, 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
September 11, 2025

Bringloe Feeney LLP
Chartered Professional Accountants

Premier's Council on Disabilities

Statement of Financial Position

As at March 31, 2025

	2025	2024
NON-FINANCIAL ASSETS		
Prepaid expenses	\$ 17,921	\$ 16,112
Due from related party, Province of New Brunswick (note 3)	<u>292,497</u>	<u>298,751</u>
	<u><u>\$ 310,418</u></u>	<u><u>\$ 314,863</u></u>
LIABILITIES		
Accounts payable and accrued liabilities (note 4)	\$ 35,565	\$ 14,896
Unearned revenue	<u>-</u>	<u>6,500</u>
	35,565	21,396
ACCUMULATED SURPLUS		
Surplus	<u>274,853</u>	<u>293,467</u>
	<u><u>\$ 310,418</u></u>	<u><u>\$ 314,863</u></u>

Approved

Members Nick Morgan

Members Kailha Winter-Smith

Premier's Council on Disabilities
 Statement of Operations and Changes in Accumulated Surplus
 Year ended March 31, 2025

	2025 Budget	2025 Actual	2024 Actual
Revenues			
Province of New Brunswick	\$ 336,000	\$ 344,028	\$ 335,000
Disability Awareness Week	- <hr/>	53,000 <hr/>	48,000 <hr/>
	336,000	397,028	383,000
Expenditures			
Salaries and related benefits	317,128	293,580	269,968
Disability Awareness Week	- <hr/>	56,423 <hr/>	35,001 <hr/>
Council Meetings, Travel and Honoraria	10,500	30,696	17,999
Translation & Interpretation	9,500	24,655	19,690
Telephone	2,750	3,356	3,457
December 3rd UN Day	- <hr/>	2,821 <hr/>	4,757 <hr/>
Printing	500	1,957	2,342
Postage	500	1,062	1,314
IT & Web	- <hr/>	464 <hr/>	459 <hr/>
Staff Meetings & Travel	750	407	557
Office supplies	2,400	221	1,069
Training and professional development			140
	344,028	415,642	356,753
Excess (deficiency) of revenues over expenditures	(8,028)	(18,614)	26,247
Accumulated Surplus, opening	- <hr/>	293,467 <hr/>	267,220 <hr/>
Accumulated Surplus, closing	\$ -	\$ 274,853	\$ 293,467

Premier's Council on Disabilities

Statement of Cash Flows
Year ended March 31, 2025

	2025	2024
Operating activities		
Cash receipts from Province of New Brunswick	\$ 350,282	\$ 323,500
Cash receipts from others	53,000	48,000
Cash paid to suppliers and employees	<u>(403,282)</u>	<u>(371,500)</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.

Premier's Council on Disabilities

Notes to Financial Statements

March 31, 2025

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) Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed, or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations, and are not for resale. Non-financial assets include prepaid expenses and amounts receivable from the Province of New Brunswick.

(b) 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.

(c) Capital assets

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

Premier's Council on Disabilities

Notes to Financial Statements

March 31, 2025

2. Significant accounting policies, continued

(d) 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.

(e) 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.

(f) 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.

Premier's Council on Disabilities

Notes to Financial Statements

March 31, 2025

3. Related party transactions

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

	2025	2024
Province of New Brunswick	\$ 292,497	\$ 298,751

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 \$344,028 (2024- \$335,000). Additionally, the Department of Post-Secondary Education, Training and Labour authorized funding totaling \$46,500 (2024- \$46,500) and the Department of Social Development contributed funding totaling \$5,000 (2024 - nil) 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.

4. Accounts payable and accrued liabilities

	2025	2024
Trade payables	\$ 17,921	\$
Salary accrual	11,723	9,986
Vacation accrual	<u>5,921</u>	<u>41910</u>
	\$ 35,565	\$ <u>141896</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.