

# Premier's Council on Disabilities

Annual Report  
2022-2023



Premier's Council on Disabilities

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Conseil du premier ministre pour les  
personnes handicapées



**2022-2023 Annual Report**

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October 2023

The Honourable Blaine Higgs  
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, 2022 to March 31, 2023.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'P. Losier', with a long horizontal flourish extending to the right.

Patrick Losier  
Chairperson





## Message from the Chairperson and the Executive Director

We are pleased to submit the 2022-2023 annual report of the Premier's Council on Disabilities.

Despite the COVID-19 pandemic continuing to provide challenges to overcome, this year has been a busy year for Council. The Council continues to work to achieve our vision for a New Brunswick where all persons are accepted, included, and valued. In pursuit of this goal, Council remains committed to working closely with individuals with disabilities, their families, service professionals, community organizations, and government at all levels to identify and break down the barriers preventing persons with a disability from fully participating in society.

Council members bring with them an abundance of diverse lived experience, from every corner of the province, and this, along with our network of strong community partners, allows Council to continue to provide informed, timely and actionable advice to the government.

Highlights of this year included Council leadership with the annual 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 first 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



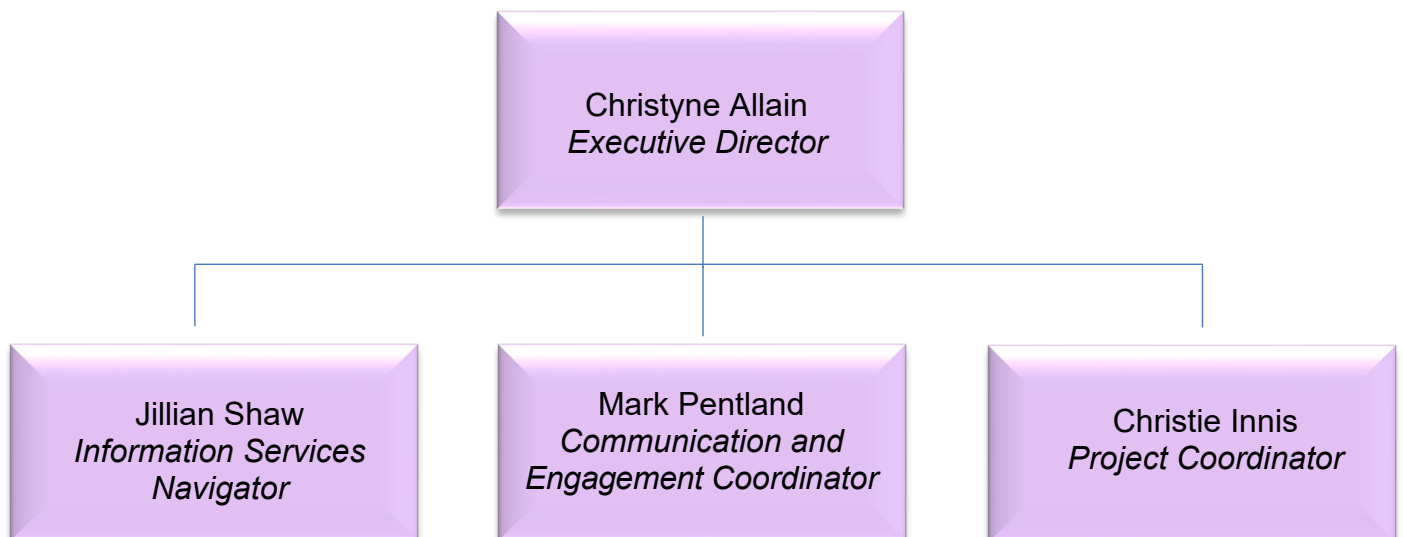
Christyne Allain,  
Executive Director



### Council Members 2022-2023

Randy Dickinson	Chairperson – term end August 2, 2022
Patrick Losier	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)
Annie Chiasson-Doiron	Regional Representative (Acadian Peninsula)
Kailha Winter-Smith	Regional Representative (Burton)
Michèle Ouellette	Regional Representative (Edmundston Region)
Cassie Hall	Regional Representative (Kent)
Gregory Zed	Regional Representative (Rothesay Region) – term end December 5, 2022
Shabeer Amirali	Regional Representative (Moncton Region)
Nick Taggart	Regional Representative (Fredericton)

### PCD Personnel 2022-2023



**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 new 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.

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 business, 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.

### **Highlights from 2022-2023**

#### **Disability Action Plan Status Report**

This year, the Premier's Council on Disabilities released the first 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.

Despite the additional challenges created by the COVID-19 pandemic, 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 possible 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.
- 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 Office of the Premier and 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 29<sup>th</sup> - June 4<sup>th</sup>, 2022 – “Adapt – Improvise – Overcome!”**

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 virtual events, in-person events, contests, awards and activities, as well as social media, radio, public service announcements, news releases, and posters to promote DAW.

Disability Awareness Week relied heavily on collaboration of staff and volunteers from the Neil Squire Society who worked with the Premier's Council to stage the many activities during this week. The activities this year included a kick-off event on May 29<sup>th</sup> in St. George co-hosted by the St. George Community Living Centre, two virtual presentations to public schools and to residents of New Brunswick (one in French and one in English), a Picnic in the Park event, and the annual provincial Walk and Roll event. The Walk and Roll event also took place featuring a virtual component, due to the COVID-19 pandemic.

During DAW 2022, Alexandre Hayward 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.

Dixie Lee – Shediac received the Council's Employer Recognition Award for their continued work in the area of employment for persons with a disability. Ability New Brunswick received the Provincial Award in recognition of their outstanding service to the community and their involvement in bettering the lives of families with children with disabilities. Lastly, Clarence Bastarache of Bathurst, NB received the Honourable Andy Scott Award for creating and supporting community programs and acting as a lifelong role model and advocate for persons with disabilities in New Brunswick.

## **United Nations International Day for Persons with a Disability – December 3, 2022**

Annually, the Premier’s Council hosts an event in recognition of the United Nations International Day of Persons with Disabilities. The theme in 2022 was ***“Transformative solutions for inclusive development: the role of innovation in fueling an accessible and equitable world”***.

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 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. Staff from Neil Squire Society 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 a parent and child who were recipients of donations from a past event as well as remarks from Bev Grasse of NSS.

## **Council Board Meetings**

Throughout 2022-2023 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 animals
- Challenges associated with poor access to transportation for people with a disability
- Mental health issues
- Disability Action Plan Status Update
- Provincial Accessibility Act
- Supported decision making and representation act
- Employment standards and wages for persons with a disability
- Disability Policy Lens
- Social Development Reform
- Accessible Elections

## **Clients**

During this year, staff responded to over 305 requests from individuals with a disability, parents, teachers, rehabilitation professionals, and advocates. 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 2022-2023, 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)*
  - Ongoing meetings with the Premier's Office and the Chair of the Select Committee to discuss Accessibility Legislation
  - Work with the Premier's Office in responding to multiple community letters regarding the Canada Disability Benefit
  - Meeting with Senior Policy Staff to discuss a possible bill around transit for persons with a visual disability
  - Briefing with the Premier on the Main Estimates



- *Executive Council Office*
  - Continuous communications with ECO regarding upcoming council member and chairperson appointments
  - Ongoing biweekly meetings on the Accessibility Act
  - Ongoing biweekly meetings on several disability files
  - Made a presentation to the Women's Equality Branch, which is responsible for promoting the use of the GBA+ tool to department policy developers, on how a disability policy lens could be incorporated into the policy development process
  - Collaboration on the revision of the PCD's Internal Management Guidelines
  
- *Department of Social Development*
  - Biweekly meetings with the Manager of Supports
  - Ongoing monthly meetings to discuss disability issues
  - Attended meetings of the Disability Support Program Committee
  - Work with Social Development to determine statistics for their retrofit and renovation programs
  - Meetings with Disability Support Services Task Force
  
- *Post-Secondary, Education, Training and Labour*
  - Collaboration with New Brunswick Public Library Service for Disability Awareness Week 2022
  - Participated at monthly meetings to give updates on projects of mutual interest
  - All staff attended a presentation on UN recommendations related to the rights of persons with disabilities
  - Attended several sub-committee meetings on recommendation 24 in the Disability Action Plan
  - Participated in a meeting organized by PETL to share information on recently attended conferences and webinars
  
- *Department of Health*
  - Meeting with the Executive Director of Addiction and Mental Health Services to address Council concerns about mental health services in New Brunswick
  - Submitted issues, questions, and concerns to the Department of Health around mental health
  - Drafted letter to Minister of DH regarding concerns for a provincial mental health plan
  
- *Department of Education and Early Childhood Development*
  - Meeting with EECD representative to discuss EECD's contribution to the Disability Action Plan Status Update
  - Presented to the EECD Francophone "Triades de transition" which included approximately 30 schools
  - Looked into accessible parking options for an employee with a disability at Place 2000

- Meeting with the Deputy Minister and Director to discuss the report on the review of Policy 322 to give feedback prior to its public release
  - Drafted letter to Minister of EECD regarding lack of support/funding for Educational Assistants
  - Provided feedback to EECD on the NB Career Education Framework and participated in Overview session
  - Meeting with Minister Cardy
- *Women's Equality Branch*
    - Staff attended all-day seminar on the impact of COVID-19 with guest speakers from other government departments and community agencies
- *NB Health Council*
    - Provided feedback on NBHC draft article about the access to primary health services for persons with a disability in NB
- *Elections NB*
    - Reviewed and provided feedback on website accessibility
    - Met with the Executive Director of Elections NB to discuss accessibility during elections
- *Office of the Chief Information Officer*
    - Met with OCIO to discuss the creation of a list of adaptive technology and software being used by GNB employees
- *Statistics Canada*
    - Participated in virtual event: "Seeing Everyone: Gender Diversity Data"
- *Department of Aboriginal Affairs*
    - Met with representatives from Aboriginal Affairs and the students from Renaissance College to discuss collaborating on a project
- *Horizon*
    - Attended a meeting of Horizon's Engagement and Communications Task Force
- *Department of Natural Resources*
    - Processed Disabled Hunter Card Applications
- *Department of Tourism, Heritage and Culture*
    - Participated in meeting/breakout rooms to provide feedback on the renewal of the Canadian Sport Policy for 2023-2033
    - Two staff members participated in the "Physical Activity Engagement Session"

- *Finance and Treasury Board*
  - Meetings with Finance regarding Council's year-end budget
  - ED continued to update and meet regarding the PCD Communicable Disease Prevention Plan
  - Meetings with the Program Manager of the Equal Employment Opportunities Program
  - Staff attended training seminar held for briefing on changes to the RTI act
  - Meeting with the Director of Disability Management
  - Meeting regarding the PCD 2021-2022 audit
  
- *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
  
- *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 NB
  - Participated in calls of the PT PwDAC (Provincial/Territorial Persons with Disabilities Advisory Committee)
  - Provided New Brunswick's update on existing accessibility laws for an environmental scan being conducted by the Open Forum on Accessibility
  - Consolidated and submitted council feedback to the Canada Revenue Agency regarding barriers to accessibility associated with their processes and forms
  - 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
- Council of Canadians with Disabilities
- ReThink Ability
- Community Business Development Corporations (CBDC)
- L'Arche

- Inclusion New Brunswick
- NB Parks and Trails
- Fredericton Trails Coalition
- Trans Canada Trail
- Easter Seals
- University of New Brunswick
- Canadian Mental Health Association
- NB Coalition for Persons with a Disability
- NB Association for Community Living
- Disability and Work in Canada
- Institute for Work and Health
- City of Fredericton
- Canadian Hearing Services
- Voice of Albertans with Disabilities
- Recreation New Brunswick
- Inclusive Recreation Committee

### **Committees and Work Groups 2022-2023**

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 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, 2023.

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· **Premier's Council on Disabilities**

**Financial Statements**

**March 31, 2023**

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# Premier's Council on Disabilities

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## **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, 2023, 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, 2023, 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 18, 2023

  
Chartered Professional Accountants



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# Premier's Council on Disabilities

Statement of Financial Position

As at March 31, 2023

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	2023	2022
<b>FINANCIAL ASSETS</b>		
Prepaid expenses	\$ 9,489	\$
Due from related party, Province of New Brunswick (note 3)	<u>287,251</u>	<u>204,954</u>
	\$ 296,710	\$ <u>204,954</u>
<b>LIABILITY</b>		
Accounts payable and accrued liabilities (note 4)	\$ 29,520	\$ 23,169
<b>ACCUMULATED SURPLUS</b>		
Surplus	<u>267,220</u>	<u>181,785</u>
	\$ 296,740	\$ <u>204,954</u>

Approved

*Nick Taggaro*

Members

Members

.....  
*Kailha Winter-Smith*  
.....





## Premier's Council on Disabilities

Statement of Operations and Changes in Accumulated Surplus  
Year ended March 31, 2023

	2023 Budget	2023 Actual	2022 Actual
<b>Revenues</b>			
Province of New Brunswick	\$ 358,953	\$ 358,953	\$ 314,693
Disability Awareness Week		51,500	48,000
	<u>358,953</u>	<u>410,453</u>	<u>362,693</u>
<b>Expenditures</b>			
Salaries and related benefits	327,353	263,223	281,129
Disability Awareness Week		22,625	23,736
Translation & Interpretation	11,000	14,437	14,611
Council Meetings, Travel and Honoraria	13,000	12,584	12,917
December 3rd UN Day	-	4,340	280
Telephone	2,950	3,239	3,385
Printing	500	1,286	3,449
Training and professional development	-	1,130	784
Staff Meetings & Travel	2,250	795	214
IT & Web		486	1,583
Postage	500	482	1,232
Office supplies	<u>1,400</u>	391	1,125
	<u>358,953</u>	<u>325,018</u>	<u>344,445</u>
Excess of revenues over expenditures	-	85,435	18,248
Accumulated Surplus, opening	<u>-</u>	181,785	163,537
Accumulated Surplus, closing	<u>\$ -</u>	<u>\$ 267,220</u>	<u>\$ 181,785</u>



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## Premier's Council on Disabilities

Statement of Cash Flows  
Year ended March 31, 2023

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	2023	2022
Operating activities		
Cash receipts from Province of New Brunswick	\$ 276,657	\$ 290,293
Cash receipts from others	51,500	48,000
Cash paid to suppliers and employees	<u>(328,157)</u>	<u>(338,293)</u>
Change in cash position		
Cash, opening	_____	_____
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, 2023

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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, 2023

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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>2023</u>	<u>2022</u>
Province of New Brunswick	\$ 287,251	\$ <u>204,954</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 \$358,953 (2022- \$314,693). Additionally, the Department of Post-Secondary Education, Training and Labour authorized funding totaling \$46,500 (2022- \$43,500) and the Department of Social Development contributed funding totally \$5,000 (2022 - \$0) towards Disability Awareness Week 2022.

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, 2023

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4. Accounts payable and accrued liabilities

	<u>2023</u>	<u>2022</u>
Salary accrual	\$ 11,740	\$ 12,257
Trade payable	9,489	
Vacation accrual	<u>8,291</u>	<u>10,912</u>
	\$ <u>29,520</u>	\$ <u>23,169</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.