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Nunavunmi Arnanut Katimayit
Nunavut Status of Women Council
Conseil Qullit de la condition féminine du Nunavut

ANNUAL REPORT 2023 - 2024



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Mandate of Qullit Nunavut Status Women Council

Qullit Nunavut Status of Women Council (QNSWC) was established under the Qullit Status of Women Council Act of Nunavut on April 1, 1999. The Council's role is to advance the equal participation of women in society and promote changes in social, legal and economic structures to that end.

Qullit is an advisory Council of women that supports changes to issues affecting women, in education, health, justice, economic development, housing, employment, leadership and culture.

We encourage women, girls and gender-diverse Nunavummiut to be strong leaders, compassionate advocates, and support one another and their communities. We create safe spaces to have discussions on issues affecting women in Nunavut and use those voices to help shape the policies and laws that affect us.



Objectives of Council

The objectives of the Council are to:

- Advise the Minister Responsible for the Status of Women on priorities and issues for consideration;
- Review policies and legislation affecting women and report findings to relevant government departments or agencies;
- Encourage open discussion on issues around the status of women in Nunavut;
- Help the Minister promote changes to ensure the equality of women;
- Develop public awareness of issues that affect women;
- Promote changes in attitudes within communities so that women may enjoy equity of opportunity; and
- Help organizations and groups whose objectives promote the equality of women.

Qullit Values

The following values guide us in our work:



SUPPORTIVE



EMPOWERING



EQUITABLE



ACCEPTING



COLLABORATIVE



RESPECTFUL

Priorities

Awareness and prevention of gender-based and intimate partner violence:

To advocate for a violence-free territory. This includes working with partners to create a change in attitude on violence against women, and advocating for supports for the victims.

Fostering equity: To advocate for public awareness on what equity means and how to ensure all parts of our lives include equality for all. Promoting equal opportunity, wages, women's healthcare, access to education and justice.

Empowering communities and youth: To foster and support the leadership and growth of women, girls and gender-diverse people in Nunavut.

Culture: To appreciate and promote the unique and diverse cultural traditions of all Nunavut's women. To advocate for cultural orientation for new hires to the territory.

Creating safe spaces and open dialogue: To promote change through many avenues, celebrating strengths, sharing issues and successes, and encouraging change.



Council Members

NAME	ROLE	COMMUNITY
Amber Aglukark	President	Iqaluit
Clara Evalik	Vice-President	Cambridge Bay <i>(until November 29, 2023)</i>
Jukipa Kotierk	Vice-President	Iqaluit
Ruth Kaviok	Vice-President	Arviat
Joan Kalaserk	Councillor	Rankin Inlet <i>(until August 24, 2023)</i>
Laureen Caskey	Councillor	Arviat
Geela Maniapik	Councillor	Pangnirtung
Katie May Anawak-Dunford	Councillor	Iqaluit
Clarissa Koblogina	Councillor	Cambridge Bay <i>(Appointed October 13, 2023)</i>
Joanne Taptuna	Councillor	Kugluktuk <i>(Appointed October 13, 2023)</i>

Council Staff

Cate Macleod

Executive Director (September 2022 - Present)

Angela Petru

Project Administrator (September 2022 - May 2024)

Message

from the President

It's been an exceptionally busy year for us, and our Council has accomplished some incredible things. While last year there was focus on strengthening administration and setting up process within the Council, in my second year as President of the Qullit Nunavut Status of Women Council (QNSWC), there was a shift to set-up new programs and more advocacy for the women, girls and gender-diverse people of Nunavut.

This year, we began work on three exciting new endeavours, which really highlight the scope and breadth of Qullit's work. We launched RED – Remember, Education, Dedicate – a project to honour Nunavut's Murdered and Missing Indigenous Women and Girls, with the work of some of Nunavut's most talented artists. We formally took over a long-standing partnership initiative on leadership and governance for Nunavut women and girls. We also began work on a multi-year strategy on outreach and education to Nunavummiut on gender-based violence in the territory. These projects are based on the guidance and input of Nunavummiut and will be great long-term resources for the Council.

We also saw incredible engagement in our community events for National Day of Remembrance and Action on Violence Against Women, International Women's Day and Red Dress Day. I always feel most connected to this work when I see how much it means to community members. I want to thank all Nunavummiut who participated in our marches, events, engagement sessions and our overall goals this year.



Qullit's work is firmly grounded in working together, strengthening partnerships and amplifying voices for positive change. We can all make a difference, and I hope you'll join our work to improve the lives of Nunavut's women, girls and gender-diverse people.

Matna,

A handwritten signature in black ink, which appears to read "Amber Aglukark". The signature is fluid and cursive.

Amber Aglukark
President

Council Activities

Important meetings

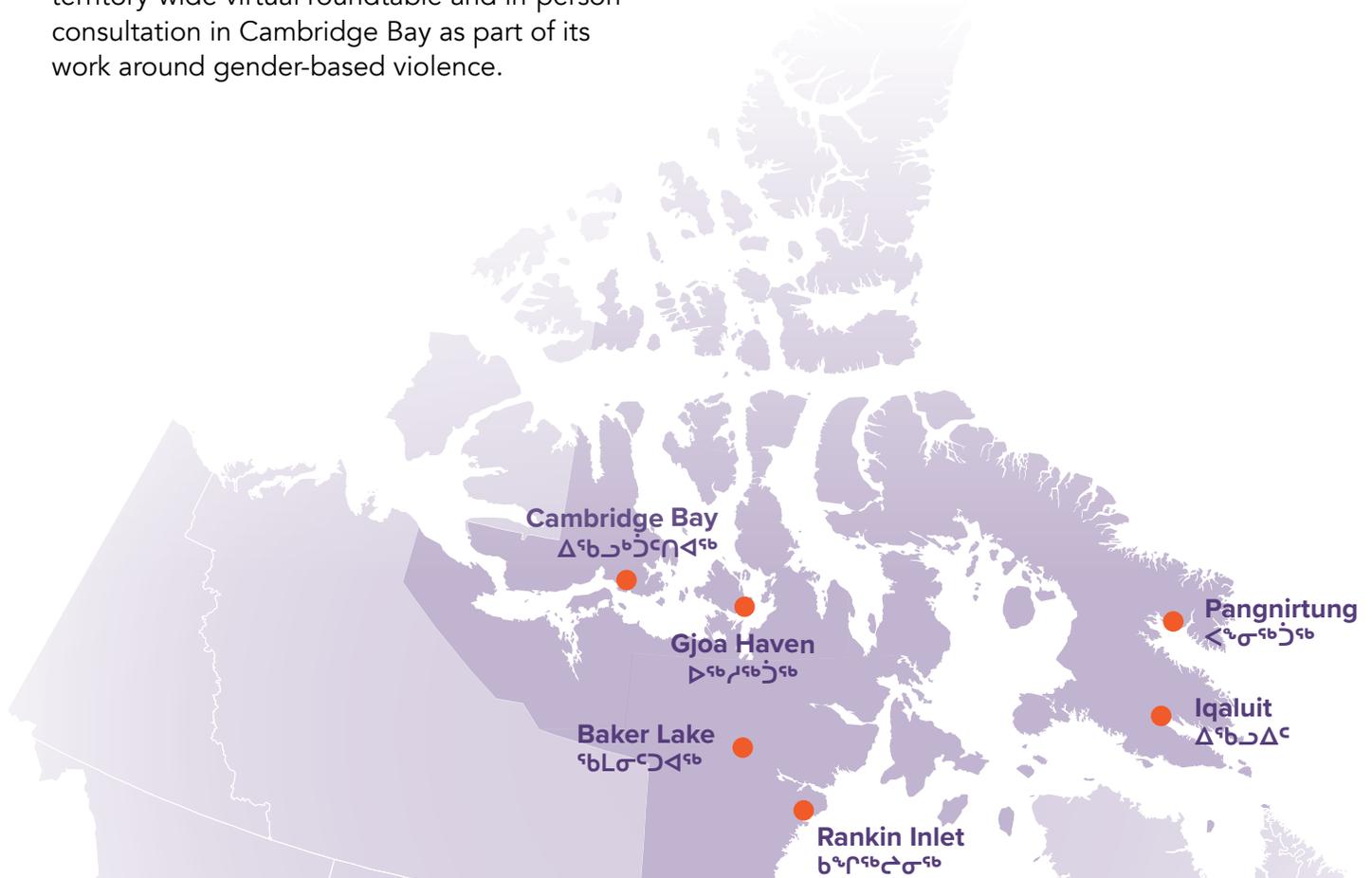
The Qullit Council meets at least four times a year, to determine areas of priority and scope, plan projects, provide important updates and approve finances and critical direction. There is usually one in-person meeting per year, but coordinating with Council members' busy schedules in 2023-24 didn't allow that option.

Council members and staff also participate in several working and inter-agency groups that relate to Qullit's mission with partners in all levels of government, local organizations and non-profit societies.

This fiscal year, the Council also held a territory-wide virtual roundtable and in-person consultation in Cambridge Bay as part of its work around gender-based violence.



Meeting in Cambridge Bay with Amber Aglukark, Clarissa Koblogina and Cate Macleod



Education and outreach campaign on gender-based violence (GBV)

This year, QNSWC was awarded more than \$1 million over a four-year period from Women and Gender Equality Canada to research, create and launch a Nunavut-focused education and outreach campaign on gender-based violence (GBV). Now is the time to increase community-based conversations with Nunavummiut about what family and GBV are, how to recognize GBV and what can be done to address violence in our homes and communities.

In the first year of this initiative, Qullit focused on collecting information and qualitative data from Nunavut's front-line workers in all areas of GBV prevention and response, as well as through an in-person community engagement session in Cambridge Bay. The first year's activities will use this in-depth information to help with the development of a communications strategy to guide the whole project.

Nunavut Women and Girls' Leadership and Governance Project

In mid-2023, Qullit formally took over the Nunavut Women and Girls' Leadership and Governance Project from the Government of Nunavut's Department of Family Services. This was a long-term project funded by Women and Gender Equality Canada, which faced inactivity due to the COVID-19 pandemic.

Under Qullit's direction, the project's focus has shifted somewhat, with a emphasis to develop a series of learning videos and accompanying toolkits featuring experienced and well-known Nunavut women, sharing their wisdom and lessons learned in the areas of women in politics, business, the arts, not-for-profit, governance, and connected to culture and Inuit Societal Values.

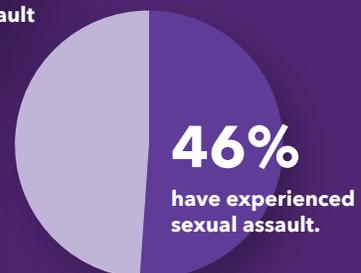
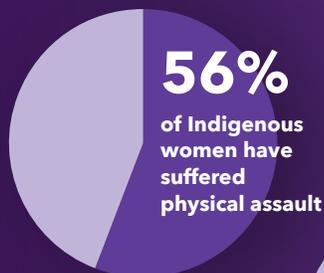
The main objective of this project is to create a platform that magnifies the voices of Nunavut women, providing them with a space to share their stories, perspectives, and insights. Through their voices, we gain insight into the challenges they've overcome, the accomplishments they've made, and what it took to pursue their goals.

Videos are in production and will be launched throughout 2025.

Nunavut continues to have the highest rate of gender-based violence reported by women in the country.

Indigenous women make up 16% of all female homicide victims, and 11% of missing women, yet Indigenous people make up only 4.3% of the population of Canada.

Nationally, the average rate of homicides involving Indigenous female victims is four times that of those involving non-Indigenous female victims. That rate is even higher in Nunavut.





National Day for Awareness of Missing & Murdered Indigenous Women and Girls (MMIWG) AKA Red Dress Day

For Red Dress Day on May 5, 2023, Qullit hosted a community walk to honour Nunavut's missing and murdered Indigenous women and girls in partnership with Agvik YWCA and Pauktutit Inuit Women of Canada. Qullit also unveiled a plaque in commemoration of those women and girls, alongside flowers to remember their legacies and spirits throughout the year.



Red Dress Day 2023 was also the launch of Qullit's RED – Remember, Educate, Dedicate – project. An initiative that focuses on remembrance and healing of Murdered and Missing Indigenous Women and Girls (MMIWG) through the unique eye of our Nunavut artists.

The goal was to create a permanent and a growing collection of works in Nunavut, to be exhibited in both digital and physical spaces. In doing so, QNSWC aimed to create safe spaces for awareness, dialogue, and healing, while empowering Nunavut's women, girls and 2SLGBTQIA+ people to speak out against intimate partner and gender-based violence. This was a year-long initiative, with pieces being unveiled in 2024.

"Today is Red Dress Day – a dedicated day to remember our Missing and Murdered Inuit sisters. Sadly, for many of us, every day is a reminder that our lives are more at risk than other women and girls in this country.

Far too many of our sisters have become victims to senseless violence. We need action, we need support, we need this to end. Our lives matter. We are stronger together, and we must remain committed, loud and hopeful.

We know that solutions and healing in Nunavut must be Inuit-led, for Inuit. Our culture, values, history, language, and knowledge must be front and center as we work to heal and put an end to violence against our Indigenous women, girls and gender diverse peoples. Honouring the victims of MMIWG is not justice, but Qullit will do everything we can to make sure change happens and that Nunavut is a safer place for all our women."

- Amber Aglukark, QNSWC President



National Day of Remembrance and Action on Violence Against Women

On December 6, 2023, QNSWC partnered with the Nunavut Law Society, the Government of Nunavut, the RCMP, Agvik YWCA Nunavut and Pauktuutit Inuit Women of Canada to host a community walk and vigil event in Iqaluit.

The event brought together over 75 people to honour the 14 victims of the Massacre at École Polytechnique, as well as all victims of gender-based violence (GBV). The remembrance event at Nunavut Arctic College was conducted in Inuktitut, English and French and featured performances by the Inuksuk Drum Dancers. It was a powerful event of hope, tribute, healing and promise to women across the territory.

Again this year, Qullit hosted a lunchtime event for youth at Inukshuk High School to provide information about National Day of Remembrance and Action on Violence Against Women. Students were encouraged to share their thoughts on how to end GBV in Nunavut, how they feel most safe, and their ideas on how to help victims. Students also created posters for the community walk later that evening.



Photo by Jasmine Redfern



As we remember those we have lost, not just in Montreal, let us also commit ourselves to fostering an environment where violence has no ability to take root. This includes acknowledging and addressing the unique challenges faced by Indigenous women, particularly Nunavut Inuit women.

In our pursuit of justice and equity, we must actively engage in dismantling the structures that perpetuate violence. This involves challenging harmful stereotypes, advocating for comprehensive support services, and, most importantly, fostering open dialogue within our communities.

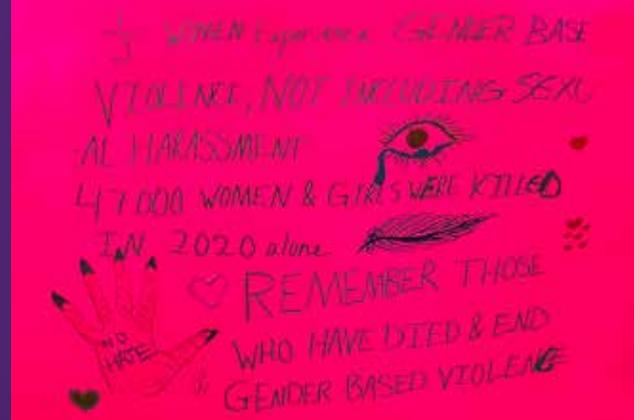
By breaking the silence surrounding violence, we can empower survivors to come forward and seek the help they need. Together, we can build a society where every woman is free to pursue her dreams without fear of violence.

Nunavummiut's diversity, compassion, and unwavering strength make for a rich tapestry of compassion, justice, and equality for all women; not just on this day, but every day.



- Amber Aglukark, QNSWC President

End violence
Against 
WOMEN



Council Activities

Wise Woman and Outstanding Young Woman Awards

The Nunavut Wise Woman and Outstanding Young Woman Awards are given annually to honour women who exemplify outstanding volunteer and advocacy work, and support, educate and guide to others in our communities. Every year, award winners receive a plaque, and the Wise Woman receives a qulliq. The Council extends congratulations to the recipients and nominees, and thanks all Nunavummiut for their work to make our territory a more equitable, fair and safe place for women, girls and gender-diverse people. This year's awards were presented on March 8, 2024, at a ceremony at the Legislative Assembly of Nunavut.

The 2023 Wise Woman award was presented to Geraldine Emiktowt of Coral Harbour and the 2023 Outstanding Young Woman award was given to Iqaluit's Teresa Qiatsuk. Geraldine has worked tirelessly for more than 10 years to provide the school breakfast, snack and lunch programs for Coral Harbour's students. She has also taken on securing the funding, as well as sometimes cooking for 300 students singlehandedly. Teresa has become a standout Inuktitut journalist at CBC Iqaluit, while balancing being an accomplished athlete and single mother.



16 Days of Activism



Every year from November 25 to December 10, Qullit invites Nunavummiut to share ideas and thoughts on how to end intimate and gender-based violence on our social media. The 16 Days of Activism begin annually on the International Day of Elimination of Violence Against Women and end on Human Rights Day.

The theme for 2023 was #NoExcuse, and Qullit encouraged Nunavummiut to call for accountability, invest in prevention and help build a Nunavut free from violence against women, girls and gender-diverse people. Messages of how to recognize and learn about gender-based violence were shared online, with links to resources and ways to get involved. Nunavummiut were encouraged to embrace and promote living free of violence and work together to eliminate it. These posts can be found on Qullit's social media pages.

Elders Tea

Ahead of International Women’s Day, Minister Nakashuk hosted the second annual tea at Iqaluit’s Elders Qammaq for local female Elders. On March 3, 2024, the Minister welcomed guests for an afternoon of games, food, stories, and music in celebration of some of Iqaluit’s most knowledgeable and respected women.



Qulliit is thrilled to host this event, and encourages connection and knowledge sharing with our Elders, who are able to provide guidance, stability and crucial understanding of culture, language and tradition.



International Women’s Day

To celebrate International Women’s Day on March 8, 2024, Qulliit co-hosted a Community Women’s Day event at Iqaluit’s Cadet Hall with Agvik YWCA Nunavut and the Government of Nunavut Department of Family Services.

The event had live music and food and celebrated female entrepreneurs and artisans in a marketplace, with government and local service providers on hand to help women, girls and gender-diverse peoples, as well as estheticians to provide wellness services to the women in attendance.

It was a well-attended event, and Qulliit plans to expand the scope and size of the Marketplace in 2025.



Partnerships and Other Activities



The Council works with many organizations in all areas of our mandate on common projects, events and possible programming.

In 2023-24, QNSWC continued to focus on partnerships around community outreach to end gender-based, intimate partner and family violence, as well as access to justice, celebrating and advocating for Nunavut's women, girls and gender-diverse people. Qulliit is strengthening its strong relationships with the Government of Nunavut, Pauktutit Inuit Women of Canada, Agvik YWCA Society, Amautiit Nunavut Inuit Women's Association and the Nunavut Law Society. Their collaboration and support become more valuable with every passing year.

Looking Forward

As Qullit moves forward with its multi-year projects, the Council is also looking to create more supports for Nunavut's women and girls in the areas of financial literacy, housing, community engagement and access to justice. Qullit aims to strengthen existing partnerships and create new relationships to benefit Nunavummiut, to build on existing programs and shared work.

QNSWC believes that culture, language and tradition are vital in every aspect of our work. Connection with cultural identity is vital to the safety, growth and success of women in Nunavut. This is how Nunavut's women, girls and gender-diverse people will be empowered, empowering and powerful.



Financial Statements

**QULLIIT NUNAVUT
STATUS OF WOMEN COUNCIL
FINANCIAL STATEMENTS
MARCH 31, 2024**

**QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
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MARCH 31, 2024**

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MANAGEMENT RESPONSIBILITY FOR FINANCIAL REPORTING

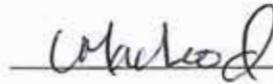
The management of the Qullit Nunavut Status of Women Council is responsible for the integrity and objectivity of the financial statements and related note disclosures. The financial statements were prepared in accordance with Canadian Public Sector Accounting Standards and, consequently, include some amounts which are based on the best estimates and judgment of management.

In carrying out its responsibilities, management is responsible for the operation of financial systems and related internal controls to provide reasonable assurance that financial information presented by the management of Qullit Nunavut Status of Women Council is reliable, assets are safeguarded, transactions are properly authorized, resources are managed efficiently and economically, and operations are carried out effectively in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* of Nunavut.

The external auditors, Lester Landau Chartered Professional Accountants, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Qullit Nunavut Status of Women Council and meet when required.



Amber Aglukark
President



Cate Macleod
Executive Director

Jan 21/2025

Date

Independent Auditors' Report

To the Members of the Qullit Nunavut Status of Women Council

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Qullit Nunavut Status of Women Council (the Council), which comprise the statement of financial position as at March 31, 2024, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2024 and its financial performance 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Council 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.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 the financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the *Financial Administration Act* of Nunavut we report that, in our opinion, Canadian Public Sector Accounting Standards have been applied on a basis consistent with that of the preceding year.

We further report in accordance with the *Financial Administration Act* of Nunavut that, in our opinion, proper books of account have been kept by the Council, the financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the Council.

Iqaluit, Nunavut
January 21, 2025



Chartered Professional Accountants
Lester Landau Accounting Professional Corp.

QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
Financial Assets		
Cash and cash equivalents	\$ 311,069	\$ 214,593
Investments (Note 3)	35,000	-
GST receivable	23,586	12,616
Accounts receivable	<u>27,500</u>	<u>-</u>
	<u>397,155</u>	<u>227,209</u>
Financial Liabilities		
Accounts payable and accrued liabilities	351,669	148,536
Government remittances payable	3,594	6,268
Contribution repayable	68,919	68,919
Deferred contributions (Note 4)	<u>45,346</u>	<u>-</u>
	<u>469,528</u>	<u>223,723</u>
Net Financial Assets (Debt)	<u>(72,373)</u>	<u>3,486</u>
Non-Financial Assets		
Prepaid expenses	<u>7,721</u>	<u>6,339</u>
Accumulated Surplus (Deficit)	<u>\$ (64,652)</u>	<u>\$ 9,825</u>

Commitments (Note 6)

Approved on behalf of the Council:

_____ Councillor

_____ Councillor

QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 2024

	Budget <u>2024</u> (Unaudited)	Actual <u>2024</u>	Actual <u>2023</u>
Revenues			
Government of Nunavut - Department of Family Services			
Core funding	\$ 445,424	\$ 445,424	\$ 370,000
Other funding	-	<u>277,525</u>	-
	<u>445,424</u>	<u>722,949</u>	<u>370,000</u>
Other revenues	-	<u>2,666</u>	-
	<u>445,424</u>	<u>725,615</u>	<u>370,000</u>
Expenditures			
Advertising and promotion	6,000	17,220	1,656
Board honoraria	22,500	10,903	24,175
Insurance	-	2,585	1,921
Interest and bank charges	420	2,142	2,988
Office and administrative	4,920	7,230	13,747
Office equipment	-	-	29,318
Professional fees	33,000	88,407	23,538
Program supplies and materials	13,500	35,326	7,970
Project expenses	-	244,047	-
Rent	33,830	31,179	28,075
Salaries and wages	264,954	315,674	180,144
Telecommunications	11,400	10,139	8,430
Translation services and equipment rental	2,400	1,350	15,778
Travel	<u>52,500</u>	<u>33,890</u>	<u>37,210</u>
	<u>445,424</u>	<u>800,092</u>	<u>374,950</u>
Excess of Expenditures over Revenues	-	(74,477)	(4,950)
Accumulated Surplus, opening	<u>9,825</u>	<u>9,825</u>	<u>14,775</u>
Accumulated Surplus (Deficit), closing	<u><u>\$ 9,825</u></u>	<u><u>\$ (64,652)</u></u>	<u><u>\$ 9,825</u></u>

QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED MARCH 31, 2024

	Budget <u>2024</u> (Unaudited)	Actual <u>2024</u>	Actual <u>2023</u>
Excess of Expenditures over Revenues	\$ (74,477)	\$ (74,477)	\$ (4,950)
Increase in prepaid expenses	<u>-</u>	<u>(1,382)</u>	<u>(4,339)</u>
Decrease in Net Financial Assets	(74,477)	(75,859)	(9,289)
Net Financial Assets, opening	<u>3,486</u>	<u>3,486</u>	<u>12,775</u>
Net Financial Assets (Debt), closing	<u>\$ (70,991)</u>	<u>\$ (72,373)</u>	<u>\$ 3,486</u>

QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
Operating Activities		
Excess of Expenditures over Revenues	\$ (74,477)	\$ (4,950)
Cash provided by (used for) changes in non-cash working capital:		
GST receivable	(10,970)	(4,507)
Accounts receivable	(27,500)	-
Prepaid expenses	(1,382)	(4,339)
Accounts payable and accrued liabilities	203,133	109,210
Government remittances payable	(2,674)	(32,149)
Deferred contributions	<u>45,346</u>	<u>-</u>
Cash from operations	<u>131,476</u>	<u>63,265</u>
Investing Activities		
Investments - purchased	<u>(35,000)</u>	<u>-</u>
Cash used for investing activities	<u>(35,000)</u>	<u>-</u>
Increase in cash and cash equivalents	96,476	63,265
Cash and cash equivalents, opening	<u>214,593</u>	<u>151,328</u>
Cash and cash equivalents, closing	<u>\$ 311,069</u>	<u>\$ 214,593</u>

QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

1. NATURE OF THE COUNCIL

The Qullit Nunavut Status of Women Council was established under the *Qullit Nunavut Status of Women Council Act* of Nunavut on April 1, 1999, as amended March 22, 2005, and commenced operations April 1, 2001 as a *Schedule A Public Agency* as determined by the *Financial Administration Act*. The Council is required to comply with the Government of Nunavut's *Financial Administration Act* and *Financial Administration Manual*. The purpose of the Council is to advance the goal of equal participation of women in society and promote changes in social, legal and economic structures to that end.

2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies followed by the Council are in accordance with Canadian public sector accounting standards and includes the application of Public Sector Handbook Sections PS 4200 - PS 4270 available to Government Not-For-Profit Organizations. The following is a summary of the significant accounting policies:

(a) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the valuation of accounts receivable. Actual results could differ from those estimates.

(b) Financial Instruments

The Council initially measures its financial assets and financial liabilities at fair value. The Council subsequently measures all its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are measured at fair value.

Financial assets measured at amortized cost include cash and cash equivalents, term deposit, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, government remittances payable, and contribution repayable.

It is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments unless otherwise noted.

(c) Revenue Recognition

The deferral method of revenue recognition is followed. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized in the year received or receivable if the amount to be received can reasonably be estimated and collection is reasonably assured.

**QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Cash and Cash Equivalents

Cash and cash equivalents are comprised of bank account balances net of outstanding cheques and short term highly liquid investments that are readily convertible to cash. Short term investments are recorded at the lower of cost or market value.

(e) Capital assets

Capital assets are recorded at cost. Straight line depreciation is provided annually at rates calculated to write-off the assets over their estimated useful lives.

(f) Expense Allocations

Expenses which are wholly attributable to a particular fund or project are charged directly to the appropriate fund or project. Expenses that are attributable to more than one particular fund or project are allocated based on a percentage method at a rate deemed appropriate by management.

(g) Contributed Materials and Services

Volunteers contribute a significant number of hours to the Council in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed materials and services are not recognized in the financial statements.

3. INVESTMENTS

The Guaranteed Investment Certificate bears interest at 5.25% per annum and matures September 13, 2024.

4. DEFERRED REVENUES

	<u>2024</u>	<u>2023</u>
Government of Nunavut - Department of Family Services	\$ <u>45,346</u>	\$ <u>0</u>

QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2024

5. ECONOMIC DEPENDENCE

The Council receives the majority of its funding from the Government of Nunavut. Without the continuing support of the Government, it is unlikely that the Council could continue operations.

6. COMMITMENTS

The Council is committed to a lease for office space of \$30,480 plus tax per year until March 31, 2028.

Council has the option to renew the lease for three consecutive terms of five years per term with the second option exercised April 1, 2023. The annual rent is subject to negotiation for each renewal term. The rent for the renewal term shall be the current market rental value for a similar space at the time of renewal.

7. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Council mitigates this risk by keeping track of when payments are due and maintaining adequate cash resources.

8. COMPARATIVE AMOUNTS

Certain 2023 financial statement amounts have been reclassified to conform to the financial statement presentation adopted in the current year.

SCHEDULE 1

**QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL
PROJECTS
FOR THE YEAR ENDED MARCH 31, 2024**

	<u>GN Core</u>	<u>Leadership and Governance Meeting</u>	<u>Violence Reduction</u>	<u>Total</u>
Revenues				
Government of Nunavut - Department of Family Services	\$ 445,424	\$ 27,525	\$ 250,000	\$ 722,949
Reimbursement of expenses	2,500	-	-	2,500
Interest revenue	166	-	-	166
	<u>448,090</u>	<u>27,525</u>	<u>250,000</u>	<u>725,615</u>
Expenses				
Advertising and promotion	17,220	-	-	17,220
Board honoraria	10,903	-	-	10,903
Insurance	2,585	-	-	2,585
Interest and bank charges	2,142	-	-	2,142
Office and administrative	7,230	-	-	7,230
Professional fees	60,882	27,525	-	88,407
Program supplies and materials	35,326	-	-	35,326
Project expenses	-	-	244,047	244,047
Rent	31,179	-	-	31,179
Salaries and wages	315,674	-	-	315,674
Telecommunications	10,139	-	-	10,139
Translation services and equipment	1,350	-	-	1,350
Travel	17,485	-	16,405	33,890
	<u>512,115</u>	<u>27,525</u>	<u>260,452</u>	<u>800,092</u>
Excess of Expenditures over Revenues	<u>\$ (64,025)</u>	<u>\$ -</u>	<u>\$ (10,452)</u>	<u>\$ (74,477)</u>



Qullit Nunavut Status of Women Council



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