

Annual Report

2024-2025







July 31, 2025

The Honourable John Dornan Minister of Health Province of New Brunswick

Dear Minister:

It is my privilege to submit the annual report on behalf of the New Brunswick Health Council for our seventeenth fiscal year beginning April 1, 2024 and ending March 31, 2025.

Respectfully submitted,

Madeleine Dubé
Vice-Chair

July 31, 2025

Mrs. Madeleine Dubé Vice-Chair New Brunswick Health Council Moncton, New Brunswick

Dear Mrs. Dubé:

I am pleased to be able to present the annual report describing the operations of the New Brunswick Health Council for its seventeenth fiscal year, 2024–2025.

Respectfully submitted,

Stéphane Robichaud Chief Executive Officer

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Table of **contents**

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Message from the Vice-Chair and the Chief Executive Officer	6
Mandate	7
Council	8
Team	9
Performance Reporting	10
Data Production	23
Provincial Health Plan	25
Public Participation	26
Strategic Communications	28
APPENDIX A: NBHC Impact Report 2024–2025	30
APPENDIX B: Annual Report Pursuant to the Public Interest Disclosure Act	31
APPENDIX C: Financial Statements 2024–2025	32



Message from the Vice-Chair and the Chief Executive Officer

We are pleased to present the 2024–2025 edition of the New Brunswick Health Council Annual Report. The following content provides an overview of accomplishments pertaining to our 2024–2025 Business Plan deliverables. These deliverables were inspired by our mandate and the 2021 Provincial Health Plan.

Although a new chair was finally appointed in April of 2024, 6 members were confirmed in September of 2024. Following the election of a new government in the fall of 2024, attention was brought to confirming any changes in provincial priorities.

Working with health and long-term care services stakeholders, progress in developing a clear common picture of the health of the population and the quality of services continues to be a challenge. We have witnessed an increase in the use of performance indicators by stakeholders. Meanwhile, fragmented approaches are an impediment to effective accountability.

Once again, the NBHC benefited from citizens' support for its surveys. These results are highly valued by those who work on health services planning and policies. We are grateful to all citizens that have taken the time to answer our surveys. We are also proud of the work undertaken by NBHC staff and Council members over the past year.

Madeleine Dubé Vice-Chair

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Stéphane Robichaud Chief Executive Officer



Mandate

New Brunswickers have a right to be aware of the decisions being made, to be part of the decision-making process and to be aware of the outcomes delivered by the health system and its cost. The NBHC will foster this transparency, engagement, and accountability by:



Engaging citizens in a meaningful dialogue for the improvement of health service quality.



Measuring, monitoring and evaluating population health and health service quality.



Informing citizens on our health system's performance.



Recommending improvements to the Minister of Health.





Council

Members

Rino Volpé

Chair

Edmundston

Madeleine Dubé

Vice-Chair

Edmundston

Ann Collins

Fredericton

Celine Robichaud Trifts

Secretary / Treasurer Moncton

Lisa Snodgrass

Hampton

Joanna Martin

Dalhousie

Diane Carey

Tracadie

Executive Committee

Rino Volpé

Chair

Madeleine Dubé

Vice-Chair

Celine Robichaud

Trifts

Secretary / Treasurer

Ann Collins

Member

Team

Stéphane Robichaud

Chief Executive Officer

Brenda Bossé

Executive Director, Planning & Operations (November, 2024)

Project Manager (Until November, 2024)

Reem Fayyad

Executive Director, Performance Measurement

Nay O'Leary

Executive Director, Citizen Engagement

Candide Ahouehome

Population Health Analyst (February, 2025)

Christina Amaral

Public Participation Analyst (January, 2025)

Michel Arsenault

Manager, Data and Analytics

Meriam Choukri

Administrative Assistant

Mariane Cullen

Executive Administrative Assistant

Danielle Doucet

Research Analyst

Steve Langen

Data Analyst

Patricia Rosselet

Manager, Health and Research Analysis

Philippe Rousselle

Information Analyst

Rana Sughayar

Research Analyst

Simon Potvin

Executive Director, Planning & Operations (Until October, 2024)

Karine LeBlanc Gagnon

Information Analyst (Until September, 2024)

Carolji Forgues

Communications & Digital Content Specialist (Until March, 2025)



Performance Reporting

Home Care Survey, 2024 Edition

The Home Care Survey data collection was completed in June 2024, with a total of 6,172 clients from the Extra-Mural Program and Home Support Services participating.

This paper and online survey collected feedback on accessibility, safety, and overall care experience.

The insights gathered from this initiative directly inform both citizens

and health system decision-makers, supporting ongoing improvements to home care services and contributing to the broader goal of strengthening the New Brunswick health care system.

The public release of the findings is scheduled for Q1 of the 2025–2026 fiscal year.

Deliverable Status

Close Data Collection — Q1

We will complete the data collection phase, which began in the previous fiscal year.



Comments: Data collection for the Home Care Survey was successfully completed on June 28.

Data Analysis and Synthesis — Q2-Q3

We will produce and validate all indicators needed for our public reporting, which includes results at the geographic and demographic levels.



Comments: Data validation has been completed for all relevant geographic and demographic levels.

Knowledge Production — Q3

We will analyze the results of the survey and develop key observations.

Comments: Survey results were analyzed, and key observations were developed. During the whole process, stakeholders were informed, and observations were validated. Administrative data was also leveraged to provide a fuller picture on access to home care services.



Knowledge Mobilization — Q3

We will identify our audience, choose the appropriate communication strategies to communicate our key observations and messages, and create knowledge mobilization materials.

Comments: A diverse range of audiences was targeted, including the public, media, government agencies, home care service providers, and nonprofit organizations. Tailored strategies were chosen to effectively reach and engage each group.





Primary Care Survey, 2023 Edition

The Primary Care Survey aims to better understand citizens' access to, use of and experiences with primary care services in New Brunswick and in their health zones. Through this survey, the NBHC provides annual data to monitor and report on the state of the primary care system.

The 2023 edition of the survey was conducted from October 2023 to January 2024, gathering input over the phone and online from 5,010 New Brunswickers aged 18 and over.

Key findings:

 The percentage of New Brunswickers who have a permanent primary care provider

- continues to decline, going from 93% in 2017 to 79% in 2023.
- The percentage of New Brunswickers who were able to see their primary care provider within five days has not improved compared to 2022, with only 1 in 3 citizens being able to see their provider within 5 days.

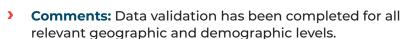
These findings were shared publicly on June 18 through an article published on our website, accompanied by a broad promotional campaign:

Access to Primary Care in New Brunswick

Deliverable Status

Data Analysis and Synthesis — Q1

We will finalize the production and validation of all indicators needed for our public reporting, which includes results at the geographic and demographic levels. This work started in the preceding fiscal year.





Knowledge Production — Q1

We will analyze the results of the survey and develop key observations.

Comments: Survey results were analyzed, and key observations were developed. Data from other sources were also leveraged.



Knowledge Mobilization — Q1

We will identify our audience, choose the appropriate communication strategies to communicate our key observations and messages and create knowledge mobilization materials.

Comments: A diverse range of audiences was targeted, including the public, media, government agencies, Regional Health Authorities, and nonprofit organizations. Tailored strategies were chosen to effectively reach and engage each group.



Public Reporting — Q1

We will publicly report our key observations and communicate survey results to our targeted audiences.

Comments: Key messages were successfully disseminated through a variety of channels, including website updates, article publication, press release, briefing note to stakeholders, newsletter and a social media campaign.



Primary Care Survey, 2024 Edition

In 2024, the NBHC launched the data collection phase for the latest edition of its Primary Care Survey, which gathers feedback from New Brunswickers about their experiences accessing and using primary care

services. This ongoing effort ensures that annual, population-level data continues to inform health system monitoring and future planning at both the provincial and health zone levels.

Deliverable Status

Planning and technical preparation — Q1-Q2

We will evaluate previous survey learnings, create a project plan which includes the strategy and timeline, review the questionnaire, prepare the sampling, as well as select a research firm.



Comments: The questionnaire was reviewed and validated with stakeholders. The research firm Advanis was selected to conduct the survey.

Data Collection — Q3-Q4

We will administer the 2024 edition of our Primary Care Survey after completing the necessary consultation with stakeholders.



Comments: Data collection began on October 1, 2024, and lasted until January 2025. 5,322 citizens participated.

Promotional Campaign — Q3

We will promote the data collection of the 2024 edition of the survey.

Comments: A promotional campaign was implemented, including newspaper advertisements, a targeted social media campaign, and website updates to support survey participation.



Data Analysis and Synthesis — Q4

We will begin the production and validation of all indicators needed for our public reporting, which includes results at the geographic and demographic levels. This work will continue in the following fiscal year.



Comments: Preliminary data analysis and validation were completed as planned.

Knowledge Production — Q4

Will begin the analysis of the survey results as well as the development of key observations. This work will continue in the following fiscal year.



Comments: Analysis was completed, and stakeholder meetings were scheduled for early in the upcoming fiscal year to support the development of key messages.



Hospital Acute Care Survey, 2023 Edition

Every three years, the NBHC conducts the Hospital Acute Care Survey to gather feedback from New Brunswickers (aged 18+) who received inpatient medical, surgical, or maternity care. This paper and online survey assesses patient experiences across key areas: accessibility, appropriateness, effectiveness, safety, and overall quality of care.

The 2023 edition was conducted from June to November 2023 and completed by 4,719 eligible participants. The results were published on October 29, 2024.

Key Observations

- Six key factors, or drivers, largely influence overall patient experience during hospital stays in New Brunswick.
- Efforts are required on all six factors to improve overall patient

- experience. Moreover, some factors specific to patient-centred care require particular attention.
- When it comes to the 6 key factors that influence patient experience, Zone 4 seems to be showing better results than the provincial average while zone 5 lags behind.
- In general, the overall experience of patients varies by type of care received: surgical, maternity, or medical care.

To support public awareness and system accountability, the NBHC released the findings through a web article, social media campaign, and targeted stakeholder communications:

Patients' experience with hospital care in New Brunswick

Deliverable Status

Data Analysis and Synthesis — Q1

We will finalize the production and validation of all indicators needed for our public reporting, which includes results at the geographic and demographic levels. This work started in the preceding fiscal year.

Comments: Data validation has been completed for all relevant geographic and demographic levels. A weighting methodology was introduced for the first time.



Knowledge Production — Q1

We will analyze the results of the survey and develop key observations.

Comments: Survey results were analyzed, and key observations were developed. During the whole process, stakeholders were kept informed, and observations were validated.



Knowledge Mobilization — Q1

We will identify our audience, choose the appropriate communication strategies to communicate our key observations and messages, and create knowledge mobilization materials.





Completed

Public Reporting — Q3

We will publicly report on our key observations and communicate our results to our targeted audiences.

Comments: Key messages were successfully disseminated through a variety of channels, including website updates, article publication, press release, briefing note to stakeholders, newsletter and a social media campaign.







New Brunswick Student Wellness and Education Survey - Grades K to 12, Edition 2023–2024

The New Brunswick Student
Wellness and Education Survey
provides valuable insights into the
well-being of students across the
province. This collaborative effort
with the Department of Health –
Public Health and the Department
of Education and Early Childhood
Development captures important
perspectives on students' social and
emotional development, mental and
physical health, substance use, and
their experiences at school and
in the community.

The online survey includes three distinct components, each tailored to a specific group:

- · Students in Grades 4 and 5
- · Students in Grades 6 to 12
- Parents of Kindergarten to Grade 5 Students

Data collected through these surveys play a key role in population health reporting at both the community and health zone levels, helping guide policies and programs that support student health and well-being.

Over 70,000 participants, including parents/guardians of students in grades K-5 (7,200), students in grades 4-5 (14,993), and students in grades 6-12 (48,103), contributed to the 2023–2024 edition of the survey.

An article and a promotional campaign were released on November 5, 2024:

New Brunswick Youth Mental Health

Key observations included:

- After years of decline, youth mental health appears to show some signs of improvement when it comes to levels of resilience, mental fitness and symptoms of anxiety or depression.
- There is a relation between certain protective and risk factors and youth mental health, according to the analysis of the Student Wellness and Education Survey results. These findings are consistent with the research literature.
- NBHC communities with the best results for key protective and risk factors also demonstrate better youth mental health outcomes.

Knowledge Production — Q1-Q2

We will analyze the results of the survey and develop key observations.

Comments: Survey results were analyzed and discussed with stakeholders, and key observations were successfully developed.



Knowledge Mobilization — Q1–Q2

We will identify our audience, choose the appropriate communication strategies to communicate our key observations and messages and create knowledge mobilization materials.

Comments: A diverse range of audiences was targeted, including the public, media, government agencies, schools, districts and nonprofit organizations. Tailored strategies were implemented to effectively reach and engage each group.



Completed

Public Reporting — Q3

We will publicly report our key observations and communicate survey results to our targeted audiences.

Comments: Key messages were successfully disseminated through a variety of channels, including website updates, article publication, press release, briefing note to stakeholders, newsletter and a social media campaign.



New Brunswick Student Wellness and Education Survey - Grades K to 12, Edition 2024–2025

Deliverable Status

Planning and technical preparation — Q1-Q2

We will evaluate previous survey learnings, engage with stakeholders to identify themes and review the questionnaire, create a project plan which includes the strategy and timeline, as well as select and engage with a research firm.



Comments: The questionnaire was reviewed and validated with stakeholders. The research firm CCI was selected to conduct the survey.

Data Collection — Q3

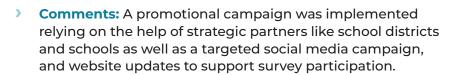
We will administer the Student Wellness and Education Survey in the fall of 2024, targeting students from grades 4 to 12 and parents of students from kindergarten to grade 5.



 Comments: The data collection period was from November 1 to 29. Over 68,000 students and parents participated.

Promotional Campaign — Q3

We will promote the data collection of the 2024–2025 edition of the survey.





Data Analysis and Synthesis — Q3-Q4

We will produce and validate all indicators needed for school and public reporting, which includes results at the geographic and demographic levels.



Comments: Data validation has been completed for all relevant geographic and demographic levels.

School Reports — Q4

We will prepare the school-level indicators and send reports to all participating schools.



Comments: School reports were sent on March 25.



Population Health Survey, 2025 Edition

The Population Health Survey engages New Brunswickers aged 18 and over to share their lived experiences and views on their health. The insights gathered help build a deeper understanding of population health and highlight both the needs and unmet needs within communities across the province.

Deliverable Status

Planning and technical preparation — Q1-Q4

A long-term strategy will be developed to ensure a sustainable, efficient, and effective approach to collecting and reporting population health and primary health care experience data at the community level.

Comments: The survey methodology was reviewed, and it was decided that we would start with a mass mailout encouraging online participation followed by phone sampling, with identified quotas for all 33 NBHC communities. A new questionnaire was developed with a focus on population health, following a literature review, environmental scan and stakeholders' engagement. A Request for Proposal was conducted, and the research firm Advanis Inc. was selected. Mid-March 2025, postcards were sent out to all New Brunswick residences.





Data Production

Deliverable Status

Boundaries Review

In January 2023, the Local Governance Reform took effect, modifying the geographic boundaries of local governments throughout the province. The health zone boundaries have been modified in 2023 in the provincial laws as well. In the upcoming year, we will assess the impact of those changes on the NBHC community and health zone boundaries.

Comments: The NBHC conducted consultations with both Regional Health Authorities to assess the impact of the 2023 boundary changes and to determine whether the NBHC's proposed boundaries—reflecting where people access health services—remain appropriate and acceptable.



Initial discussions were also held with the Treasury Board, and internal analysis is ongoing to evaluate the full implications of these changes on NBHC's community and health zone boundaries.

Strategic measurement and reporting on health service quality

To ensure the production of strategic observations pertaining to health service quality, the NBHC will collaborate with stakeholders to find the most meaningful and relevant indicators to inform decisions. This will lead to a revised set of indicators for health service quality public reporting.

Comments: The NBHC worked on producing Health Service Quality Data Tables, offering a more strategic and comprehensive view of the province's health system performance.

The development of these new data tables followed a collaborative process during which the NBHC worked with



stakeholders to align and refine the measurement of health service quality. The result is a core set of indicators designed to better inform citizens, stakeholders, and decision-makers across New Brunswick. The public release of this content is scheduled for Q1 of the 2025–2026 fiscal year.

Measurement and reporting of primary care human resources

The NBHC will report on the findings of the exercise undergone in 2023–2024 around "Measurement of Primary Care Human Resources" and will build on the outcomes of the project to produce reliable indicators, and measures and strategic observations on the number and distribution of family physicians in New Brunswick.

Comments: The NBHC worked with a consultant to assess the situation of the existing data sources for information on human resources in Primary Care (starting with family physicians). A report was prepared with the lessons learned around current challenges and recommendations to address them, in order to enable the system to produce reliable indicators, and measures about the number and distribution of family physicians in New Brunswick. The report will be shared with stakeholders to validate and push for informed discussions.



Provincial Health Plan

The New Brunswick Health Council has a mandate to report publicly on the performance of the health system.

As part of our public reporting obligations, the NBHC released quarterly progress reports on the status of items identified in the Provincial Health Plan.

Deliverable Status

Reporting on the status of Provincial Health Plan deliverables

We will publicly report on the status of the deliverables identified in the provincial health plan.

Comments: Quarterly updates on the status of the deliverable were published on the NBHC website.



Public Participation

This year, the NBHC refined its approach to citizen engagement, shifting from one-off initiatives to longer-term mechanisms and zone-based strategies. We began by mapping existing engagement efforts, identifying key participants, and analyzing emerging practices to inform future work.

Recognizing the province's diversity, we proposed a phased approach, focusing on two health zones per year. We selected Zones 3 and 4 to pursue in 2025–2026. Initial meetings this year with provincial and local stakeholders provided valuable insight into regional realities and helped shape our direction.

Collecting stories—understanding the people behind the numbers—is a critical part of engagement. However, we can do more for participants: we can also offer them the insights drawn from our own analysis and channel their voices back to the health system. This two-way exchange emphasizes reciprocity and reinforces our role as a neutral bridge between the public and decision-makers.

Moving forward, we will continue meeting with provincial and zone-specific stakeholders. These conversations are helping us understand regional realities and refine our strategy.

Deliverable Status

Analysis of the public participation landscape — Q2

A comprehensive review will be undertaken to better understand existing citizen engagement initiatives within health service organizations and among community stakeholders. This review will encompass ongoing and upcoming projects, as well as environmental factors such as the Provincial Health Plan and the newly assigned responsibilities for regional service commissions.

Comments: From April through September 2024, the NBHC public participation team had meetings with engagement teams from Vitalité, Horizon, and the Department of Health to start building an understanding of this landscape. Follow-up discussions continued into 2025 and included the addition of the regional service commissions and certain local organizations whose work has a community engagement component. These conversations shed light



on the variety of existing engagement strategies in the province as well as a shared belief in involving citizens in the improvement of health care.

Identification of public participation opportunities — Q3

Leveraging the results of our public participation landscape review, as well as data from NBHC surveys, key observations, and health service quality measures, we will identify strategic opportunities for conducting citizen engagement initiatives.

our learnings from stakeholder meetings to propose a zone-based engagement approach (two zones per fiscal year, one for Horizon and one for Vitalité) rooted in two-way knowledge sharing. This approach was presented to the Council in January 2025, receiving their approval. We have begun sharing the approach with stakeholders in Zone 3, as well as collecting best practices from a range of organizations who do health quality and public engagement work. Some highlights include the importance of transparency, relationship building, and follow-through for community engagement work to be successful.



Implementation of public participation initiative — Q4

Upon selecting an initiative, we will decide on the best engagement approach and conduct sessions with citizens.

our citizen engagement strategy based on the provincial realities, best practices, and lessons learned. Next year, we will put this strategy into practice by beginning to build relationships with community leaders in the zones, learning of their realities and priorities, and from there deciding how best to engage them. Once there is confidence—not just from us but also from the communities impacted—that our approach is meaningful and actionable, the initiatives will follow, where we will engage citizens in dialogue for the improvement of health and long-term care service quality.



Strategic Communications

This year, the New Brunswick Health Council continued to strengthen its communications to effectively inform and engage citizens and stakeholders—key to advancing our mandate.

Guided by our Strategic Communications Framework, we refined how we plan and deliver information across platforms, ensuring messages are clear, targeted, and impactful.

We launched a stakeholder mapping exercise to better understand and

manage our relationships and began exploring tools to support this work. Through press releases, social media campaigns, and community events, we broadened our reach and encouraged dialogue on health system performance.

This multi-channel approach empowers stakeholders to use our data to drive positive change and reinforces our commitment to transparency and citizen engagement. (See Appendix A: 2024–2025 Impact Report).

Deliverable Status

Implementation of Strategic Communications Framework — Ongoing

Over the past two years, the NBHC has developed a Strategic Communications Framework. In the upcoming year, the NBHC aims to integrate the various strategies outlined in this framework across its communication platforms and activities, encompassing social media, the website, and the monthly newsletter.

Comments: The Strategic Communications Framework has become a core component of our communications approach. It now guides the planning and execution of every information release, helping us tailor our messaging and outreach strategies for maximum engagement and effective dissemination across platforms.



NBHC stakeholder analysis — Q4

The NBHC is committed to fostering strong relationships with a diverse range of stakeholders. To enhance communication, engagement, and collaboration, we will conduct a stakeholder analysis. This mapping process will involve identifying key individuals, groups, communities, organizations, and health system partners, categorizing them based on their interactions with our work and their areas of interest. By understanding our stakeholders' perspectives and needs, we can more effectively tailor our communication strategies and initiatives.

Comments: We have initiated a stakeholder mapping exercise that will continue into next year, aiming to categorize stakeholders based on their roles and level of engagement with our work. This process will help us better align our outreach and relationship-building efforts. Additionally, we are exploring effective systems to manage stakeholder information and strengthen ongoing engagement.





NBHC IMPACT REPORT

2024-2025

THE NEW BRUNSWICK HEALTH COUNCIL

ENGAGES citizens in meaningful dialogue about health service quality improvement.

EVALUATES

population health and health service quality.

INFORMS citizens about health system performance.

RECOMMENDS

improvements to the Minister of Health.

SURVEYS CONDUCTED









PUBLIC RELEASES



YOUTH MENTAL HEALTH AND SUBSTANCE USE



ACUTE CARE



PRIMARY CARE



OUR REACH

NBHC IN THE NEWS



43

NEWSPAPER



RADIO 7

20



NBHC ON SOCIAL MEDIA



FOLLOWERS 8,230



NBHC.CA

VISITORS **139,000**

ACTIVE USERS **350,000**



Annual Report Pursuant to the *Public Interest*Disclosure Act

It is my pleasure to present the Annual Report pursuant to the Public Interest Disclosure Act with regards to the activities of the New Brunswick Health Council during its seventeenth fiscal year, 2024–2025.

Section 3 of the Act applies to the following wrongdoings in or relating to the public service:

- a. an act or omission constituting an offence under an Act of the Legislature or the Parliament of Canada, or a regulation made under an Act;
- b. an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of the duties or functions of an employee;
- c. gross mismanagement, including of public funds or a public asset;
- d. knowingly directing or counselling a person to commit a wrongdoing described in paragraphs (a) to (c).

In accordance with Section 18, Report about Disclosures, Public Interest Disclosure Act, I confirm that the New Brunswick Health Council did not receive any disclosures regarding any wrongdoings. Hence no investigations were required.

Respectfully submitted,

Stephon Bobidian

Stéphane Robichaud Chief Executive Officer



Financial Statements 2024–2025

INDEPENDENT AUDITOR'S REPORT

To the Directors of New Brunswick Health Council

Opinion

We have audited the financial statements of New Brunswick Health Council (the organization), which comprise the balance sheet as at March 31, 2025, and the statement of revenues and expenses 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 the results of its operations and its cash flows for the year then ended in accordance with the 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.

Other Matter

The budget figures are provided for comparative purposes and have not been subject to audit or review procedures. Accordingly, we do not express any opinion regarding budget figures.

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 accounting standards for not-for-profit organizations, 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.

A further description of our responsibilities for the audit of the financial statements is included in the appendix of this auditor's report. This description, which is located at page 4, forms part of our auditor's report.

Bourque Richard Boutot P.C. Inc. Chartered Professional Accountants

Bourque Richard Boutot

Dieppe, New-Brunswick June 23, 2025

APPENDIX TO INDEPENDENT AUDITOR'S REPORT

Description of the Auditor's Responsibilities for the Audit of the 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 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.

NEW BRUNSWICK HEALTH COUNCIL Statement of Revenues and Expenses Year Ended March 31, 2025

	Budget	2025	2024
Revenus			
Grants - New Brunswick Department of Health Other revenues (Schedule A)	\$ 2,932,800	\$ 2,666,579 13,234	\$ 2,386,799 359,054
	2,932,800	2,679,813	2,745,853
Charges			
Administrative expenses Board of Directors Communication expenses Human Ressources Operating expenses Research and Consulting	90,260 72,000 307,000 1,793,000 44,460 626,080 2,932,800	88,756 86,632 289,849 1,656,176 50,450 507,950	69,699 23,595 230,702 1,805,469 29,013 587,375
Excess of revenues over expenses	\$ -	\$ -	\$ -

NEW BRUNSWICK HEALTH COUNCIL Balance Sheet March 31, 2025

Assets	2025		
Current assets Cash Accounts receivable	\$ 400 931,386	\$	400 745,261
	\$ 931,786	\$	745,661
Liabilities			
Current liabilities Accounts payable Deferred income	\$ 494,225 437,561	\$	481,717 263,944
	\$ 931,786	\$	745,661

On behalf of the Board

36

1. Statutes of incorporation and nature of activities

The New Brunswick Health Council (the Council) was established on September 1, 2008 under the New Brunswick Health Council Act and is considered a government organization. Its goals are to promote and improve the performance of the health system in New Brunswick.

2. Significant accounting policies

The financial statements are prepared by management in accordance with the Canadian Public Sector Accounting Standards for government organizations of the CPA Canada Handbook and include the following significant accounting policies

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the amounts recognized as revenues and expenses for the periods covered. Actual results may differ from these estimates.

Revenue recognition

Revenues are recorded on the accrual basis of accounting as the funded expenditures are incurred. Any amount received in excess of recorded expenditures is accounted for as deferred revenue.

Capital assets

Capital assets purchased with government funding and under a \$100,000 threshold are fully amortized in the year of acquisition in accordance with government guidelines. Capital assets over the \$100,000 threshold are capitalized and amortized based on the estimated useful life.

3. Defined benefit pension plan

The Council, through a multi-employer plan sponsored by the Province of New Brunswick, offers a defined benefit pension plan to its employees. The pension expense for the year is \$161,292 (\$178,459 in 2024)

The New Brunswick Investment Management Corporation is the investment manager for the pension assets of members of the Public Service.

4. Cash flows

No statement of cash flows was prepared since the information on cash flows is available from other financial statements and related notes.

5. Contingency

The Council does not have any insurance coverage. Her Majesty the Queen in right of the Province has assumed responsibility for interests and risks of the Council in lieu of such insurance as permitted in the New Brunswick Health Council Act.

6. Economic dependence

The Council is financed almost solely by the New Brunswick Department of Health.

NEW BRUNSWICK HEALTH COUNCIL Additional Information Year Ended March 31, 2025

	Budget			2025	
Schedule A - Other revenues					
Indigenous Service Canada Public Health	\$ - -	\$	13,234 -	\$	66,803 292,251
	\$ -	\$	13,234	\$	359,054



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