

Annual Report 2004 - 2005

National Association of Women and the Law

Real Equality Now!





MANDATE

The National Association of Women and the Law (NAWL), founded in 1974, is a not-for-profit feminist organization that promotes the equality rights of women through legal education, research, and law reform advocacy.

We recognize that each woman's experience of inequality is unique due to systemic discrimination related to race, class, sexual orientation, disability, age, language, and other factors. In our view, a just and equal society is one that values diversity, and is inclusive of it. We are committed to working collectively and in coalition with other groups to dismantle barriers to all women's equality. To this end, the general objectives of NAWL are to:

- Achieve equality before and within the legal system
- Eliminate violence against women
- Ensure a decent standard of living for all women through legislative reform
- Guarantee employment and pay equity
- Remove barriers that limit access to equality for all groups of women
- Establish a fairer deal for women and children in the event of divorce
- Ensure reproductive choice and monitor new reproductive technologies

NAWL's activities include but are not limited to the following:

- Lobbying for changes to federal and provincial laws and regulations
- Producing publications on legal issues affecting all aspects of women's lives
- Consulting with government officials on legal issues of concern to women
- Providing legal expertise in the service of the Canadian women's movement
- Advocating for gender equality in the courts and the legal profession
- Sponsoring national biennial conferences that formulate policy positions on such critical issues as the feminization of poverty, international perspectives on women and the law, and family law matters
- Hosting workshops and consultations on gender bias in the criminal justice system, family law and in the legal profession
- Promoting feminist scholarship through our Charitable Trust for Research and Education
- Organizing public education activities through our regional caucuses on legal issues affecting women
- Promoting feminist perspectives on current legal issues through the media

For the last 31 years, NAWL has focused its efforts on women's equality rights in Canada. Since that time, in coalition with other women's and equality-seeking organizations, we have achieved many victories including:

- Adoption of sections 15 and 28 in the *Charter of Rights and Freedoms*
- Amendments to the *Criminal Code* regarding sexual assault laws, rape shield legislation and criminal harassment legislation
- Positive changes to family law and to the *Divorce Act*
- Advancement of equality rights for lesbians



GOVERNANCE, DEMOCRACY AND PARTICIPATION

NAWL is an incorporated non-profit corporation that is governed by a National Steering Committee made up of a maximum of 12 volunteers, which is representative of all regions of Canada and includes women from communities that are often marginalized in Canadian society.

NAWL's work is carried out jointly through a small staff in Ottawa (4 full-time) and approximately 200 active volunteers. NAWL has a nationwide membership of lawyers, law students, academics and other individuals who share a commitment to gender equality. The organization's policies are formulated in public forums convened during NAWL's biennial conferences.

NAWL briefs and papers are developed by working groups, with membership open to any equality-seeking individual who has demonstrated knowledge and skills on the topic that is being addressed. Every effort is made to include diverse community perspectives within all working groups and to include both French-speaking and English-speaking members.



NATIONAL STEERING COMMITTEE

Kim Brooks, Vancouver, BC

Patricia Doyle-Bedwell, Halifax, NS

Kim Lewis, Ottawa, ON

Catherine Meade, Toronto, ON

Kecia Podetz, Ottawa, ON

Regional Representatives

Ontario: **Ruth Magenda Goba** (Toronto, ON)

West/NWT: **Yvonne Peters** (Winnipeg, MB)

Québec: **Marlène Dubuisson-Balthazar** (Montréal, QC)

Atlantic: **Janice Brown** (Halifax, NS)

BC/Yukon: **Ros Salvador** (Victoria, BC)



NAWL STAFF

Executive Director

Bonnie Diamond

Director of Legislation & Law Reform

Andrée Côté

Office Administrator

Pam Mayhew

Suzanne Bouclin

Researcher

Patricia Harewood

Researcher



MESSAGE FROM THE NATIONAL STEERING COMMITTEE

This was a year of financial challenges for the National Association of Women and the Law (NAWL). A late approval on a major project negotiated with Status of Women Canada resulted in a very large unplanned deficit and the depletion of contingency funds. If ever there was a case to be made for how project funding weakens women's organizations NAWL's experience this year illustrates the point. NAWL and other women's organizations remain committed to pressing for the reinstatement of core funding.

Despite financial hardships, NAWL adopted its 3 year Strategic Plan, modernized its mission and principles and continued to actively pursue a vigorous law reform agenda.

We would like to take this opportunity to extend thanks to the members of the NAWL team that made it all happen — to National Steering Committee members, NAWL members, donors, working group members, the 2005 Conference organizing team and most especially to the staff. The following summary of NAWL's work in 2004/2005 speaks to our collective efforts making a difference.

PAY EQUITY:

In May 2004 the Task Force on Pay Equity released a final report that proposed pro-active, stand-alone, federal pay-equity legislation and expanded coverage of pay equity to Aboriginal peoples, persons with disabilities and visible minorities. The majority of recommendations that NAWL made to the Task Force in 2002 were accepted. NAWL publicly supported the report, signalled that support to key politicians and began mobilizing women to press for implementation of a federal pay equity law based on recommendations.

In conjunction with the Canadian Labour Congress, NAWL created the Pan-Canadian Pay Equity Network (PEN) composed of 10 key national and provincial organizations active on Pay Equity issues. NAWL drafted a "Call to Action" for the PEN and coordinated with the Canadian Labour Congress (CLC) a campaign that resulted in more than 200 groups across Canada endorsing the call to action. A dynamic campaign was launched in February 2005 with a Valentine Day's Blitz. Around the slogan "Pay Equity is at the Heart of Equality" PEN sent valentine cards to all members of parliament, held a press conference on Parliament Hill and lobbied key MPs.

NAWL responded to the NAPE Case out of the Supreme Court of Canada when on October 24, 2004, the Court ruled that it was acceptable for the Government of Newfoundland and Labrador to renege on a pay equity agreement all because of an impending 'fiscal crisis'. In effect, women were forced to bear a disproportionate financial burden for reducing a government deficit that amounted to a special tax on Newfoundland and Labrador women. NAWL, in collaboration with the Newfoundland and Labrador Advisory Council on the Status of Women, the Feminist Alliance for International Action (FAFIA) and the Canadian Research Institute for the Advancement of Women (CRIAOW) initiated a pan-Canadian campaign urging Prime Minister Paul Martin and Premier Danny Williams to concretely show respect for women's human rights and despite the SCC ruling pay women what is owed.

MATERNITY PARENTAL BENEFITS:

The National Association of Women and the Law, the National Organization of Immigrant and Visible Minority Women of Canada (NOIVMC) and the Feminist Alliance for International Action (FAFIA) called on Madame Lucienne Robillard, Minister of Human Resources for the government of Canada, to give Québec its full share of the maternity and parental benefit payouts for 2006 so that the Québec parental benefits scheme could proceed. In 2001, the Québec National Assembly adopted a generous parental benefits law that significantly improves on the coverage as well as the level of benefits that the federal government currently provides under the Employment Insurance Act. However, this legislation had not been implemented, because of the federal government's reluctance

in agreeing on the amount of money that the Québec government will be able to keep from benefits collected from Québécois in order to fund this program. The federal government had been stalling and refusing to negotiate with Québec on this issue since 1997.

NAWL created a working group and developed a consultation paper aimed at strategizing ways to protect women's hard-won but vulnerable maternity/parental benefits in light of a Québec Court of Appeal decision that in essence ruled that ss. 22 and 23 of the Employment Insurance Act are unconstitutional because the matters to which they apply are under provincial jurisdiction. The matter was referred to the Supreme Court of Canada. The main issue of concern to NAWL is how to protect one of Canada's only national programs designed to help women achieve social and economic equality while simultaneously recognizing and respecting Québec's right to develop and implement its own policies. NAWL will be using our paper to consult with women across Canada to discuss various options for improving maternity and parental benefits, and to strategize on promoting reforms that will help secure women's substantive equality at work, in the family and in society.

ARBITRATION, RELIGION AND FAMILY LAW

In December 2003, the Islamic Institute for Civil Justice announced its intention to have arbitration tribunals resolve civil disputes based on the principles and rules of Muslim Personal Laws. A public debate ensued in which this move was characterized by the media as Ontario adopting Sharia law. In response, NAWL and the Canadian Council of Muslim Women and the National Organization of Immigrant and Visible Minority Women conducted preliminary research on the implications of Ontario's Arbitration Act on family law matters. We found that the use of arbitration in family law matters threatens to reverse the progressive feminist law reform efforts over the last century aimed at reducing women's inequality.

In the summer 2004, NAWL participated in consultations held by Marion Boyd commissioned by the Attorney General of Ontario to recommend on the issue of religious arbitration in Ontario. Her report, released on December 20, 2004 was extremely disappointing to women recommending religious arbitration be allowed with some 50 safeguards to protect women's rights.

NAWL produced a major research paper on the issues and adopted a position that opposes the use of arbitration in family law and, in particular, faith based arbitration in family law matters. Additionally, NAWL recommends that family law mediation respect the principles of the family law legislation as well as the Charter equality rights guarantees and that mediation be subject to regulation. Finally, in recognition that the justice system fails women and most particularly fails women from minority cultures, NAWL recommends that significant efforts and resources be devoted to improving the justice system and the courts to eliminate racism, ensure cultural sensitivity, uphold women's equality interests and adequately address violence against women.

NAWL worked closely with the Canadian Council of Muslim Women (CCMW) and other equality seeking groups to make the public aware of the equality issues inherent in the public debate and helped to apply pressure on the Ontario government to prohibit religious arbitration in family law matters.

CUSTODY AND ACCESS:

In December of 2002, the Minister of Justice tabled Bill C-22 which died on the order paper when parliament was prorogued. There were rumours that this bill would re-emerge after the elections. The reforms in the bill would radically change the rules governing custody and access in the Divorce Act: the notions of "custody" and "access" would be replaced by the notion of parental responsibility, parenting time and parental decision-making authority. These changes would introduce a lot of uncertainty in our law, and increase the risk of disagreement and litigation between parents. They would likely result in more disputes, lower child support payments, and less protection against international abductions of children, all of which are detrimental to women and children.

In addition, Bill C-22 proposed to define what factors should be taken into consideration when determining the best interest of the child: this development is positive, but the list falls short. Racism, homophobia and discrimination against mothers with a disability

are not addressed, and the proposed definition of "family violence" is too restrictive. These changes are not in the best interests of children, and they will endanger women's safety and equality rights.

In anticipation of re-introduction of the bill, NAWL worked on an analysis of issues of race and culture in custody and access and lobbied the federal government against re-introduction of the bill.

COALITION FOR WOMEN'S EQUALITY:

In large part to resist loss of federal government support to women's groups and the continued deterioration of Status of Women Canada, NAWL joined with eight other women's equality seeking organizations to form the Coalition for Women's Equality (CWE). Coalition members include the Canadian Research Institute on the Advancement of Women (CRIAOW), the National Organization of Immigrant and Visible Minority Women of Canada (NOIWMWC), Media Watch, Womenspace, the Feminist Alliance for International Action (FAFIA), the National Association of Women and the Law (NAWL), the Fédération des femmes du Québec (FFQ), YWCA Canada, the National Action Committee on the Status of Women (NAC), and The Native Women's Association of Canada (NWAC).

The Coalition's platform includes passing legislation for women's equality that is tied to women's equality rights in the Charter, in the Canadian Human Rights Act and to international instruments, establishing a Parliamentary Standing Committee on the Status of Women, appointing a full Minister of Status of Women supported by a well resourced Status of Women department, establishing an accountability mechanism to monitor results and giving adequate and predictable federal government financial support to women's organizations.

Leading up to the June 2004 election, the CWE produced a "Still In Shock" pink paper featuring 12 feminist issues and questions that women could pose to candidates during the election campaign. An Election Website that had been run in previous elections by NAWL and Womenspace was reactivated and provided feminist analysis of the election campaign and other relevant voting information to women.

The CWE played a key role in convincing the minority parliament of 2004/2005 to establish the Parliamentary Standing Committee on the Status of Women. CWE made a detailed brief to the Parliamentary Standing Committee regarding the reality of waning equality rights in Canada and on the inadequacy of mechanisms that play a federal role in Canada's performance. CWE secured a two-hour appearance at the Standing Committee during pre-budget consultations and a feminist financial panel delivered a brief on women's deepening impoverishment in Canada and made recommendations for gender budgeting.

OUTREACH:

NAWL participated in the following outreach activities:

- CRIAOW's Integrated Feminist Analysis workshop
- A national consultation held by the Official Languages Commissioner
- Media and Law retreat organized by "Camp Claire" and University of Ottawa
- A Québec Conference organized by the Regroupement Provincial de maisons d'hébergement on the theme, *Au dela de l'insécurité*
- Pan Canadian meeting on the Canadian Social transfer
- Women's groups resistance meeting at the Federal/Provincial/Territorial Meetings in St. John's Newfoundland
- The Aboriginal Circle on Family Violence National Conference in Ottawa
- LEAF symposium on the Law Case)
- Income Security and Advocacy Clinic and LEAF Symposium on the Gosselin Case

NAWL Publications 2004/2005:

A New Constitutional Home for Substantive Justice for Women: Deconstructing Firewalls and Stoking the Hearth of Section 7 of the Charter by Kathy L. Grant ISBN: 0-895996-85-6 (1st prize winner, NAWL's 17th Charitable Trust Essay Contest).

Arbitration, Religion and Family Law: Private Justice on the Backs of Women by Natasha Bakht, 2005, ISBN #0-895996-89-9.

Arbitrage, religion et droit de la famille: la privatisation du droit au détriment des femmes par Natasha Bakht, March 2005, ISBN: 0-895996-90-2.

Family Arbitration Using Sharia Law: Examining Ontario's Arbitration Act and its Impact on Women by Natasha Bakht, September 2004, ISBN #0-895996-84-8.

La Récente décision de la Cour d'appel du Québec au sujet de la constitutionnalité des prestations de maternité et des prestations parentales du régime d'assurance-emploi: quelques réflexions féministes par Rachel Cox avec la collaboration du Groupe de travail de l'ANFD sur les prestations de maternité et les prestations parentales; Décembre 2004, ISBN 0-895996-88-0

The Recent Québec Appeal Court Decision on the Constitutionality of Maternity and Parental Benefits as Employment Insurance benefits: Some Feminist Reflections by Rachel Cox and other members of the NAWL Working Group on Maternity and Parental Benefits (December 2004) ISBN:0-895996-87-2

Trafficking and the Sex Work Debate: Agency as a Human Rights Model by Karen Mirsky, 2004, ISBN:0-895996-8604 (Honourable Mention, NAWL's 17th Charitable Trust Essay Contest)

Jurisfemme:

Volume 23, No. 1 (Winter 2004), No. 2 (Fall 2004) and No. 3 (Spring 2005)

CHARITABLE TRUST FOR RESEARCH AND EDUCATION

NAWL established the NAWL Charitable Trust for Research and Education in 1983 with the purpose of promoting and understanding the status and role of women in Canadian society among the general public. The Trust prepares and disseminates research and education regarding legal issues in all aspects of the social, economic and political life of Canadian women. It assists in the protection of women's civil rights and liberties by charitable means, as well as in the relief of poverty. Unlike NAWL, the Trust is a registered charity and all donations are tax creditable.

The Charitable Trust is composed of five members (Jane Anweiler, Kim Brooks, Ena Chadha, Darlene Jamieson and Kay Marshall for 2004-2005) appointed by NAWL's National Steering Committee. The Trustees are responsible for decisions regarding the allocation of funds. Their recent activities have included the development of *Gender and the Law: An Introductory Handbook for Law Students* and the sponsorship of an annual essay contest for students at post-secondary institutions as well as funding research on Religion and Family Law Arbitration, and the Defence of Provocation. The winners of the 18th annual Essay Contest have yet to be decided.

THANK YOU

THANK YOU TO OUR SPONSORS WHO HELPED FUND PROJECTS

Women's Program, Status of Women Canada
Canadian Council of Muslim Women
Court Challenges Canada
Law Commission of Canada
Walter & Duncan Foundation

**WE WOULD ALSO LIKE TO THANK ALL VOLUNTEERS AND MEMBERS
OF WORKING GROUPS FOR THEIR CONTINUED SUPPORT
AND DEDICATION TO NAWL.**

**THANK YOU TO MEMBERS AND DONORS FOR THEIR
SUSTAINING SUPPORT OF THE ORGANIZATION**

AUDITOR'S REPORT

To the Administrators of
NATIONAL ASSOCIATION OF WOMEN AND THE LAW

NATIONAL ASSOCIATION OF WOMEN AND THE LAW

FINANCIAL STATEMENTS

MARCH 31, 2005

I have audited the balance sheet of NATIONAL ASSOCIATION OF WOMEN AND THE LAW as at March 31, 2005 and the statements of revenue and expenses and surplus for the year then ended. These financial statements are the responsibility of the organization's management. My responsibility is to express an opinion on the financial statements based on my audit.

Except as explained in the following paragraph, I have conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, supporting documentation and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many non-profit organizations, the association derives revenue from donations, memberships, publications and subscriptions the completeness of which is not susceptible of satisfactory audit verification. Accordingly, my audit of these revenues was limited to the amounts recorded in the records of the association and I was not able to determine whether any adjustments might be necessary to those revenues, net revenue, assets and net assets.

In my opinion, except for the effect of the potential adjustments which I might have determined to be necessary had I been able to satisfy myself concerning the completeness of the revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the NATIONAL ASSOCIATION OF WOMEN AND THE LAW as at March 31, 2005 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.


Fellow Chartered Accountant

Gatineau, Quebec
October 3rd 2005

Louise Verville f.c.a.

FELLOW COMPTABLE AGRÉÉE

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AUDITOR'S REPORT

To the Administrators of
NATIONAL ASSOCIATION OF WOMEN AND THE LAW

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In common with many non-profit organizations, the association derives revenue from donations memberships, publications and subscriptions the completeness of which is not susceptible of satisfactory audit verification. Accordingly, my audit of these revenues was limited to the amounts recorded in the records of the association and I was not able to determine whether any adjustments might be necessary to those revenues, net revenue, assets and net assets.

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Louise Verville

Fellow Chartered Accountant

Gatineau, Québec
October 3rd 2005

NATIONAL ASSOCIATION OF WOMEN AND THE LAW

BALANCE SHEET

MARCH 31 2005

ASSETS

| | <u>Assoc.</u> | <u>Trust</u> | <u>Conf.</u> | <u>2005 Total</u> | <u>2004 Total</u> |
|----------------------|-------------------|------------------|--------------|-----------------------|-----------------------|
| CURRENT | | | | | |
| Cash - oper. Account | 71 515 \$ | 26 099 \$ | - \$ | 97 614 | 187 113 \$ |
| Accounts receivable | 26 098 | - | - | 26 098 | 16 974 |
| Prepaid expenses | 6 609 | - | - | 6 609 | 7 060 |
| | <u>104 222 \$</u> | <u>26 099 \$</u> | <u>- \$</u> | <u>130 321 \$</u> | <u>211 147 \$</u> |

LIABILITIES

| | | | | | |
|-------------------|---------------|--------------|----------|---------------|---------------|
| CURRENT | | | | | |
| Accounts payable | 18 545 \$ | - \$ | - \$ | 18 545 \$ | 45 745 \$ |
| Unearned revenues | 44 993 | 1 200 | - | 46 193 | 1 200 |
| | <u>63 538</u> | <u>1 200</u> | <u>-</u> | <u>64 738</u> | <u>46 945</u> |

NET ASSETS

| | | | | | |
|---|-------------------|------------------|-------------|-------------------|-------------------|
| Unrestricted net assets | 30 684 | - | - | 30 684 | 127 096 |
| Restricted net assets | - | 24 899 | - | 24 899 | 27 106 |
| Internally restricted net assets (Note 7) | 10 000 | - | - | 10 000 | 10 000 |
| | <u>40 684</u> | <u>24 899</u> | <u>-</u> | <u>65 583</u> | <u>164 202</u> |
| | <u>104 222 \$</u> | <u>26 099 \$</u> | <u>- \$</u> | <u>130 321 \$</u> | <u>211 147 \$</u> |

ON BEHALF OF THE BOARD

NATIONAL ASSOCIATION OF WOMEN AND THE LAW

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2005

| | <u>2005</u> | <u>2004</u> |
|---|-------------------------|--------------------------|
| UNRESTRICTED - ASSOCIATION | | |
| Balance - Beginning of year | 137 096 \$ | 131 578 \$ |
| Restricted net assets - last year | - | - |
| Excess revenue over expenses for the year (Deficit) | <u>(96 412)</u> | <u>5 518</u> |
| Balance - End of year | 40 684 | 137 096 |
| Internally restricted net assets (Note 7) | <u>(10 000)</u> | <u>(10 000)</u> |
| Balance - End of year | <u><u>30 684 \$</u></u> | <u><u>127 096 \$</u></u> |
| RESTRICTED - CONFERENCE | | |
| Balance - Beginning of year | - | - |
| Transfer to the Association | - | - |
| Excess expenses over revenue for the year | <u>-</u> | <u>-</u> |
| Balance - End of year | <u><u>- \$</u></u> | <u><u>- \$</u></u> |
| RESTRICTED - TRUST | | |
| Balance - Beginning of year | 27 106 \$ | 21 509 \$ |
| Excess revenue over expenses for year (Deficit) | <u>(2 207)</u> | <u>5 597</u> |
| Balance - End of year | <u><u>24 899 \$</u></u> | <u><u>27 106 \$</u></u> |

NATIONAL ASSOCIATION OF WOMEN AND THE LAW

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2005

| | <u>Assoc.</u> | <u>Trust</u> | <u>Conf.</u> | <u>2005 Total</u> | <u>2004 Total</u> |
|---|--------------------|-------------------|--------------|-----------------------|-----------------------|
| REVENUES | | | | | |
| Grants | | | | | |
| - Law Reform | 149 960 \$ | - \$ | - \$ | 149 960 \$ | 339 049 \$ |
| - Projects | 33 323 | - | - | 33 323 | 93 739 |
| Membership | 5 421 | - | - | 5 421 | 6 957 |
| Subscriptions | 1 809 | - | - | 1 809 | 2 184 |
| Publications | 85 | - | - | 85 | 253 |
| Special events | - | - | - | - | 1 000 |
| GST Rebate | 5 684 | - | - | 5 684 | - |
| Fundraising | 3 645 | 11 255 | - | 14 900 | 8 225 |
| Miscellaneous | 5 298 | - | - | 5 298 | 112 |
| Conference | 15 000 | - | - | 15 000 | - |
| TOTAL REVENUES | <u>220 225</u> | <u>11 255</u> | <u>-</u> | <u>231 480</u> | <u>451 519</u> |
| EXPENSES (Expense Summary) | <u>316 637</u> | <u>13 462</u> | <u>-</u> | <u>330 099</u> | <u>440 404</u> |
| EXCESS OF REVENUES OVER EXPENSES (DEFICIT) | <u>(96 412) \$</u> | <u>(2 207) \$</u> | <u>- \$</u> | <u>(98 619) \$</u> | <u>11 115 \$</u> |

NATIONAL ASSOCIATION OF WOMEN AND THE LAW

STATEMENT OF EXPENSES

FOR THE YEAR ENDED MARCH 31, 2005

| | <u>Assoc.</u> | <u>Trust</u> | <u>Conf.</u> | <u>2005 Total</u> | <u>2004 Total</u> |
|-----------------------------|-------------------|------------------|--------------|-----------------------|-----------------------|
| EXPENSES | | | | | |
| Personnel | 205 761 \$ | - | - | 205 761 \$ | 230 754 \$ |
| Premises rent & insurance | 32 226 | - | - | 32 226 | 31 497 |
| Professional services | 33 421 | 11 261 | - | 44 682 | 100 514 |
| Office operations | 18 687 | 1 201 | - | 19 888 | 31 951 |
| Publications | 860 | - | - | 860 | 2 740 |
| Travel & meetings | 8 417 | - | - | 8 417 | 37 132 |
| Public Education & advocacy | - | - | - | - | 581 |
| Accounting and legal | 1 863 | - | - | 1 863 | 4 880 |
| Miscellaneous | 402 | - | - | 402 | 355 |
| Conference expenses | 15 000 | - | - | 15 000 | - |
| Essay contest | - | 1 000 | - | 1 000 | - |
| | <u>316 637 \$</u> | <u>13 462 \$</u> | <u>- \$</u> | <u>330 099 \$</u> | <u>440 404 \$</u> |

NATIONAL ASSOCIATION OF WOMEN AND THE LAW

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2005

NOTE 1 - STATUS AND NATURE OF ACTIVITIES

The National Association of Women and the Law is a non profit organization incorporated under the Canada Corporations Act. Its main objects are research, education and law reform and action in pursuit of equality for all women in Canada.

NOTE 2- ACCOUNTING POLICIES

a) Recognition of contributions

The Association follows the deferral method in accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount receivable can be reasonably estimated and its collection is reasonably assured.

b) Fixed assets are expended in the year of acquisition at their cost value. The acquisition of the year is 650 \$.

c) Restricted surplus

Surpluses from the Trust activities and the Conference activities are restricted until they are transferred to the surplus of the Association.

d) A statement of changes in financial position is not included in these statements as is would add no significant additional information.

NOTE 3 - UNEARNED REVENUES

| | <u>2005</u> | <u>2004</u> |
|-----------------------|-----------------|-----------------|
| Trust Gender Handbook | <u>1 200 \$</u> | <u>1 200 \$</u> |
| | <u>1 200 \$</u> | <u>1 200 \$</u> |

NATIONAL ASSOCIATION OF WOMEN AND THE LAWNOTES TO FINANCIAL STATEMENTSFOR THE YEAR ENDED MARCH 31, 2005**NOTE 4 - RELATED PARTY TRANSACTIONS**

The Association and the Conference have the same board of directors. The Trust is governed by a five member Board of Trustees composed of two past National Steering Committee members, two current National Steering Committee members and a member at large. During the year, no administrative fee has been charged by the association.

NOTE 5- LEASE COMMITMENT

The Association has a five-year lease commitment for the rental of office space until .. July 31st 2007. The monthly rent and recoveries is 2114 \$ including taxes.

NOTE 6 - FINANCIAL INSTRUMENTS

The fair values of the cash, accounts receivable, accounts payable and unearned revenues roughly correspond to their value given their short-term maturity.

NOTE 7 - INTERNALLY RESTRICTED NET ASSETS

The Board of directors has approved 10 000 \$ to be set aside for Nawl staff development in the 2004/2005 fiscal year.