

SUPPORTING FIRST NATIONS EDUCATION IN BRITISH COLUMBIA



OUTSIDE COVER IMAGE

Sk'elep School of Excellence

PAGE BORDER GRAPHIC ELEMENTS

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FIRST NATIONS EDUCATION STEERING COMMITTEE FIRST NATIONS SCHOOLS ASSOCIATION

#113 - 100 Park Royal South West Vancouver, BC V7T 1A2

Toll-free: 1-877-422-3672 Phone: 604-925-6087

fnesc.ca | fnsa.ca





"Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors."

First Peoples Principles of Learning

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MESSAGE FROM FNESC PRESIDENT TYRONE MCNEIL AND **FNSA PRESIDENT CLAYTON GRICE**



On behalf of the BC First Nations Education Steering Committee (FNESC) and BC First Nations Schools Association (FNSA), it is our pleasure to present our Annual Report for 2020/21. As always, we welcome this opportunity to highlight the many activities we have been undertaking to support First Nations and First Nation schools in promoting increased success of First Nations learners, as well as our advocacy for systemic change and our efforts to raise awareness about First Nations issues more broadly for the benefit of all students in BC.

2020/21 was a challenging year, but we are very proud of the work undertaken by First Nations and First Nation schools, and by our Board members, our staff, and our supportive partners to address the needs of First Nations students in the context of the COVID-19 pandemic. As described more in this report, we particularly appreciate the unprecedented funding that was made available to support First Nations communities and schools in the past year, which helped them to better accommodate their students and provide them safe and appropriate learning environments in spite of the difficult circumstances.

Looking forward, we are excited to be planning ongoing assistance to help First Nations and First Nation schools focus on the social-emotional and learning impacts arising from the pandemic. We are already supporting innovative initiatives to address these critical issues during the summer of 2021 and in the upcoming school year, and we will continue working with the federal



Kinnikinnick Elementary

and provincial governments and other education partners to identify additional strategies for the year ahead.

We would also like to congratulate the First Nations involved in the education jurisdiction initiative for the significant progress they have made in the past several months. As a result of their extraordinary commitment and perseverance, the jurisdiction initiative advanced considerably in 2020/21, with full implementation now possible in July 2022.

We are, as always, extremely grateful to everyone who continues to support our organizations. The importance of collaboration has never been more evident than it has in the past two years, and the FNESC Executive and FNSA Board are pleased to be working together and with our members to share our experiences and understandings – inspiring us to face these challenging times and find relevant ways to improve the education system for the benefit of our citizens and, ultimately, for all British Columbians.

We hope this report captures the important accomplishments we achieved together in 2020/21. We look forward to continuing our efforts in the year ahead.

WHO WE ARE





(L) Kinnikinnick Elementary, (R) Tatla Lake Elementary Junior Secondary

FNSA Authorized Representatives attended the 2020 FNSA virtual **Annual General Meeting**

First Nation schools were FNSA members in good standing as of March 31, 2021

The BC First Nations Schools Association (FNSA) was created to promote improved educational outcomes for students attending First Nation schools by supporting the development and implementation of appropriate, meaningful and quality education programs and providing a forum for networking and information sharing amongst schools and other education partners. The FNSA is committed to designing programs to assist First Nation schools in creating effective, nurturing, and linguistically and culturally appropriate education environments that provide students with a positive foundation in all academic areas.

FNSA Mission

"The First Nations Schools Association will collaborate with First Nations schools to create nurturing environments that will develop learners' pride and competence in their First Nations language and heritage and will equip them to realize their full potential, within self-governing First Nations communities."

The BC First Nations Education Steering Committee (FNESC) is a policy and advocacy organization that represents and works on behalf of First Nations in BC. FNESC has a mandate to support First Nations in their efforts to improve the success of all First Nations students and advance First Nations education in BC by disseminating information, undertaking research, administering programs and services, and advocating and negotiating with the provincial and federal governments and other key stakeholders at the direction of First Nations.

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voting Board members were in attendance at the October 2020 FNESC Annual General Meeting

FNESC Mandate

"To work under the direction of First Nations leadership and communities to facilitate discussion about education matters affecting First Nations in BC by disseminating information and soliciting input from First Nations."

First Nations had appointed members to the FNESC Board as of March 31, 2021

2020/2021 FNESC Organizational Review

In 2021, Directions Evidence and Policy Research Group completed an independent organizational review of FNESC, which included the collection of feedback from First Nations and First Nation schools, as well as input from FNESC staff and partners using surveys and interviews.

That review indicated that FNESC is perceived as an effective organization by representatives of First Nations, First Nation schools, and external audiences, and FNESC is regarded as successful in securing agreements with and funding from government for the benefit of First Nations learners. The participants in the organizational review agreed that FNESC responds to the direction of First Nations in advocating for First Nations control of First Nations education, supporting quality education for First Nation students, and helping communities in their efforts to ensure relevant curriculum, enhance First Nations Language and culture education programs, and meet the needs of all students, including those with exceptionalities.

FNESC thanks everyone who contributed to the evaluation. FNESC will continue to take direction from First Nations to help them achieve their educational visions for their citizens and communities.

COVID-RELATED PROGRAMS AND SERVICES





(L) Highlands Elementary, (R) Boston Bar Elementary Secondary

Throughout the past year, FNESC and FNSA worked closely with First Nations leadership, First Nation communities and schools, and other education partners to monitor and address the continually evolving circumstances arising as a result of COVID-19. FNESC and FNSA representatives joined numerous committees that were created in response to the pandemic, which was very helpful for planning and communicating information to assist First Nations' efforts to support their students' educational success. Specifically, the following COVID-related programs and services were coordinated in 2020/21.

COVID Education Grants

In response to the significant and unique challenges that arose as a result of the continued pandemic, FNESC and FNSA made every effort to work with our government partners to arrange funding grants to help First Nation communities and schools respond to the complex needs of their students and families.

AUGUST 2020: FNESC and FNSA distributed \$1.5 million in First Nation School Restart Grants to allow schools to access necessary supplies and address new service needs arising as a result of the pandemic.

• 116 First Nation schools accessed a grant through this opportunity, to sponsor activities such as: purchasing technology and other learning resources for remote learning; installing plexiglass and other cleaning and safety equipment; purchasing personal protection products, safety supplies (eg. masks, gloves, hand sanitizer, etc.), and cleaning supplies; school wide cleaning; school bus adaptations to safely transport students; etc.

SEPTEMBER 2020: Canada allocated \$6.7 million Safe Return to School Funding as part of the core BCTEA funding for First Nation schools for a variety of purposes, including salaries for teachers, custodians, and bus drivers, access to technology, etc.

SEPTEMBER 2020: Indigenous Services Canada (ISC) distributed \$1.5 million for Immediate Public Health and Safety Measures (Minor Capital) through the BCTEA core funding for First Nation schools to support immediate public health and safety measures, including those related to minor capital investments for health and safety practices.

FEBRUARY 2021: BCTEA-funded First Nation schools received \$482,000 Non-OGM BCTEA Formula Funding from ISC, allocated through FNESC and FNSA for COVID relief measures, which was added to approximately \$1.5 million in Health and Safety Funding from the First Nations and Inuit Health Branch.

• 112 First Nation schools accessed a grant through this funding opportunity, which was used for the purchase of cleaning supplies and equipment, personal protective supplies, and health and safety materials, and also to sponsor additional personnel to help with cleaning efforts.

JANUARY 2021: \$400,000 was provided to First Nation schools through FNSA COVID-19 Support Grants to address pandemic related issues, including the mental health and well-being of staff, students and families.

MARCH 2021: The **BC Ministry of Education provided \$8.221 million Safe Return to Class funding** to support First Nations in meeting the COVID-related needs of students who normally attend public and non-First Nation Independent schools in BC, allowing them to address the immediate needs of students who were accessing learning in unconventional ways, and to help First Nations prepare to address the learning impacts of the pandemic in the coming months.

Summer Learning Opportunities

In addition to the grants provided to address immediate COVID-related priorities, FNESC and FNSA also sponsored grants to support opportunities for students to access learning in the summer of 2020. Structured summer programs were organized as a way to promote continuous learning, counter any losses of achievement gains caused by long gaps from students being in school, and positively affect students' self-esteem, confidence, and motivation - especially given the significant social and emotional well-being needs of students and families resulting from the stress of the pandemic.

First Nation schools were invited to apply for a grant to support summer learning programs focused primarily on literacy/reading and numeracy/math learning, and all First Nations were invited to apply for funding to support summer learning programs focused specifically on First Nations Language and culture learning. The sponsored programs were reported to be very valuable for participating students.

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proposals funded under 2020 First Nation Language and Culture Summer Learning Opportunities

proposals funded under 2020 First Nation School Summer Learning Opportunities

SAMPLE COMMENTS SHARED IN THE PROGRAM FINAL REPORTS

"The most significant outcome reported by teachers was the reconnection and rebuilding of relationships, as students had been out of the classroom since March. Students involved in the Summer Learning Program transitioned very smoothly back into regular classes in September."

"Our Elder was really glad to have the kids there to pass stories down to, and even though some of them won't remember everything he said, they'll remember some of it and will be able to pass it down when they're older."

"The success of this program was the knowledge sharing, bringing back some of our old ways, sparking connections within the community, and reconnecting people with the land."

"The program successfully reached several students who had not engaged in online learning during the 2020 school closure."

"We had many new faces in the cultural camp, including a number of youth who we have been trying to connect with through our outreach program due to risk factors and barriers in their lives. The camp has supported these youth in developing ties to our staff."

COVID-Specific Information Sharing

In addition to accessing and distributing financial resources to support First Nations in directly addressing COVID-related needs of their students and families, FNESC and FNSA made every effort to provide useful information as the COVID situation evolved, including working closely with the Ministry of Education to develop relevant resources. For example, the following materials were created for distribution in 2020/21.

- Suggestions for Continuous Learning Edition 1 and 2
 - K4 Grade 3 Activities
 - Grade 4 7 Activities
 - Grade 8 12 & Adult Activities
- Suggestions for Families: Supporting Learning at Home
- Suggestions for Addressing Student Attendance During a Time of COVID
- Final Student Report Cards: Considerations In Response to COVID-19
- Online Learning Resources: Review and Privacy Considerations
- Health and Hygiene Considerations for First Nation Schools
- Supporting Mental Health During the COVID-19 Pandemic
- Public Health Guidance for K-12 School Settings
- Considerations for Re-Opening BC First Nation Schools
- School Restart Information: Supports for First Nations and First Nations Schools
- First Nation Schools Reopening Considerations and Template
- Health and Safety Orientation Checklist for First Nation Schools

FNESC and FNSA also shared information about the availability of COVID-related resources, such as the following.

- Provincial Zoom licence opportunities
- Opportunities to access face masks and face shields at no cost / reduced cost
- A COVID-19 Supply Hub that provided options to purchase materials efficiently and with bulk-pricing

COVID-19 pages were added to both the FNSA and FNESC websites, with links on the home pages to help visitors quickly find and access all resources and communications related to the pandemic.

OUR PARTNERS





(L) Kumsheen Elementary, (R) Chalo School

BC First Nations Leadership

FNESC and FNSA continually report to and seek direction from First Nations leadership in BC regarding all significant issues effecting First Nations education. Specifically, FNESC and FNSA appreciate the ongoing guidance and support provided by the Union of BC Indian Chiefs, the First Nations Summit, the BC Assembly of First Nations, and the First Nations Leadership Council (FNLC). In addition, FNESC's activities are undertaken according to a formal Protocol signed in 2015 that confirms the close working relationship between FNESC and First Nations leadership in BC, and their mutual commitment to a continued positive relationship. The Protocol also recognizes FNESC as the lead First Nations education policy organization in BC.

"We commit to engage in an ongoing, cooperative dialogue to achieve the purposes of this Protocol."

From the Declaration and Protocol of Recognition, Support, Cooperation and Coordination Between the First Nations Leadership Council (BC Assembly of First Nations, First Nations Summit, and the Union of BC Indian Chiefs) and the First Nations Education Steering Committee

The Indigenous Adult and Higher Learning Association

The Indigenous Adult and Higher Learning Association (IAHLA) was created in 2002 to support and represent Aboriginal-controlled adult and post-secondary education institutes in BC. IAHLA continues to work with FNESC to identify key research and policy priorities and to jointly engage with government and other partners to advocate for IAHLA's member institutes.

"Our mission is to support quality post-secondary educational institutes that leverage Indigenous language, culture and knowledge to create adaptable, competent, skilled citizens who are able to contribute to local, provincial, and national advancement."

IAHLA Mission

FNESC and IAHLA have agreed to a Memorandum of Understanding (MOU), which formalizes their existing relationship and acknowledges the respective roles of each organization in advancing an evolving BC Tripartite PSE Model — described further in this report. IAHLA and FNESC also have received funding to develop a costing model for First Nations—mandated institutes, which will inform the development of a provincial treasury board submission to support those institutes. More information is available at www.iahla.ca.

The K-12 Indigenous Education Partners

First established in 1998, the K-12 Indigenous Education Partners Table (formerly the BC Aboriginal Education Partners Group) has grown to include some of the most significant stakeholders in the BC education system, including FNESC, the FNSA, ISC BC Region, the BC Ministry of Education, including the BC Teacher Regulation Branch, the BC Teachers' Federation, the BC School Trustees Association, the BC School Superintendents Association, the BC Confederation of Parent Advisory Councils, the BC Principals' and Vice-Principals' Association, the Association of BC Deans of Education, and Métis Nation BC. In 1999, the organizations signed a Memorandum of Understanding to formalize their relationship and their shared aims for Indigenous education, and they continue to work together to achieve the following goals: increase collaboration among the partners; increase the number of qualified Indigenous educators; increase understanding and respect for First Peoples' knowledge, cultures and histories; and incorporate Indigenous perspectives into all education decision-making.

"We, the undersigned, acknowledge that Aboriginal learners are not experiencing school success in British Columbia. We state our intention to work together within the mandates of our respective organizations to improve school success for Aboriginal learners in British Columbia."

1999 Memorandum of Understanding

The Partners Table has facilitated critical dialogue in recent years, leading to agreement about important policy changes related to the Evergreen certificate and also advancing considerations of other important objectives, such as a mandatory First Nations course/bundle of credits for the BC Ministry of Education graduation program and improved First Nations teacher recruitment and retention rates.

The Indigenous Post-Secondary Education and Training Partners

The BC Indigenous Post-Secondary Education and Training Partners Group (PSE Partners) was formed in March 2005 by key partners in BC's post-secondary system in order to improve the BC public post-secondary system's relevance and responsiveness to the needs of Indigenous students in BC.

The members of the PSE Partners include FNESC, IAHLA, the Association of BC Deans of Education, the BC Assembly of First Nations, BC Colleges, BC Aboriginal Training Employment Alliance Members, BC Association of Institutes and Universities, ISC BC Region, First Nations Public Service Secretariat, First Nations Summit, Métis Nation BC, BC Ministry of Indigenous Relations and Reconciliation, BC Ministry of Advanced Education, Skills and Training, BC Ministry of Education, Research Universities' Council of BC, and Service Canada.

In 2005, the Partners signed a Memorandum of Understanding committing them to work together to advance positive outcomes for Indigenous learners in BC.

"We, the undersigned, acknowledge, that although there has been some progress in recent years there is a need for improved levels of participation and success for Aboriginal learners in post-secondary education and training in British Columbia. We state our intention to work collectively toward this goal within the mandates of our respective organizations and to bring in other partners as appropriate. This will be accomplished by building on our successes to date, collectively identifying needs, and implementing strategies to improve the success of Aboriginal post-secondary learners in British Columbia."

2005 Memorandum of Understanding

In 2020/21, the PSE Partners met quarterly and held several Indigenous Policy Working Group meetings to discuss policy, practice and legislative changes required to advance Indigenous PSE in BC. Central themes of the meetings included measures required to implement the United Nations Declaration on the Rights of Indigenous Peoples (the UN Declaration) in the area of PSE and training, ways to address anti-Indigenous racism in the post-secondary system, and strategies to support access and success of Indigenous post-secondary students during the COVID-19 pandemic. More information on the PSE Partners can be found at: http://www.fnesc. ca/post-secondary/pse-partners/



Martha Currie Elementary

National Partnerships for First Nations Education

Through participation on the Assembly of First Nations (AFN) Chiefs Committee on Education and National Indian Education Council, FNESC representatives have been actively engaged in discussions about national K-12 education program guidelines and funding opportunities, including ongoing efforts to regionalize federal education programs and models to reflect the varying needs and circumstances of First Nations across the country.

FNESC also has been involved in ongoing national work related to Canada's Budget 2017 funding increase of \$90 million over two years, beginning 2017/18, for the Post-Secondary Student Support Program, as well as Canada's commitment to undertake a comprehensive and collaborative review of PSE supports. The AFN implemented that review with a PSE Review Working Group, which included representatives of IAHLA and FNESC, and FNESC remains actively involved in follow-up to the national developments to support the creation of regional models in postsecondary education, as described further in this report.

Additional Relationships With Partner Organizations

In addition to the many partnerships described above, FNESC and FNSA have established important formal relationships with the following organizations, among many others: the First Nations Health Authority (FNHA); the Association of BC Deans of Education; the Representative for Children and Youth; Sexual Orientation and Gender Identity; Indigenous Sport, Physical Activity and Recreation Council; and the First Nations Technology Council.

OUR AGREEMENTS





(L) Wagalus School, (R) Boston Bar Elementary Secondary

The BC Tripartite Education Agreement (BCTEA)

Throughout 2017 and 2018, following the expiration of the 2012 Tripartite Education Framework Agreement (TEFA), the TEFA signatories undertook significant efforts to negotiate a second, complementary agreement: the June 2018 BC Tripartite Education Agreement: Supporting First Nation Student Success (BCTEA), which was signed by FNESC, Canada, and British Columbia (BC), and witnessed by the FNSA.

"Making systemic shifts to support successful educational outcomes of all First Nation students, regardless of where they live or are enrolled in school in BC."

2018 BCTEA Purpose

BCTEA represents a cooperative commitment that formally recognizes the capacity of BC First Nation communities and schools to build and implement a relevant and research-based First Nations Education System. BCTEA provides a flexible funding model for First Nation schools based upon the BC public education funding formula, with adaptations to reflect First Nation schools' unique characteristics. BCTEA also provides funding for a comprehensive collection of second and third level services, as described throughout the remainder of this report.

The funding formula for First Nation schools is updated annually based on changes to the provincial school funding formula.

BCTEA Annual Increases Since 2018

School Year	2017/18		2018/19		2019/20		2020/21		3 Y	ear Average Increase
BCTEA funding for FN schools	\$	67,002,331	\$	78,497,649	\$	85,669,890	\$	93,202,488		
YoY Increase			\$	11,495,318	\$	7,172,241	\$	7,352,598	\$	8,733,386
% Increase YoY				17.2%		9.1%		8.8%		11.7%
FTEs		3,458.4375		3,554.9375		3,745.4375		3,647.3750		

BCTEA also commits FNESC, ISC, and the Ministry of Education to ongoing collaboration intended to benefit all students in BC, regardless of where they attend school, and the parties meet frequently to advance BCTEA initiatives and to discuss education transformation opportunities presented by the *Declaration on the Rights of Indigenous Peoples Act* (DRIPA). In the spirit of partnership and respecting the government-to-government relationship between the Province and First Nations, the BCTEA parties are working to significantly improve outcomes for First Nation students through the following initiatives.

Beginning in the 2019/20 school year and continuing each year up to 2022/23, BC school districts are required to provide an Indigenous-focused professional learning day to all teachers in public schools. The purpose of this day is to prioritize Indigenous student achievement and to further integrate Indigenous worldviews and perspectives into public education learning environments. This commitment is also directly related to implementation of the ninth Professional Standard for BC Educators.

"Educators respect and value the history of First Nations, Inuit and Métis in Canada and the impact of the past on the present and the future. Educators contribute towards truth, reconciliation and healing. Educators foster a deeper understanding of ways of knowing and being, histories, and cultures of First Nations, Inuit and Métis."

Professional Standards for BC Educators, June 19 2019, BC Teachers' Council

- In 2020, the Ministry of Education and FNESC jointly planned and co-hosted a second Jointly Convened Annual Meeting (JCAM), which brought together Superintendents and Chairs of Indigenous Education Councils to discuss ways to support the success of First Nation students in BC public schools. Planning for the 2021 JCAM is now underway.
- Under section 4.16 of BCTEA, BC committed to "undertake a program to build capacity to improve outcomes for First Nation Students within school districts, with a priority on those school districts having consistently low outcomes for First Nation Students." Accordingly, First Nations Educational Outcome Improvement Teams comprised of Ministry of Education

and FNESC representatives have engaged with specific school districts to develop plans to improve First Nation student outcomes.

The BCTEA partners also are responding to challenges regarding the transportation of First Nation students living on-reserve who attend BC public schools, which too often impede the ability of First Nation students to actively participate and flourish in public education settings. For the past three years, Boards of Education and First Nations have worked together to determine the transportation needs of First Nation students and develop joint transportation plans. In 2020/21, the BCTEA parties were able to fund close to 100 joint transportation plans to reduce travel times, address transportation safety and bullying concerns, and improve participation in extracurricular activities and sporting events that will build student engagement and ultimately result in improved overall student outcomes. In addition, the BCTEA parties organized and held a first Annual Meeting on Transportation with 127 participants, including representatives of school districts and First Nations. FNESC will continue to work with Canada and BC to meet the transportation needs of First Nation students attending BC public schools in the 2021/22 school year.

In order to effectively assess the BCTEA accomplishments and outline the remaining work to be done, and consistent with Section 13 of the agreement, the BCTEA Oversight Committee recently approved the scope and approach for a review of BCTEA. The results of that review will be shared in the Fall of 2021.

New One-Time Funding Commitments Through BCTEA

\$1.38 M

for new computers for First Nation schools

\$4.03 M

for First Nation school connectivity upgrades

\$1.7 M

for First Nation school bus purchases

\$11.49 M

estimated maximum for maintaining First Nation school connectivity from 2018-2023.

Ongoing Funding Commitments Through BCTEA

additional dollars annually for First Nations education in BC, with the following priorities affirmed by representatives at a provincial information session held on March 12, 2018.

- First Nations Language and Culture programs approximately \$14 million
- Increased funding for First Nations adult education approximately \$900,000
- Expanded second and third level services approximately \$2.7 million
- The Special Education Program for First Nations schools was incorporated into BCTEA at the funding level and respecting the program model that existed in 2018.

First Nations Education Jurisdiction Agreements

In 2006, FNESC, Canada and the Province of BC signed a set of Education Jurisdiction Framework Agreements, with associated enabling legislation passed by Canada in 2006 and BC in 2007. Implementation of those agreements was delayed for some time by an inability to finalize the associated financial arrangements, but key challenges were resolved in 2018 and advancement of the jurisdiction initiative has accelerated since that time.

Throughout the past year, eleven Negotiating First Nations (NFNs) actively negotiated with Canada and BC to finalize updates to the suite of agreements originally signed in 2006, and FNESC has worked with the NFNs to help them build local capacity and develop materials to support information sharing and preparations for community ratification processes.

In addition, related efforts with the Province of BC included finalizing a process for BC to recognize First Nations Authorized Courses (FNACs) for graduation purposes, and developing a Teacher Certification and Regulation process that will be available for select teachers in Participating First Nation schools.

Reflecting the continued dedication of the NFNs throughout the past two decades and the significant achievements made in 2020/21, it is now expected that full jurisdiction implementation will be possible in July 2022 — representing a landmark step in enacting First Nations control of First Nations education in BC.

Indigenous Children and Youth In Care Protocol

Indigenous children and youth in government care and former youth in care are entitled to consistent and reliable support at school and in their homes and communities so they have every opportunity possible for educational and lifelong success.

Accordingly, throughout 2020/21 FNESC worked with a number of education partners to develop a First Nations Children and Youth in Care Protocol, which was signed on May 26, 2020. That Protocol commits BC and First Nations to work together to engage in dialogue and joint action on specific issues and initiatives, seeking to improve the educational outcomes and well-being of Indigenous children and youth in care and former youth in care through legislative, policy, and practice reform.

"This Protocol confirms and sets out a mutual commitment of the Parties to engage in dialogue and joint action on specific issues and initiatives to improve the education outcomes of all First Nations children and youth in care, and former youth in care, in British Columbia, including those First Nations children and youth who are or have been under temporary or continuing custody orders or youth agreements."

Protocol Between the First Nations Leadership Council (BC Assembly of First Nations, First Nations Summit, and Union of BC Indian Chiefs) and FNESC and the Province of British Columbia (represented by the Minister of Education, the Minister of Children and Family Development, and the Minister of Advanced Education, Skills and Training)

Negotiating First Nations (NFNs), plus numerous Interested First Nations (IFNs) supported

NFN meetings, plus additional meetings with IFNs, regular bilateral meetings with Canada and BC, and numerous meetings of staff and advisors

Work facilitated through this Protocol will include easing students' transitions into the school system, from grade to grade, and out of the school system to post-secondary or the workforce. The Protocol is also intended to ensure supports and services are tailored to the needs of each child and former youth in care and their specific circumstances, in a way that connects them to their language and culture.

All signatories to the Protocol have made a commitment to develop a strategic plan and meet twice each year to review progress toward the common goal of addressing systemic barriers facing Indigenous students who are either currently in care and or who have aged out of care. To advance that plan, in 2020/21 FNESC and the FNLC met regularly to develop recommendations for a workplan to advance the Protocol.

Related activities in 2021/22 will include meetings of a Technical Working Table and an Oversight Table to develop and advance priorities under the workplan, and information sharing with Indigenous communities, including affected children and youth, to better inform the work undertaken through the Protocol.

FNESC / BC Ministry of Education Protocol Agreement and Related Collaboration

In June 2015, the BC Ministry of Education and FNESC signed their first-ever Protocol agreement to formalize their long-standing bilateral relationship and provide a clear framework for continued joint efforts. The Protocol is complemented by regular meetings of staff and quarterly meetings of FNESC and the Deputy Minister, as well as the development of a joint workplan.

"This Protocol confirms the ongoing relationship between the Parties and formalizes an effective bilateral process to assist the Parties to improve the educational outcomes of First Nations through collaborative efforts."

BC / FNESC Protocol Agreement

Associated with this Protocol, FNESC continues to be an active participant in provincial policy discussions and FNESC and the Ministry of Education work together to share resources and expertise. For example, the following key partnership activities, among many others, represent important opportunities to integrate First Nations' perspectives into public education decisionmaking processes.

- FNESC is represented on the BC Teachers Council.
- FNESC, the FNSA and the Ministry of Education made it possible for First Nation schools to offer the BC Dogwood and Adult Dogwood Diploma to eligible students, affirmed in 2020 legislative amendments. And in 2020/21, a new BC Ministry of Education policy was developed that will allow students to earn elective credits toward the Dogwood Diploma by successfully completing First Nations Authorized Courses (FNACs) – that is, courses designed and offered by First Nations to reflect the unique needs and circumstances of their communities and students, which have been approved by the School Governing Authority and by a First Nation Approving Body.

"[School Act, section 168] provides express authority for the minister to issue a British Columbia Certificate of Graduation or a British Columbia Adult Graduation Diploma to a person attending an educational institution operated by a First Nation (including a participating First Nation) or a Community Education Authority established under the First Nations Jurisdiction over Education in British Columbia Act (Canada);"

Bill 8 - 2020: Education Statutes Amendment Act, 2020

- Due in part to FNESC's long-term advocacy, and as formalized in TEFA and now BCTEA, the Ministry publishes data annually to monitor the achievement of Indigenous students in BC and provides access to community-specific data to inform First Nations about their students' progress, which informs discussions between First Nations and School Boards about mechanisms for supporting First Nations learners.
- The Ministry is regularly invited to facilitate workshops at FNESC's annual Aboriginal Education Conference and to participate in the yearly series of Regional Sessions, enabling BC to share information and directly consult with First Nation and First Nation school representatives.
- FNESC was involved in the Ministry of Education's ongoing funding review and follow-up. Further joint initiatives of FNESC and the Ministry are described throughout this report

Post-Secondary Education and Training Protocol Agreement

Signed by the Advanced Education Minister, FNESC President, and IAHLA Chair on July 8, 2016, the Post-Secondary Education and Training Protocol Agreement formalizes the relationship between the signatories and establishes a commitment to meet regularly in order to advance First Nations post-secondary education and training in BC. In 2020/21, FNESC and IAHLA began updating the Protocol to make it align with the UN Declaration and the BC First Nations Tripartite Post-Secondary Education Model being developed by First Nations. The Protocol can be found on the FNESC web site.

"The Parties seek to formalize a process for their ongoing relationship by articulating a process by which they will continue to cooperate on matters related to improving educational outcomes and participation of First Nation and Aboriginal adult and post-secondary students, including the advancement of the Aboriginal Post-Secondary Education and Training Policy Framework and other matters as agreed."

Post-Secondary Education and Training Protocol between British Columbia as represented by the Minister of Advanced Education, the BC First Nations Education Steering Committee, and the Indigenous Adult and Higher Learning Association, July 8 2016.

INFORMATION SHARING EFFORTS







(L) Sensisyusten School, (R-Top) Surrey Schools, (R-Lower) Tatla Lake Elementary Junior Secondary

Regional Session participants (approx)

OF THOSE WHO RESPONDED TO A FEEDBACK SURVEY:

> were very satisfied with their session

> > were satisfied

were neutral

FNESC Regional Sessions

Each year, FNESC and its education partners report on their activities and important First Nations education issues at a series of workshops known as Regional Sessions. These sessions provide important opportunities to discuss emerging issues, with the goal of increasing the capacity of First Nations and their partners to address critical education matters affecting their learners. The sessions also represent a fundamental component of FNESC's efforts to maintain accountability to First Nations in BC.

In 2020/21, reflecting COVID related safety considerations, five Regional Sessions were hosted using Zoom, but participation remained high and the important information sharing facilitated through these sessions continued in spite of the pandemic challenges.

SAMPLE PARTICPANT COMMENTS:

"The information was very relevant, much needed, and very helpful. Not as good as an in-person session, but that had nothing to do with the presenters."

"The team was fantastic answering questions, and if they were unsure they either texted and got an answer right away or they promised follow-up."

"I was very appreciative to be a part of the session and as usual gained a lot of insight."

The FNSA 2020 Conference and Annual General Meeting (AGM)

Due to the COVID pandemic, the FNSA was unable to host its usual Authorized Representatives Information Day, Conference and Annual General Meeting (AGM) in April 2020.

However, the FNSA did host its first-ever virtual AGM in June 2020, which allowed its members to come together for updates about the FNSA's activities throughout the previous year, and to elect a new Board of Directors for the 2020/21 school year.

68 voting members participated in the first-ever Virtual FNSA AGM in June 2020

The FNESC Annual Aboriginal Education Conference

FNESC also was unable to host its Annual Aboriginal Education Conference as usual in 2020 due to COVID safety precautions. Instead, a virtual Speakers Series was organized to provide an opportunity for learning, sharing, and dialogue to address significant topics in First Nations education. The Speakers Series was intended to help build understandings within the BC education system of Indigenous rights and anti-Indigenous racism, in alignment with the 57th Call to Action of the Truth and Reconciliation Commission of Canada (TRC).

The Speakers Series began on February 8, 2021 with a presentation by master storyteller and bestselling author Richard Van Camp, who shared stories and wisdom meant to inspire participants to delve deeper into First Peoples literature, experiences, and worldviews. Richard is a member of the Dogrib (Tlicho) Nation from the Northwest Territories, and author of several books for babies, children, youth and adults, including The Lesser Blessed, Moccasin Square Gardens, Welcome Song for Baby: A Lullabye, Three Feathers, and many more.

On February 19, 2021, Si Sityaawks Jessica Wood, Assistant Deputy Minister with the Ministry of Indigenous Relations and Reconciliation, led the second session in the Speakers Series. Known as Si Sityaawks (Woman who creates change), Jessica is leading BC's cross ministry work to adopt and implement the UN Declaration, the TRC's Calls to Action, and learnings from relevant case law such as the Tsilhqot'in decision. As part of this transformation, she has collaborated with the FNLC on the development of legislation to implement the UN Declaration in provincial law.

And on April 14, 2021, FNESC was pleased to have BC's first independent Human Rights Commissioner, Kasari Govender, share a thought-provoking talk about how a human rights lens can inform efforts to transform K-12 education and address inequities and systemic racism faced by First Nations learners.

Other Information Sharing and Consultation Efforts

FNESC and FNSA regularly organize a broad range of information sharing sessions, maintain websites, implement media strategies, and provide regular communications to help representatives of First Nation communities and schools stay informed of relevant education issues as they arise.

450 approximate number of participants in the 2021 **FNESC Speakers Series**

OUR FIRST NATIONS LANGUAGE EFFORTS







(L) Kinnikinnick Elementary, (R-Top) Gwasala Nakwaxdaxw School, (R-Lower) Sk'elep School of Excellence

The BC First Nations Education System is built on a recognition that First Nations Languages and cultures are central to First Nations' distinctive traditions and ways of life and are inherently derived. As such, First Nations view their Languages as constitutionally protected Aboriginal rights under the Canadian Constitution. Further, under the UN Declaration, Indigenous peoples have the right to revitalize, use, develop and transmit to future generations their histories, languages, oral traditions, philosophies, writing systems and literatures, and to designate and retain their own names for communities, places and persons. Additionally, the TRC Calls to Action include important measures focused on supporting First Nations to regain fluency in their languages.

"Based on the authority and direction of First Nations, FNESC and the FNSA have worked to establish an effective and relevant education system to support First Nation Students and First Nation Schools that ... is founded upon the priority of exercising and revitalizing First Nations' languages and cultures, and reflects the cultures, values and traditions of the communities they serve"

2018 BCTEA

Recognizing those important principles, FNESC and FNSA continue to make every effort possible to assist First Nations with their Language education activities.

First Nation Languages Sub-Committee: Since its establishment, FNESC has included a First Nations Languages Sub-Committee, which has continually directed the organization's efforts to promote and support a variety of First Nations language professional development opportunities, research projects, and services. The First Nations Languages Sub-Committee includes dedicated representatives of First Nation communities and schools, as well as partner organizations.

First Nations Language Teacher Mentor Apprentice Program: 2020/21 represented the fourth year of a First Nations Language Teacher Mentor Apprentice Program (FNLTMAP), which is intended to assist Language teachers in increasing their language fluency in order to enhance the quality of instruction and learning within First Nations language education programs, and to support the development of more immersion programming by interested First Nations. The FNLTMAP supports one-on-one teams that include a First Nation Language mentor and an apprentice, who together complete 300 hours of Language immersion work over a one-year period. In 2020/21, a total of seven teams participated in the program.

First Nations Languages Fluency/Proficiency Degree: For the past several years, significant effort has been made to explore a First Nations Languages Fluency / Proficiency Degree Program. Specifically, an Indigenous Languages Fluency Degree Consortium, involving FNESC, IAHLA, public post-secondary institutions, First Nations mandated institutes, and First Nations communities, guided the design of a program framework and obtained funding from the Ministry of Advanced Education, Skills and Training for the delivery of the first two years of this Degree in communities, enabling students to enhance their fluency and prepare for the next stages of the program or ladder into other post-secondary pathways.

Piloting of the program began in the 2019/20 school year, and in 2020/21 over \$1 million was provided to support communities and First Nations-mandated institutes to create programs under the Framework. In March 2021, the Bachelor of Nsyilxcn Language Fluency, delivered by En'owkin Centre in partnership with the Nicola Valley Institute of Technology and the University of British Columbia Okanagan, became the first First Nations Languages Fluency / Proficiency Degree Program approved for delivery.

Association of BC Deans of Education: Since 2011, FNESC and IAHLA have had an MOU with the Association of BC Deans of Education, according to which the parties commit to collaboration and information sharing to address the following key priorities: promotion of effective and appropriate First Nations Language teacher education programs in BC; promotion of teacher education programs that effectively address Aboriginal education; and advancement of the principles of First Nations ownership and control of Indigenous knowledge, resources and materials.

BCTEA Language and Culture Initiatives: BCTEA acknowledges that the revitalization, preservation and maintenance of First Nations Languages is integral to the well-being of First Nations people, and the agreement includes provisions for a comprehensive First Nations Language and Culture Program (FNLCP) for First Nation schools, as well as policy and program efforts related to First Nations Language programming in the public education system.

Specifically, through the FNLCP, FNESC and FNSA provide grants to First Nation schools totaling approximately \$14 million annually. FNESC and FNSA also implement a range of programs and services to provide collective supports to First Nation schools and communities, including: school visits from a Language Curriculum Manager and Language and Culture Coaches to support school staff and students; regional First Nations school information sessions; workshops on curriculum and resource development; and a range of professional development opportunities for Language teachers.

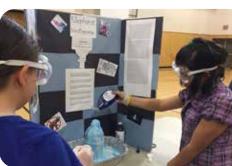
BCTEA also recognizes that all students should have the opportunity to learn a First Nation language whenever possible and with the support of the Indigenous community. Therefore, the agreement includes mutual commitments related to the development of a collaborative, co-created process to support K-12 First Nations language learning in public schools, including joint work on a Ministry of Education First Nations Language Policy and accompanying implementation plan. BCTEA also provides for the collection and analysis of meaningful Language and Culture learning data, the advancement of full-course offerings in First Nation languages, and the inclusion of FNESC in any reviews of or changes to relevant Ministry of Education standards and policies. Work on these commitments continued throughout 2020/21.

127	First Nation schools received a First Nations Language and Culture Program grant in 2020/21
5,581	First Nation school students received Language and Culture instruction in 2020/21
505	hours of Language instruction per week were offered by First Nations schools in the 2020/21 school year
641	hours of cultural instruction per week were offered by First Nations schools in the 2020/21 school year
550	virtual coaching calls with schools took place in 2020/21
204	Zoom meetings with schools took place in 2020/21
75	participants in First Nations Language virtual regional workshops in 2020/21
97	First Nation school Language teachers and principals participated in monthly support calls

OUR ADDITIONAL WORK TO SUPPORT K4 - 12 FIRST NATIONS EDUCATION







(L) Katzie Elementary, (R-Top) Christine Morrison Elementary, (R-Lower) Chief Atahm School

"Canada and British Columbia recognize FNESC, working with the FNSA, as having demonstrated the capacity to administer education programs and services on behalf of First Nations and First Nation Schools in British Columbia, to implement research-based and relevant programs to support First Nation Schools to deliver quality education and improve student outcomes, to provide Second and Third Level Services to First Nations and First Nation Schools, and to advocate for and advance the interests and needs of First Nation Students attending BC Schools."

2018 BCTEA, 4.1

Support for First Nation School Governing Authorities

In an effort to support the effective implementation of First Nations control of First Nations education, and recognizing that the leadership role of First Nation School Governing Authorities is critical to the success of First Nation schools in BC, in 2020 an Advisory Committee with representatives of First Nations and First Nation schools was created to guide the development of a new Handbook For First Nation School Governing Authorities. That Handbook reviews a range of governance topics, such as defining the school's purpose and mission, working with the school principal, advocacy, communications, financial management and school policies, and School Governance Authority procedures and professional development.

First Nations received a First Nation School Governance grant, allowing them to implement activities such as training, policy development, governance planning, and community consultations and engagement.

Additionally, in order to support First Nations with capacity building in this area, a Call for Proposals process was used to allocate grants for First Nations interested in using the Handbook as the basis for a range of activities to strengthen governance of their own schools.

Based on the positive response to the Handbook and the initial funding allocations, work in this area is being expanded in 2021/22, including information sharing workshops, additional grant opportunities, and the creation of more support materials to assist First Nations with education governance broadly.

First Nation Schools Assessment and Certification Process

The First Nations Schools Assessment and Certification Process is a five-year cycle of review, improvement planning, and follow-up that was established two decades ago.

The Process begins with participating schools implementing a year-long review of all aspects of their operations, including considering school programs and administration structures, student outcomes data, as well as survey input from School Governing Authority members, students, parents / caregivers, and school staff. The overall goal of the process is to identify school strengths and areas for growth, leading to the creation of a School Growth Plan (that is a strategic plan for improvement). First Nations schools are sponsored for participation in the process and receive ongoing support through project workshops and ongoing assistance from FNESC staff. Upon completion of the internal review, participating schools are then visited by a team that reviews the assessment findings and School Growth Plan to provide suggestions and feedback. In years two to four, continued support from FNESC staff and funding grants are provided to assist schools in implementing their School Growth Plans.

Interested schools also may request "Certification" as part of the assessment process. This component requires meeting a set of collectively established standards that relate to student achievement and overall success at school, including having well-supported and effectively planned school programs, with a School Growth Plan that will help the school to realize its mission.

The First Nations Schools Assessment and Certification Process is now a primary component of several key education agreements and opportunities, including BCTEA, Reciprocal Tuition, First Nation schools' access to the Dogwood and Adult Dogwood Diploma, and Jurisdiction.

Curriculum Resource Development and Promotion

Given the crucial importance of high quality curriculum resources, FNESC and FNSA continually create and share relevant materials with interested educators in public and First Nation schools. For example, in 2020/21 the following resources were finalized.

A short 2 minute video, The Importance of Including Authentic First Peoples Resources in BC Classrooms, which is intended to help educators understand why it is important to use classroom resources that reflect First Peoples knowledge and perspectives.

First Nation schools participated in the School Assessment and Certification

Process in 2020/21

schools that previously completed the Assessment Process, including a School Growth Plan, received a School Growth Plan Grant in 2020/21

First Nation schools are now Certified by the FNSA

- Teacher Resource Guide: Support for Remote and Blended Learning, which annotates units, lessons, and activities in existing FNESC/FNSA teacher resource guides for implementation in remote or blended learning environments.
- A revised Math First Peoples Teacher Resource Guide, which responds to changes to the provincial Math curriculum and reflects additional grade levels.
- A revised In Our Own Words, K Grade 3 Authentic Resources Guide that reflects changes in the BC curriculum.

In addition, the following projects are underway.

- Development of an Applied Design, Skills, and Technology (ADST) First Peoples Teacher Resource Guide to support the authentic integration of First Peoples knowledge and perspectives into ADST courses, which will be piloted in the fall of 2021 and is expected to be launched in the fall of 2022.
- An Authentic First Peoples Resources for Use in Grades 10-12 and Adult Learning resource that is intended to supplement the existing English First Peoples 10-12 Teacher Resource Guide and other FNESC/FNSA senior secondary resource guides, with an annotated list of resources that can be used in senior grades and adult classrooms.
- BC First Peoples 12 Teacher Resource Guide that is intended to support the teaching of BC First Peoples 12 courses in public and First Nation schools - to be launched in August 2021.
- An updated Authentic First Peoples Resources for Use in K-9 Classrooms that is intended to help educators make decisions about appropriate resources for use with their students.

A variety of workshops and meetings were also sponsored, including the following.

- In June and August 2020, four professional development webinars for First Nation schools focussed on understanding changes to the BC curriculum and the First Peoples Principles of Learning.
- In January 2021, two workshops to support educators in implementing the English First Peoples 10, 11, and 12 Teacher Resource Guide, intended to increase the number of students taking this course.
- Eight workshops focused on Indigenous education, anti-racism, and a variety of teacher resource guides for pre-service teachers in four postsecondary teacher education programs and for educators in four school districts.



Highlands Elementary

- participants in Applied Design, Skills, and Technologies First Peoples Teacher Resource development team focus groups
- 132 participants in English First Peoples wehinars
 - participants in FNESC/FNSA BC First Peoples Studies 12 review focus **78** groups, planning for inclusion focus groups, and pilot groups
- participants in a workshop to introduce FNESC/FNSA Teacher Resource Guides to School Districts
- participants in various Indigenous education, anti-racism, and First 610 Peoples Principles of Learning virtual workshops for BC school districts
- participants in Indigenous education and First Peoples Principles of 200 Learning virtual workshops for BC Post-Secondary Teacher Education **Programs**
 - participants in a Math First Peoples Teacher Resource Guide workshop

Special Education Program

For almost two decades, a FNESC/FNSA Special Education Program (SEP) has supported First Nation schools in meeting the needs of their students with exceptionalities. Each year, the majority of the funding available for SEP is allocated to all First Nation schools through grants to support their special education programming, and a portion of the SEP funding is available through a proposal process to address additional student needs.

In addition, the funding provided for school-based services is complemented by a range of collective initiatives to create economies-of-scale and increase access to necessary expertise and special education materials by all First Nation schools in BC, including the following.

- Special education staff share information with schools, answer questions, organize services, and provide overall management to ensure the effective operation of the program. The special education staff also provide professional development through workshops and inschool support from Coaches and Managers, who have a range of specialized skills and can assist schools with completing strength-based Individual Education Plans for students with exceptionalities.
- SEP-sponsored Speech Language Pathologists (SLPs) provide teachers and education/learning assistants with information and language development strategies that are of benefit to all students, and assessment and intervention recommendations for specific students with exceptional language learning needs.
- A First Nations Speech and Language Assistants Program recently graduated a cohort of 29 students who completed the required practicum hours in their own schools with supervision from SEP-sponsored SLPs.
- Occupational Therapists (OTs) and Physical Therapists (PTs) provide families and school staff with relevant training and provide needed student assessments and follow up, including intervention recommendations and supports.
- BC First Nation schools are invited to participate in a provincial-level Coordinated Psycho-Educational Assessment initiative for students referred for potential learning and behavioural disabilities, through which individual psycho-educational assessments are sponsored to determine students' needs, establish follow-up procedures, recommend interventions, and provide direct supports for students, as appropriate.



Wagalus School

- Additional specialists are providing autism-focused assistance for students identified through assessments and SEP staff visits to schools, and support is available for students with exceptional needs who do not have access to behaviour supports through school-based counselors.
- The BC SEP funding annually sponsors training for Education Assistants to help them work with students who have exceptionalities. In addition, seven Learning Assistance Teacher (LAT) Networks are now being facilitated, through which LATs meet regularly for networking and training.
- Finally, specialized supports and materials are provided for students who require Assistive Technology in order to access the curriculum and demonstrate their progress in learning.

126	schools received and reported on their 2020/21 SEP grants
1,822	students were supported through the SEP grants
124	different schools received second level SEP services
66	student assessments were sponsored through the Coordinated Psycho-Educational Assessment initiative – fewer than were scheduled, but those possible given the COVID-19 disruptions
80	different schools were supported virtually by Special Education Managers and Coaches (as no school visits were possible in 2020/21 due to the pandemic)
473	new Individual Education Plans (IEPs)/SMART Goals were facilitated with school staff
56	schools were virtually supported by SEP-sponsored SLPs, facilitating 524 screenings and assessments and 2,691 consultations on interventions
47	schools were virtually supported by OTs, with 280 new students assessed and 52 follow ups on previously assessed students
169	virtual workshops were facilitated by SEP staff
14,208	contacts were made by SEP staff with schools (including telephone calls, emails and video meetings)

BCTEA Reporting for 2020/21

1,781 SEP funded students have IEPs

54% of the identified IEP goals were met.

First Nation school principals and vice principals participated in some portion of the 2020 Principals Short Course and Professional Learning Series.

OF THOSE WHO SUBMITTED A FEEDBACK **SURVEY:**

found the series valuable or very valuable

98%

indicated that they would like to see that type of virtual learning series offered again.

COMMENTS:

"Lots of great information!"

"Nice to have many options available."

"I really admire your team's flexibility during these strange times. Also, as much as it would be nice to have these meetings in person, it is about 30 hours of travel for me so I generally appreciated the option of using Zoom as a way to connect."

"The cutdown on travel and limited interruption to our team and students was so beneficial."

Professional Development Supports

Research clearly shows that teachers and principals are primary factors in raising student achievement, and professional development is key for strengthening the skills of educators. Additionally, affirming other school staff by finding opportunities for them to improve their knowledge greatly affects student success. Accordingly, FNESC and FNSA invest significant resources in promoting learning opportunities for First Nation school staff.

First Nation Schools Principals' Short Course, Professional Learning Series, and Other Professional Development Sessions: In past years, a Principals' Short Course has been organized each August to share information of interest to principals and vice principals of First Nation schools, and to facilitate networking amongst school leaders. In 2020/21 responding to the needs of First Nations and schools during COVID, this event was hosted virtually and expanded to become a Professional Learning Series for First Nation school educators, support staff, School Governing Authority representatives, and community education staff.

Over a six week period from late August until the end of September 2020, participants were invited to join sessions focused on topics including, among others, First Nations Language assessment, First Nations adult education, COVID-related back-to-school planning considerations, First Peoples Principles of Learning, fostering resilience, instructional planning, leading in the midst of uncertainty, secondary planning, and technology in the classroom.

In addition to that new virtual event, the following professional development sessions, among others, were presented in 2020/21 using zoom.

- From August 2020 through to March 2021, a workshop series on the 7 Habits of Highly Challenging Employees provided a framework for dealing with challenging employment issues based on the key principles of being reasonable and consistent and gathering proof of what employers expect and need.
- Ten Microsoft Excel and Word training sessions were organized from October through to February 2021 to support administrative assistants employed by First Nation schools.
- In November 2020, three training sessions were provided for First Nation school custodians to share COVID-19 cleaning considerations.
- In January and February 2021, Adrienne Gear, a BC teacher, author and consultant, presented four sessions: Introduction to Power Reading; Brain Pockets – Making Connections With Reading and Writing; Reading Power Across the Curriculum – Transforming Content Into New Understanding; and Powerful Writing Structures – Linking Content to Nonfiction Writing.
- In January, February and March 2021, Holly Clark, an education thought-leader, speaker and author presented workshops on technology for richer assessments, technology for differentiation, technology for demonstrating learning, and the powerful tools that support digital pedagogy. All of the workshops were offered for educators at the beginner and more advanced levels.

From November 2020 to February 2021, four sessions by Kyla Hadden, author of Powerful Readers: Thinking Strategies to Guide Literacy Instruction in Secondary Schools, offered information about fiction reading in English Language arts, humanities, science, and math classrooms.

The First Nation Schools Professional Growth Process (PGP): Established almost two decades ago, the Professional Growth Process (PGP) is intended to ensure appropriate and consistent leadership within First Nation schools in BC. Schools that are participating in the PGP receive support from "Regional Principals," who work with school-based principals to reflect upon and strengthen their practice. Regional Principals assist First Nation school principals through a combination of in-school visits, video coaching, and email/telephone support, helping principals fully understand the complexity of their roles, modeling supervision of instruction practice (including effective teacher observations and follow-up), assisting with scheduling / planning of school structures, helping principals access available services and professional development, and assisting with the design and implementation of frameworks for monitoring and responding to student data.

68	First Nation schools were involved in the PGP process in 2020/21
THE REGIONA	IL PRINCIPALS PROVIDED APPROXIMATELY
1,780	support telephone calls
2,777	support emails
521	remote support sessions using Zoom

Professional Learning Communities Initiative: For almost a decade, staff of many First Nation schools in BC have been collectively involved in a Professional Learning Communities (PLC) model. However, in 2020/21, due to the health and safety concerns related to the pandemic, the regular PLC initiative did not proceed as usual. While some educators chose to continue meeting to share their experiences and knowledge, formal meetings did not take place in compliance with travel and gathering restrictions.

First Nation school representatives participated in a CAT4 training workshop in March 2020

people participated in the Acadience workshop series

Promoting Evidence-Based Decision Making

Recognizing the value of evidence-based decision-making, FNESC and FNSA continue to support First Nation schools with the collection and analysis of student performance data, including through the School Assessment Process and by sponsoring specific professional development and follow-up for the effective use of the Acadience Reading Assessment and Canadian Achievement Test 4 (CAT4) tests.

In 2020/21, ongoing support efforts included regional CAT4 training workshops, intended to help First Nation school representatives implement and interpret individual and aggregate student test results to inform meaningful planning of school programs and necessary interventions to increase student success. In addition, in September and October 2020, six sessions were offered to support the use of the Acadience Reading Assessment tool, and in November and December 2020, nine workshops were hosted for First Nation school staff focused on: Taking Action - What Acadience is Telling Us; Acadience Data Management System – How It Works; Paying Attention to the Data – Supporting Data Discussions in Your School; Bumping Up Your Instruction – Accelerating Student Achievement Through Research-Based Strategies; and Supporting K-6 Readers - Your Critical Role (for Education Assistants).

Unfortunately, due to the ongoing challenges related to COVID-19, many First Nation schools were not able to implement CAT4 assessments in the spring of 2020/21.

Information and Communications Technology Support Programs

First Nations are fully committed to ensuring that their students are able to learn the skills and knowledge that are needed to access a full range of opportunities in today's society, and FNESC and FNSA therefore recognize Information and Communications Technology (ICT) as a critical area for support programs and services.

Data Records and User Management System (DRUMS): First developed in 2010, the Data Records and User Management System (DRUMS) provides an integrated infrastructure for First Nation schools to manage student information, input course enrollments, and produce report cards. Training opportunities are available for schools that are using DRUMS, and FNESC and FNSA regularly communicate with participating schools to ensure that the system remains relevant and effective.

First Nation schools participated in the DRUMS initiative in 2020/21

First Nation schools participated in DRUMS training in 2020/21

Technology Support Line: BCTEA funding sponsors a toll-free technology support line to answer questions from First Nation school staff who require assistance with issues related to hardware and software (such as upgrades, licensing, warranties, product suggestions and usage), connectivity challenges, possibilities for accessing funding and estimating costs, accessing bulk purchasing opportunities, and DRUMS.

2,658

phone information requests were answered in 2020/21

3,145

email information requests were answered in 2020/21

Connectivity Upgrades for First Nation Schools: The transition to BCTEA included a commitment by ISC of over \$4 million for one-time First Nation school connectivity upgrades, as well as an estimated \$11.5 million for maintaining First Nation school connectivity from 2018 to 2023.

schools and communities received connectivity upgrades over the past three year period (2018/19, 2019/20, 2020/21)

new school buildings have been connected to the internet through this project

Regional ICT Support Technicians: In 2018/19, FNESC and FNSA began sponsoring visits by ICT Technicians to assist First Nation schools' access to and effective use of technological resources. The Technicians remotely supported each school at least twice in the 2020/21 school year, with additional virtual video-conferencing sessions to remote / particularly underserviced schools. The technicians were able to help with: technology and network supports; connectivity problem solving; server administration; computer, printer, and/or smartboard set up and training; and mentoring community IT staff for capacity building within communities.

354

virtual school contacts made by ICT Resource Technicians in 2020/21, as visits to schools were not possible due to COVID complications



Christine Morrison Elementary

Connected Classrooms Program

The Connected Classroom Program was created over a decade ago to address serious difficulties First Nation schools experience in recruiting and retaining secondary teachers with specialized content knowledge, as well as the challenge of having very small cohorts of students for some grade 10 - 12 courses that lead to graduation and/or are often required as pre-requisites for postsecondary programs.

The Connected Classrooms Program provides an innovative opportunity for collectives of First Nation schools to offer high school courses jointly. The Program uses a combination of technologies to create an integrated, interactive classroom environment for students to join from various locations throughout the province. Students enrolled in Connected Classrooms Program courses participate in a real time virtual classroom with a qualified educator who has the subject matter expertise needed to instruct the course, who co-teaches with a certified educator who supports students on-site.

All First Nation schools and adult education centres in BC that offer grades 10 - 12 are invited to participate in the Program when they have students who would benefit from accessing this unique and flexible learning option.

> First Nation schools and adult education centres participated in the Connected Classrooms Program in 2020/21

course registrants in the Connected Classrooms Program (with some students taking more than one course)

Bus Capital Program

376

Consistent with BCTEA, a Transportation Capital Policy approved by the FNSA and FNESC leadership guides the management of funding for the purchase of school buses for First Nation schools, allocating funding based upon factors including bus age and mileage. The available grants allow for the purchase of a range of bus sizes depending on school needs, with ninety percent of the grants provided up-front and the remaining ten percent provided based upon proof of purchase.

23	new buses were purchased in 2017/18, using \$1.61 million
18	new buses were purchased in 2018/19 (costing \$1.59 million) (reflecting the generally larger bus sizes needed in 2018/19)
14	new buses were purchased in 2019/20 (costing \$1.21 million)
18	bus purchases were approved in 2020/21 (costing \$1.79 million)



Witset Elementary

Human Resources Supports

Recognizing that effective human resource practices are fundamental for operating strong schools, FNESC and FNSA are committed to providing relevant supports for this area of school operations.

For example, BCTEA funding is used to employ a Human Resources Coach who provides day-to-day advice through email and a telephone helpline. Resources available from the Coach include informational videos that share teacher recruitment and hiring tips, template Human Resource policies and procedures, letters, forms, and agreements, as well as toolkits related to: occupational health and safety; employee terminations; employee attraction, selection and retention; employee performance management; workplace relationships (harassment and bullying); and succession planning. FNESC and FNSA have also created the following resources for First Nation schools: Employee Recruitment Practices; and Guide for Training Sessions for First Nations Schools: Employee Retention Practices.

Since 2012/13, FNESC and FNSA have also facilitated First Nation schools' access to the web site and services of Make a Future BC, which promotes schools' employment opportunities to a broad audience. See www.makeafuture.ca for more information about this opportunity.

active First Nation school employer accounts on the Make a Future web site in 2020/21
jobs posted on the Make a Future web site in 2020/21
average views for each job posted on the Make a Future web site in 2020/21
First Nation schools were provided with HR Coaching advice, dealing with 351 issues







(L) Sensisyusten School, (R-Top) School District 36, (R-Lower) Boston Bar Elementary Secondary

Local Education Agreement Supports

Local Education Agreements (LEAs) are arrangements between BC First Nations and School Boards that outline strategies both parties agree will result in greater student success, and they represent the mechanism through which federal funding for identified First Nations students is distributed to school districts and Independent schools through First Nations. BC First Nations and the BCTEA parties support effective LEAs as a practical component of First Nations control of First Nations education.

"The Parties recognize Local Education Agreements as an integral part of the delivery of education services to First Nation students attending BC Schools, as they are an important mechanism for building relationships between First Nation communities and boards of education and schools, or independent school authorities, to support improved First Nation student outcomes."

2018 BCTEA 4.11

To date, the BCTEA parties have developed guiding principles to apply to the negotiation, interpretation, and implementation of LEAs and to inform relevant legislative and policy changes. The BCTEA parties also continue to work on a draft Provincial LEA template intended to address best practices and common concerns related to First Nations education. Ultimately, the goal is to have the Provincial LEA apply, at the request of a First Nation, where there is no existing LEA between a First Nation and School Board, or to have the Provincial LEA inform possible revisions to existing agreements that need to be updated.

An LEA Manager provides direct support to First Nations, assisting with research and student data analysis, facilitating workshops, and helping First Nations identify priorities and develop strategies for LEA negotiations and implementation. Relevant materials are included on the FNESC website, and an LEA Toolkit is updated regularly.

participants in four LEA / Accountability regional workshops

First Nations represented in LEA / Accountability regional workshops







(L-Top) Wagalus School, (L-Lower) Sk'elep School of Excellence, (R) Tatla Lake Elementary Junior Secondary

In Spring 2021, FNESC also held virtual LEA / Accountability Regional Workshops for First Nations with students living on reserve who attend BC public schools, allowing participants to share what is working with respect to school districts' accountability to First Nations and successful strategies to support improved student outcomes.

The Seventh Generation Club Stay in School Initiative

Since 1997, FNESC and FNSA have sponsored the Seventh Generation Club - an initiative available to all interested First Nations students in BC that is intended to promote the importance of healthy choices, participation in physical activity, regular school attendance, and engagement in school. With financial support from the First Nations Health Association (FNHA), all Club members receive an annual Daytimer with information related to higher education, career planning, nutrition, wellness, and organization skills, and featuring artwork and photos contributed by schools and students. In addition to the Daytimers, the Seventh Generation Club sponsors regular newsletters, a sports day, and contests to promote the Club's goals.

10,500

Seventh Generation Club members in 2020/21 (approximate)

schools represented among Seventh Generation Club members

First Nations and Inuit Youth Employment Strategy Initiative

The First Nations and Inuit Youth Employment Strategy consists of two distinct programs: 1. the Summer Work Experience Program (SWEP), which supports opportunities for summer work experience and training for in-school secondary and post-secondary First Nation students; and 2. the Skills Link Program, which supports First Nations youth participants in the following initiatives.

- The Career Promotion and Awareness Program, which sponsors career development activities such as career fairs and leadership projects.
- The Cooperative Work Placements Program, which funds First Nation schools' career readiness activities.
- The Science and Technology Program, which sponsors activities to promote science and technology as a career choice by providing first-hand experience in various science and technology disciplines.
- The Mentored Work Placement Program, which supports work experience opportunities for out-of-school, unemployed, or under-employed First Nations youth.
- The Information Communication Technology (ICT) Work Placement Program, which sponsors ICT work experience opportunities for out-of-school, unemployed, or under-employed youth.

132	communities were funded through SWEP in 2020/21
2,183	youth were supported through the Career Promotion and Awareness Program in 2020/21
34	First Nation schools were provided a Cooperative Education Program grant
1,271	students were included in 2020/21 Cooperative Work Placements
2,162	students participated in 2020/21 Science and Technology Programs
131	students were sponsored through the Mentored Work Placement Program in 2020/21

Note: some communities were unable to complete a program as usual in 2020/21 due to COVID, resulting in lower

numbers this year.

The Innovations In Education Program

In 2020/21, the federally funded Innovations In Education Program was implemented by FNESC and FNSA for the second time — providing grants to help BC First Nations design and implement new programs to support improved student outcomes. The program funding sponsored a range of projects focused on topics including, among others, cultural and on–the–land learning, social-emotional supports for students, attendance, parental engagement in schools, and technology-based approaches. The 2020/21 Innovations in Education Program also included a specific component that sponsored the development of First Nations Authorized Courses (FNACs).

30

Innovations in Education Program grants were provided in 2020/21

First Nations Health and Science Promotion Initiative

With sponsorship by the FNHA, in 2020/21 FNESC continued the First Nations Health and Science Career Promotion (FNHSCP) Program, which provides grants to assist First Nations in offering their students health and science education and career planning activities. The program is intended to encourage students to consider and prepare for health and science related careers through activities such as tutoring and homework clubs, parent information sessions, workshops to promote career planning, relevant field trips, student visits to post–secondary institutes, science camps, and student attendance at health career fairs.

42

First Nations were provided a grant in 2020/21

2,411

students participated in the 2020/21 program activities

Circle of Well Being Challenge

The Circle of Well-Being Challenge (CWBC), sponsored by the FNHA, is intended to promote good health by encouraging students to be physically active, eat healthy foods, and focus on mental health. The project distributes grants to support school-level activities and shares resources for student use.

31

schools participated in the CWBC in 2020/21

1,093

educators, volunteers, and community members supported CWBC activities

3,321

students participated in CWBC activities

The First Nations Parents Club

For almost two decades, the First Nations Parents Club has promoted the key role of parents and caregivers in the educational success of their children by sharing information and parenting resources. Locally-based Parent Clubs regularly receive newsletters, calendars for participating parents, and Parent Kits with practical resources to support parental engagement and advocacy. In addition, funding grants are distributed each year to sponsor activities such as guest speakers, training opportunities, and other activities to encourage parental engagement in education.

64 🖪	arents	Clubs	in	2020/21
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Parents Club members

Parents Club grants were awarded*

Artists in Education Initiative

Since 2003, funding has been provided annually for First Nation schools in BC by ArtStarts in Schools – a charitable organization that collaborates with educators, artists, families and communities to promote art as an essential part of learning and life. Artstarts-sponsored grants allow First Nation schools to provide exciting art opportunities for students by hosting programs involving local BC First Nation artists who are recognized by their communities for their talents and gifts.





Sensisyusten School

^{*} While this initiative broadly supports First Nations parents in a variety of situations, grants are provided only to those clubs that can demonstrate direct affiliation with a First Nation

OUR FIRST NATIONS POST-SECONDARY EDUCATION WORK







(L) Sk'elep School of Excellence, (R-Top) West Bench Elementary, (R-Lower) Naramata Elementary

"First Nations assert their right and responsibility to direct and make decisions regarding all matters relating to First Nations lifelong learning as an Inherent and Treaty Right and Post-Secondary Education is a fundamental element of this continuum."

Assembly of First Nations Policy Proposal: First Nations Post-Secondary Education

In accordance with First Nations control of First Nations education, FNESC supports First Nations in building their capacity in the area of post-secondary education (PSE) and also works closely with key partners to advance positive outcomes for First Nations PSE learners.

Post-Secondary Subcommittee: The FNESC Post-Secondary Subcommittee (PSSC) meets on a quarterly basis in order to advise, provide direction, make recommendations, and support engagement with First Nations on all matters related to policies, programs and initiatives for First Nations PSE learners in BC.

The PSSC is also involved in the development of a BC First Nations Tripartite PSE Model, playing a critical role in identifying research and resources required to develop and implement the Model and advancing conversations with First Nations to ensure it reflects their needs and aspirations.

The PSE Model includes four pillars: supports for students, First Nations-mandated institutes, community-based program delivery, and a responsive public post-secondary system. The proposed approach to the Model has been endorsed by the FNESC Board and First Nations leadership, and in 2020/21, FNESC continued to engage with First Nations on the evolving developments of the Model.

FNESC also has been working with IAHLA for many years to secure stable core funding for First Nations-mandated institutes, which has been identified as a key priority under the Model. Most First Nations-mandated institutes continue to rely on unsustainable, proposal-based funding to serve their communities.

In August 2020, FNESC and IAHLA submitted a proposal to the BC Ministry of Advanced Education and Skills Training (AEST) seeking core funding for First Nations-mandated institutes and \$750,000 for capacity-building. This request was included in FNESC and IAHLA's submission for the DRIPA Action Plan to the FNLC and was also put forward for consideration under BC's economic recovery plan from the COVID-19 pandemic. At the end of March 2021, FNESC and IAHLA were informed that AEST would be providing a one-time amount of \$4 million for core funding for eligible First Nations-mandated institutes, and FNESC and IAHLA are continuing to work with AEST to ensure that this commitment is ongoing and anchored in legislation.

Post-Secondary Partnerships Program: In 2020/21, FNESC, working with IAHLA, administered \$2.2 million in federal funding and \$5 million in provincial funding to support 16 projects designed to support First Nation learners' access to adult upgrading, trades and PSE programming. This work has laid the groundwork for future First Nations-led administration of federal and provincial community-based program funding.

Post-Secondary Education and Training Policy Framework Refresh: FNESC has been working with AEST and the PSE Partners Table to update the Aboriginal Post-Secondary Education and Training Policy Framework and Action Plan: 2020 Vision for the Future (the Policy Framework) to align with the BC Tripartite PSE Model and key provincial commitments to First Nations, such as the TRC's 94 Calls to Action, the Draft Principles that Guide the Province of BC's Relationship with Indigenous Peoples, and DRIPA. FNESC is advocating for a number of key changes to the Policy Framework, including, but not limited to:

- ongoing core funding for First Nations-mandated institutes;
- an equitable, First Nations-driven approach to community-based programming;
- measures to address racism in the public post-secondary system;
- increased funding and support for First Nations Language programs, including the Indigenous Language Proficiency/Fluency Degree Framework;
- full supports for former children and youth in care in post-secondary;
- improved data and accountability for First Nations learner outcomes, including changes to the Aboriginal Student Data Report;
- more robust measures for Indigenous teacher recruitment, retention, and deployment;
- programs and services at public post-secondary institutes that are driven by and responsive to the needs of BC First Nations;

- more accessible student housing that meets the needs of First Nations learners; and
- greater support for Indigenous public post-secondary board members and relevant capacitybuilding for all board members.

FNESC will be working with the Ministry on engagement with First Nations regarding the updated Policy Framework for feedback prior to its finalization.

Support for Community PSE Coordinators: Throughout 2020/21, FNESC continued to engage with PSE Coordinators and provided a number of services to help build community capacity to effectively serve the current and emerging needs of their PSE students, supporting First Nations as they move toward assuming greater responsibility for administering post-secondary programs under the BC PSE Model. Related activities included timely and direct support through the PSE Resource Line, communications related to relevant postsecondary policies, programs and initiatives, as well as regular updates to the PSE Coordinator Resource Page, Aboriginal Learning Links (aboriginal learning.ca), and FNESC's Draft Local Operating Guidelines Toolkit. FNESC also contributed direct assistance related to the COVID-19 pandemic, by sharing information on COVID-19 resources and developments, responding to numerous pandemicrelated questions through the PSE Resource Line, and working with federal, provincial and post-secondary Partners on pandemic-related programming and initiatives for First Nations.

Additionally, between January and March 2021, FNESC hosted five annual twoday PSE Coordinator Workshops, which facilitated discussions and engagement with First Nations on developments in post-secondary and the BC PSE Model. The 2021 workshops were held virtually due to the COVID-19 pandemic, but they were still delivered regionally in order to ensure that the unique perspectives and challenges of each region continued to be reflected in discussions.

unique requests to the PSE 130 Resource Line

participants in the PSE Coordinators' Workshops

Of the PSE Coordinators who provided feedback to the 2020/21 workshops:

found the workshop very good or excellent

found the workshop materials excellent

found the workshop agenda very good or excellent

found the meeting kit very good or excellent



Kinnikinnick Elementary

CONCLUDING COMMENTS





(L) Wagalus School, (R) Tatla Lake Elementary Junior Secondary

BC First Nations remain committed to the principles of quality education and First Nations control of First Nations education, as reflected in their development of a comprehensive, communitydriven and research-based BC First Nations Education System aimed at supporting lifelong learning for all First Nations learners.

In spite of the COVID-related challenges, important advancements in BC First Nations education were achieved in 2020/21, and the First Nations Education System continued to grow and improve. First Nations actively participated in important information sharing, professional development, and advocacy efforts throughout the year - all of which were more important than ever in the context of the pandemic. First Nations also demonstrated great resiliency in maintaining high quality supports for their students in spite of the COVID difficulties.

FNESC and FNSA look forward to working with First Nations and First Nations school representatives, our memberships, and our education partners in the year ahead, to continue systemic reforms and to plan and implement responses to COVID-related learning and socialemotional impacts. Now, as much as ever before, we are excited to ensure that all First Nation learners have every opportunity possible to reach their full potential.

Financial Statements - March 31, 2021

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Notes to the Financial Statements

Note: Schedules of Program Operations Available on Request

ACCOUNTANTS AND BUSINESS ADVISORS

105 - 13900 Maycrest Way Richmond, BC V6V 3E2

T: 604.273.9338 1.888.746.3188 F: 604.273.9390 info@rhncpa.com



Independent Auditors' Report

To the Board of directors of First Nations Education Steering Committee Society

We have audited the financial statements of First Nations Education Steering Committee Society (the "Society"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2021, and the results of its operations, its changes in fund balances, and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 Society 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.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Society taken as a whole. The supplementary information included on the schedules on pages 12 - 64 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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 ASNPO, 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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
 Society'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 Society'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 Society 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.

Report on Other Legal and Regulatory Requirements

Seichfunt Magne Inc.

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding period.

REID HURST NAGY INC.

CHARTERED PROFESSIONAL ACCOUNTANTS

RICHMOND, B.C.

JULY 14, 2021

STATEMENT OF FINANCIAL POSITION

As at March 31	2021	2020
ASSETS		
Current	\$ 40.352.1 4 5	
Cash Term deposits (Note 3)	\$ 40,352,145 -	\$ 16,565,316 4,106,000
Interest receivable	30,000	
Accounts receivable	6,448,184	
GST/HST receivable	16,100	
Prepaid expenses Due from First Nation Schools Association (Note 4)	101,730 170,961	
	47,119,120	21,130,074
Term deposits - long term (Note 5)	7,230,843	3,131,918
Capital assets (Note 6)	283,638	
	\$ 54,633,601	\$ 24,529,689
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 11,615,558	\$ 3,983,841
Wages and benefits payable	55,374	73,964
Current portion of capital lease obligations (Note 7)	15,936	26,676
	11,686,868	4,084,481
Capital lease obligations (Note 7)	9,973	25,908
	11,696,841	4,110,389
FUND BALANCES		
INVESTED IN TANGIBLE CAPITAL ASSETS	257,728	215,113
UNRESTRICTED FUND	4,403,708	•
INTERNALLY RESTRICTED FUND (Note 8)	3,713,780	
RESTRICTED FUND	34,561,544	, ,
	42,936,760	20,419,300
	\$ 54,633,601	\$ 24,529,689

Commitments (Note 10)

APPROVED ON BEHALF OF THE FIRST NATIONS EDUCATION STEERING COMMITTEE SOCIETY

President Treasurer

STATEMENT OF OPERATIONS

For the year ended March 31	2021 Budget	2021 Actual	2020 Actual
REVENUE			
Indigenous Services Canada	\$ 74,926,648	\$ 74,926,648	\$ 61,216,832
Province of BC	19,886,297	19,886,297	554,900
First Nations Health Authority	375,000	340,824	405,000
Interest income	500,000	469,063	822,822
Other	10,000	33,343	570,301
	95,697,945	95,656,175	63,569,855
EXPENSES			
Unrestricted	_	_	68.370
Invested in tangible capital assets	_	148,992	283,968
Restricted	96,109,670	72,989,723	60,489,102
	06 100 670	72 420 745	60 941 440
	96,109,670	73,138,715	60,841,440
EXCESS OF REVENUE OVER EXPENSES	\$ 151,150	\$ 22,517,460	\$ 2,728,415

STATEMENT OF CHANGES IN FUND BALANCES

For the year ended March 31		Internally Unrestricted Restricted	Res		Inv tangi	Invested in tangible capital assets	يّ	Restricted		2021 Total		2020 Total
BALANCE, BEGINNING OF YEAR	↔	4,979,238 \$ 3,641,000	€	3,641,000	↔	215,113	· #	11,583,949	€9	215,113 \$ 11,583,949 \$ 20,419,300 \$ 17,690,883	↔	17,690,883
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES		976,750		72,780		42,615		21,425,315		22,517,460		2,728,415
INTERFUND TRANSFERS		(1,552,280)				ı		1,552,280				
BALANCE, END OF YEAR	↔	4,403,708 \$ 3,713,780 \$ 257,728 \$ 34,561,544 \$ 42,936,760 \$ 20,419,300	8	3,713,780	8	257,728	ω.	34,561,544	6	42,936,760	s	20,419,300

STATEMENT OF CASH FLOWS

For the year ended March 31, 2021	2021	2020
OPERATING ACTIVITIES		
EXCESS OF REVENUE OVER EXPENSES	\$ 22,517,460	\$ 2,728,415
Items not involving cash		
Depreciation	148,992	283,968
	22,666,452	3,012,383
Change in non-cash operating working capital		
Accounts receivable	(6,384,701)	4,092,520
GST/HST receivable	106,783	10,728
Due from First Nation Schools Association	(70,979)	(86,410)
Accounts payable and accrued liabilities	7,631,716	(5,296,143)
Wages and benefits payable	(18,590)	19,403
Prepaid expenses	(720)	(45,897)
Interest receivable	41,400	(372)
	23,971,361	1,706,212
FINANCING ACTIVITIES		
Acquisition of capital assets	(164,931)	(125, 254)
Repayment of capital lease obligations	(26,676)	(25,947)
	(191,607)	(151,201)
INVESTING A CTIVITIES		
INVESTING ACTIVITIES	(4.009.025)	
Purchases of term deposits Proceeds from redemption of term deposits	(4,098,925) 4,106,000	1,905,879
Proceeds from redemption of term deposits	4,100,000	1,905,679
	7,075	1,905,879
INCREASE IN CASH	23,786,829	3,460,890
CASH, BEGINNING OF YEAR	16,565,316	13,104,426
CASH, END OF YEAR	\$ 40,352,145	\$ 16,565,316

NOTES TO FINANCIAL STATEMENTS March 31, 2021

OBJECTIVE AND PURPOSE OF THE SOCIETY

The First Nations Education Steering Committee Society (the "Society") was incorporated on April 20, 1999 under the Societies Act of British Columbia.

The purpose of the Society is to facilitate discussions about education matters affecting First Nations in British Columbia by disseminating information and soliciting input from First Nations. The Society will work to provide a forum for networking, communication and liaison among First Nations schools, other educational institutes, and the federal, provincial and other governments.

SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(a) Fund Accounting

The Society follows the restricted fund method of accounting for contributions. The Society records accounting transactions using the fund accounting method generally in use for not-for-profit organizations. A fund is determined for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations. Each fund has its own statement of operations which presents the results of operations for the fund. To meet the objectives of financial reporting and stewardship over assets, certain interfund transfers are necessary to ensure the appropriate allocation of assets and liabilities to the respective funds. These interfund transfers are recorded in the statement of changes in fund balances.

The First Nations Education Steering Committee Society maintains the following funds and reserves as part of its operations:

- The Restricted Fund which reports activities pertaining to funds with a designated purpose.
- The Capital Fund which reports the capital assets and their associated activity.
- The Internally Designated Fund which reports the activity pertaining to the Contingency Reserve Fund to an internally set cap of \$3,713,780. Any amounts in excess of this cap are allocated to the Unrestricted Fund.
- The Unrestricted Fund which reports activities in the Core Projects Fund.

(b) Revenue Recognition

Restricted and unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(c) Capital Assets

Capital assets are recorded as expenditures in the appropriate fund and are also reported on the statement of financial position as capital assets at cost. Amortization is charged to the capital fund on a straight-line basis over the expected useful life of the assets as follows:

Assets under capital lease 5 years Computer equipment 3 years Furniture and equipment 5 years 5 years Leasehold improvements

Capital assets are impaired when conditions indicate that they no longer contribute to First Nations Education Steering Committee Society's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. If such conditions exist, an impairment loss is accounted for as an expense on the statement of operations.

NOTES TO FINANCIAL STATEMENTS March 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) Financial Instruments

(i) Measurement of financial instruments

The Society initially measures its financial assets and liabilities at fair value. Financial assets and liabilities are subsequently measured at cost or amortized cost. The Society has not designated any financial assets or financial liabilities to be measured at fair value.

Financial assets measured at cost include cash, term deposits, amounts due from the First Nations Schools Association, accounts receivable and sales tax receivable

Financial liabilities measured at cost include accounts payable and accrued liabilities, wages payable, and capital lease obligations.

(ii) Impairment

For financial assets measured at cost or amortized cost, the Society determined whether there are indications of possible impairment. When there is an indication of impairment, and the Society determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized on the statement of operations. A previously recognized impairment loss may be reversed to the extent of the improvement but cannot exceed the the carrying amount of the financial asset. Reversals of previously recognized impairment losses are recognized in net income.

(iii) Transaction Cost

Transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in net income in the period incurred. Transaction costs related to financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in net income over the life of the instrument using the straight-line method.

(e) Measurement Uncertainty

In preparing the financial statements for the Society, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenue and expenses during the period. Items requiring the use of significant estimates include collectibility of accounts receivable, useful lives of capital assets, accounts payable and accrued liabilities, and wages and benefits payable. Actual results could differ from these estimates.

3. TERM DEPOSITS - CURRENT

	Maturity Date	Interest Rate	2021	2020
Blue Shore Financial, two-year term deposits	Oct 19, 2020	3.450%	\$ _	\$ 4,106,000

Term deposits are considered current if they have a maturity dates of less than one year from the fiscal year end. Upon maturity, these term deposits were renewed into four new term deposits.

NOTES TO FINANCIAL STATEMENTS March 31, 2021

4. RELATED PARTY TRANSACTIONS

The Society, the First Nations Schools Association (FNSA) and the Indigenous Adult Higher Learning Association (IAHLA) are separate organizations, each with their own Board of Directors. The Society is related to FNSA and IAHLA pursuant to an administrative arrangement whereby the Society provides administrative and financial support, including staffing and office premises to the related parties.

Unless otherwise noted, transactions with related parties, if any, are in the normal course of business, and are measured at the exchange amount which is the amount of consideration established and agreed to by the related parties.

5. TERM DEPOSITS - LONG TERM

	Maturity Date	Interest Rate	2021	2020
Blue Shore Financial, two-year term deposits Blue Shore Financial, five-year term deposits	Oct 19, 2022 Feb 15, 2023	1.000% 3.300%	\$ 4,000,000 3,230,843	\$ - 3,131,918
			\$ 7,230,843	\$ 3,131,918

Term deposits are considered long term if they have a maturity date of greater than one year from the fiscal year end. The balances of the term deposits are redeemable only on the anniversary date each year.

6. CAPITAL ASSETS

	Cost	 cumulated nortization	Net	2021 book value	Net	2020 book value
Assets under capital lease	\$ 130,669	\$ 104,405	\$	26,264	\$	52,397
Computer equipment	447,535	348,261		99,274		36,190
Furniture and equipment	158,580	131,302		27,278		31,927
Leasehold improvements	416,337	285,515		130,822		147,183
	\$ 1,153,121	\$ 869,483	\$	283,638	\$	267,697

NOTES TO FINANCIAL STATEMENTS March 31, 2021

7. CAPITAL LEASE OBLIGATIONS

	2021	2020
Office equipment lease, repayable at \$673 per month at 0% interest per annum and due on May 1, 2023	\$ 18,044	\$ 26,123
Office equipment lease, repayable at \$1,580 per month at 2% interest per annum and due on August 6, 2021	7,865	26,461
Current portion	(15,936)	(26,676)
	\$ 9,973	\$ 25,908

Interest expensed in the statement of operations for the year relating to capital lease obligations was \$727 (2020: \$1,092)

Minimum lease payment required in the next three years are as follows:

2022	\$ 15,936
2023	8,075
2023 2024	1,898
	\$ 25,909

8. INTERNALLY DESIGNATED AND UNRESTRICTED FUNDS

The Society currently holds internally designated funds as a contingency reserve (see Schedule 2). The fund balance is capped at \$ 3,713,780 (2020 - \$ 3,641,000), which approximates six months of operation funding, and is to be used in the event that funding is delayed or drastically reduced by funding agencies. The balance of the contingency fund in excess of the cap is considered to be unrestricted, along with the Core Projects program (see Schedule 1). These unrestricted funds will be spent according to priorities set out in a plan approved by the Board.

NOTES TO FINANCIAL STATEMENTS March 31, 2021

FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assist users of financial statements in assessing the extent of risk related to financial instruments.

The fair value of the Society's cash, term deposits, accounts receivable and accounts payable and accrued liabilities are believed to equal their carrying amounts due to their short term to maturity. The fair value of the amount due from First Nations Schools Association is not readily obtainable.

(b) Credit Risk

The Society does have credit risk in accounts receivable of \$6,448,184 (2020 - \$63,483). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Society reduces its exposure to credit risk by performing credit valuations on a regular basis and performing reviews of aged accounts receivable listings on a regular basis. In the opinion of management the credit risk exposure to the Society is low and is not material.

(c) Liquidity Risk

The Society does have liquidity risk in accounts payable and accrued liabilities of \$11,615,558 (2020 - \$3,983,842) Liquidity risk is the risk that the Society cannot repay its obligations when they become due to its creditors. The Society reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due. In the opinion of management the liquidity risk exposure to the Association is low and not material.

10. COMMITMENTS

The Society has committed to leasing its current office premises. The Society is obligated to make the following minimum lease payments exclusive of common area maintenance charges in each of coming five fiscal years as follows:

	\$
2022	\$ 248,705
2023	161,399
2024	28,006
2025	16,585
	\$ 454,695

11. ECONOMIC DEPENDENCE

First Nations Education Steering Committee Society receives a significant portion of its revenue pursuant to a Comprehensive Funding Arrangement (CFA) with Indigenous Services Canada (ISC). ISC provides annual funding under a 5 year commitment through BCTEA.

12. SOCIETIES ACT DISCLOSURE

Pursuant to the Societies Act of British Columbia, the Society is required disclose the number of, and total remuneration paid to employees and subcontractors, who receive remuneration or payments for services rendered, in excess of \$75,000 in the fiscal year.

In the current year, the Society had 37 (2020 - 37) employees and subcontractors who received remuneration or payments in excess of \$75,000 and paid remuneration totalling \$4,066,894 (2020 - \$4,277,683) to these individuals and subcontractors.

During the year, the Society paid \$16,700 (2020 - \$13,800) to the First Nations Tribal Council as a reimbursement for services rendered by the president of the council.

FIRST NATIONS EDUCATION STEERING COMMITTEE SOCIETY
SUMMARY SCHEDULE OF OPERATIONS AND CHANGES IN FUND BALANCES BY PROGRAM

Earthouse and od March 24 2004	9	SC	Other	Total	Total	Excess (deficiency) of Opening Fund revenues over Balance	Opening Fund Balance	L.	Closing Fund Balance	
of the year chaca mater of, total	1880	\$	\$	\$	\$	\$	\$	\$	(Selicity)	
CORE PROJECTS	12	•	580,466	580,466	٠	580,466	3,508,297	(1,552,280)	2,536,483	
CONTINGENCY RESERVE	13		469,063	469,063	٠	469,063	5,111,942		5,581,005	
CAPITAL FUND	14		191,607	191,607	148,992	42,615	215,113		257,728	
RESTRICTED FUND										
BCTEA CORE	15	6,010,296		6,010,296	5,543,691	466,605	1,188,735	(300,000)	1,355,340	
FIRST NATIONS AND INUIT YOUTH EMPLOYMENT STRATEGY PROGRAM	16	6,375,661		6,375,661	5,892,953	482,708	383,588		866,296	
INNOVATIONS IN EDUCATION	17	711,229		711,229	980,867	(269,638)		269,638	, 22	
EDUCATION RESERVOR TROSECTS FIRST NATIONS LANGITAGE TEACHER MENTOR, APPRENTICE PROGRAM	0 0	000,001		000,000	7++,50	ccc,00	65,049		200,161	
EDUCATION PARTNERSHIPS PROGRAM	20	334,650		334,650	73,916	260,734	000'6		269,734	
ANNUAL EDUCATION CONFERENCE	21						103,301		103,301	
SEVENTH GENERATION	22	•	22,000	25,000	91,873	(36,873)	14,993	25,000	3,120	
POST-SECONDARY PARTNERSHIPS PROGRAM	23	2,217,451		2,217,451	689,276	1,528,175	- 010		1,528,175	
FIRST INVESTIGATION AGREEMENT (MED)	25	110,000		15,155,250	14,549,221	90,351	27 400	(409,728)	1,074,905	
POST-SECONDARY SUPPORT TO COMMUNITIES	26	105,350		105,350	44,856	60,494	2,278	(-1,100)	62,772	
ACCOUNTABILITY	27	63,000		63,000	187	62,813	76,500	(76,500)	62,813	
SCHOOL ASSESSMENT	28	963,000		963,000	686,918	276,082	134,008	(134,008)	276,082	
INDIGENOUS ADULT HIGHER LEARNING ASSOCIATION	29	- 170	10,100	10,100	- 00	10,100	98,285	100	108,385	
KIPAK I E AGREEMEN - I DISPICATION DEDITECT	33.00	614,000		614,000	464,367	149,633	268,807	(238,807)	179,633	
FOLICATOR RECRIPTMENT AND RETENTION	32	120 000		120 000	120 000		25.000		24.,500	
MENTAL HEALTH TRAINING/FRIENDS FOR LIFE	33	·	(19,676)	(19,676)	<u></u>	(19,676)	24,450	(4,774)		
BCTEA CURRICULUM	34	170,000		170,000	137,052	32,948	1,908		34,856	
PARENTS CLUB	32	365,000		365,000	39,199	325,801	382,360	(277,360)	430,801	
STRUCTURAL READINESS - LANGUAGE	98				' ;	. !	. :		' !	
REGIONAL POST SECONDARY MODEL	37	351,206		351,206	69,435	281,771	339,706		621,477	
INDIGENOUS ADOLI TIGHEN LEARNING ASSOCIATION CONE	၀ ဇ	1149,626		130,420	7 140 531	906,18	20,007		22,033	
SPECIAL EDUCATION PROGRAM	40	24.197.062		24.197.062	21.385.512	2.811.550	302.217	(224.012)	2.889.755	
TEACHER CERTIFICATION PROCESS	41	439,000		439,000	247,785	191,215	327,483	(327,483)	191,215	
POST-SECONDARY EDUCATION PROGRAM (AVED)	42		11,350,000	11,350,000	969,600	10,380,400	426,309		10,806,709	
LOCAL EDUCATION (MED)	43				10,477	(10,477)	406,747		396,270	
SCHOOL CAPACITY DEVELOPMENT	4	1,630,000		1,630,000	403,633	1,226,367	383,202	(383,202)	1,226,367	
FIRST NATION EDUCATION AUTHORITY	45	392,155		392,155	168,132	224,023			224,023	
SORISOLO I ON NEGO TRA LICIA	47	189.390		189.390	57 218	130 170			132 172	
EDUCATION PARTNERS ACTIVITIES (MED)	48	5 '	120,654	120,654	153,686	(33,032)	292,009	,	258,977	
GANG & GUN VIOLENCE PREVENTION STRATEGY (MED)	49	- 1000	200,000	200,000	51,060	148,940	100,000		248,940	
INDIGENOUS LANGIJAGE DEGREE ADVANCEMENT (AVED)	51	000,616		000,616	992.384	(992,384)	1.906.321		913.937	
							1			

FIRST NATIONS EDUCATION STEERING COMMITTEE SOCIETY
SUMMARY SCHEDULE OF OPERATIONS AND CHANGES IN FUND BALANCES BY PROGRAM, continued

						•	Opening Fund		Closing Fund
		SC		Total	Total	Surplus	Balance		Balance
For the year ended March 31, 2021	Page	Funds	Other Revenue	Revenue	Expenses		(Deficit)	Transfers	(Deficit)
PUBLIC OR PRIVATE SCHOOLS STUDENTS COVID FUNDING	52	3,766,867		3,766,867	5,290,486	(1,523,619)		1,523,619	
FNIHB FN SCHOOLS HEALTH AND SAFETY COVID FUNDS	53	1,470,834		1,470,834	1,411,022	59,812			59,812
INFORMATION SYSTEM	54	553,000		553,000	571,208	(18,208)	18,208	•	
CONNECTED CLASSROOM	22	425,000		425,000	353,624	71,376	43,336	•	114,712
PARTNERSHIP ADVANCEMENT - BCTEA NEGOTIATIONS	56	٠,		٠,		٠,		٠	
TRANSPORTATION PROGRAM (BLOCK FUNDED)	22	1,310,159		1,310,159	515,477	794,682	1,594,614	(1,310,159)	1,079,137
CIRCLE OF WELL-BEING CHALLENGE	28		110,500	110,500	110,721	(221)	7,986	394	8,159
SUMMER LEARNING PROGRAM	29			٠,	3,426,455	(3,426,455)		3,426,455	
FN SCHOOLS SAFE RETURN TO SCHOOL COVID FUNDS	09	482,102	٠	482,102	498,329	(16,227)		16,227	
SCHOOL BUS REPLACEMENT PROGRAM	61	1,076,446		1,076,446	1,337,509	(261,063)	407,441	٠,	146,378
INTERNET CAPABILITY UPGRADE	62				976,871	(976,871)	976,871		
HEALTH AND SCIENCE CAREER PROMOTION	63		195,000	195,000	195,000		(4,380)	4,380	•
PUBLIC OR PRIVATE SCHOOLS STUDENTS COVID FUNDING (MED)	64	-	8,221,297	8,221,297	343,168	7,878,129	_	-	7,878,129
		74,926,648	20,242,875	95,169,523	73,744,207	21,425,316	11,583,948	1,552,280	34,561,544
Twale	v	74 926 648	74 006 648 ¢ 21 484 011 ¢ 06 410 669 ¢ 72 893 100 ¢ 22 617 460 ¢ 20 419 300 ¢	96 410 659 6	73 893 199 €	22 517 460 \$	20 419 300	,	42 936 760
i Otalo		1,040,040	÷ 11,404,17	20,014,00	900,000	44,011,100	20,011,000		42,333,133

Financial Statements - March 31, 2021

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Statement of Operations Statement 2
Statement of Changes in Fund Balances Statement 3

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Statement 4

ACCOUNTANTS AND BUSINESS ADVISORS

105 - 13900 Maycrest Way Richmond, BC V6V 3E2

T: 604.273.9338 1.888.746.3188 F: 604.273.9390 info@rhncpa.com



Independent Auditors' Report

To the Members of **First Nations Schools Association**

Opinion

We have audited the financial statements of First Nations Schools Association, which comprise the statement of financial position as at March 31, 2021, and the statements of operations, accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2021, and the results of its operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with PSAB.

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 Association 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

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Association taken as The supplementary information included on the schedules on pages 9 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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 PSAB, 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 Association'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 Association'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 Association 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.

REID HURST NAGY INC. CHARTERED PROFESSIONAL ACCOUNTANTS Richmond, B.C. July 23, 2021

STATEMENT OF FINANCIAL POSITION

As at March 31		2021		2020
ASSETS				
Current Cash	\$	693,662	\$	636,495
Accounts receivable	Ψ	2,325	Ψ	-
GST/HST receivable		293		15,363
Prepaid expenses		15,000		23,943
	\$	711,280	\$	675,801
LIABILITIES				
Current				
Due to First Nation Education Steering Committee Society (Note 3)	\$	170,961	\$	99,983
		170,961		99,983
ACCUMULATED SURPLUS				
Restricted Fund (Schedule 1)		118,022		190,147
Unrestricted Fund (Schedule 2)		422,297		385,671
FUND BALANCES		540,319		575,818
	\$	711,280	\$	675,801

APPROVED ON BEHALF OF THE FIRST NATIONS SCHOOLS ASSOCIATION

_, President , Treasurer

STATEMENT OF OPERATIONS

For the year ended March 31	2021 Budget	2021 Actual	2020 Actual
REVENUE			
Indigenous Services Canada - BCTEA, transfer from			
First Nations Education Steering Committee Society	\$ 435,400 \$	435,400 \$	435,400
ArtStarts contributions	24,820	24,820	24,820
Membership fees	20,000	17,389	15,150
Interest income	3,500	3,645	12,640
Other revenue	-	972	20,303
Conference registration fees	-	-	152,000
Annual general meeting vendors' table income	-	-	9,860
	483,720	482,226	670,173
EXPENSES			
Advisory services	_	_	8.202
Annual general meeting catering	_	-	184,623
Artists in education program	34.000	10,200	34,000
Directors' costs	15,000	-	68,854
Insurance	2.500	2,275	2.275
Materials and supplies	15,000	9,624	19.629
Principals short courses	-	-	64,000
Professional fees	20,200	17.651	11,462
Representative travel	,	244	72.749
Research projects	12.285	12,285	19,451
School grants	500,000	465,446	-
Speakers	<u>-</u>	-	44,898
	598,985	517,725	530,143
ANNUAL EXCESS OF REVENUE OVER EXPENSES	\$ (115,265) \$	(35,499) \$	140,030

STATEMENT OF ACCUMULATED SURPLUS

For the year ended March 31						
	Res	stricted	U	nrestricted	2021 Total	2020 Total
FUND BALANCES, BEGINNING OF THE YEAR	\$	190,147	\$	385,671	\$ 575,818 \$	435,788
EXCESS OF REVENUE OVER EXPENSES		(72,125)		36,626	(35,499)	140,030
FUND BALANCES, END OF THE YEAR	\$	118,022	\$	422,297	\$ 540,319 \$	575,818

STATEMENT OF CASH FLOWS

For the year ended March 31, 2021	2021	2020
OPERATING ACTIVITIES		
ANNUAL EXCESS OF REVENUE OVER EXPENSES	\$ (35,499)	\$ 140,030
Change in non-cash operating working capital		
Accounts receivable	(2,325)	1,700
GST/HST receivable	15,070	(363)
Prepaid expenses	8,942	(8,989)
Unearned revenue	-	(74,820)
	(13,812)	57,558
	(12,212)	
FINANCING ACTIVITIES		
Due to First Nations Education Steering Committee Society	70,979	86,410
INCREASE IN CASH	57,167	143,968
CASH, BEGINNING OF YEAR	636,495	492,527
CASH, END OF YEAR	\$ 693,662	\$ 636,495

NOTES TO FINANCIAL STATEMENTS March 31, 2021

1. STATUS AND PURPOSE OF THE ASSOCIATION

First Nations Schools Association (the "Association") was incorporated under the Society Act of British Columbia on December 18, 1996. The Association registered as a charity under the Canadian Income Tax Act, effective April 1,

The Association serves First Nations schools by promoting quality education and maximizing the available resources in order to improve the quality of education of First Nations students. The Association directs its energy and resources towards supporting the work of First Nations schools in developing and implementing culturally appropriate, meaningful and high quality educational programs. The Association will work to provide a forum for networking, communication and liaison amongst First Nations schools, other educational institutes, and federal, provincial and other governments.

2. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

(a) Fund Accounting

These financial statements have been prepared following the restricted fund method of accounting, where revenues are recorded in the period in which they were assessed or earned and expenditures are recorded in the period in which they became an obligation.

The First Nations Schools Association ("FNSA") operations include program delivery and administrative activities. The Association maintains the following funds in its course of operations:

- Core Projects (unrestricted fund)
- BCTEA Core & Conference (restricted fund)

(b) Revenue Recognition

Restricted and unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

For income tax purposes, the Association is a non-profit organization exempt from income taxes under Section 149(1)(I) of the Canadian Income Tax Act.

(d) Measurement Uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are collectability of accounts receivable, and GST/HST receivable. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS March 31, 2021

2. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Financial Instruments

(i) Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value, subsequently measures all its financial assets and financial liabilities at cost or amortized cost. The Association has not designated any financial assets or financial liabilities to be measured at fair value.

Financial assets measured at cost includes cash, accounts receivable and GST/HST receivable.

Financial liabilities measured at cost includes amount due to First Nations Education Steering Committee.

(ii) Impairment

For financial assets measured at cost or amortized cost, the Association determines whether there are indications of possible impairment. When there is an indication of impairment, and the Association determines that a significant change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in the statement of operations. A previously recognized impairment loss may be reversed to the extent of the impairment. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement operations.

(iii) Transaction costs

Transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in the statement of operations in the period incurred. Transaction costs related to the financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in net income over the life of the financial instrument using the straight-line method.

3. RELATED PARTY TRANSACTIONS

The Association and the First Nations Education Steering Committee Society ("FNESC") are separate organizations, each with their own Board of Directors. The Association is related to FNESC pursuant to an administrative agreement whereby the Association receives administrative and financial support, including staffing and office premises, from First Nations Education Steering Committee.

Unless otherwise noted, transactions with the related party are in the normal course of business, and are recorded at the exchange amount.

NOTES TO FINANCIAL STATEMENTS March 31, 2021

4. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assist users of financial statements in assessing the extent of risk related to financial instruments.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the Association is a going concern and thus expects to fully repay the outstanding amounts

(b) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Association reduces its exposure to credit risk by performing credit valuations on a regular basis. In the opinion of management the credit risk exposure to the Association is low and is not material.

ECONOMIC DEPENDENCE

First Nations Schools Association receives a significant portion of its revenue from Indigenous Services Canada (ISC) transferred from the First Nations Education Steering Committee Society (FNESC). In the current year, 93.7% of the Association's total revenue originated from ISC (2020 - 64.9%).

SOCIETIES ACT DISCLOSURE

On November 28, 2016 the new British Columbia Societies Act came into force. Included in the New Act is a requirement to disclose the remuneration paid to all directors, the ten highest paid employees and all contractors who are paid above \$75,000 annually.

In fiscal 2021, the association had no employees and did not incur any expenditures related to salaries and benefits (2020:nil).

During the year, nil (2020:\$7,500) was paid to a First Nation school as a reimbursement for time provided to the Association by an employee of that First Nation school.

FIRST NATIONS SCHOOLS ASSOCIATION SUMMARY OF OPERATING PROGRAMS

For the year ended March 31, 2021	Page	Page Revenue Expenses		Surplus (deficiency) of revenues E over expenses	Beginning Fund Balances	Ending Fund Balances	
BCTEA Core and Conference Core Projects	9 01	435,400 \$ 46,826	507,525 \$ 10,200	435,400 \$ 507,525 \$ (72,125) \$ 190,147 \$ 118,022 46,826 10,200 36,626 385,671 422,297	190,147 \$ 385,671	118,022 422,297	
Totals	\$	482,226 \$	517,725 \$	482,226 \$ 517,725 \$ (35,499)\$ 575,818 \$ 540,319	575,818 \$	540,319	







FIRST NATIONS EDUCATION STEERING COMMITTEE FIRST NATIONS SCHOOLS ASSOCIATION

#113 - 100 Park Royal South West Vancouver, BC V7T 1A2

Toll-free: 1-877-422-3672 Phone: 604-925-6087

fnesc.ca | fnsa.ca

