



Annual Report 2024/25



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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 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 Nation 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 under the direction 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.

FNESC Mandate

"To facilitate discussion about education matters affecting First Nations in BC by disseminating information and soliciting input from First Nations."



Message From FNESC President Tyrone McNeil FNSA President Aaron Burgess

On behalf of the First Nations Education Steering Committee (FNESC) and First Nations Schools Association (FNSA), we are very pleased to share our Annual Report for 2024/2025.

First Nations in BC remain committed to providing the highest quality of education possible - and our organizations are honoured to support this objective. By working together to facilitate a united voice and implement collaborative programs and services, First Nations have created a BC First Nations Education System that promotes relevant policy and legislation, effective instruction, strong school leadership, rigorous planning, and appropriate evidence to meaningfully monitor our students' achievement and attendance. Many positive advancements have been made in First Nations education in BC in the past three decades; First Nations students are increasingly supported to thrive in classrooms that acknowledge and value their histories, realities, and unique perspectives, and there is growing recognition of the need for systemic change from kindergarten through to post-secondary in order to encourage more students to grow and succeed. We are very proud that FNESC and FNSA have had a role in leading positive education transformation for the benefit of First Nations learners.

This report is intended to inform First Nation communities, schools, and post-secondary institutes, as well as our many education partners, about the activities being undertaken by FNESC and FNSA. We also want to express our appreciation for everyone who has supported our work - including First Nations leadership and our many education partners. Our members also provide ongoing inspiration; their tireless dedication to our students provides the foundation for everything we do.

Of course, more improvement is still necessary and numerous challenges remain, but we are certain that by working together and continuing to advance First Nations control of First Nations education, we will make even more progress toward our goals, so that all of our students can reach their full potential in their education journeys.



Working in Partnership

Widespread contributions strengthen the work being done by First Nations and First Nation schools to improve outcomes and attendance for First Nations learners, and ongoing collaboration will undoubtedly lead to the development of more relevant and meaningful policy, programs, and services, creating greater success in First Nations education.

- FNESC and FNSA regularly report to and seek direction from First Nations leadership in BC regarding all significant issues affecting First Nations education. FNESC's activities are undertaken according to a formal 2015 Protocol that confirms the close working relationship between FNESC and First Nations leadership in BC, and recognizes FNESC as the lead First Nations education policy and advocacy organization in BC.
- Through participation on the Assembly of First Nations (AFN) Chiefs
 Committee on Education and National Indian Education Council, FNESC
 representatives are actively engaged in discussions about national First
 Nations education issues.
- FNESC works closely with the Indigenous Adult and Higher Learning Association (IAHLA), which was created in 2002 to support and represent Aboriginal-controlled adult and post-secondary education institutes in BC. FNESC and IAHLA have agreed to a Memorandum of Understanding (MOU), which acknowledges the respective roles of each organization in advancing an evolving BC Tripartite Post-Secondary Education (PSE) Model described further in this report.
- FNESC and the First Nations Education Authority (FNEA) work together closely to advance First Nations jurisdiction for education. The FNEA, which came into operation on July 1, 2022, is an independent body that assists First Nations in BC that have assumed jurisdiction over their K-12 education systems on their land pursuant to individual education jurisdiction agreements with Canada.
- FNESC and FNSA have established important formal relationships with the following organizations, among many others: the First Nations Health Authority (FNHA); the BC Office of the Human Rights Commissioner; the BC School Trustees Association (BCSTA); the Association of BC Deans of Education (ABCDE); the Representative for Children and Youth (RCY); Sexual Orientation and Gender Identity (SOGI); Indigenous Sport, Physical Activity and Recreation Council (ISPARC); Association of School Transportation Services of British Columbia (ASTSBC); and the First Nations Technology Council (FNTC).



Key Education Agreements



First Nations Education Jurisdiction Agreements

For over 20 years, FNESC has worked with BC First Nations to advance education jurisdiction, and seven First Nations have now signed First Nations education jurisdiction agreements with Canada, thereby becoming Participating First Nations (PFNs). The signed Education Jurisdiction Agreements establish a foundation for PFNs to make decisions and pass laws in the best interests of their learners.

In accordance with the establishment of PFNs, the First Nations Education Authority (FNEA) was created in July 2022. The FNEA is a regulatory body comprised of representatives of PFNs, and it is responsible for key First Nations education jurisdiction responsibilities, including implementing delegated authority for teacher certification (other than language and culture teachers), graduation requirements, approval of courses required for graduation, and school certification.

FNESC provides support for First Nations interested in pursuing jurisdiction by sharing information, providing networking opportunities, and managing grants to assist First Nations in preparing for this important initiative.

The BC Tripartite Education Agreement (BCTEA)

In June 2018, the BC Tripartite Education Agreement: Supporting First Nation Student Success (BCTEA) was signed by FNESC, Canada, and British Columbia, and witnessed by the FNSA. BCTEA represents a cooperative commitment that formally recognizes the capacity of BC First Nations and First Nation schools to build and implement a relevant and research-based First Nations Education System.

- BCTEA establishes a flexible funding model for First Nation schools based on 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.
- Through BCTEA, FNESC, Indigenous Services Canada (ISC), and the BC Ministry of Education and Child Care (ECC) agree to collaborate to improve outcomes for First Nations students.
- Consistent with BCTEA, the following initiatives are being implemented, among many others.
 - ECC annually publishes data to monitor the achievement of Indigenous students in BC.
 - ECC and FNESC representatives have focused significant attention on the implementation of the Indigenous-focused graduation requirement for all students in BC, announced by ECC in March 2022.
 - Each year, BC school districts are required to host an Indigenous-focused professional learning day for 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.
- Since 2019, ECC and FNESC have co-hosted a Jointly Convened Annual Meeting (JCAM), which brings together Superintendents, Chairs of IECs, and First Nations representatives to discuss ways to support the success of First Nations students in BC public schools.
- Reflecting BCTEA commitments, 2024 legislative changes allow First Nations the option to apply a Model Local Education Agreement (LEA) where there is no existing LEA with a public school board. LEAs are formal agreements between First Nations and School Boards that outline strategies to promote greater student success, and they are the mechanism through which First Nations transfer federal funding for identified First Nations students to school districts and non-First Nation independent schools.
- As outlined in BCTEA, the BCTEA partners are responding to challenges related to the transportation of First Nations students living on-reserve who attend BC public schools. Boards of Education and First Nations now work together to develop joint transportation plans, which are intended to reduce travel times, improve transportation safety and reduce bullying concerns, and increase First Nations students' participation in extracurricular activities and sporting events in order to build student engagement and improve student achievement and attendance.

Indigenous Children and Youth In Care Protocol

First Nations in BC are committed to ensuring that Indigenous children and youth in government care and former youth in care receive consistent and effective support at school and in their homes and communities so they have every opportunity possible for educational and lifelong success. Accordingly, a First Nations Children and Youth in Care Protocol was signed in May 2020, which commits BC and First Nations 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.

FNESC/BC Ministry of Education and Child Care (ECC) Protocol Agreement

In June 2015, ECC and FNESC signed a Protocol agreement to formalize their long-standing bilateral relationship and provide a clear framework for continued joint efforts. Associated with this Protocol, FNESC is an active participant in provincial policy and legislation discussions, and FNESC and ECC work together to identify opportunities to integrate First Nations' perspectives into public education decision-making processes and to share resources and expertise.

For example, working with ECC, FNESC was pleased to co-develop legislation to advance key commitments in the Declaration on the Rights of Indigenous Peoples Act (DRIPA) Action Plan. Bill 40, passed by the BC legislature in 2023, sets out a process for First Nations, through their own internal processes with parents, to choose which public schools their students will attend. The new legislative changes provide First Nations the option to apply a Model Local Education Agreement (LEA) where there is no existing LEA with a public school board. Additionally, the changes to the School Act and related policy will set a provincial standard for Indigenous Education Councils (IECs) and will require all boards to establish an IEC in their school district. These are truly transformative changes that are intended to support improved outcomes for First Nation learners.

Post-Secondary Education and Training Protocol Agreement

On July 8, 2016, the Minister of Advanced Education, FNESC President, and IAHLA Chair signed the Post-Secondary Education and Training Protocol Agreement, which formalizes the positive working relationship between the signatories and establishes a commitment to meet regularly in order to advance First Nations post-secondary education and training in BC.

The work of First Nations to provide post-secondary education to their communities will now be supported by ongoing funding provided under new legislation – Bill 20. Resulting from the joint efforts of FNESC, IAHLA, and the Ministry of Post-Secondary Education and Future Skills, Bill 20 reinforces the integral role of First Nations-mandated post-secondary institutes as a key pillar of BC's post-secondary education system. Bill 20 commits the Province to contribute ongoing operational and capacity funding for eligible institutes, addressing a key commitment in the Declaration Act Action Plan.





Information Sharing

The FNESC Annual Conference

FNESC was pleased to host its 29th Annual First Nations Education Conference in December 2024: Connecting to Our Land. The event had approximately 600 participants, who came together to enjoy a performance by Tsatsu Stalqayu, a traditional Salish song and dance group with members who proudly represent the Coast Salish communities of Musqueam, Squamish, Tsartlip, Nanaimo, and more. In addition, the Conference included a keynote presentation by environmental, cultural and human rights advocate Sheila Watt-Cloutier, a plenary Learning on the Land panel discussion, as well as dozens of workshops on key First Nations education topics.

The FNSA Annual Conference

The FNSA hosted approximately 450 people who attended the May 2024 FNSA Conference, with a theme of Breaking Barriers, Making Connections, and Empowering Change. Angela Sterritt, award-winning investigative journalist and national bestselling author, and renowned film critic and broadcaster Jesse Wente made keynote presentations at the event, and the Conference included workshops and opportunities for attendees to connect and share their experiences and knowledge.

Information Sessions

Each year, FNESC and FNSA organize a broad range of information sharing sessions, maintain websites, implement media strategies, and regularly communicate with representatives of First Nation communities and schools about arising First Nations education issues.

- FNESC with participation from ISC and ECC annually reports on important First Nations education issues at a series of workshops known as Regional Sessions. These sessions offer an opportunity for participants to jointly discuss emerging priorities and identify ways to better support First Nations learners – wherever they attend school in BC. The sessions also allow FNESC to seek direction from First Nations on specific First Nations education matters, and they are a key component of FNESC's accountability to First Nations.
- Additionally, ISC with participation from FNESC hosts a series of virtual information sharing sessions to support First Nations in completing the ISC Nominal Roll and implementing the Joint Verification Process. To provide further support for this key requirement, FNESC sponsored an in-person meeting in Fall 2023 and 2024, which allowed ISC to report directly to First Nations about the Nominal Roll and to answer related questions.

K-12 Education Programs and Services



Supporting a New Model for First Nation School Capital

First Nations have consistently highlighted the need for enhanced resources for education facilities on-reserve – assertions that are supported by decades of studies and reviews demonstrating significant funding gaps for building First Nation schools. In response, First Nations leadership supports the development of a made-in-BC funding model for First Nation school capital.

To advance a new model, FNESC is undertaking comprehensive research, including:

- Seismic Risk Assessments (SRAs) of First Nation schools.
- General Facility Condition Assessments (FCAs) by a contracted engineering firm to compare the condition standards used for First Nation schools to those used for public schools and to determine the general condition of First Nation schools in BC.
- A detailed comparative analysis of ISC's School Space Accommodation Standards (SSAS) and BC's Area Standards for public schools.
- Investigation of Operations and Maintenance (O&M) models.

This critical work is continuing.

Education Governance

FNESC and FNSA recognize that strong governance is a crucial factor in the success of First Nations students, wherever they attend school. First Nations education transformation is led at the school and community level, responding to the visions of First Nations for their citizens. Meaningful facilitation of First Nations' decision-making for the education of their learners is a fundamental principle of First Nations control of First Nations education and a crucial component of First Nations' inherent rights of self-determination and self-government - rights protected under section 35 of the Constitution Act, 1982 and affirmed in the DRIPA, an important human rights framework.

For the past four years, grants have been available to support First Nations in building their capacity for education governance, made possible by accessing federal Education Partnership Program (EPP) funding. The grants support First Nations in, among many other things:

- Increasing family and community engagement in education decision-making.
- Providing professional development and training for education leaders.
- Supporting relationship-building of the Nation's education decision-makers and public education representatives.
- Establishing and reviewing the operations of school boards / school committees and / or Parent Advisory Councils.
- Developing education policies and procedures.

In addition, FNESC and FNSA have been working to support First Nation School Governing Authorities through a range of information sharing activities.

- A Handbook for First Nation School Governing Authorities includes information on topics such as defining the school's purpose and mission, working effectively with the school principal, advocacy, communications, financial management, school policies, and governance procedures.
- For the past three years, a series of virtual information sharing workshops have been held, focused on what School Governing Authorities should know about student attendance, family involvement, supports for students who have exceptionalities, funding for First Nation schools, policies and procedures, language and culture programming, and privacy and security. Authorities can also request individual virtual information sessions, which are offered depending on time availability.
- In 2024, FNESC and FNSA published a School Governing Authority's Guide to Attendance Promotion and an in-person attendance workshop was hosted for School Governing Authority members.
- FNESC and FNSA have created a Policy and Procedure Guide for First Nation Schools in BC, with a number of important discussion papers and sample policies.





Sxoxomic Community School

Parental Engagement in Education

In addition to governance, parents and families play a key role in the education of their children. First Nations parents and guardians have a right to be involved in all decisions about their children's education. Parental rights are the foundation of First Nations control of First Nations education, and parents must be fully informed and involved in determining and guiding their children's education.

- For over two decades, FNESC and FNSA have organized a First Nations Parents Club to promote the key role of parents and caregivers in the educational success of their children. Locally-based Parent Clubs receive newsletters, calendars, and Parent Kits with practical resources to support parental engagement and advocacy. In addition, funding grants are distributed each year to sponsor local Club activities, such as sponsoring guest speakers, training opportunities, and other activities to encourage parental engagement in education.
- A newly revised *Toolkit for First Nations Parents and Families* is available, which includes a series of papers that can be adapted and shared with parents to provide information about the importance of parental involvement in education, how to interact with the school system, and creating healthy and supportive learning environments at home. In the past year, an Implementation Guide for this resource was also created, and two capacity building workshops with First Nations parents gathered important feedback about ways to support family engagement.
- Guiding Your Education Journey: A Handbook for First
 Nations Families shares information to help families decide
 what courses students should take especially in Grades 10, 11,
 and 12 and to assist with planning for post-secondary education, training, and future careers.
- FNESC and FNSA have implemented a range of initiatives to raise awareness about the importance of regular school attendance. Those initiatives have included:
- sharing a Parents' Guide to Attendance Promotion, highlighting key information to help families work with schools and the broader community to plan and implement attendance campaigns.
- two capacity building sessions for First Nations parents to build participants' understandings and confidence so they could return to their schools and communities ready to act as "attendance champions."

Promoting First Nations Language Education

The BC First Nations Education System is built on a recognition that First Nations languages and cultures are central to First Nations' distinctive laws, governance systems, traditions, and ways of life. First Nations' connections to their lands are embedded in their languages. As set out in DRIPA, 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. First Nations' inherent rights to language are constitutionally protected, and are recognized by the Government of Canada in the federal Indigenous Languages Act.

Additionally, widespread research shows that language learning is a strong contributor to educational achievement, and learning their own language increases First Nation students' self-confidence, sense of identity, and connections to their communities and cultures - all vital components of school success. In response, FNESC and FNSA make every effort possible to assist First Nations in advancing their language education goals.

For example, in partnership with a consortium of IAHLA institutes and public post-secondary institutions, FNESC and IAHLA have continued to advance a framework for a four-year Indigenous Language Fluency Degree, which has fluency in an Indigenous language as its primary learning outcome and purpose. Funding is available through this investment for years 1 and 2 of the programs, and public post-secondary institutions fund years 3 and 4.

Additionally, BCTEA acknowledges that the revitalization, preservation, and maintenance of First Nations languages is integral to the well-being of First Nations people. Accordingly, BCTEA provides for a comprehensive First Nations Language and Culture Program (FNLCP) for First Nation schools, as well as important policy and program commitments related to First Nations language programming in the public education system.

Through the FNLCP, FNESC and FNSA allocate grants to First Nation schools totaling approximately \$14 million annually - which is in addition to the funding that is provided directly to schools for language education through the BCTEA funding formula. FNESC and FNSA also offer language support services, such as school visits by language coaches, information sessions, and professional development opportunities for language teachers.

First Nation schools accessed a First Nations Language and Culture Program grant in 2024/2025 (approximately) First Nation school students received language and culture instruction in 2024/2025 hours of language and culture >6,513 instruction offered by First Nation schools in the 2024/2025 school year

Key resources are being created to support First Nations in delivering effective language and culture programs. A new Field Guide to Empowering Students Through Learning on the Land and Water is intended to help educators design and implement learning opportunities on the land and water that are meaningful and connected to the curriculum - for the benefit of learners and to enhance the revitalization and transmission of First Nations languages and traditions. A Guide to Language Revitalization: Promising Education Practices for Consideration by First Nations Schools is also available, which was developed through interviews with language champions and with contributions from a focus group of First Nation school representatives. Those resources are available on the FNESC website.

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 supports participating schools (including adult education and K4 centres) in reviewing 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 (i.e. a strategic plan for improvement).

Upon completion of the internal review, participating schools are visited by an External Team of experienced educators who review the assessment findings and School Growth Plan to provide suggestions and feedback, and interested schools may request "Certification" from the External Team. To be Certified, the school must meet collectively established standards related to school operations and climate, education programs and services, and family and community engagement. Certification through the First Nation Schools Assessment and Certification Process is 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 the jurisdiction initiative.

First Nation schools that are participating in the Assessment and Certification process receive support through project workshops and funding grants for the implementation of School Growth Plans.

Impacts on Student Learning Supports

Throughout the past four years, FNESC and FNSA worked closely with First Nations leadership, First Nation communities and schools, and other education partners to respond to the continued effects of the COVID pandemic on schools and student learning, and 2024/25 Impacts on Student Learning Grants were again distributed to First Nations. These grants sponsor local activities to supplement regular K-12 school programming, such as summer learning programs, extra-curricular programs and tutoring initiatives, home learning support initiatives, and on-the-land and cultural opportunities to increase students' social and emotional well-being.

First Peoples Curricular Resources

For more than two decades, FNESC and FNSA have developed First Peoples curricular resources covering every major subject area from K-12. Teacher resource guides developed by experienced teachers and educational leaders share suggestions for effectively weaving First Peoples knowledge into various curricular areas, emphasizing the importance of using authentic resources and collaborating with local First Nations.

Additionally, learning opportunities for K-12 educators are regularly organized to help teachers use the resources. With the introduction of the Indigenous focused graduation requirement in 2023/24, these workshops have become more important than ever, as many teachers are now incorporating First Peoples content into their classrooms for the first time.



'Na Aksa Gyilak'yoo School















Senpag'cin School

Supporting Students With Exceptionalities Program (formerly the Special Education Program)

FNESC and FNSA are committed to supporting efforts to address the needs of all learners, and through BCTEA approximately \$24 million is allocated annually through a Supporting Students With Exceptionalities Program (SSEP) to sponsor related programs and services by First Nation schools.

The majority of the funding available for SSEP is allocated directly to First Nation schools to support local programming, and a portion of the SEP funding is available through a proposal process to address extraordinary student needs. Grants are also provided to support schools in accessing services of Speech and Language Pathologists (SLPs) and Occupational Therapists (OTs).

necessary expertise and resources.

- First Nation schools accessed a School Funding Grant in 2024/2025
 - schools accessed an Additional Funding Grant in 2024/2025
- schools accessed an SLP/OT Grant in 2024/25
- students were identified as having 1,105 an Individual Education Plan (IEP) in 2024/2025
 - of those students met one or more of their IEP goals

 First Nation schools can access advice and programming support from SSEP Specialists, who are available to help schools consider strategies and interventions for students with suspected or diagnosed exceptionalities. The specialists can also connect schools with relevant service providers, and they share information and respond to questions as needed.

The funding for school-based services is complemented by collec-

tive initiatives to create economies-of-scale and increase access to

- Individual Education Plan (IEP) coaches are available to provide in-person or virtual assistance with the development and implementation of IEPs, and related professional development opportunities are organized annually.
- · Additionally, SSEP SLP and OT staff can share advice and consult with school staff about relevant strategies and interventions.

Professional Development Supports

FNESC and FNSA sponsor a variety of professional development opportunities and programs to support the growth of First Nation school representatives.

- Each Fall, a School Start-Up Information Sharing Series is hosted for First Nation school educators, support staff, School Governing Authority representatives, and community education staff. Zoom sessions are offered on topics that include, among many others, effective instruction, report card writing, teacher recruitment and retention, and information sessions on supporting students who have exceptionalities, as well as language and culture programming.
- FNESC and FNSA host an annual Fall Professional Development Day for all educators in First Nation schools. The 2024 event was focused on effective and inclusive planning to support all students.
- Professional Networks are organized each year, which involve cohort groups meeting regularly to engage in focused discussions and share their experiences and ideas – with Networks for principals, K4 educators, secondary school educators, and K-12 educators.
- FNESC and FNSA are dedicating considerable time and resources to raise awareness about the critical importance of student attendance. An Attendance Toolkit has been used as the basis for numerous workshops and presentations, including a plenary presentation at the February 2023 First Nations Parents Conference, two virtual attendance workshops in April 2023 for First Nation School Governing Authorities, two workshops at the 2023 FNSA Conference, a panel presentation at the 2023 Fall FNSA Authorized Representatives Day, and February, March, and August 2024 Attendance Capacity Building Sessions for First Nation school representatives. The Toolkit reflects feedback from all of those events. Additionally, in 2024 a new resource was launched: Attendance Counts: An Information Guide for Representatives of Adult Secondary Education Programs.

- In 2024/2025, FNESC built on the attendance work by focusing on a key element of helping students want to be in schools - creating positive connections. A new resource, Building Connections With Students: A Toolkit For First Nation Schools, was shared in two workshops for feedback and suggestions, and the final version includes research and examples of what First Nation schools are doing to increase students' sense of belonging.
- First Nation schools in BC can request support from Regional Principals, who can assist school principals with supervision of instruction practices (including effective teacher observations and follow-up), scheduling, planning effective school structures, accessing relevant services and professional development opportunities, and designing and implementing frameworks for monitoring and responding to student data.
- Instructional Coaches and First Nations Language and Culture Coaches are available to work with teachers to support effective instruction and assessment practices for the benefit of students.



Promoting Evidence-Based Decision Making and Reporting

FNESC and FNSA support First Nation schools with the collection and analysis of student performance data by sponsoring professional development and follow-up for the effective use of the Acadience Reading Assessment, Canadian Achievement Test 4 (CAT4), and the Preschool Early Literacy Intervention (PELI) assessment. CAT4 regional training workshops are also organized to help First Nation school educators better understand how to effectively implement the CAT4 assessment.

Additionally, a Student Reporting Handbook for First Nation Schools in BC provides evidence-based suggestions for student reporting practices; an overview of possible reporting mechanisms, with a focus on written report cards and the use of proficiency scales, letter grades, and comments / written feedback; and considerations related to reporting policies. That resource is complemented by a Record Keeping Handbook for First Nation Schools.



Information Technology, Privacy, and **Security Resources**

Recognizing the increasingly complex responsibilities of education settings related to data security and information management, FNESC and FNSA have been working to help schools understand and address these critical issues.

- A new Information Technology Systems Toolkit for First Nation Schools includes suggestions related to the effective, sustainable, and secure use of information technologies to support school operations and learning, and complementary grants were provided in 2024/25 to assist First Nation schools in responding to this key issue.
- Additionally, given the growing attention to the integration of Artificial Intelligence in education settings, a considerations document, posters for students, and a pamphlet for parents are available to help schools consider these issues and promote awareness with their staff and students.
- A new Privacy Toolkit for First Nation Schools shares information related to privacy requirements for education initiatives that involve the collection, use, storage, disclosure and transfer of Personal Information.

Student Information Management

First developed in 2010, the Data Records and User Management System (DRUMS) is a student information system designed specifically for First Nation schools to manage student information and produce report cards. FNESC and FNSA provide training for schools that use DRUMS and regularly communicate with participating schools to ensure that the system remains relevant and effective.

◆Ahousaht Education Authority

Connected Classrooms Program

The Connected Classrooms Program was created over two decades ago to address challenges First Nation schools experience in recruiting and retaining specialist secondary teachers and offering courses for small cohorts of grade 10 - 12 students. The Connected Classrooms Program is an innovative opportunity for collectives of First Nation schools to jointly offer high school courses that lead to graduation and/or are often required as pre-requisites for post-secondary. The Program uses a combination of technologies to create a synchronous, interactive classroom environment that students can join from various locations throughout the province. Connected Classrooms students participate in a real time virtual classroom with a qualified educator who has specific subject matter expertise, 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.

School Bus Program

Through BCTEA, FNESC and FNSA are able to allocate funding for the purchase of school buses for First Nation schools. FNESC is also working with the Association of School Transportation Services of British Columbia (ASTSBC) on several transportation-related initiatives. For example, federal and provincial funding was secured to help First Nations purchase electric school buses. Additionally, in order to address the school bus driver shortage across BC, a school bus driver training program was implemented in 2023/24 for candidate school bus drivers in First Nation schools. Additional opportunities are now in the planning phase.

Human Resources Supports

Recognizing that effective human resource practices are fundamental for operating strong schools, a Human Resource (HR) Specialist is available to share advice and materials on key HR issues. First Nation schools can also access the recruitment platform Make a Future BC, which promotes schools' employment opportunities to a broad audience and connects schools with teachers who are seeking work.

First Nations and Inuit Youth Employment **Strategy Initiative**

Each year, FNESC and FNSA manage the First Nations and Inuit Youth Employment Strategy, which consists of:

- The Summer Work Experience Program (SWEP), which supports opportunities for summer work experience and training for in-school secondary and post-secondary First Nations students.
- 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.

Artists in Education Initiative

For over 20 years, FNESC and FNSA have worked in partnership with 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. Through this partnership, funding grants are provided annually to First Nation schools, which sponsor exciting art opportunities for students, often involving local BC First Nation artists who are recognized by their communities for their talents and gifts.



First Nations Post-Secondary **Education Supports**

Since 2018, FNESC and IAHLA have been working under the direction of BC First Nations on the development of a BC Tripartite Post-Secondary Model (BC PSE Model), which will fundamentally transform the post-secondary education system in BC. Through engagement with First Nations and First Nations-mandated post-secondary institutes, efforts are being made to ensure that the BC PSE Model addresses the needs and priorities identified by First Nations, and work on the Model has been formally endorsed by First Nations leadership through resolutions passed by the First Nations Summit, BC Assembly of First Nations, and the Union of BC Indian Chiefs.

The draft BC PSE Model has four pillars:



First Nations Learners: First Nations-developed guidelines and allocation methodology to ensure that First Nations have funding for all learners to receive the supports they need to pursue post-secondary education and training.



First Nations-Mandated

Post-Secondary Institutes: First Nations-mandated institutes have ongoing core and capacity development funding, anchored in legislation, recognizing their integral role in the BC PSE system.



Community-Based Program Delivery: Funding for the delivery of community-based programming that is responsive to First Nation priorities, supported by a First Nations-controlled funding process that is fair, equitable, and transparent.



Respectful and Responsive Public Post-Secondary System: Systemic change within public post-secondary institutions (PPSIs) based upon shared decision-making with First Nations on whose territory PPSIs operate to ensure that PPSIs are responsive to the needs of First Nations learners.

FNESC also assists PSE Coordinators with the administration of PSE funding and the provision of supports for First Nations PSE learners. Annual PSE Coordinator Workshops provide updates about recent developments in PSE, and PSE Coordinators can access information and advice through a PSE Resource Line.







Conclusions

As demonstrated throughout this report, FNESC and FNSA are striving to advance our mandates to support First Nations students, communities, and schools in meaningful and effective ways. We are committed to continuing our efforts to support First Nations and First Nation schools by facilitating dialogue and collaboration, undertaking research, analyzing information, implementing education programs and services, and encouraging partnerships for the benefit of all First Nations students.

We look forward to building on our successes, working with First Nations and First Nation schools to ensure that the First Nations Education System appropriately evolves to reflect changing circumstances and priorities. We are confident that our collective commitment will result in increased achievement for First Nations students in BC.





FNESC Financial Statements

First Nations Education Steering Committee Financial Statements - March 31, 2025

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Note: Schedules of Program Operations Available on Request

ACCOUNTANTS AND BUSINESS ADVISORS

105 - 13900 Maycrest Way Richmond, BC V6V 3E2

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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, 2025, 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, 2025, 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

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 11 - 52 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

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

furt Magy Inc.

RICHMOND, B.C. JULY 15, 2025

STATEMENT OF FINANCIAL POSITION

| As at March 31 | 2025 | | 2024 |
|--|-------------|-------|----------------------|
| ASSETS | | | |
| Current | | | |
| Cash | \$ 52,414,3 | 69 \$ | 1011111 |
| Interest receivable Accounts receivable | 2,320,8 | Q.E | 476,000 2,399,127 |
| GST/HST receivable | 120,4 | | 131,774 |
| Prepaid expenses | 346,1 | | 305,560 |
| Due from First Nation Schools Association (Note 3) | 781,4 | | 292,557 |
| | 55,983,3 | 57 | 53,382,310 |
| Capital assets (Note 4) | 1,760,9 | 88 | 2,292,482 |
| | \$ 57,744,3 | 45 \$ | 55,674,792 |
| LIABILITIES | | | |
| Current | | | |
| Accounts payable and accrued liabilities | \$ 7,744,8 | 46 \$ | 6,877,453 |
| Wages and benefits payable | 200,1 | 83 | 157,000 |
| 91 | 7,945,0 | 29 | 7,034,453 |
| FUND BALANCES | | | |
| INVESTED IN CAPITAL ASSETS | 1,760,9 | 88 | 2,292,482 |
| UNRESTRICTED FUND | 13,108,3 | 17 | 8,925,561 |
| INTERNALLY RESTRICTED FUND (Note 5) | 8,196,0 | 00 | 7,958,000 |
| RESTRICTED FUND | 26,734,0 | | 29,464,296 |
| | 49,799,3 | 16 | 48,640,339 |
| | \$ 57,744,3 | 45 S | 55,674,792 |

Commitments (Note 6)

APPROVED ON BEHALF OF THE FIRST NATIONS EDUCATION STEERING COMMITTEE SOCIETY

, President

Vice-President

| STATEMENT OF OPERATIONS | | | |
|--|--------------------|------------------|------------------|
| For the year ended March 31 | 2025 Budget | 2025 Actual | 2024 Actual |
| REVENUE | | | |
| Indigenous Services Canada | \$ 86,040,974 | \$ 86,040,974 | \$ 87,569,430 |
| Interest income | 2,000,000 | 3,599,108 | 3,638,159 |
| Ministry of Post-Secondary Education and Future Skills | 13,445,000 | 13,445,000 | 6,960,000 |
| Ministry of Education and Child Care | 665,000 | 665,000 | 100,000 |
| Other | 705,249 | 641,695 | 815,619 |
| | | | |
| | 102,856,223 | 104,391,777 | 99,083,208 |
| | | | |
| EXPENSES | | | |
| Capital assets | _ | 968,600 | 657,197 |
| Restricted | 120,203,517 | 102,264,200 | 99,228,327 |
| | | | |
| | 120,203,517 | 103,232,800 | 99,885,524 |
| | | • | , |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES | \$ (16,657,728) | \$ 1,158,977 | \$ (802,317) |

STATEMENT OF CHANGES IN NET ASSETS

| For the year ended March 31 | | Unrestricted | = ~ | Internally Restricted | = g | Internally Invested in Unrestricted Restricted capital assets Restricted | " | estricted | | 2025 Total | | 2024 Total |
|--|---|--|-----|--------------------------|----------|---|----|--|----|---------------|----|---------------|
| BALANCE, BEGINNING OF YEAR | ↔ | 8,925,561 \$ 7,958,000 \$ 2,292,482 \$ 29,464,296 \$ 48,640,339 \$ 49,442,656 | ↔ | 7,958,000 | ↔ | 2,292,482 | ↔ | 29,464,296 | €9 | 48,640,339 | ↔ | 49,442,656 |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES | | 4,182,756 | | 238,000 | | (531,494) | | (531,494) (2,730,285) 1,158,977 | | 1,158,977 | | (802,317) |
| BALANCE, END OF YEAR | ↔ | \$ 13,108,317 \$ 8,196,000 \$ 1,760,988 \$ 26,734,011 \$ 49,799,316 \$ 48,640,339 | ↔ | 8,196,000 | ↔ | 1,760,988 | 69 | 26,734,011 | € | 49,799,316 | \$ | 48,640,339 |

STATEMENT OF CASH FLOWS

| For the year ended March 31, 2025 | 2025 | 2024 |
|--|---|---|
| OPERATING ACTIVITIES EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES Items not involving cash | \$ 1,158,977 | \$ (802,317) |
| | 968,600 | 657,197 |
| | 2,127,577 | (145,120) |
| Change in non-cash operating working capital Accounts receivable GST/HST receivable Due from First Nation Schools Association Accounts payable and accrued liabilities Wages and benefits payable Prepaid expenses Interest receivable | 78,232 11,338 (488,912) 867,389 43,183 (40,628) 476,000 | 10,066,693 (118,343) (148,984) 1,359,558 14,454 (139,952) (476,000) |
| FINANCING ACTIVITIES Acquisition of capital assets Repayment of capital lease obligations | (437,106) - | (1,152,261) (1,346) |
| | (437,106) | (1,153,607) |
| INCREASE IN CASH | 2,637,073 | 9,258,699 |
| CASH, BEGINNING OF YEAR | 49,777,292 | 40,518,593 |
| CASH, END OF YEAR | \$ 52,414,369 | \$ 49,777,292 |

NOTES TO FINANCIAL STATEMENTS March 31, 2025

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 \$8,196,000. 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:

Computer equipment 3 vears Furniture and equipment 5 years Leasehold improvements 5 years Program management applications 3 years

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 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, 2025

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, amounts due from the First Nations Schools Association, accounts receivable and interest receivable.

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

(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.

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

The delay of repayment was due to the transition of FNSA leadership and other events.

NOTES TO FINANCIAL STATEMENTS March 31, 2025

4. CAPITAL ASSETS

| | Cost | ccumulated mortization | Ne | 2025 t book value | 2024 Net book value |
|---|--|--|----|---|---|
| Computer equipment Furniture and equipment Leasehold improvements Program management applications | \$ 488,507 213,789 948,588 2,198,050 | \$ 354,463 165,663 463,613 1,104,207 | \$ | 134,044 48,126 484,975 1,093,843 | \$ 153,658 74,000 514,330 1,550,494 |
| | \$ 3,848,934 | \$ 2,087,946 | \$ | 1,760,988 | \$ 2,292,482 |

INTERNALLY DESIGNATED AND UNRESTRICTED FUNDS

The Society currently holds internally designated funds as a contingency reserve (see Schedule 3). The funds are to be used in the event, funding is delayed or drastically reduced by funding agencies. The fund balance is capped at \$8,196,000 (2024 - \$7,958,000), which approximates six months of operations, legal fees, travel and meeting costs for further negotiations. The balance of the contingency fund in excess of the cap is considered to be unrestricted, along with the Core Projects program (see Schedule 2). These unrestricted funds will be spent according to priorities set out in a plan approved by the Board.

COMMITMENTS

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

| | \$ |
|------------------------------|---------------|
| 2026 | \$ 341,225 |
| 2027 | 187,501 |
| 2028 | 22,332 |
| 2026 2027 2028 2029 | 7,077 |
| | \$ 558,135 |

NOTES TO FINANCIAL STATEMENTS March 31, 2025

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, 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.

The Society does have credit risk in accounts receivable of \$2,320,895 (2024 - \$2,399,127). 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 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 \$7,744,846 (2024 - \$6,877,453) 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.

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.

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 74 (2024 - 59) employees and subcontractors who received remuneration or payments in excess of \$75,000 and paid remuneration totalling \$8,803,346 (2024 - \$7,920,109) to these individuals and subcontractors.

During the year, the Society paid \$18,600 (2024 - \$16,400) to the First Nations Tribal Council as a reimbursement for services rendered by the president of the board.

10. COMPARATIVE AMOUNTS

Certain of the comparative amounts have been reclassified to conform with the current year presentation. There has been no changes to the fund balances

FIRST NATIONS EDUCATION STEERING COMMITTEE SOCIETY SUMMARY SCHEDULE OF OPERATIONS AND CHANGES IN NET ASSETS BY PROGRAM

| For the year ended March 31, 2025 | Page | ISC Funds O | Other Revenue Total Revenue | tal Revenue | Total Expenses | Surplus (Deficit) | Opening Net Assets | Transfers | Closing Net Assets |
|--|---|----------------|-----------------------------|-------------|--------------------|----------------------|-----------------------|-----------|-----------------------|
| CORE PROJECTS | 11\$ | <i>\$</i> | 821,648 \$ | 821,648 \$ | <i></i> | 821,648 \$ | 4,623,743 \$ | , | \$ 5,445,391 |
| CONTINGENCY RESERVE | 12 | | 3,599,108 | 3,599,108 | | 3,599,108 | 12,259,818 | | 15,858,926 |
| CAPITAL FUND | 13 | | 437,106 | 437,106 | 968,600 | (531,494) | 2,292,482 | | 1,760,988 |
| RESTRICTED FUND | | | | | | | | | |
| BCTEA CORE | 4 ; | 9,434,945 | 117,249 | 9,552,194 | 8,101,715 | 1,450,479 | 2,539,702 | (806,215) | 3,183,966 |
| HIRST NATIONS AND INCIDENT YOUTH EMPLOYMENT STRATEGY PROGRAM | ر د م | 4,832,179 | | 4,832,179 | 4,999,710 | (167,531) | 387,737 | , 000 | 220,206 |
| EDUCATION GOVERNANCE GRANTS (EPP) | 1 1 | 4.044.605 | | 4.044.605 | 3.711.885 | 332,720 | 20.000 | 000,000,1 | 352.720 |
| EDUCATION RESEARCH PROJECTS | 8 | 130,000 | | 130,000 | 130,000 | | | | |
| FIRST NATIONS MANAGEMENT STANDARDS | 19 | | | | 1,250 | (1,250) | 62,857 | | 61,607 |
| ANNUAL EDUCATION CONFERENCE | 8 | | 353,952 | 353,952 | 210,151 | 143,801 | | | 143,801 |
| SECENTAL GENERATION | 2 2 | ' ! | 18,837 | 18,837 | - 000 | 18,837 | 92,861 | | 111,698 |
| TOST SECONDARY PAR INERSHIPS PROGRAM (ISC) | 3 8 | 2,377,908 | | 2,377,908 | 3,068,076 | (690,168) | 2,260,682 | , , , , | 1,5/0,514 |
| TIND I MAI LOND LANGOGGE PROGRAMI I OCAI EDIICATION AGREEMENT (ROTEA) | 3 % | 7.500 | | 7 500 | 14,010,044 | 150,606 | 7.037,028 | (404,903) | 1,28,07 |
| POST-SECONDARY SUPPORT TO COMMUNITIES | 52 | 193,500 | | 193,500 | 209,861 | (16,361) | 16,361 |) | ; |
| SCHOOL ASSESSMENT | 56 | 925,000 | | 925,000 | 873,848 | 51,152 | 64,299 | (40,549) | 74,902 |
| INDIGENOUS ADULT HIGHER LEARNING ASSOCIATION | 27 | | 8,200 | 8,200 | | 8,200 | 136,285 | | 144,485 |
| BCTEA IMPLEMENTATION | 28 | 140,000 | | 140,000 | 126,732 | 13,268 | 26,131 | (26,131) | 13,268 |
| EDUCATOR RECRUITMENT AND RETENTION | 59 | 145,500 | | 145,500 | 137,779 | 7,721 | 3,932 | (3,932) | 7,721 |
| BCIES CURRICULUM | 8 3 | 100,000 | | 100,000 | 64,671 | 35,329 | ' ! | ' 00 | 35,329 |
| PAKENIS CLUB | 5 6 | 875,000 | | 875,000 | 755,351 | 119,649 | 474,177 | (238,177) | 355,649 |
| REGIONAL POOL-SECONDARY WOULDE INDIOPENDIES AND IL FEDERAL POOLED | 2 0 | 104 040 | | 104 040 | 231,900 | (421,900) | 251,900 | | 090 00 |
| INTO CENCOUS ADOLT INTO HE LEAST NING ASSOCIATION CORE | 200 | 94,040 | ' ' ' ' | 184,040 | 201,001 | (17,621) | 1 304 026 | (55,800) | 2 718 060 |
| SUPPORTS FOR STUDENTS WITH EXCEPTIONAL TIES PROGRAM | 35 | 24 820 897 | 000,00 | 24.820.897 | 27.963.004 | (3.142.107) | 4.657.435 | (300,649) | 1,214,679 |
| MINISTRY FUNDS FOR OPENING (ECC) | 36 | ' | | · · | 2,600 | (2,600) | 45,850 | | 43,250 |
| POST-SECONDARY EDUCATION PROGRAM (PSFS) | 37 | | 650,000 | 650,000 | 618,920 | 31,080 | 323,314 | | 354,394 |
| POST-SECONDARY EDUCATION FUNDING (PSFS) | 38 | | 6,795,000 | 6,795,000 | 7,418,751 | (623,751) | 5,550,000 | | 4,926,249 |
| REGIONAL EDUCATION AGREEMENT | 39 | 1,646,414 | | 1,646,414 | 1,780,069 | (133,655) | 1,135,100 | | 1,001,445 |
| ADULT EDUCATION INVESTMENT FUNDING | 40 | 2,249,959 | | 2,249,959 | - 0 | 2,249,959 | 470,562 | | 2,720,521 |
| SCHOOL CAPACITY DESCRIPTION IN THE STREET OF | 4 ¢ | 1,559,600 | | 009,600 | 1,330,630 | 7180.065 | 300,402 | (101,402) | 369,930 |
| SON SOLIS TO PARTNETCH FOOD | 4 4 4 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 | 37.9,000 | 550,000 | 550,000 | 235,000 | 315,000 | 100,000 | | 415,000 |
| INDIGENOUS LANGUAGE DEGREE ADVANCEMENT (PSFS) | 44 | | 1,000,000 | 1,000,000 | 1,350,877 | (350,877) | 1,122,959 | 55,600 | 827,682 |
| FIRST NATIONS SCHOOLS TECH SUPPORT | 45 | 603,000 | | 603,000 | 353,332 | 249,668 | 71,503 | 138,701 | 459,872 |
| CONNECTED CLASSROOM SECONDARY AND ADULT GRADUATION | 46 47 | 530,000 | | 530,000 | 404,594 527,554 | 125,406 242,446 | 339.104 | (259.104) | 125,406 322,446 |
| | : | | | | | ! | | 1 | |

SUMMARY SCHEDULE OF OPERATIONS AND CHANGES IN NET ASSETS BY PROGRAM, continued

| | | S | | | Total | Surplus | Onening | | Closing |
|--|------|------------|---|----------------|------------------------------------|--------------|------------|-----------|------------|
| For the year ended March 31, 2025 | Page | Funds | Other Revenue Total Revenue | otal Revenue | ω | (Deficit) | Net Assets | Transfers | Net Assets |
| FIRST NATION HEALTH AUTHORITY PROGRAMS | 48 | , | , | | , | | | | |
| EDUCATION GOVERNANCE GRANTS (BCTEA) | 49 | | | | 800,000 | (800,000) | | 800,000 | |
| FIRST NATIONS SCHOOL BUS REPLACEMENT PROGRAM | 20 | 2.386.625 | | 2.386.625 | 2.548,337 | (161,712) | 1.375,275 | | 1.213.563 |
| CONNECTIVITY PROJECTS | 51 | 191,939 | | 191,939 | 1,946,158 | (1,754,219) | 1,556,362 | 389.796 | 191,939 |
| MINISTRY SUPPORT CORE (ECC) | 52 | ` - | 125,290 | 125,290 | 1,745,077 | (1,619,787) | 2,498,964 | | 879,177 |
| | | 86,040,974 | 14,618,528 | 100,659,502 | 14,618,528 100,659,502 103,389,787 | (2,730,285) | 29,464,296 | | 26,734,011 |
| Totals | v | 86 040 974 | 6 040 974 \$ 19 476 390 \$ 105 517 364 \$ 104 358 387 | 105 517 364 \$ | 104 358 387 \$ | 1 158 977 \$ | 48 640 339 | | 49 799 316 |





FNSA Financial Statements

First Nations Schools Association Financial Statements - March 31, 2025

INDEX TO THE FINANCIAL STATEMENTS

The FNSA Audited Financial Statements will be included when available







FIRST NATIONS EDUCATION STEERING COMMITTEE FIRST NATIONS SCHOOLS ASSOCIATION

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