



# Annual Report 2009/10





**FIRST NATIONS EDUCATION STEERING COMMITTEE**

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## President's Message Tyrone McNeil



"Hundreds of people have come together through conferences and other events organized by FNEC, demonstrating a widespread commitment to improving First Nations education."

On behalf of the First Nations Education Steering Committee, I am very pleased to present our Annual Report for 2009/2010. Once again, the last year has been a very exciting one for our organization as we have continued to build upon many of our successful programs and take on new challenges to improve First Nations education.

As always, FNEC's programs and services have been made possible through the tremendous support and participation of First Nations representatives from across British Columbia. Hundreds of people have come together through conferences and other events organized by FNEC, demonstrating a widespread commitment to improving First Nations education. The dedication shown by the people with whom we work is truly inspirational.

Since it was first established, FNEC has worked to ensure that First Nations schools and communities receive high quality services, and this year we were proud to continue to carry on this tradition with the signing of the reciprocal tuition agreement with the Province of BC and by supporting the continued capacity building efforts of the First Nations who are working to implement their education jurisdiction. We were also proud to host another well-attended provincial conference and to continue to support the development of English First Peoples courses.

With the guidance, knowledge and passion of the 87 members of the FNEC Board and in coordination with the First Nations Schools Association and the Indigenous Adult and Higher Learning Association, I know that the changes that need to happen within the education systems are within our reach. I invite everyone to join us in our efforts to ensure that First Nations learners at all levels are able to achieve their goals. By working together, we will continue to make strides toward increased success for all of our learners.

**TYRONE MCNEIL**  
FNEC President

## Executive Director's Message Deborah Jeffrey

It is a pleasure to present the 2009/2010 FNEESC Annual Report to First Nations communities, schools and our partners in order to inform you of our organization's activities over the past year.

On behalf of the FNEESC staff, I would like to express our sincere appreciation to everyone who has contributed so tirelessly to FNEESC's efforts to improve the quality of First Nations education. The members of the FNEESC Board and the FNEESC Subcommittees continue to be an invaluable source of guidance and knowledge and our staff greatly appreciate the support that we receive from educators throughout the province.

After my years serving on the FNEESC Executive and having had the privilege to see first-hand FNEESC's growth over the years, it is an honour to now be entrusted with the role of Acting Executive Director. In this role, I will strive to carry on FNEESC's tradition of providing high quality services to First Nations communities and students, building strong partnerships, and working strategically and efficiently to benefit First Nations learners. I look forward to learning from and listening to you as we move forward together.

I invite you to join us in our ongoing efforts to ensure that all First Nations learners have access to high quality education opportunities throughout their lifetime.

DEBORAH JEFFREY  
FNEESC Acting Executive Director



"I will strive to carry on FNEESC's tradition of providing high quality services to First Nations communities and students, building strong partnerships, and working strategically and efficiently to benefit First Nations learners."

## About Us

The First Nations Education Steering Committee (FNESC) was founded in 1992 when participants at a provincial First Nations education conference at the Vancouver Friendship Centre made the decision to form a provincial education body that would be directed by BC First Nations communities.

Today, FNESC remains committed to supporting First Nations in their efforts to ensure that First Nations students of all ages receive quality educational opportunities.

A board of about 87 First Nations community representatives meets on a quarterly basis to set the direction for FNESC's work, with support from the First Nations representatives who participate on FNESC's Post-Secondary and Aboriginal Languages Subcommittees, as well as through the annual community meetings known as Regional Sessions.

FNESC works at the provincial level to provide services in the areas of research, communications, information dissemination, advocacy, program administration and networking. FNESC also strives to collect and share up-to-date information about available programs, government policies and initiatives, and local, provincial and national education issues that effect First Nations learners.

In addition, FNESC strives to build partnerships with federal and provincial government agencies and other relevant stakeholders in order to communicate the issues and concerns of BC First Nations and to ensure that they are addressed.

FNESC provides administrative support to the following major partners.

- First Nations Schools Association (FNSA)
- Indigenous Adult and Higher Learning Association (IAHLA)
- Indian Studies Support Program (ISSP)
- Interested First Nations pursuing education jurisdiction

## Executive and Board Members, 2009/2010 (Current as of June 2009)

Tyrone McNeil <i>FNESC President, Vice President</i>	Stó:lō Tribal Council	Isabel Reid	Tahltan Band Council
Barbara Barltrop <i>FNESC Vice President</i>	Nanoose First Nation	J. Curtis Wilson	Campbell River Indian Band
Debbie Jeffrey <i>FNESC Secretary</i>	Tsimshian First Nation	Jacob McKay ( <i>IAHLA Rep.</i> )	Nisga'a Lisims Government
Monty Palmantier <i>FNESC Treasurer</i>	Lake Babine First Nation	Janice Antoine	Coldwater Indian Band
Amanda West	Skin Tyee First Nation	Jean M. Brown	Splatsin First Nation
Amanda Zettergreen	Gitwangak Education Society	Jim Angus	Kispiox Band Council
Andreas Rohrbach	Kwadacha Band	Joan Adams	Stó:lo Nation Chiefs Council
Andrew R. Tom	Moricetown Band Council	Joan Glendale	Da'nada'xw/Awaetlala
Angie Chapman	Skawahlook First Nation	Karen Smith	St. Mary's Band
Ben Berland	Carrier Sekani Tribal Council	Laura Wealick	Tzeachten First Nation
Brenda Leighton	Metlakatla First Nation	Len Merriman	<i>FNSA Representative</i>
Carolyn Ann Doody	Iskut First Nation	Leslie Williams	Old Masset Village Council
Cecelia Harris	Penelakut Tribe	Leslie Williams	Skwah First Nation
Charlotte Elliott	Chemainus First Nation	Lisa Wilson Wells	Kwakwiltl District Council
Christine Joseph	Tlowitsis First Nation	Loretta Billy	Canoe Creek Indian Band
Cindy Charleyboy	Soda Creek Indian Band	Lynnette Barbosa	Nuu-chah-nulth Tribal Council
Cindy Inrig	We Wai Kai Nation	Mabel Louie	Stellat'en First Nation
Colette Duperreault	Fort Nelson First Nation	Marion Hunt	Kwakwiltl Indian Band
Curtis Olsen	Saanich Indian Band School Board	Marjorie McRae	Gitanmaax Band
Cynthia Sewid	Mamalilikulla-Qwe'Qwa'Sot'Em Band	Mary Brown	Heiltsuk Tribal Council
Danielle Ogen	Wet'suwet'en First Nation	Michelle Sokoloski	Snuneymuxw First Nation
Dave Manuel	Tk'emlups te Secwepemc	Monica Simms	Gitskan Wet'suwet'en Education Society
Deanna Lisa LaRochelle	Lax Kw'alaams Band Council	Nathan Matthew	Simpcw First Nation
Deborah Jacobs	Squamish Nation	Nita Bobb	Spuzzum First Nation
Deborah Wilson-Green	Kitamaat Village Council	Patricia McAuley	Tseshaht First Nation
Denice Louie	Lower Kootenay Indian Band	Rebecca Barley	N'Quatqua Band
Dolores McDonald	Ts'kw'aylaxw First Nation	Lisa Shoop	Skidegate Band Council
Dolores O'Donaghey	Boston Bar First Nation	Roy Sakata	Gitsegukla Band Council
Doug Kerr	Dease River Band Council	Sandra M. Jack	Taku River Tlingit First Nation
Ellen Huse	Yekooche First Nation	Sandra Victor	Cheam Indian Band
Fabian Alexis	Okanagan Indian Band	Sharon Lindley	Upper Nicola Band
Faye Mitchell	Musqueam Indian Band	Deana Poole	Tsay Keh Dene
Fran Prince	K'omoks First Nation	Sue Ketlo	Nadleh Whut'en Band
Francine Billy	Seton Lake Indian Band	Susan James	St'at'imc Education Authority
Gabe Haythornthwaite	Cowichan Tribes	Susan Spalding	Kitsumkalum Band Council
Gerald Seymour	Kitselas Band Council	Tammy Thomas	Neskonlith Indian Band
Grace Smith	Gwa'sala – 'Nakwaxda'xw Council	Terrie Davidson	Boothroyd Indian Band
Greg Louie	Ahousat First Nation	Terry Deneault	Skeetchestn Indian Band
Heather McKenzie	Williams Lake Band	Thelma Florence	Chawathil First Nation
		Thelma Wenman	Shxwha:y Village
		Theresa Dennis	Lower Similkameen Indian Band
		Tom Wallace	Tlatlasikwala First Nation
		Vaino Latvala	Nuxalk Education Authority
		Vern Jacks Jr.	Tseycum First Nation
		Wayne Bulmer	Tl'azt'en Nation

## Highlights of the Year

### In Brief

- Facilitated the signing of a Reciprocal Tuition Agreement with the BC Ministry of Education, allowing for the provincial government's payment of tuition for non-status and off-reserve students attending First Nation schools
- Worked with the BC Ministry of Education to complete the draft English First Peoples 10 and 11 curriculum and examinations, which were piloted in 6 schools
- Continued to support the implementation of English First Peoples 12 in public and First Nations schools across BC
- Administered, with the First Nations Schools Association, the new First Nations Student Success Program and the Education Partnerships Program
- Completed 10 Regional Sessions community meetings to discuss education issues and gather feedback on FNEESC activities
- Hosted a successful Provincial Conference on Aboriginal Education with the Ministry of Education, with the theme *Reconnecting the Generations*
- Hired an Aboriginal Languages Coordinator to provide support to schools and communities
- Developed a Revised Local Education Agreements Handbook containing examples of LEAs that may be adapted for use by communities

### English First Peoples

FNEESC has always worked to ensure that First Nations cultures and histories are represented in school curriculum in ways that are meaningful, accurate, and accessible to students of all backgrounds. In the spirit of those efforts, FNEESC recently supported the development of a new provincial Language Arts course, English First Peoples 12. This course is the full academic equivalent of regular English 12, but the students' experiences are enriched by

the use of literature produced by First Peoples authors from BC and worldwide and pedagogical approaches that use First Peoples principles of learning.

The Grade 12 level of English First Peoples was one of the earliest achievements of the First Nations education jurisdiction agreement with the Province of BC, and it was developed in a respectful and collaborative process by First Nations educators, English teachers of all backgrounds, and the Ministry of Education. The course is now available to secondary school students across BC and FNEESC



continues to support educators and schools in its successful implementation. All post-secondary institutes in BC accept the course for entrance requirement purposes.

Building upon this example, FNEESC and the Ministry continued the development of English 10 and 11 this past year and successfully piloted these courses in six schools. It is anticipated that full implementation of the course will begin in the fall of 2010. A significant portion of the financial support for EFP 10/11 was provided through the federal Education Partnerships Program.

FNEESC is proud to have had an ongoing role in developing English First Peoples and looks forward to continuing with curriculum development and support activities in the coming year.

## Education Jurisdiction and Reciprocal Tuition

Since the passage of federal legislation in December 2006 and provincial legislation in November 2007, First Nations in BC have been working toward full implementation of their jurisdiction over First Nations K-12 on-reserve education. To date, sixty-six First Nations have formally

committed to participating in the jurisdiction process and 5 main table jurisdiction sessions were held in 2009/2010.

Fourteen of those First Nations are currently negotiating Canada-First Nations Education Jurisdiction Funding Agreements with the federal government. Together, and with the support of the larger jurisdiction group, they have asserted that the negotiated funding agreements must include strong safeguards for adequate and indexed funding for First Nations schools, resourcing for language and culture programming, and continued access to targeted funds. These negotiations are ongoing.

First Nations also have been continuing with a number of capacity building activities, including developing templates for First Nations Education Laws, First Nations Law-Making Protocols, and a Community Transition Checklist, and developing the First Nations Education Authority Terms of Reference. First Nations have overseen the development of board governance curriculum and participated in board governance “train the trainer” workshops, as well. All of those activities have set the foundation that is now allowing Community Education Authorities to be implemented, which will continue in the coming year.

Furthermore, in November First Nations in BC celebrated another major milestone with the completion and signing of a Reciprocal Tuition Agreement with the BC Ministry of Education. The reciprocal tuition agreement is part of the jurisdiction agreement with the provincial government, and it commits the Ministry to paying the full tuition costs for non-status and off-reserve students attending BC First Nation schools. This agreement not only brings First Nations schools one step closer to achieving equitable funding; it demonstrates that the provincial government recognizes the vital role of First Nations schools in the BC education system and the high quality of programming that they provide.



## Community Dialogue & Information Sharing

### Regional Sessions

As part of its efforts to report back to the schools, students and communities it serves, FNEESC organizes an annual series of community meetings called Regional Sessions. One of the purposes of the Regional Sessions is to give local education stakeholders an opportunity to learn about and provide feedback on FNEESC's activities and those of its partners, the FNSA and IAHLA. The sessions also provide an opportunity to discuss provincial and national developments in First Nations education and for FNEESC to learn more about local and regional education priorities.

More than 190 individuals attended the Regional Sessions in 2009, which took place in the communities of Prince Rupert, Kamloops, Lytton, Prince George, Nanaimo, Cranbrook, Port Alberni, Vancouver, Williams Lake and Kelowna. Both the Ministry of Education and Indian and Northern Affairs Canada (INAC) contributed reports for the Regional Sessions, and INAC representatives also attended the sessions and made presentations.

As in previous years, the Regional Sessions provided valuable feedback and direction on a wide range of topics. Key topics this past year included First Nations education jurisdiction, Aboriginal languages, post-secondary education, working with public education stakeholders, the new national First Nations education programs, special education, and data management. Participant feedback was recorded in a summary report and shared with staff, boards and the public.

The Regional Sessions continue to be an effective means of sharing information and gathering regional feedback and they are a central component of FNEESC's planning and accountability processes.

### Annual Provincial Conference

From November 5 to 7, 2009, FNEESC and the BC Ministry of Education hosted the 15th Annual Provincial Conference on Aboriginal Education at the Westin Bayshore Vancouver and the conference theme was *Reconnecting the Generations*. The annual conference brought together more than 750 educators from across British Columbia and it offered a wide range of learning and networking opportunities related to the goal of enhancing the success of Aboriginal learners.

The opening evening of the conference featured a storytelling performance by Richard Wagamese, an award-winning author and storyteller. At the conference plenary session, several distinguished guest speakers were featured, including Dr. E. Richard Atleo, who is a hereditary chief and university professor, National Chief Shawn A-in-chut Atleo of the Assembly of First Nations, and Regional Chief Jody Wilson-Raybould of the BC Assembly of First Nations.

The conference plenary also included presentations on English First Peoples, a youth e-learning panel, and a presentation about First Nations education jurisdiction. More than 30 different workshops were offered.



## Partnerships & Shared Initiatives

### Aboriginal Education Partners and Tripartite Group

Since 1994, FNEESC has been meeting regularly with representatives of INAC and the BC Ministry of Education on a tripartite basis to discuss strategies for working together to improve the success of First Nations learners in education. These discussions have provided opportunities for FNEESC to have valuable input on policy and legislative changes that could affect First Nations learners.

In 1998, the Tripartite Education Committee founded the BC Aboriginal Education Partners Group, which includes some of the most significant stakeholders in the BC education system, including FNEESC, the FNSA, INAC, the Ministry of Education, the BC Teachers' Federation, the BC College of Teachers, the BC School Trustees Association, the BC Superintendents Association, the BC Confederation of Parents Advisory Council, the BC Principals' and Vice-Principals' Association, United Native Nations, and the BC Métis Nation. A Memorandum of Understanding was signed by the organizations in 1999, solidifying the partnership.

The cooperative efforts of the Education Partners have resulted in effective information sharing and the growth of initiatives designed to enhance the success of First Nations learners. The Education Partners have traditionally focused their efforts on three main issues: Aboriginal Teacher Retention and Recruitment, Employment Equity and Anti-Racism.

Based on the education partnerships established in BC between FNEESC and the Education Partners, several Education Partner Initiatives were funded this year through the new federal Education Partnership Program.

FNEESC also continued to work with several individual Education Partner organizations on specific initiatives.



### First Nations Schools Association

In many of its activities, FNEESC works closely with the First Nations Schools Association (FNSA), which is an independent organization established to work on behalf of First Nations schools in BC. The FNSA has a mandate to collaborate with First Nations schools to create nurturing environments that develop learners' pride and competence in their First Nations language and heritage and equips them to realize their full potential within self-governing First Nations communities.

Some of the FNSA's accomplishments include developing and refining school data collection mechanisms, implementing teacher certification and school certification processes, providing professional development opportunities to educators, and administering several programs jointly with FNEESC, including the New Paths for Education, First Nations and Inuit Youth Employment, and New Relationship Trust Programs. Additional information about the FNSA and its activities is available at [www.fnsa.ca](http://www.fnsa.ca).



## Indigenous Adult and Higher Learning Association

The Indigenous Adult and Higher Learning Association (IAHLA) was created in 2003 by the Aboriginal-controlled adult and post-secondary education institutes in BC. FNEESC provides administrative support to IAHLA.

IAHLA's 37 members are community-based institutes that offer a broad range of courses and programs that include: college and university programs leading to certificates, diplomas and degrees; Adult Basic Education leading to the Adult Dogwood Diploma for secondary school completion; language instruction; occupation-specific training and upgrading; and life-long learning programs.

Working together through IAHLA, Aboriginal institutes are striving to increase recognition of their institutes' unique and successful approaches to community-based, culturally-relevant learning and to collaborate to effectively use existing resources and increase opportunities for adult learners. IAHLA is a registered non-profit society directed by a regionally representative 10-member Board of Directors.

Details about FNEESC and IAHLA joint work in post-secondary education are provided in the post-secondary section of this report.

## Indian Studies Support Program

The Indian Studies Support Program (ISSP) is a federal program that provides funding to support First Nations post-secondary learning programs through an annual proposal and grant process. Any First Nations Band, Tribal Council or First Nations post-secondary institute located in BC may apply for ISSP funding.

Each year, an ISSP Committee consisting of regional First Nations representatives evaluates the proposals and makes recommendations to INAC for the distribution of the funding. FNEESC provides administrative support to the ISSP Committee

This year, the ISSP Committee reviewed 37 proposals totalling \$3.6 million in funding requests and was able to recommend funding for 25 proposals totalling \$2.1 million. Eleven Established Programs, nine University/College Entrance Programs, and five Developmental Programs were funded this year. The amount of available funding represented about 58% of the total requested funding.

## First Nations Early Childhood Development Council

FNESC also has supported the growth of the BC First Nations Early Childhood Development Council (FNECDC), which is a body of provincial organizations and First Nations communities that are striving to improve the well-being of First Nations children from prenatal to six years. FNECDC members signed a Memorandum of Understanding in March 2010 to formalize their commitment to work together toward their joint goals and objectives.

The FNECDC has been endorsed by the BC First Nations leadership and FNESC has been assisting with the organization of FNECDC meetings and facilitation of FNECDC activities.

To advance a province-wide ECD discussion process, the FNECDC has developed a document that proposes strategies and approaches to strengthen FNECD in BC. Feedback on the draft plan is being sought from First Nations representatives. The draft documents are available on the FNESC website.

## BC Aboriginal Post-Secondary Education and Training Partners Group

The BC Aboriginal Post-Secondary Education and Training Partners is a body of organizations that are working together to improve access and success for all Aboriginal post-secondary learners in BC. The Partners were established by a Memorandum of Understanding (MoU) on March 11, 2005. Since that time, they have met regularly to share information and develop and implement strategies.

Signatories to the MoU include FNESC, IAHLA, the First Nations Summit, the Strategic Action Committee, Métis Provincial Council of BC, United Native Nations Society, INAC, BC Ministry of Advanced Education and Labour Market Development, University Presidents' Council of BC, University College Presidents, and the BC College Presidents. Other contributing members include the BC Aboriginal Human Resource Development Agencies Society, the Aboriginal Education Enhancements Branch, and the BC Ministry of Aboriginal Relations and Reconciliation.

Over the past year, FNESC and IAHLA have been planning ways to move forward with the formal recognition of Aboriginal-controlled post-secondary institutes by the Ministry of Advanced Education and Labour Market Development (ALMD). Relevant discussions have included a focus on data, recognition of IAHLA institutes outside of the Private Career Training Authority model, and community-based Adult Basic Education delivery models. This year also involved ALMD's commitment of \$5.5 million in new provincial funding to support Aboriginal Training for Employment Programs.

2009/2010 also represented Year 2 of ALMD's Aboriginal Post-Secondary Education Strategy, which involved the development of Aboriginal Service Plans that set out strategies within each institution to better meet Aboriginal community needs, improve Aboriginal student success, and support transitions research. FNESC and IAHLA worked together to enhance the communications and accountability components of these important commitments.

## Programs & Services for Schools & Communities

### Post-Secondary Education

#### Policy and Planning

For many years, FNEC has had an active Post-Secondary Subcommittee (PSSC) that has worked to facilitate collective activities related to First Nations post-secondary education issues and to develop unified responses to provincial and federal post-secondary education topics. The overall goal has been to ensure that all BC First Nations students have access to high quality post-secondary education opportunities.

In the spring of 2009, the INAC Post-Secondary Education (PSE) Program Audit Review was released, and it raised concerns nationally regarding funds tracking, reporting challenges, and the overall adequacy of funding levels. FNEC responded to the audit by strongly asserting the importance of involving First Nations in any review of the PSE program, and in determining the relevant accountability and allocation mechanisms.

The PSSC also worked to raise awareness regarding the need for greater clarity and consistency in definitions relating to INAC's Adult Nominal Roll process, and it coordinated professional development sessions to assist First Nations with the changes to INAC's Nominal Roll process.

Finally, the PSSC continues to be concerned about the inadequacy of federal PSE funding for First Nations students and it remains committed to developing a long-term strategy to address this issue.

#### Data Collection

The PSSC and INAC representatives continue to discuss the importance of collecting data on First Nations post-secondary students, including completion rates and wait lists.

In early 2009, the PSSC completed the "Post-Secondary Student Support Program Funding Gap Analysis: BC Region," a document that is intended to inform the work of the committee and its efforts to build a formal business case for increased Post-Secondary Student Support Program (PSSSP) resources for the BC Region. The study gathered data on the number of students who did not receive funding and/or are underfunded. The data helps substantiate the amount of funding required to increase access to post-secondary education in fields that are relevant to student and community interests and employment needs. Work on the Business Case will be completed in 2010 and further information will be shared with all First Nations in BC and other relevant stakeholders.

#### Education Coordinators Diploma Program

The Education Coordinators Diploma Program was designed to support the professional growth and development of First Nations Education Coordinators by providing opportunities for them to take accredited courses related to their work. The framework for the Education Coordinators Program was custom-designed by FNEC and IAHLA with the Nicola Valley Institute of Technology (NVIT).



Students in the program have opportunities to broaden their knowledge and skills regarding policies, governance, project management, budgeting, communications and community development. The 20-course program is accredited by NVIT and it ladders into business administration and teacher education degree programs. The first cohort of nine students graduated from the program in June of 2009 and courses in the program continued to be offered throughout the 2009/2010 academic year.

## Education Partnerships Program

In 2009/2010, FNEESC and the FNSA successfully applied to the federal government to administer the Education Partnerships Program (EPP) for the BC region in order to expand upon the partnership efforts that have been developed throughout the past decade. Highlights from that program follow.

### Joint Curriculum Development

With EPP funding, FNEESC has been able to work on enhancements to the ongoing joint curriculum development with the BC Ministry of Education – specifically enhancements to the development of English 10 and 11 First Peoples and consultations to begin the identification of additional courses for development in future years.

In fact, consultations with representatives of First Nations and public schools have suggested the need to address science and math courses to ensure that they are more reflective of First Nations issues and realities. Those recommendations were reflected in FNEESC and the FNSA's proposal for year two of the EPP funding.



### Aboriginal Languages Coordinator

The EPP also provided resources to hire an Aboriginal Languages Coordinator, who will work to research First Nations language curricula for use in schools and to share a range of resources for language learning. The Coordinator is now working with schools and communities throughout BC and the activities of this coordinator are intended to support the development of local language teaching capacity.

### Enhancing Distance Secondary Course Delivery

Currently, it is sometimes difficult for remote First Nations schools to offer a full spectrum of secondary courses due to the difficulty of attracting qualified staff in all subject areas. To meet that challenge, in Year 1 of the EPP program FNEESC and the FNSA began consultations and pilot projects to explore possibilities for offering specific courses through distance learning mechanisms. Pilot programs are now underway and the FNSA intends to expand this work in future years.



### **Reducing Drop Out Rates in Middle School Years**

The EPP also made it possible for the FNSA to work with one of the leading Indigenous education scholars in the world – Dr. Russell Bishop. Dr. Bishop, a Professor of Maori Education, has been working with students in grades 7 through 9 – the stage at which many students experience a lack of success and leave school. Through an agreement with School Districts in BC, Dr. Bishop’s work was extended into BC First Nations schools.

### **Anti-Racism Initiatives**

For several years FNEESC and the Education Partners Group have delivered workshops and created resources on the topic of anti-racism, including issues such as preventing bullying, reflecting diversity, and creating inclusive schools. In 2009/2010, EPP funding was used for the design of workshops focused on shared-cultural understandings. The resulting workshops are now being offered throughout the province and future years of the EPP will involve an expansion of this work.

### **First Nations Student Success Program**

FNEESC and the FNSA also successfully applied to administer the federal First Nations Student Success Program (FNSSP) funding for the BC Region.

The FNSSP has enabled the ongoing administration and expansion of the First Nations Schools Assessment Process, which continues to be a great success in assisting schools with thorough planning and monitoring of their programming. It also supported the School Measures Project, which saw a significant increase in participation in the past year and remains an area of focus. In addition, FNEESC and the FNSA were very pleased with the overall progress made in the performance measures and data management efforts taking place in BC.

More details about the FNSSP are available in the 2009/2010 FNSA Annual Report.



## Other FNEC/FNSA Programs

### New Paths for Education Program

In 2009/2010, the federal New Paths for Education Program continued to fund locally-developed school and community activities that were designed to build greater local education capacity and advance efficient service delivery, service integration, as well as higher attendance, retention, and graduation rates. This program concentrated on the three key themes of supporting capacity building, improving school effectiveness, and enhancing school to work transitions.

The program provided direct support to First Nations schools and communities to deliver local projects. The majority of the funding was distributed to First Nations schools and communities using a base-plus-per-capita formula and the funding was granted to 129 First Nations schools and 164 First Nations communities.

A portion of the funds also was dedicated to a number of collective programs and initiatives.

### Parental and Community Engagement Program

The Parental and Community Engagement Program funded First Nations schools and communities to develop and implement activities designed to support the valuable role of parents in their children's education. The program provided grants to 126 First Nations schools and 146 First Nations communities.

### Teacher Recruitment and Retention: Professional Development Program

The primary goal of the Teacher Recruitment and Retention: Professional Development Program is to assist First Nations schools in the recruitment and retention of qualified staff by supporting professional development opportunities, providing recognition for teacher and school

excellence, and promoting education as a career. This program provided funding to 123 First Nations schools this year, supporting professional development opportunities for 1,663 school personnel.

### First Nations Youth Employment Strategy Programs

The First Nations and Inuit Employment Strategy is part of the broader Youth Employment Strategy program funded by INAC. In April of 2009, the previous programs -- Student Summer Employment Opportunities, Science and Technology, Youth Work Experience and the Career Promotion and Awareness initiatives were reorganized into two programs, consisting of the Summer Work Experience Program and Skills Link Program.

The *Summer Work Experience Program (SWEP)* supports opportunities for summer work experience and training for in-school secondary and post-secondary First Nations students. In 2009/2010, the program funding provided work experience and training to 573 youth in 156 communities.



FNESC and FNSA also hosted two SWEP workshops in the Vancouver and Prince George regions. The 40 youth participants successfully completed and passed either Food Safe and/or First Aid, Level One certification and gained career planning, education and employment advice from guest speakers.

The *Skills Link Program* consists of the following youth activities: Science and Technology Mentored Work Placements, Information Communication Technology Work Placements, Career Promotion and Awareness Activities, and Cooperative Education Work Placements.

The *Science and Technology Program* promotes science and technology as a career choice by providing First Nations youth with first-hand experience in various science and technology disciplines. In 2009/2010, 47 proposals were funded, resulting in 2,346 youth accessing exciting science and technology opportunities.

The *Mentored Work Placement Program* sponsored work experience for out-of-school, unemployed, or under-employed youth. This year, 27 proposals were funded, resulting in opportunities for 120 youth in a variety of community-based placements.



The *Information Communication Technology Work Placements* sponsored information communication technology work experience for out-of-school, unemployed, or under-employed youth. In 2009/2010, 15 proposals were funded, supporting 42 youth who participated in a variety of community-based projects.

The *Career Promotion and Awareness Program* sponsored First Nations youth in First Nations schools to explore career development information and support activities such as career fairs and leadership projects. In 2009/2010, 12 proposals were funded, providing opportunities for 2,555 youth.

The *Cooperative Work Placements* sponsored First Nations youth in First Nations schools in mentored school-based work and study opportunities. Seven proposals were funded this year, resulting in placements for 75 youth.

### **New Relationship Trust Program**

FNESC and the FNSA continued their third year of partnership with the New Relationship Trust (NRT) Society to administer funding to BC First Nations communities.

The NRT education initiatives consisted of allocations to First Nations communities for projects intended to improve student achievement in Language Arts and English, mathematics, and/or sciences. The community projects also complemented and enhanced the provincial-level activities undertaken with the New Paths for Education Program funding.

This initiative supported 163 First Nations communities with funding, which was accessed as a component of the New Paths for Education Program application.

## Special Education Program

FNESC and the FNSA are committed to ensuring that the diverse needs of all First Nations students are being met. As such, they together administer and allocate the Special Education funding for the BC Region using an intervention-based methodology approved by First Nations schools and communities.

The majority of SEP funding is allocated directly to First Nations schools for the provision of a continuum of inclusive services to children and youth. Schools used this funding to employ staff for the provision of special education services and to put in place a wide range of inclusive services and programs. Services are targeted for eligible individual students, small groups of students, and to offer or support staff special education professional development opportunities.

The remainder of the SEP funding was used for provincially coordinated activities that include assessments, speech language pathology services, provincial conferences, school-based service, Toll Free support, and professional development. Highlights of the collective activities for 2009/2010 follow.

- 96 students were assessed within the Coordinated Student Assessment process
- FNESC/FNSA resource people made 56 school visits, completed 136 assessment reports, assisted in the development of 100 Individualized Education Plans (IEPs), and led workshops on IEPs and other special education topics.
- 10 contracted Speech Language Pathologists visited staff and parents in 45 schools and assessed 150 children.
- The Speech and Language Resource Line provided support to 1187 individuals, and the Special Education Toll-free Resource Line provided support to 879 individuals



- Friends for Life training was provided to 50 participants from 31 schools.
- First Nations Speech-Language Assistant Certificate courses were offered in FNSLA 140, Principles of Intervention; FNSLA 170, Speech Disorders and Disabilities; and FNSLA 180, Speech and Language Technology.
- 15 additional students received assistive technology through SET-BC to enable them to better access the curriculum and participate in school activities.

## First Nations SchoolNet Program

The First Nations SchoolNet Program is an INAC program administered by FNESC and the FNSA in BC. Its purpose is to promote the connection of First Nations schools to the Internet.

Despite funding cutbacks in the past year, the SchoolNet program continued to provide connectivity funding, in-service workshops for First Nations schools and e-learning software and resources. The SchoolNet Program continues to be an important source of support for First Nations

schools and educators, assisting them in their efforts to acquire and maintain essential connectivity and FNEESC and the FNSA will continue to advocate for funding to continue this initiative.

## Aboriginal Languages

The FNEESC Aboriginal Languages Subcommittee consists of approximately 30 First Nations representatives who reflect a wide variety of geographical areas and language families. The subcommittee members are committed to supporting the efforts of schools and communities to promote, teach and revitalize First Nations languages, and to coordinating collective activities that further those efforts.

### Languages Conference

In 2009, the subcommittee hosted its bi-annual BC First Nations Languages Conference on July 5-6 in Vancouver, with the theme "Bringing Languages to Life.. The event was co-hosted by the First Peoples' Heritage Language and Culture Council. Over 260 individuals participated in the conference, and joined in important discussions about the challenges that relate to building sustained community interest and resources to support language revitalization. Language champions from across the province also were celebrated in a special recognition ceremony.

### Developmental Standard Term Certificate in First Nations Language and Culture

To address the urgent demand for First Nations language teachers, in 2001 BC First Nations, the BC College of Teachers (BCCT) and FNEESC jointly developed a framework for a program to enable students to earn a Developmental Standard Term Certificate (DSTC) in First Nations Language and Culture. The program involves three years of 90 credit hours of course work at a post-secondary institution, including studies in an Aboriginal language indigenous to BC, First Nations studies or culture, BCCT academic prerequisites, and professional development in teaching.

Through the New Relationship Trust initiative administered by FNEESC, funding was available to BC First Nations communities to support program development, implementation and staffing of 10 DSTC programs in 2009/2010.

The program is a valuable means of generating interest in languages and attracting students to become fluent speakers and qualified teachers. FNEESC continues to explore ways to strengthen the program in order to support local language and culture revitalization efforts.

## First Nations Parents Club and Seventh Generation Club

Throughout the past decade, FNEESC and the First Nations Schools Association have focused considerable efforts on creating and building the success of the First Nations Parents Club and the Seventh Generation Club initiatives.

The mandate of the Parents Club is to support the key role that parents play in the educational success of their children. This year, there were 114 locally-based Parents Clubs with 2,555 members. The Club continued to publish a regular newsletter and an annual calendar of family activities. Support for the Club was evident at the 5th Annual First Nations Parents Conference in Vancouver, which offered sessions on planning for post-secondary, jurisdiction, special education, graduation requirements and First Nations languages.

The Seventh Generation Club, established in 1997, is an initiative for BC First Nations students that encourages them to make healthy choices, stay in school and be active participants in their schools and communities. The Club is visible in both First Nations and public schools across British Columbia and it is a valuable means of communicating directly with First Nations youth. The Vancouver Canucks, the First Nations Health Council and the FNSA are the key sponsors. The Club has more than 7000 young members across BC.

# Audited Financial Statements March 31, 2010

## First Nations Education Steering Committee Society

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*Available Upon Request*

## First Nations Education Steering Committee Society

March 31, 2010

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### Management's Responsibility for Financial Reporting

The accompanying financial statements of the First Nations Education Steering Committee Society and all the information in this annual report are the responsibility of management and have been approved by the Board of Directors.

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Society maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Society's assets are appropriately accounted for and adequately safeguarded.

The Board is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Directors review the Society's financial statements and recommends their approval. The Board meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditors' report. The Board takes this information into consideration when approving the financial statements for issuance to the members. The Board also considers the engagement of the external auditors.

The financial statements have been audited by D&H Group LLP Chartered Accountants in accordance with Canadian generally accepted auditing standards on behalf of the members. D&H Group LLP Chartered Accountants have full access to the First Nations Education Steering Committee Society.

  
Acting Executive Director

  
Treasurer, Board of Directors



## AUDITORS' REPORT

To the Members of the  
First Nations Education Steering Committee Society

We have audited the statement of financial position of the First Nations Education Steering Committee Society as at March 31, 2010 and the statements of operations and changes in fund balances, cash flows and the notes thereto for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2010 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Society Act (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Vancouver, B.C.  
July 23, 2010

**Chartered Accountants**

D+H Group LLP Chartered Accountants

10th Floor, 1333 West Broadway  
Vancouver, British Columbia  
Canada V6H 4C1

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Statement 1

**First Nations Education Steering  
Committee Society**  
**STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES**  
**– OPERATING FUND**  
**March 31, 2010**

	2010		2009
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u> (Note 8)
<b>REVENUE</b>			
INAC funding	\$ 23,231,886	\$ 27,381,100	\$ 24,506,151
Ministry of Education funding	30,000	30,000	330,000
Province of BC funding	160,000	115,000	294,666
Administration fees recoveries	1,703,774	1,711,765	1,476,854
New Relationship Trust funding	1,068,255	850,475	1,252,462
Other funding sources	1,389,995	1,337,009	700,075
	<u>27,583,910</u>	<u>31,425,349</u>	<u>28,560,208</u>
<b>EXPENDITURES</b>			
Direct expenditures	25,513,584	27,666,678	22,584,262
Indirect expenditures	4,338,667	4,199,198	6,136,131
Transfers to First Nations Schools Association	192,129	192,129	192,129
	<u>30,044,380</u>	<u>32,058,005</u>	<u>28,912,522</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>(2,460,470)</b>	<b>(632,656)</b>	<b>(352,314)</b>
<b>FUND BALANCE, beginning of year</b>	<b>4,396,027</b>	<b>4,396,027</b>	<b>4,798,835</b>
<b>RECOVERIES OF SURPLUSES</b>	<b>(26,395)</b>	<b>(26,395)</b>	<b>(50,494)</b>
<b>FUND BALANCE, end of year</b>	<b>\$ 1,909,162</b>	<b>\$ 3,736,976</b>	<b>\$ 4,396,027</b>

*The accompanying notes are an integral part of these financial statements.*



Statement 2

**First Nations Education Steering  
Committee Society**  
**SUMMARY STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES**  
**– OPERATING FUND**  
**For the year ended March 31, 2010**

Schedule #	INAC Funding	MOE Funding	Other Revenue	Total Revenue	Total Expenditures	Excess (deficiency) for the year	Beginning fund balance (deficit) (Note 8)	Recoveries/ transfers/re- imbursements	Ending fund balance (deficit)
1	\$ 674,548	\$ -	\$ 1,826,765	\$ 2,501,313	\$ 2,610,746	\$ (109,433)	\$ 284,438	\$ 205,428	\$ 380,433
2	213,729	-	-	213,729	207,590	6,139	3,961	-	10,100
3	940,676	-	-	940,676	923,250	17,426	144,444	-	161,870
4	484,290	-	-	484,290	468,680	25,610	(210,597)	-	(184,987)
5	1,151,705	-	-	1,151,705	1,151,705	-	63,883	-	63,883
6	3,815,214	-	-	3,815,214	3,761,315	53,899	-	(53,899)	-
7	-	-	34,170	34,170	91,549	(57,379)	107,316	-	49,937
8	-	30,000	172,633	202,633	242,253	(39,620)	23,337	16,283	-
9	-	-	52,535	52,535	15,884	36,651	59,530	-	96,181
10	90,000	-	-	90,000	90,000	-	14,815	(14,815)	-
11	127,200	-	-	127,200	94,569	32,631	-	-	32,631
12	-	-	53,589	53,589	68,816	(15,227)	2,573,367	-	2,558,140
13	84,000	-	-	84,000	84,000	-	-	-	-
14	-	-	-	-	2,295,055	(48,956)	144,099	(144,099)	-
15	2,246,099	-	-	2,246,099	2,295,055	(48,956)	-	53,899	4,943
16	1,233,750	-	-	1,233,750	1,235,801	(2,051)	38,185	(36,134)	-
17	-	-	116,035	116,035	80,300	35,735	80,300	149,507	185,242
18	-	-	-	-	43,730	(43,730)	87,262	62,049	105,581
19	-	-	-	-	59	(59)	20,356	-	20,297
20	-	-	12,329	12,329	25,984	(13,655)	-	22,137	8,482
21	-	-	-	-	481	(481)	13,827	-	13,346
22	74,200	-	-	74,200	129,429	(55,229)	61,368	-	6,159
23	238,352	-	-	238,352	237,528	824	130,513	-	824
24	400,000	-	-	400,000	415,723	(15,723)	(4,384)	(130,513)	-
25	9,712,265	-	49,747	9,762,012	9,818,820	(56,808)	10,759	20,107	1,281
26	662,300	-	-	662,300	655,980	6,320	22,137	(22,137)	6,320
27	237,300	-	-	237,300	217,971	19,329	179,236	(179,236)	19,329
28	-	-	100,000	100,000	115,957	(15,957)	193,655	-	177,698
29	358,800	-	-	358,800	361,062	(2,262)	1,241	1,021	-

The accompanying notes are an integral part of these financial statements.

Statement 2

**First Nations Education Steering  
Committee Society**  
**SUMMARY STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES**  
**– OPERATING FUND**  
**For the year ended March 31, 2010**

	Schedule #	INAC Funding	MOE Funding	Other Revenue	Total Revenue	Total Expenditures	Excess (deficiency) for the year	Beginning fund balance (deficit)	Recoveries/ transfers/re- imbursements	Ending fund balance (deficit)
ITC Work Placement	30	\$ 480,000	\$ -	\$ -	\$ 480,000	\$ 464,097	\$ 15,903	\$ (13,125)	\$ -	\$ 2,778
Early Childhood Development	31	-	-	-	-	109,058	(109,058)	111,689	-	2,631
New Relationship Trust	32	-	-	850,475	850,475	1,001,814	(151,339)	(15,814)	-	(167,153)
Water Project	33	-	-	-	-	-	-	(34,366)	-	(34,366)
Joint Curriculum Development	34	212,000	-	-	212,000	210,978	1,022	-	-	1,022
Jurisdiction Negotiation	35	600,000	-	-	600,000	600,000	-	43,860	(43,860)	-
Jurisdiction Capacity Building	36	974,800	-	1,971	976,771	953,450	23,321	20,860	(20,860)	23,321
PSE Partners Activities	37	14,000	-	11,000	25,000	17,040	7,960	16,048	-	24,008
Teacher Standards and Certifications	38	675,000	-	-	675,000	787,079	(112,079)	155,754	-	43,675
English First People 10/11	39	-	-	-	-	129,843	(129,843)	148,353	-	18,510
Literacy and Essential Skills	40	-	-	88,000	88,000	91,523	(3,523)	-	3,523	-
Performance Measurement	41	415,450	-	-	415,450	378,561	36,889	-	-	36,889
Distance Course Delivery	42	169,600	-	-	169,600	177,771	(8,171)	-	8,171	-
Rural Schools Partnership	43	127,200	-	-	127,200	128,346	(1,146)	-	1,146	-
BCeSIS	44	130,100	-	-	130,100	157,608	(27,508)	-	27,508	-
Youth Initiatives Coordinator	45	-	-	45,000	45,000	34,025	10,975	-	-	10,975
Computers in the Home	46	100,000	-	-	100,000	98,173	1,827	-	-	1,827
Improving School Effectiveness	47	275,000	-	-	275,000	275,000	-	-	-	-
EIS Workshops	48	135,522	-	-	135,522	83,632	51,890	-	-	51,890
Schoolnet Data Collection	49	38,000	-	-	38,000	34,751	3,249	-	-	3,249
Schoolnet Technical Requirements	50	280,000	-	-	280,000	281,049	(1,049)	-	1,049	-
Tech Support – E Learning	51	-	-	600,000	600,000	599,970	30	-	-	30
		\$ 27,381,100	\$ 30,000	\$ 4,014,249	\$ 31,425,349	\$ 32,058,005	\$ (632,656)	\$ 4,396,027	\$ (26,395)	\$ 3,736,976

The accompanying notes are an integral part of these financial statements.

Statement 3

**First Nations Education Steering  
Committee Society**

**STATEMENT OF CHANGES IN FUND BALANCE – CAPITAL FUND  
For the year ended March 31, 2010**

	<u>2010</u>	<u>2009</u> (Note 8)
BALANCE, beginning of year	\$ 89,436	\$ 104,768
CAPITAL ASSET PURCHASE ADDITIONS	81,610	14,587
AMORTIZATION OF CAPITAL ASSETS	(97,754)	(29,919)
BALANCE, end of year	<u>\$ 73,292</u>	<u>\$ 89,436</u>

*The accompanying notes are an integral part of these financial statements.*



Statement 4

**First Nations Education Steering  
Committee Society**  
STATEMENT OF FINANCIAL POSITION  
As at March 31, 2010

	<u>2010</u>	<u>2009</u> (Note 8)
<b>ASSETS</b>		
CURRENT		
Cash	\$ 1,285,778	\$ 3,111,925
Accounts receivable	2,470,786	1,329,561
GST receivable	50,564	58,889
Prepaid expenses	108,562	173,222
Due from First Nations Schools Association (Note 9)	215,926	65,147
	<u>4,131,616</u>	<u>4,738,744</u>
CAPITAL ASSETS (Notes 2 and 3)	<u>73,292</u>	<u>89,436</u>
	<u>\$ 4,204,908</u>	<u>\$ 4,828,180</u>
<b>LIABILITIES</b>		
CURRENT		
Accounts payable and accrued liabilities	\$ 394,640	\$ 342,717
COMMITMENT AND CONTINGENCY (Note 6)		
<b>FUND BALANCES</b>		
INVESTED IN CAPITAL ASSETS	73,292	89,436
RESTRICTED	1,178,834	1,822,660
INTERNALLY DESIGNATED (Schedule 12 and Note 10)	2,558,142	2,573,367
	<u>3,810,268</u>	<u>4,485,463</u>
	<u>\$ 4,204,908</u>	<u>\$ 4,828,180</u>

*The accompanying notes are an integral part of these financial statements.*

Approved on Behalf of the First Nations Education Steering Committee Society

Statement 5

**First Nations Education Steering  
Committee Society**  
**STATEMENT OF CASH FLOWS**  
**For the year ended March 31, 2010**

	<u>2010</u>	<u>2009</u> (Note 8)
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenditures	\$ (632,656)	\$ (352,314)
Equipment and furniture purchases	81,610	14,587
Recoveries of surpluses	(26,395)	(50,494)
	<u>(577,441)</u>	<u>(388,221)</u>
Decrease (increase) in		
Accounts receivable	(1,141,225)	(982,055)
GST receivable	8,325	(4,201)
Prepaid expenses	64,660	(126,627)
Due from First Nations Schools Association	(150,779)	269,498
Increase (decrease) in		
Accounts payable and accrued liabilities	51,923	248,902
Wages and benefits payable	-	(1,242)
	<u>(1,744,537)</u>	<u>(983,946)</u>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		
Purchase of capital assets	(81,610)	(14,587)
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>(1,826,147)</b>	<b>(998,533)</b>
<b>CASH, beginning of year</b>	<b>3,111,925</b>	<b>4,110,458</b>
<b>CASH, end of year</b>	<b>\$ 1,285,778</b>	<b>\$ 3,111,925</b>

See Note 7.

*The accompanying notes are an integral part of these financial statements.*

## First Nations Education Steering Committee Society

### NOTES TO THE FINANCIAL STATEMENTS March 31, 2010

#### 1. SOCIETY, AIMS AND OBJECTIVES

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

The Society is exempt from income taxes as long as certain criteria continue to be met.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Basis of presentation

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles which necessarily involves the use of estimates. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of significant accounting policies summarized below.

For the purposes of the statement of operations (Statement 1), direct expenditures include expenditures, except administrative fees, incurred under all programs other than the Core and Special Projects programs (Schedules 1 and 12). The Core program expenditures include the administrative and operating costs of the Society; the Special Projects program reports the expenditure of unrestricted funds. Indirect expenditures include expenditures incurred under the Core and Special Projects programs and the administrative fees charged to the other programs.

##### 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 special regulations, restrictions or limitations. Each fund has its own statement of operations which presents the results of operations for the fund. The financial position of the Society is shown on the statement of financial position which includes the assets, liabilities and fund balances of all funds presented in the financial statements.

##### Capital assets

Capital assets are recorded as an expenditure in the appropriate fund and are also reported on the statement of financial position as capital assets at cost. Depreciation is charged to the capital fund on a straight-line basis over the expected useful life of the assets at the following annual rates:

Automobile	– 10 years
Computer equipment	– 3 years
Computer software	– 2 years
Furniture and equipment	– 5 years
Leasehold improvements	– 5 years

##### 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.

##### Budget figures

All budget figures were prepared by management and are unaudited.

## First Nations Education Steering Committee Society

### NOTES TO THE FINANCIAL STATEMENTS

March 31, 2010

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#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

##### Financial instruments

CICA Handbook Sections 3855 and 3861 set out criteria for the recognition, measurement, disclosure and presentation of financial instruments and requires all financial instruments within its scope, including derivatives, to be accounted for either at fair value, or in circumstances where fair value may not be considered the most relevant information, at cost or amortized cost. All financial instruments are classified into one of five categories, with each category possessing specific requirements for initial and subsequent recognition and measurement.

Cash is designated as held for trading and is measured at fair value. Accounts receivable are measured at amortized cost. Accounts payable are classified as other financial liabilities, which are measured at amortized cost, using the effective interest rate method.

##### New accounting pronouncements

Effective April 1, 2009, the Society adopted the amended CICA Handbook Section 4400 *Financial Statement Presentation by Not-for-profit Organizations*, to:

- eliminate the requirement to treat net assets invested in capital assets as a separate component of net assets and, instead, permit a not-for-profit organization to present such an amount as a category of internally restricted net asset when it chooses to do so;
- clarify that revenues and expenses must be recognized and presented on a gross basis when a not-for-profit organization is acting as a principal in transactions; and
- make Section 1540 *Cash Flow Statements* applicable to not-for-profit organizations.

There is no impact on the Society's operating results from adopting this amendment.

Effective April 1, 2009, the Society also adopted CICA Handbook Section 4470 *Disclosure of Allocated Expenses by Not-for-profit Organizations*. This new Section establishes disclosure standards for not-for-profit organizations that choose to classify their expenses by function and allocate expenses from one function to another. The main features of the new Section are:

- a requirement for an entity that allocates its fundraising and general support expenses to other functions to disclose the policies adopted for the allocation of expenses among functions, the nature of the expenses being allocated and the basis on which such allocations have been made; and
- a requirement for an entity to disclose the amounts allocated from each of its fundraising and general support functions and the amounts and functions to which they have been allocated.

No additional disclosures were considered necessary as a result of adopting this standard.

##### Capital disclosures

Restricted government contributions are designated for expenditure towards the programs and projects approved in the respective funding contracts. Otherwise, the Society has no externally imposed capital requirements. In managements view, the Society has continued to comply with the terms of the government funding contracts.

## First Nations Education Steering Committee Society

### NOTES TO THE FINANCIAL STATEMENTS March 31, 2010

#### 3. CAPITAL ASSETS

	2010		
	Cost	Accumulated depreciation	Net
Automobile	\$ 28,664	\$ 28,664	\$ -
Computer equipment	183,172	181,202	1,970
Computer software	8,978	8,978	-
Furniture and equipment	201,545	199,209	2,336
Leasehold improvements	<u>91,053</u>	<u>22,067</u>	<u>68,986</u>
	\$ <u>513,412</u>	\$ <u>440,120</u>	\$ <u>73,292</u>
	2009		
	Cost	Accumulated depreciation	Net
Automobile	\$ 28,664	\$ 18,832	\$ 9,832
Computer equipment	180,808	137,447	43,361
Computer software	8,978	8,978	-
Furniture and equipment	198,949	162,706	36,243
Leasehold improvements	<u>14,403</u>	<u>14,403</u>	<u>-</u>
	\$ <u>431,802</u>	\$ <u>342,366</u>	\$ <u>89,436</u>

#### 4. FINANCIAL INSTRUMENTS

The Society's financial instruments consist of cash, accounts receivable, an amount due from First Nations Schools Association, and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency, or credit risks arising from these financial statements.

#### 5. ECONOMIC DEPENDENCE

The First Nations Education Steering Committee Society receives the majority of its revenues pursuant to a Comprehensive Funding Arrangement with Indian and Northern Affairs Canada (INAC).

#### 6. COMMITMENT AND CONTINGENCY

The Society is committed to the minimum lease payments over the next five fiscal years for office premises and equipment in the following amounts:

2011	\$ 142,551
2012	142,551
2013	142,551
2014	142,551
2015	<u>83,155</u>
	\$ <u>653,359</u>

The office premise lease expires October 31, 2014.

Surpluses in INAC funded programs are potentially refundable to INAC.



## First Nations Education Steering Committee Society

### NOTES TO THE FINANCIAL STATEMENTS March 31, 2010

#### 7. SUPPLEMENTAL CASH FLOWS INFORMATION

Interest has been received as follows:

	<u>2010</u>	<u>2009</u>
Interest received	\$ <u>53,454</u>	\$ <u>234,257</u>

#### 8. COMPARATIVE FIGURES

Certain 2009 figures have been reclassified to conform to the presentation used in the current year. In the prior year, Schedule of Program Operation 2 was a combination of four programs. In the current year, those programs (Schedules 2, 3, 4 and 5) have been presented separately.

The prior year figures were audited by another firm of public accountants.

#### 9. RELATED PARTY TRANSACTIONS

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

Unless otherwise stated, related party transactions are measured at the exchange amount, being the amount of consideration established and agreed to by the related parties.

#### 10. INTERNALLY DESIGNATED FUNDS

During the year the Society internally designated its unrestricted funds towards its long-term office premise real estate alternatives.





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