ANNUAL REPORT 2023-24

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR

Message From the Chair

The Honourable Paul Dinn
Minister of Education
Department of Education
Government of Newfoundland and Labrador
P.O. Box 8700
St. John's, NL A1B 4J6

Dear Minister:

In compliance with the **Transparency and Accountability Act** requirements for Category 1 entities, please accept the 2023-24 Annual Performance Report of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP).

The Strategic Plan 2023-26 describes the Board's commitment to improved French First-Language education, safe and caring schools and improved learning through 21st-century skills. This report covers the objectives for 2023-24 as identified in its Strategic Plan 2023-26.

My signature below is on behalf of the school board and indicates accountability for the results reported in 2023-24.

Thank you for your cooperation in the development of Francophone education in Newfoundland and Labrador.

Sincerely,

Michael Clair

Michael Clair, Chair

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Profile of The Conseil scolaire francophone provincial

Vision

The CSFP Vision is to ensure *The success, self-fulfilment and expanded horizons for every student, within the framework of a French-language education*. This further aligns with its Mission and Values.

Mission

The CSFP is committed to providing a French-language education program focused on the quality of teaching and the development of the French language and Francophone cultures, in a safe and inclusive environment.

Values

Excellence and Innovation
Transparency and Accountability
Integrity and Respect

Mandate

The mandate for the Board of Trustees of the Conseil scolaire francophone provincial (CSFP) is established under the **Schools Act, 1997**. The CSFP's mandate is to provide prescribed and approved programs for primary, elementary, intermediate, and secondary students in the French-first-language school system. This includes implementing curriculum and educational programs, human resources, finances and operations, facilities maintenance, and pupil transportation.

Profile of The Conseil scolaire francophone provincial

The CSFP's administrative offices are located at the Centre scolaire et communautaire des Grands-Vents at 65 Ridge Road, St. John's, NL.

As of September 30, 2023, the CSFP had an enrolment of 367 students, from Kindergarten to Grade 12. Enrolments were as follows.

School	
Centre éducatif l'ENVOL (Labrador City)	34
École Boréale (Happy Valley–Goose Bay)	33
École Notre-Dame-du-Cap (Cape St. George)	29
École Sainte-Anne (Mainland)	50
École des Grands-Vents (St. John's)	159
École Rocher-du-Nord (St. John's)	62

In addition, a continuing agreement with Quebec's Commission scolaire du Littoral provides for French first-language education for children from L'Anse-au-Clair.

The CSFP had a total budget of $12 143 400 2023-24. Included in that amount is $1 139 600 provided by Official Languages for Education funding (OLE). Additional information can be found in the Audited Financial Statements, in Annex A.

Board of Trustees

The CSFP is governed by a Board of Trustees. The Board currently consists of nine trustees. They are elected or appointed in accordance with the guidelines of the **Schools Act, 1997** and related election regulations. The Board sets the broad objectives for the organization through policy development and infrastructure planning as well as oversight of financial and human resources.

At the end of the 2023-24 school year, the Board had six trustees and three vacancies.

CSFP TRUSTEES (as of June 30, 2024)		
Name	**Position**	**Region**
Michael Clair	Chairperson, Executive Committee	Avalon
Denis Michaud	1st Vice-Chair, Executive Committee	Labrador
Carole (Maillet) Gillingham	2nd Vice-Chair, Executive Committee	Member at large
Brian Lee	Trustee	Labrador
Charly Mini	Trustee	Avalon
Edna Hall	Trustee	Member at large
Vacant	Trustee	Member at large
Vacant	Trustee	Central West
Vacant	Trustee	Central West

For the 2023-24 school year, the breakdown of CSFP staff was as follows:

Based on CSFP data sources, on March 31, 2024:

CSFP Staff	Number of employed persons
Teachers and administrators	50
Student assistants	4
Support staff (secretaries and custodians)	15
Program Specialists/ Itinerants	8
Head Office	6
Total number of full-time employees	**83**

- It is worth noting that some positions at the Head Office, notably Human Resources Manager and IT Technician, were vacant at this time.

Line of Business of the CSFP

The CSFP has two lines of business:

1. **Programs and Services – Pre-Kindergarten (i.e., Bon départ/Kinderstart) and Kindergarten to Grade 12**

   The year before children begin Kindergarten, French first-language schools offer the Bon départ/Kinderstart program, which prepares them for Kindergarten. French first-language schools offer programs and courses prescribed or approved by the Department of Education.

2. **Transportation**

   The CSFP is responsible for providing transportation for students to and from school, in compliance with Department of Education policies.

Highlights and Partnerships

Highlights

- Graduation rate for 2023-2024 was 100%.
- Julia Kerfont of École Sainte-Anne won an electoral bursary.
- École-Rocher-du-Nord student Jacob Farrell received the Université de Moncton Roméo-Leblanc Excellence Scholarship.
- CSFP schools participated in the Vice-Versa and PassepART micro-grant programs, federal programs offering up to $2,000 (per school) annually for a variety of projects in French-language minority schools (please note that further details are provided later in this report).
- The CSFP public speaking competition was in its 16th year.
- New position: technopedagogy teacher.

Partnerships

To achieve its goals and the objectives of its strategic plan in 2023-2024, CSFP worked with local and national partners.

1. Department of Education (EDU)

The Department of Education is responsible for ensuring compliance with the **Schools Act**, **1997**, which outlines the duties and responsibilities of school boards. It defines learning programs and develops the administrative and educational policies that apply to school boards. In addition, the Department provides funding for infrastructure projects, staff and learning resources to help the CSFP fulfill its mandate. The school board is accountable to the Department of Education for the management of its programs and services, as well as the management and administration of its human and financial resources.

2. Canadian Heritage/Official Languages in Education Program (OLEP)

Federal funding enables EDU and CSFP to go beyond operational funding to promote cultural activities and the French language. The $1 billion envelope is extended over four years, until 2023. EDU allocated a total of $1,139,600 to CSFP for the 2023-2024 school year. This funding is shared equally between Canadian Heritage (as part of the OLEP) and the Department of Education as a 50/50 split. In 2023-2024, a total of thirteen projects were included in the CSFP's OLEP funding in categories such as (but not limited to) educational services, communications and marketing, learning resources, identity building, recruitment and retention of teaching staff, professional learning, and technology. A highlight in the 2023-2024 academic year was the creation of a new position, a technopedagogy teacher. This unionized itinerant position works out of head office but serves all six of the CSFP schools with technology integration into the classroom as well as professional learning needs of educators.

3. Center for Distance Learning and Innovation (CDLI)

CSFP continues to benefit from high school courses offered online. The Centre for Distance Learning and Innovation (CDLI), managed by NLESD, offers high school courses in French, enabling students to benefit from a wider variety of courses. This collaboration is particularly important for schools in Labrador and on the Port-au-Port Peninsula, and even in St. John's, where the CDLI offers courses in science (biology and chemistry) and sometimes English, enabling students to meet graduation requirements.

4. Other partners

Newfoundland and Labrador Teachers' Association (NLTA)

The CSFP collaborates on an ongoing basis with the NLTA on a variety of issues. A liaison committee is in place and met once in 2023-2024 to discuss issues related to teachers, their working environment, working conditions and possible solutions to better understand the reasoning behind decisions made by the CSFP. The CSFP's Assistant Director of Finance and Administration was also a member of the collective agreement negotiating committee in 2023-2024.

NLESD

Collaboration with NLESD continued in 2023-2024. Administrators and human resources are always available to answer the CSFP's questions and to help in the event of a crisis. In addition, the pedagogical team continued to collaborate with their counterparts in the planning and implementation of provincial professional learning sessions.

Fédération des francophones de Terre-Neuve-et-Labrador

The CSFP continues to collaborate with the FFTNL to support various initiatives, from cultural activities to community needs. An important issue in 2023-2024 was planning for the implementation of pre-kindergarten in CSFP schools with the Centre de la petite enfance et famille (CPEF). For years, there have been long waiting lists in French-language daycare centers. The introduction of pre-kindergarten in the school gives hope that waiting lists will decrease to accept a greater number of young children in daycare centers. In the context of Newfoundland and Labrador's linguistic minority, daycare centers are essential to recruiting families for CSFP schools. The expansion of pre-kindergaten and daycare services is therefore clearly essential to the vitality of the CSFP and Francophone communities. The FFTNL also provides after-school services in two of our schools through their regional associations (St. John’s and Mainland).

Fédération Nationale des Conseils Scolaires Francophones (FNCSF)

The Fédération nationale des conseils scolaires francophones (FNCSF) is a non-profit organization representing the 28 French-language minority school boards in Canada . One of the main topics of discussion in 2023-2024 was the national shortage of French-language teachers. As a member of the

FNSCF, the CSFP Board of Directors participated in the annual conference and in discussions with other directors from across the country.

Regroupement National des Directions Générales de l'Éducation (RNDGÉ)

RNDGÉ represents the superintendents of the 28 French-language minority school boards across the country. The Director of Education is a member of RNDGÉ and, in 2023-2024, benefited from services such as professional development, sharing of best practices and support for initiatives common to all provinces.

HORIZON TNL

Horizon TNL is responsible for the economic advancement of the province's francophones, using French as a lever for economic development. Employability, immigration, entrepreneurship and tourism are its priorities. In 2023-2024, Horizon TNL supported the CSFP in its search for teachers outside Canada. This support will continue in 2023-2024.

Other members of the French-speaking community

The CSFP continues to build relationships with other groups in the francophone community. These include Le Centre de la petite enfance et la famille (CPEF) - Les P'tits Cerfs-Volants (daycare in St. John's); the Fédération des parents de Terre-Neuve-et-Labrador (FPFTNL) to whom the CSFP offers space in the school to deliver its programs; Le Gaboteur, which provides a newspaper for students in CSFP schools and advertises student events and activities; and the Association régionale de la côte ouest (ARCO), the Association communautaire francophone de Saint-Jean (ACFSJ) and the Association francophone du Labrador (AFL), which provide activities and community support for students and families in CSFP schools.

Memorial University of Newfoundland and Labrador (MUN)

The CSFP and MUN have a long history of collaboration. In 2023-2024, in an effort to promote French first language education and career opportunities with the CSFP, the CSFP invited Bachelor of Education students in French to participate in the annual teacher training in St. John's. In addition, members of the teaching team were invited to act as facilitators in certain courses. Finally, the CSFP took part in several meetings with a number of partners, including MUN, to discuss post-secondary education in French in NL. This collaboration will continue in 2024-2025.

Report on Performance

The following four issues served as guidelines for determining CSFP activities from July 1, 2023 to June 30, 2024 :

1. Success of francophone minority students
2. Well-being of Students and Staff
3. Growth, Outreach and Community Engagement
4. Board Governance

This section provides the Discussion of Results on the 2023-24 objective indicators from the CSFP's 2023-26 Strategic Plan.

Issue 1: Success of Francophone Minority Students

The Conseil scolaire francophone provincial (CSFP) complies with a triple mandate in a linguistic minority environment, which is to educate young people in the francophone community to increase their understanding and knowledge of francophone cultures while promoting community involvement. The CSFP also wants students to better understand French culture, experience it, and engage with it to develop pride and a sense of belonging. Language development is a significant issue from this perspective because it is fundamental to all student learning. Equally, student's personal and social development, help them build their identity, define themselves and recognize themselves as francophones.

In 2023-2024 the CSFP continued its implementation of literacy and numeracy support through *The Responsive Teaching and Learning Policy*. In addition, the 2023-2024 school year saw a renewed focus on explicit teaching of basic literacy skills to ensure that every learner has the foundation to become proficient readers. Staff engaged in various forms of professional learning experiences supported by Program Specialists. The importance of technology as a lever for learning also evolved in 2023-2024.

Goal: By June 30, 2026, the CSFP will have enhanced opportunities and supports for development and progress for all students so that they can all experience individual success.

2023-24 Objective:

By June 30, 2024, the CSFP will have developed, implemented, and published programming efforts and practices to increase student success in the francophone minority context.

Discussion of the 2023-24 Objective Indicator Results

Objective Indicator: Increased opportunities to francophone cultural, linguistic, or artistic activities from K-12

In 2023-24, thanks to funding from the Official Languages in Education Program (OLEP), the CSFP hired an identity-building agent who played a key role in pursuing this objective in collaboration with the community and schools. In addition to the annual Concours d'art oratoire, CSFP students engaged in a

wide range of activities designed to enhance their learning experience and solidify their sense of belonging to their community and to La Francophonie. A number of community partnerships were established in the realization of projects such as Vice Versa and PassepArt. One example of a Vice Versa project was a field trip to the Steady Brook outdoor park for two schools on the Port-au-Port Peninsula. As for PassepART, music workshops with Port-aux-Poutines at École Rocher-du-Nord involved a large number of students. Experiences included traditional arts, culinary arts, public speaking, dance, performing arts, culture sharing, outdoor outings, Franco-Newfoundland music, songwriting, entrepreneurship, ceramics and resin workshops, sustainable development, photography and much more. Strong links have been forged with community organizations and individuals from a wide range of age groups and even regions. Thanks to the collaboration between the CSFP and the Réseau culturel de la FFTNL, two students from CSFP schools were honoured at the *Festival de la chanson de Granby* for their participation in the *Jamais trop tôt* contest.

Objective Indicator: Implemented supports and assessment monitoring efforts in K-12 literacy and numeracy

In 2023-24, the CSFP followed provincial trends in literacy and numeracy to focus on explicit teaching of foundational skills. In the case of literacy, the CSFP, NLESD and the Department collaborated to offer a professional learning session for K-6 teachers as a springboard for a renewed focus on teaching foundational literacy skills to develop expert readers. Subsequently, professional learning continued with the support of Program Specialists for teachers, Reading Specialists and principals who wished to continue their learning journey. With regards to numeracy, professional learning sessions were held for the implementation of a new primary math resource. This was a collaboration between the CSFP, the Department and NLESD. Several professional learning sessions also took place with the support of Program Specialists to improve universal instruction in mathematics.

Objective Indicator: Continued the implementation of Professional Learning Communities in schools

In 2023-24, CSFP schools continued the implementation of professional learning communities through *Responsive Teaching and Learning Policy*. Programs staff supported Teaching and Learning teams through formal professional learning opportunities on collaborative inquiry cycle, on using data to inform instruction, and on building capacity at a school level. Sessions took place during the fall closeout, as well as full day and half day formats throughout the year with instructional leaders, notably school-based reading specialists and administrators.

Objective Indicator: Continued implementation and monitoring of the Responsive Teaching and Learning initiative and Practice Universal Design for Learning (UDL)

In 2023-24, the CSFP continued to implement the RTL policy in its schools. To prepare for the arrival of Grade 5 and 6 students at École Rocher-du-Nord in September 2024, professional learning sessions were held in the spring for some of the school's pedagogical leaders. The aim was to introduce them to the RTL policy, and to clarify the roles and responsibilities of the staff involved. The pedagogical team, although limited in its capacity to develop because of the support offered to students due to the shortage of teaching staff, embarked on a study of UDL practice. This indicator has been partially achieved and should be renewed in 2024-2025.

Objective Indicator: Enhanced focus of teaching about strengths and challenges of AI technology to assist in understanding its limitations as it pertains to plagiarism, ethics, biases, and misinformation

In 2023-24, the CSFP hired a Technopedagogy teacher thanks to a partnership between the province, Brilliant Labs and OLE funds. As part of the CSFP's annual close-out, a professional learning session on AI in education was held for teachers, to better equip them to grasp the opportunities and challenges offered by artificial intelligence (AI) in the learning environment. Over the course of the year, the Technopedagogy teacher collaborated with schools to create an optimal learning environment using information and communication technology as a lever to develop 21st century skills. This also aligns with the principles of modes of representation, action and expression and engagement of Universal Design for Learning, a pedagogical framework cited in the previous indicator.

Issue Summary

In short, the Conseil scolaire francophone provincial (CSFP) implements initiatives to support the success of francophone students in minority settings. In 2023-2024, it emphasized literacy and numeracy instruction, strengthened cultural and artistic activities, and continued to implement pedagogical policies and professional learning communities. Through community partnerships and projects, students have strengthened their sense of belonging to the French-speaking world. The CSFP has also integrated the teaching of technology and AI to better prepare teachers for today's challenges, but also to show them how to use technology as a lever for learning in the 21st century.

24-25 Objective :

By June 30, 2025, the CSFP will continue to develop, implement, and publish programming efforts and practices aimed at increasing student success.

Indicators:

- Implementation of new initiatives or pedagogical practices focused on student success in schools
- Continued positive impact on student progress or academic achievement
- Continued communications or publications issued by the CSFP showcasing programming efforts

Issue 2: Well-Being of Students and Staff

The CSFP will continue to implement EDU's Safe and Caring Schools Policy, the Education Action Plan and other focus areas and initiatives that enhance learning, recognize diversity, reduce barriers to success, provide equitable opportunities, and promote the health and well-being of students and staff.

The CSFP also believes that it is vitally important to recognize, celebrate, and value the work of its students and staff. Initiatives have been launched or continued to ensure that staff and students feel supported and appreciated.

Goal: By June 30, 2026, the CSFP will have supported the development of programs which enhance the well-being of student and staff.

2023-24 Objective:
By June 30, 2024, the CSFP will have implemented practices promoting student and staff well-being.

Discussion of the 2023-24 Objective Indicator Results

Objective Indicator: Implementation of onboarding and mentorship initiative for new staff

In 2023-24, the CSFP intensified its efforts in recruitment and retention amidst the national teacher shortage. One way to ensure the well-being and health of both staff and students is to fill all vacant positions within the district. To support recruitment, retention, and the well-being of new teachers from recent immigration, the human resources department developed an onboarding plan for its new hires. This involved significant collaboration between the CSFP's administrative and pedagogical teams, continued consultation services in immigration, and the creation of partnerships to successfully carry out the onboarding project. These initial experiences have served, and will continue to serve, as a foundation to facilitate professional integration. Beyond onboarding, the Director of Education has engaged in several meetings with the Department of Immigration and Multiculturalism and the Department of Education to expedite the entry process into the country as well as the certification process. Regarding mentoring, the CSFP continued an agreement for the second consecutive year with *La Ruchée*, which offers an arts mentoring program for new teachers or teachers not specialized in arts who wish to integrate it into their teaching.

Objective Indicator: Implemented effective positive behavioral support (PBS) and monitoring methods in all schools

In 2023-24, the CSFP conducted an assessment of the implementation of positive behavior support in its schools to determine the next steps. This approach was adopted by the CSFP over ten years ago, and the last professional learning session on PBS dates back to the 2017-2018 school year. It was decided that, due to staff turnover in school leadership, the first step would be to offer professional learning sessions to school administrators, initially scheduled for spring 2024 but which had to be postponed to the fall of the same year.

Objective Indicator: Increased communication to highlighting student, staff, and school achievements

In 2023-24, the CSFP highlighted the successes of its schools, staff, and students in several ways. The communications manager launched an internal and external newsletter not only to showcase successes but also to encourage the sharing of positive experiences within the network. There was also a strong

presence on CSFP's social media platforms. Finally, the CSFP continued the implementation of its policy recognizing the years of service of its employees.

Objective Indicator: Continued implementation of supports to enhance development of Social-Emotional Learning skills and competencies to achieve personal and academic success, with ongoing supports provided to staff

In 2023-24, the success of the CSFP's 2023 annual closeout organized in St. John's, was evident through the active participation of teaching staff, support staff, and school administrators in a series of professional development sessions destined to be reinvested at a school level. These sessions addressed essential topics such as trauma-informed pedagogy, executive functions in students with learning disabilities, and high-impact teaching strategies. Among the workshops offered, some focused on the development of socio-emotional skills, providing participants with practical tools to integrate these skills into their educational practices. This approach aimed to meet the holistic needs of learners, supporting their personal and academic success. Other sessions enabled participants to adopt innovative practices, including technological integration, data analysis, and ethical communication, thereby enhancing the professional skills of staff to better address modern educational needs.

To assess the impact of the sessions and guide future development initiatives, a post-event survey was conducted to gather collective feedback. Despite logistical and resource constraints, the CSFP demonstrated adaptability by implementing several virtual sessions throughout the year to support teachers and administrators in Student Support Services. These efforts reflect the CSFP's commitment to the continuous training of its staff and its resilience in the face of challenges. Ultimately, these actions aim to move toward an inclusive and compassionate educational environment, in line with the CSFP's vision of promoting the success of everyone, whether students or staff.

Objective Indicator: Increased access to staff development and training, and opportunities to highlight professional skills

In 2023-24, for the first time in many years, the CSFP brought together teaching staff and support staff in St. John's for its annual close-out, which took on a completely new format. This Learning Hub was a rich and diverse learning experience that provided all CSFP staff the opportunity to advance, refine, or share their knowledge and skills. At the same time, the CSFP invited the Education cohort (French as a Second Language) from Memorial University to participate. The sessions offered covered pedagogy, administration, and crisis intervention to better equip staff.

Throughout the school year, the pedagogical team continued its work of supporting and guiding professional learning, one of the goals being to build the capacity of schools. In some schools, experienced educators shared their knowledge and skills during professional learning days. Synchronous, asynchronous, self-directed, and personalized sessions were offered by the pedagogical team in collaboration with the Department of Education, NLESD, and other organizations. Finally, some

staff members were able to attend conferences outside of the CSFP to fulfill their professional development plans, thereby fostering a sense of professional efficacy.

Issue Summary

In 2023-24, the CSFP introduced initiatives to support the recruitment, retention, and well-being of its staff. An onboarding plan for new hires was developed, in collaboration with administrative and pedagogical teams and external partners, to facilitate the integration of teachers, particularly those from immigrant backgrounds. Mentoring was strengthened through an agreement with *La Ruchée*. Additionally, a reevaluation of positive behavioral support was conducted, with training sessions planned for school leaders. The CSFP also improved its communication, highlighting the successes of students and staff through newsletters and social media. In terms of professional development, a Learning Hub (closeout) was organized, offering diverse training for all staff, thus fostering the continuous improvement of pedagogical and administrative skills.

24-25 Objective :

By June 30, 2025, the CSFP will have continued implementing practices that promote the well-being of students and staff.

Indicators:

- Implementation of action plans or targeted activities related to well-being (mental heatlh, school climate, work-life balance) in schools
- Continued offering of professional learning sessions or activities to staff on promoting well-being and mental health.

ISSUE 3: Growth, Outreach and Community Engagement

In 2023-2024, the CSFP believed that promoting its schools was necessary to create greater visibility, which is essential for increasing student enrollment and attracting potential francophone employees to the province. In addition to marketing strategies, the CSFP highlighted the positive efforts of those working and studying in its schools, reaching out through various social media platforms and communication initiatives. Furthermore, the CSFP worked with other francophone organizations to organize and implement projects in the schools. This helped build important connections and led to a more unified francophone presence within the province. This united front is crucial in a minority language situation to maintain a critical mass. Working with community groups to implement projects is also essential to support the identity and culture of francophone students. It also allows students to use French in a practical, real-life community context, validating their French learning, particularly in a minority language setting.

Goal: By June 30, 2026, the CSFP will have enhanced outreach and community engagement to recruit and retain more students and staff within the Francophone community.

2023-24 Objective:
By June 30, 2024, the CSFP will have implemented activities to promote growth and engagement of the Francophone community.

Discussion of the 2023-24 Objective Indicator Results

Objective Indicator: Implemented communications and marketing strategies to increase visibility of CSFP

In 2023-24, in external communications, the CSFP can count on a number of successes. Among other achievements, there was a redesign of the blog on the website. The communications manager created photo archives of our schools (students and staff members). There was a significant increase in engagement on the districts's social media platforms. A new initiative in external promotion was advertising at St. John's airport. An ongoing project was the partnership with *Le Gaboteur* for the publication of *La chronique de nos écoles*.

Regarding internal communications, we created a reference tool for school administrators. It should also be noted that we switched agencies for the website in order to optimize its design, especially the "careers" page and search engine offerings. The communications manager continued to write external and internal newsletters as well as develop the Intranet for CSFP staff.

Objective Indicator: Increased focus and partnership on the expansion of francophone school and community initiatives

In 2023-24, partnerships were created between the CSFP and other community organizations or individuals to expand school and community initiatives. The Vice Versa and PassepART projects facilitated the integration of the community into the schools. A total of 12 projects took place in each of

the district's schools. The identity-building agent exchanged and collaborated with various partners for the execution of these projects.

It is also worth noting that several CSFP schools were involved in athlete training for the Jeux de l'Acadie, which took place in Bouctouche, NB, in July 2024. This partnership with Franco-Jeunes marked a first experience: the entire provincial delegation was made up of students from the CSFP. One school also participated in a trip to Ottawa thanks to a partnership with Experiences Canada. Finally, the event *À la croisée des îles*, organized and funded by the Réseau culturel and held on the Port-au-Port Peninsula in the spring, was a significant learning and identity-building opportunity for the two CSFP schools in that region.

Objective Indicator: Development of recruitment initiatives to increase student enrollment and attract potential staffing

In 2023-24, the CSFP announced the reconfiguration of its two schools in St. John's. Starting in September 2024, École des Grands-Vents will be a Kindergarten to Grade 4 school, while École Rocher-du-Nord will house Grades 5 to 12. The decision was driven by a lack of space at École des Grands-Vents. Additionally, the CSFP approved the opening of a pre-kindergarten classroom within École des Grands-Vents, which also led to the decision to move Grades 5 and 6 to the other school. The program will be implemented by the Centre de la petite enfance et de la famille (CPEF). This initiative is expected to be positive for student recruitment and for bringing early childhood services closer to the school setting. In the spring of 2024, the CSFP launched an important student recruitment campaign for the *Kinderstart* program.

Regarding staff, the CSFP participated in several career fairs both outside and within the province. It also invited Memorial University students to its annual close-out in the fall of 2023 to introduce the CSFP. Furthermore, the Director of Education built strong connections with the Department of Immigration and Multiculturalism to determine how to better attract potential candidates to work within the council. To attract teachers to remote areas, the CSFP offered financial incentives such as a relocation allowance, an onboarding service (still in development), and financial support for housing.

Objective Indicator: Increase liaison and partnerships with the Inuit, the Innu, the Mi'kmaq, and the Southern Inuit of NunatuKavut Community groups, according to school regions

In 2023-2024, the Conseil scolaire francophone provincial (CSFP) strengthened its partnerships with Indigenous communities as part of its strategic plan to promote an inclusive education that respects Indigenous cultures. First, community partnerships were established with the Benwah First Nation - Penwaaq L'nu'k on the Port-au-Port Peninsula, enabling events such as a Maoi'mi and a Pow Wow, thus strengthening ties with the Mi'kmaq community.

Second, there were educational activities. For example, in Labrador City, students participated in cultural projects, such as visits to the Moving Museum, where they explored Inuit linocut art, and the creation of a collaborative mural celebrating the connections with Indigenous culture.

Additionally, all CSFP schools marked Orange Shirt Day by organizing discussions and activities around the history of residential schools, thereby reinforcing efforts toward reconciliation. The National Indigenous Peoples Day on June 21 was also acknowledged. Finally, the Director of Education attended strategic meetings with the Benwah First Nation, as well as the offices of Nunatsiavut and NunatuKavut, to establish lasting partnerships and better understand the realities of Indigenous communities.

These actions demonstrate the CSFP's commitment to integrating Indigenous perspectives into education, fostering inclusive environments, and celebrating cultural diversity. The CSFP continues to promote respectful education by strengthening ties with Indigenous communities and enriching the educational experiences of its students.

Issue Summary

In summary, the CSFP implemented various strategies to increase its visibility and strengthen community engagement. It revamped its website, launched advertisement at the St. John's airport, and enhanced its presence on social media. Partnerships were established with community organizations, facilitating the integration of projects in schools, such as the Vice Versa and PassepART initiatives. The CSFP also supported sports and cultural projects, including students participating in the Jeux de l'Acadie. For recruitment, a reconfiguration of the schools in St. John's was decided to better meet students' needs, while a recruitment campaign for the *Kinderstart* program was launched. In parallel, the CSFP intensified efforts to attract staff by participating in job fairs and offering financial incentives for teachers in remote areas.

24-25 Objective :

By June 30, 2025, the CSFP will have continued implementing activities to foster growth and engagement within the Francophone community.

Indicators :

- Continued partnerships with the Francophone community are organized and supported by the CSFP.
- Increased student enrolment and family engagement in CSFP schools.

ISSUE 4: Board Governance

The CSFP is overseen by a board of directors composed of nine elected members representing various regions of Labrador, the central and western region, and the eastern region. Their role is to work within a framework defined by the Schools Act, 1997. The executive committee meets regularly, as it is the only subcommittee that is mandatory under the Schools Act, 1997s Act. The board of directors has established additional subcommittees for finances, construction, policies, and elections. The current board has agreed to fulfill its mandate until the next elections, which the board has been anticipating for some time. A number of meetings have taken place for this purpose at the beginning of the 2023-2024 school year.

As the only school board in the province, it is essential to provide board members with the opportunity to receive annual training on governance and information related to their role, expectations, and responsibilities as board members.

Goal: By June 30, 2026, the CSFP will have enhanced its board governance and increased the visibility of its trustees within the Francophone community.

2023-24 Objective:
By June 30, 2023, the CSFP will have further implemented initiatives to improve board governance.

Discussion of the 2023-24 Objective Indicator Results

Objective Indicator: Implemented new policies and reviewed past policies for potential updates

In 2023-24, the adoption of policies did not take place due to the shortage in schools as well as staff turnover at the CSFP headquarters. The CSFP experienced a period of leadership transition at the end of the 2023-24 school year. However, approximately 15 NLESD policies were translated to French at the beginning of the summer of 2024 in an effort to fill this void. These translations were outsourced to private translating services because the district does not have the internal capacity to undertake such work. Policy adoption will continue to be a priority in the upcoming school year.

Objective Indicator: Established efficient communication process between trustees and the school communities

In 2023-2024, the Conseil scolaire francophone provincial (CSFP) implemented several initiatives aimed at strengthening clarity, transparency, and community engagement. First, a realignment of roles and responsibilities was undertaken to clarify internal roles. A professional development session scheduled for June 2024 was postponed while awaiting school board elections. Additionally, a strengthened review process was established to ensure the accuracy and clarity of communicated information, with particular

attention given by the executive and school board trustees before messages were shared with the community.

The CSFP also organized annual meetings in various school regions to promote meaningful participation and address local needs. These meetings were held in la Grand' Terre in November 2023 and in St. John's in 2024. Finally, the CSFP participated in the Annual General Assembly of the Société nationale de l'Acadie in Stephenville, further solidifying its commitment to integrating cultural and community perspectives into its governance strategies. These actions illustrate the CSFP's ongoing dedication to promoting inclusivity, transparency, and strengthening its connections with its communities.

Objective Indicator: Implemented annual professional training for trustees on board governance and/or leadership

In 2023-2024, the CSFP prioritized the professional development of its school board trustees by implementing annual training sessions focused on governance and leadership. Although the training session initially scheduled was postponed to winter 2024-2025, an initiative was launched in June 2024 in the form of a collaborative meeting with the Director of Education aimed at aligning the understanding of the CSFP's needs and initiatives. As part of this process, a guide prepared by the Director of Education were shared with the executive board and the board of trustees to enhance their understanding of governance priorities and the strategic goals of the school board.

These actions are primarily intended to improve the understanding of best practices in governance, strengthen the ability of school board trustees to exercise effective leadership in the district's operations, and provide the tools and knowledge necessary to address challenges and seize emerging opportunities in the field of education.

Objective Indicator: Updated Board, Executive and Committee meeting procedures and reporting

In 2023-24, the CSFP multiplied its efforts to promote good reporting practices. Board meetings are announced via the web site and social media accounts. Virtual meetings are public, and are recorded. Recordings are housed on the website for all interested persons. Meeting minutes including executive reports are also available on the board's website. In the upcoming year, subcommittees for finances, policy, infrastructure and elections will also update their procedures and reporting.

Issue Summary

In 2023-2024, the CSFP continued to strengthen its governance by focusing on communication and training for board members. While the creation and revision of policies did not take place due to staff shortages and a leadership transition, the board organized a strategic meeting to improve communication

and set priorities. In June 2024, it voted for a restructuring of the head office, which included a strengthened role for the Assistant Director General in Education.

24-25 Objectives

By June 30, 2025, the CSFP will have continued implementing initiatives to improve the governance of the Board of Trustees.

Indicators :

- Initiatives or training sessions are implemented for trustees
- Trustees attend training sessions or official meetings
- Visibility or public communication activities are carried out by trustees within the francophone community.

Opportunities and Challenges

In 2023-2024, the Department of Transportation and Infrastructure continued the renovation and conversion process of the former School for the Deaf to establish the second school in the greater St. John's metropolitan area. This school, École Rocher-du-Nord, will become a school for Grades 5 to 12 in 2024-2025, and will gradually transition to a K-12 configuration by 2029, serving the K-6 population in the western area of the metropolitan region, extending to CBS, Mount Pearl, and Paradise, as well as the entire population from grades 7 to 12. École des Grands-Vents will become a school for Kindergarten to Grade 4 due to long-standing space challenges, and to make room for the pre-kindergarten program, which will be managed by the CPEF. Plans are also in place for École Rocher-du-Nord to accommodate a pre-kindergarten program to serve the western part of the metropolitan region.

Challenges

During the CSFP's 2023-24 reporting period, the CSFP highlights its accomplishments and challenges over the past school year. Overall, the CSFP is satisfied with the achievements for its 2023-26 strategic planning goals and 2023-24 annual objectives.

The CSFP will continue to make progress in achieving it goals and objectives in the coming 2024-25 school year by focusing on the following, Success of Francophone Minority Students; Well-being of Students and Staff; Growth, Outreach and Community Engagement; and Board Governance.

The CSFP acknowledges that several initiatives have been delayed or postponed due to financial constraints, awaiting responses from government entities, and challenges related to staffing needs. Despite these increased obstacles, the commitment to achieving the strategic plan's goals remains steadfast. The national shortage of teachers posed a major challenge for recruitment by the CSFP, particularly evident in rural and remote areas. Two teaching positions went unfilled throughout the 2023-2024 school year, and both short-term and long-term substitute positions in remote areas remained vacant for several weeks. Teacher recruitment is a recurring and persistent challenge. The CSFP competes not only with other francophone school boards but also with anglophone boards offering French immersion programs. This challenge is further complicated when recruiting internationally, with issues such as the immigration process, the criteria for teacher certification, community integration, professional inclusion, salary-related challenges due to certification requirements, and the high cost of living. The CSFP notes some progress in recognizing the qualifications of teachers from outside the province, but acknowledges that there is still work to be done. The challenge of offering financial incentives is also a significant barrier for a school board that does not have the budget to offer, for example, housing subsidies.

Retention of secondary students remains a challenge. One obstacle the CSFP faces is that every student in the province can attend an English-language school, meaning there is always an "automatic" alternative for its students. It is important that the board offers courses similar (if not identical) to those in NLESD and implements projects and initiatives, such as ViceVersa and PassepART, mentioned earlier. Supporting students in developing leadership skills and their cultural identity is also crucial for student retention. The CSFP must continue to cultivate a sense of belonging and foster engagement among its learners with the francophone school community.

Summary

The 2023-2024 annual report of the CSFP outlines the achievements and challenges of the past year, as well as the projects for the upcoming school year. The 2023-2024 school year marked the first year of the 2023-2026 strategic plan. Overall, the CSFP is pleased with the progress made towards achieving the strategic plan's objectives during this period, despite facing significant challenges.

For the 2024-2025 school year, the CSFP will continue its efforts to meet its goals, focusing on four priorities: the success of francophone students in minority situations, the well-being of students and staff, community growth and engagement, and improving the board's governance.

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
FINANCIAL STATEMENTS
JUNE 30, 2024

CSFP

Management's Report

Management's Responsibility for the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

Management is also responsible for ensuring that transactions comply with relevant policies and authorities and are properly recorded to produce timely and reliable financial information.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial information periodically and external audited financial statements yearly.

The Auditor General conducts an independent audit of the annual financial statements of the Corporation in accordance with Canadian generally accepted auditing standards, in order to express an opinion thereon. The Auditor General has full and free access to financial management of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador.

On behalf of the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador.

Peter Smith

Peter C. Smith
Director of Education (Acting)

Michael Clair

Michael Clair
Chair

Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador
65, chemin Ridge, bureau 212 • St. John's (TNL) • Tél : (709) 722-6324 • Fax : (709) 722-6325 • www.csfp.nl.ca • conseil@csfp.nl.ca

OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador
St. John's, Newfoundland and Labrador

Opinion

I have audited the financial statements of Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador's (CSFP), which comprise the statement of financial position as at June 30, 2024, and the statements of operations and accumulated surplus, change in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of CSFP as at June 30, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of CSFP in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and my auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I will not express any form of assurance conclusion thereon.

Independent Auditor's Report (cont.)

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, 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 CSFP'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 CSFP or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing CSFP's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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.

Independent Auditor's Report (cont.)

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I 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 my 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 CSFP'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 CSFP's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause CSFP 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within CSFP to express an opinion on the financial statements. I am responsible for the direction, supervision and performance of the audit. I remain solely responsible for my audit opinion.

Independent Auditor's Report (cont.)

I 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 I identify during my audit.

DENISE HANRAHAN, CPA, MBA, ICD.D
Auditor General

May 29, 2025
St. John's, Newfoundland and Labrador

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

FINANCIAL ASSETS

	2024	2023
Cash	$ 2,045,672	$ 1,835,093
Short-term investments	1,975	-
Accounts receivable (Note 3)	907,954	753,525
Harmonized sales tax receivable	132,086	43,198
	3,087,687	2,631,816

FINANCIAL LIABILITIES

Due to the Government of Newfoundland and Labrador	867,214	399,348
Accounts payable and accruals (Note 4)	256,465	266,901
Summer pay liability (Note 5)	755,239	658,681
Deferred revenue (Note 6)	77,831	492,518
Repayable deposits (Note 7)	15,000	14,300
Asset retirement obligation (Note 8)	4,501,898	4,501,898
Employee future benefits		
Accrued sick leave (Note 9)	557,804	570,544
Other (Note 10)	300,398	262,909
	7,331,849	7,167,099
Net Debt	(4,244,162)	(4,535,283)

NON-FINANCIAL ASSETS

Tangible capital assets (Schedule 8)	7,478,916	7,794,600
Prepaid expenses	-	1,000
	7,478,916	7,795,600
Accumulated surplus (Note 11)	$ 3,234,754	$ 3,260,317

Contractual obligations (Note 17)

Approved:

Michael Clair Chair

Peter Smith Director of Education (Acting)

See accompanying notes to the financial statements

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
Revenue (Schedule 1)			
Provincial Government Grants	$ 10,592,850	$ 11,368,005	$ 10,112,542
Grants - Official Languages in Education Projects	1,550,000	1,139,571	1,103,497
Donations	-	37,971	-
Ancillary Services	240,000	356,846	282,354
Miscellaneous	46,000	88,623	61,635
Total revenue	12,428,850	12,991,016	11,560,028
Expenses			
Administration (Schedule 2)	743,500	834,567	703,246
Instructional (Schedule 3)	6,643,800	7,207,391	6,424,512
Operations and Maintenance (Schedule 4)	2,171,400	2,257,957	1,699,405
Pupil Transportation (Schedule 5)	1,071,050	1,103,364	1,007,178
Ancillary Services (Schedule 6)	374,100	473,729	362,521
Pupil Services - Official Languages in Education Projects (Schedule 7)	1,550,000	1,139,571	1,103,646
Total expenses (Note 15)	12,553,850	13,016,579	11,300,508
Annual (deficit) surplus	(125,000)	(25,563)	259,520
Accumulated surplus, beginning of year	3,260,317	3,260,317	3,000,797
Accumulated surplus, end of year (Note 11)	$ 3,135,317	$ 3,234,754	$ 3,260,317

See accompanying notes to the financial statements

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL
DE TERRE-NEUVE-ET-LABRADOR
STATEMENT OF CHANGE IN NET DEBT
YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
Annual (deficit) surplus	$ (125,000)	$ (25,563)	$ 259,520
Acquisition of tangible capital assets	(478,900)	(222,095)	(352,563)
Amortization of tangible capital assets	478,900	512,396	493,186
Net change in prepaid expenses	-	1,000	(1,000)
Adjustment to tangible capital assets	-	25,383	-
Change in net debt	(125,000)	291,121	399,143
Net debt, beginning of year	(4,535,283)	(4,535,283)	(4,934,426)
Net debt, end of year	$ (4,660,283)	$ (4,244,162)	$ (4,535,283)

See accompanying notes to the financial statements

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024

Cash from (used for)

	2024	2023
Operating		
Annual (deficit) surplus	$ (25,563)	$ 259,520
Items not affecting cash		
Amortization	512,396	493,186
Accounts receivable	(154,429)	228,271
Harmonized sales tax receivable	(88,888)	12,635
Prepaid expenses	1,000	(1,000)
Due to Government of Newfoundland and Labrador	467,866	195,396
Accounts payable and accruals	(10,436)	3,951
Summer pay liability	96,558	(28,116)
Deferred revenue	(414,687)	(111,001)
Repayable deposits	700	1,300
Accrued sick leave	(12,740)	(12,455)
Other employee future benefits	37,489	1,799
	409,266	1,043,486
Capital		
Acquisition of tangible capital assets	(222,095)	(352,563)
Adjustment to tangible capital assets	25,383	-
	(196,712)	(352,563)
Investing		
Short term investments	(1,975)	-
Increase in cash	210,579	690,923
Cash, beginning of year	1,835,093	1,144,170
Cash, end of year	2,045,672	1,835,093
Cash is comprised of:		
Board's Bank Balance	$ 1,883,497	$ 1,698,131
Schools' Bank Balance	162,175	136,962
	$ 2,045,672	$ 1,835,093

See accompanying notes to the financial statements

1. Nature of Operations

The Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador (CSFP or "the Board") is the sole public school board in Newfoundland and Labrador. It provides a French-first language education to the children of eligible right-holders. This role is enshrined in Article 23 of the Canadian Charter of Rights and Freedoms. The Board's service delivery is similar to the Department of Education and Early Childhood Development's management of the English school system in the province via its NL Schools branch, but with the extra mandate to promote the French language and culture.

2. Significant Accounting Policies

The accompanying financial statements have been prepared in accordance with public sector accounting standards issued by the Public Sector Accounting Board (PSAB). The Board does not prepare a statement of remeasurement gains and losses as the Board does not enter into relevant transactions or circumstances that are being addressed by that statement.

A summary of significant accounting policies adopted by the Board is as follows:

a) These financial statements reflect the assets, liabilities, revenues and expenses of the Board and the six schools that it controls.

b) Cash includes balances with banks.

c) Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses.

d) The Board's main source of funding is derived from the Government of Newfoundland and Labrador Department of Education and Early Childhood Development (the Department). The Department provides funding for operations, pupil transportation and teacher salaries. Funding for capital expenditures and major alterations or improvements is provided by the Department of Transportation and Infrastructure. Government transfers with stipulations restricting their use are recognized as revenue when the transfer is authorized, and the eligibility criteria are met. When the transfer gives rise to an obligation that constitutes a liability, the transfer is recognized when the liability is settled. Interest income is recognized as it is earned.

   Exchange transactions are transactions where goods or services are provided to a payor for consideration. These transactions include performance obligations for the Board arising directly from a payment or promise of consideration by a payor. These transactions are not necessarily exchanges of fair or equal value.

   The Board's rent revenue is an exchange transaction, with performance obligations outlined in rental agreements. The Board satisfies its performance obligations with the passage of time.

e) Tangible capital asset additions are recorded at full cost and are amortized over their useful lives. Tangible capital asset are not amortized until they are put into use.

f) Tangible capital assets are amortized using the straight-line method based on the following number of years:

School Buildings	40 years
Furniture	10 years
Equipment	10 years
Computers	4 years

g) The Board has acquired, in certain cases, land for its buildings without cost. In other cases, the Board obtained authorization to use the land without ownership, as long as the properties are used for educational purposes. Finally, in cases where the land is Board property and value determinations were not possible, a nominal value was recorded.

h) The Government of Newfoundland and Labrador processes the payrolls and remits the source deductions directly to the appropriate agencies for all principals, teachers, student assistants, board management and program specialists. The amounts recorded in the financial statements represent gross salaries and employee benefits as reported by the Department for the year.

i) All permanent employees of the Board are covered by pension plans administered by Provident10 and the Teachers' Pension Plan Corporation. Contributions to these plans are required from both the employee and the Board. Post retirement obligations to employees are the responsibility of the Government of Newfoundland and Labrador. For pensions, employer contributions are recognized in the accounts on a current basis.

j) Employees of the Board are entitled to sick pay benefits which accumulate but do not vest. In accordance with Public Sector Accounting Standards for post-employment benefits and compensated balances, the Board recognizes the liability in the period in which the employee renders service. The obligation is actuarially determined using assumptions based on management's best estimates of the probability of use of accrued sick leave, future salary and wage changes, employee age, the probability of departure, retirement age, the discount rate and other factors. Discount rates are based on the Province's long-term borrowing rate. Actuarial gains and losses are recognized over time, per the actuarial calculation, through the statement of operations.

k) The Board conducts its business through six reportable segments: Administration, Instructional, Operations and Maintenance, Pupil Transportation, Ancillary Services and Pupil Services - Official Languages in Education Projects. These operating segments are established by senior management to facilitate the achievement of the Board's objectives, to aid in resource allocation decisions, and to assess operational performance.

For each reported segment, revenue and expenses represents both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements. Inter-segment transfers are recorded at their exchange amount.

l) In preparing the financial statements for the Conseil scolaire francophone provincial de Terre-Neuve-et-Labrador, management is required to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates.

Examples of significant estimates include:

- the liability for employee future benefits
- providing for amortization of tangible capital assets
- the estimated useful lives of tangible capital assets
- asset retirement obligations

m) Long-lived assets are reviewed for impairment upon the occurrence of events or changes in circumstances indicating that the service potential may not be recoverable.

n) The Board accounts for an asset retirement obligation in the period during which a legal obligation associated with the retirement of the tangible capital asset is incurred and when a reasonable estimate of this amount can be made. The asset retirement obligation is initially measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. A corresponding amount is added to the carrying amount of the related asset and is then amortized over its useful life.

At each balance sheet date, the asset retirement obligation is reviewed and adjusted to reflect the current best estimate of the liability. Such adjustments may result from changes in the assumptions used to estimate the undiscounted cash flows required to settle the obligation, including changes in estimated probabilities, amounts and timing of settlement, as well as changes in the legal requirements of the obligation and in the discount rate. These changes are recognized as an increase or decrease in the carrying amount of the asset retirement obligation, with a corresponding adjustment to the carrying amount of the related asset.

3. Accounts Receivable

	2024	2023
Provincial government	$ 143,426	$ 69,839
Provincial government - Summer pay - teachers (Note 5)	755,239	658,681
Rent	5,605	18,474
Travel advances and miscellaneous	3,684	6,531
	$ 907,954	$ 753,525

4. Accounts Payable and Accruals

	2024	2023
Trade payables	$ 247,792	$ 181,951
Accrued liabilities	8,673	46,436
Accrued salaries and benefits payable	-	38,514
	$ 256,465	$ 266,901

5. Summer Pay Liability

The Board records a summer pay liability for teachers in the Board. This liability relates to teacher's salaries earned during the school year but not fully paid to teachers until subsequent to June 30. Accordingly, the Board has recorded an offsetting teachers' summer pay receivable from the province of $755,239 in Accounts Receivable (2023 – $658,681).

6. Deferred Revenue

Deferred revenue represents funding designated for the specific purposes for which the revenue recognition criteria have not been met. The funding is deferred and included in revenue when authorized and all eligibility criteria have been met, provided there are no stipulations that give rise to a liability. Changes in the various funding deferred to future periods are as follows:

2024	Opening	Additions	Revenue recognized	Transfer to liability	Ending balance
Official Languages in Education	$ 57,430	$ 1,082,141	$ (1,139,571)	$ -	$ -
Pupil Transportation	55,810	1,055,116	(1,103,364)	-	7,562
Recruitment and retention (R&R)	296,739	106,000	(120)	(402,619)	-
Other	82,539	40,000	(52,270)	-	70,269
Balance, end of current year	$ 492,518	$ 2,283,257	$ (2,295,325)	$ (402,619)	$ 77,831

2023	Opening	Additions	Revenue recognized	Ending balance
Official Languages in Education	$ 59,887	$ 1,101,040	$ (1,103,497)	$ 57,430
Pupil Transportation	22,197	1,040,791	(1,007,178)	55,810
Recruitment and retention	261,042	99,500	(63,803)	296,739
Other	260,393	12,805	(190,659)	82,539
Balance, end of prior year	$ 603,519	$ 2,254,136	$ (2,365,137)	$ 492,518

7. Repayable Deposits

The Board collects performance bonds from suppliers for the provision of multi-year heating, ventilation and air conditioning maintenance contracts as well as for multi-year electrical, mechanical and snow clearing contracts. The balance as at June 30, 2024 is $15,000 (2023 - $14,300).

8. Asset Retirement Obligations

The Board's asset retirement obligations relate to asbestos and other contaminants in buildings that consist mainly of schools. The buildings have no set retirement date, however the useful lives of these buildings is 40 years, and the asset retirement obligations will be amortized straight-line over the remaining useful lives.

The liability estimate was based on research conducted by a third party. With regards to the buildings, the research found that the average cost to remove asbestos per square foot varied significantly based on when the buildings were constructed. As a result, the buildings were grouped based on the year of construction, and a cost applied based on the third-party research.

The Board has not escalated or discounted the costs associated with the asset retirement obligation as the date of retirement of each school is unknown.

The Board has recorded an Asset Retirement Obligation of $4,501,898 (2023 - $4,501,898)

9. Employee Future Benefits - Accrued Sick Leave

	2024	2023
Accrued benefit liability, beginning of year	$ 570,544	$ 582,999
Benefits expense		
Current service cost	44,898	42,839
Interest expense	10,814	10,714
Amortization of gain in period	(16,215)	(16,324)
Benefits paid	(52,237)	(49,684)
Total accrued benefit liability, end of year	557,804	570,544
Unamortized actuarial experience gain	(157,444)	(173,659)
Total accrued benefit obligation	$ 400,360	$ 396,885
Accrued benefit liability according to employee groups		
Teachers	$ 505,954	$ 13,864
Board employees	34,573	38,941
Student assistants	17,277	17,739
Total accrued benefit liability, end of year	$ 557,804	$ 570,544

The significant actuarial assumptions used in measuring the accrued sick leave and benefits expenses are as follows:

	2024	2023
Discount rate - benefit cost (%)	2.75	2.75

Rate of compensation increase is 3.75% for promotion and merit plus inflation as at June 30, 2024 (2023 - 3.75%)

10. Employee Future Benefits - Other

Paid leave for executive staff and vacation pay benefits payable for Board office administration staff and janitorial staff are recorded in accordance with the benefit rates applicable to these groups.

Other employee future benefits is comprised of the following:

	2024	2023
Executive staff paid leave	$ 258,306	$ 222,263
Employee vacation pay	42,092	40,646
	$ 300,398	$ 262,909

11. Breakdown of Accumulated Surplus

	2024	2023
Year-end composition		
Net investment in tangible capital assets	7,478,916	7,794,600
Unfunded accrued sick leave (Note 9)	(557,804)	(570,544)
Unfunded asset retirement obligation (Note 8)	(4,501,898)	(4,501,898)
Unfunded paid leave - (Note 10)	(300,398)	(262,909)
School bank balances	162,175	136,962
Operating accumulated surplus	953,763	664,106
Total accumulated surplus	$ 3,234,754	$ 3,260,317

12. Financial Instruments

The Board's financial instruments consist of cash, short-term investments, accounts receivable, harmonized sales tax receivable, due to the Government of Newfoundland and Labrador, accounts payable and accruals, summer pay liability, and repayable deposits. It is management's opinion that the Board is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

The carrying value of the Board's financial instruments approximate fair values.

13. Insurance Subsidy

The cost of insuring school properties is incurred by the Provincial Government and no amount has been recorded in these financial statements to reflect this cost.

14. Related Party Transactions

The CSFP is related through common ownership to all Province of Newfoundland and Labrador departments, agencies, health authorities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

15. Expenses by Object

	2024	2023
Salaries	$ 7,536,974	$ 6,810,187
Employee benefits	1,262,584	1,267,236
Supplies and services	1,669,172	1,117,035
Contract services and fees	1,555,003	1,345,507
Training	121,138	78,869
Rentals	99,980	63,478
Amortization	512,396	493,186
Interest	983	1,058
Travel	258,349	123,952
	$ 13,016,579	$ 11,300,508

16. Budget Figures

Budget figures included in the financial statements are unaudited and were approved by the Board on November 4, 2023.

17. Contractual Obligations

The Board has a number of contracts with external suppliers for services such as pupil transportation and snow clearing. Future minimum contract payments are as follows:

2025	$ 1,384,203
2026	26,129
2027	18,069
2028	18,069
2029	13,552
	$ 1,460,022

These contractual obligations will become liabilities when the terms of the contracts are met.

18. Comparative Figures

During the year, certain prior year figures have been restated for comparative purposes and to conform to the current year presentation.

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 1 - REVENUES
YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
Revenues			
Provincial government grants			
Regular operating grants	$ 2,007,700	$ 2,007,700	$ 1,974,800
Acquisition of tangible capital assets	478,900	-	352,563
Major renovations to buildings	500,000	776,221	158,514
Special grants			
Official language monitor	31,000	48,139	30,186
Other	178,850	657,781	415,845
Salaries and benefits			
Executive	463,800	462,545	475,172
Regular teachers	5,300,000	5,623,057	5,047,598
Substitute teachers	335,000	560,759	458,208
Student assistants	155,000	134,518	132,654
Other	75,550	120	63,803
Pupil transportation			
Contracted	1,067,050	1,097,165	1,003,199
	10,592,850	11,368,005	10,112,542
Grants - Official Languages in Education			
Regular projects	1,550,000	1,139,571	1,103,497
Donations	-	37 971	-
	-	37 971	-
Ancillary Services			
School revenue	90,000	208,388	132,206
Revenues from rental of schools and facilities - Grand-Vents	125,000	123,458	125,148
Other rental - ARCO - West Coast	25,000	25,000	25,000
	240,000	356,846	282,354
Miscellaneous			
Interest on investments	45,000	86,171	53,124
Language rights support program	-	-	-
Other – sundry	1,000	2,452	5,311
Expense recovery	-	-	3,200
Insurance refund	-	-	-
	46,000	88,623	61,635
Total revenues	$ 12,428,850	$ 12,991,016	$ 11,560,028

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 2 - ADMINISTRATION EXPENSES
YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
Salaries and benefits			
Director and Assistant Director	$ 340,500	$ 349,081	$ 323,401
Board office personnel	197,500	222,509	192,613
Office supplies	4,500	2,588	6,647
Replacement furniture and equipment	7,500	15,475	6,320
Postage	3,000	1,340	2,141
Telephone/internet	6,500	6,266	7,257
Office equipment rentals and repairs	6,500	8,567	6,418
Bank charges	8,500	7,891	8,024
Repairs and maintenance - office buildings	2,500	1,166	1,987
Travel	25,000	30,553	15,786
Board meeting expenses	20,000	12,953	11,700
Professional fees - legal	32,500	22,989	7,559
Professional fees reimbursable	50,000	63,554	48,930
Professional fees - other	12,500	25,233	16,939
Advertising - recruitment	3,500	18,665	987
Membership dues	5,000	5,727	4,899
Relocation expenses	5,000	17,444	31,997
Miscellaneous	2,000	539	707
Training	10,000	20,697	7,934
Insurance	1,000	1,330	1,000
Total administrative expenses	$ 743,500	$ 834,567	$ 703,246

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 3 - INSTRUCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
Instructional salaries			
Teacher Salaries			
Regular	$ 4,400,000	$ 4,697,155	$ 4,177,532
Substitutes	335,000	550,938	450,301
Senior Education Officer	150,800	148,164	148,887
Board pay	5,000	19,368	7,484
Employee benefits - general	787,500	802,547	760,364
School secretaries - salaries and benefits	260,000	218,542	264,689
Payroll tax	112,500	121,020	107,024
Other - salaries and benefits – prog. coordinators	135,000	116,149	88,374
Other - salaries and benefits - student assistants	155,000	134,518	132,654
	6,340,800	6,808,401	6,137,309
Instructional materials			
General supplies	27,500	33,099	27,974
Resource center materials - reimbursable	-	-	547
Teaching aids	25,000	32,974	26,786
Teaching aids – reimbursable	10,000	18,271	7,764
	62,500	84,344	63,071
Instructional furniture and equipment			
Replacement	22,500	44,357	12,689
Replacement - reimbursable	10,000	10,232	8,524
Rentals and repairs	9,750	9,853	9,049
	42,250	64,442	30,262
Instructional staff travel			
Program co-coordinators	14,000	16,781	8,669
Teachers' travel	3,500	8,598	4,586
In-service and conferences	500	1,533	-
Refundable teachers' travel	2,500	1,301	-
	20,500	28,213	13,255
Other instructional costs			
French monitor program	35,000	57,132	33,559
Commission scolaire du Littoral services	51,250	45,122	52,521
Inclusion	3,500	2,918	1,621
Secretaries - training	10,500	5,748	1,153
Secretaries - travel	1,000	1,303	995
Secretaries - equipment	6,000	-	6,712
Gymnasium rental	9,000	7,976	9,349
Student scholarships	1,000	800	1,500
Sports, art and culture	-	7,500	-
KinderStart	500	158	354
	117,750	128,657	107,764
Amortization	60,000	93,334	72,851
Total instructional expenses	$ 6,643,800	$ 7,207,391	$ 6,424,512

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 4 - OPERATIONS AND MAINTENANCE EXPENSES (SCHOOLS)
YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
Salaries – janitorial	$ 439,150	$ 429,376	$ 435,769
Salaries - maintenance	109,500	110,430	138,002
Salaries - maintenance reimbursable	-	-	-
Electricity	155,000	161,421	154,731
Municipal services fees / garbage removal	33,000	33,254	32,784
Telephone / Internet	88,250	79,303	87,817
Travel	15,000	7,078	10,630
Janitorial supplies	32,500	39,280	32,726
Janitorial equipment	7,500	3,729	12,935
Refundable repairs and maintenance to buildings	250,000	40,550	115,794
Major repairs and maintenance - buildings	250,000	611,997	38,060
Minor repairs and maintenance - buildings	98,000	52,962	52,313
Computer equipment replacement	50,000	59,007	7,091
Computer equipment replacement - reimbursable	15,000	27,294	34,834
Contracted services - janitorial	7,500	7,575	1,139
Repairs and maintenance - equipment	1,500	864	-
Snow clearing and ice control	183,000	165,228	120,077
Other - security systems	6,500	10,956	6,622
Other - Training	15,000	926	1,354
Amortization - Asset retirement obligation	-	44,387	44,387
Amortization	415,000	372,340	372,340
Total operations and maintenance	$ 2,171,400	$ 2,257,957	$ 1,699,405

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 5 - PUPIL TRANSPORTATION EXPENSES
YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
Contracted services			
Regular transportation - bus	$ 1,005,800	$ 1,046,339	$ 957,298
Regular transportation - private vehicles	41,250	39,060	29,462
Extracurricular busing	4,000	6,198	3,557
Other	-	-	422
Fuel adjustment	20,000	11,767	16,439
Pupil transportation expenses	$ 1,071,050	$ 1,103,364	$ 1,007,178

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 6 - ANCILLARY SERVICES EXPENSES
YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
School expenses			
School excursions and extracurricular activities	$ 10,000	$ 20,087	$ 15,522
Pedagogical materials and equipment	17,500	21,100	16,176
Cultural identity	5,000	3,934	9,462
Fundraising expense	15,000	21,885	20,555
Graduation expense	5,000	8,229	10,476
Other	37,500	107,940	68,040
	90,000	183,175	140,231
Ancillary Services expenses			
Operation of teachers' residences	103,700	82,150	44,928
Community Centre Operations - Centre des Grands-Vents			
Salaries - janitorial	56,000	56,264	57,393
Communications	19,000	21,085	19,392
Operations	91,500	118,811	86,790
Equipment and supplies	10,000	9,909	10,179
	176,500	206,069	173,754
Amortization	3,900	2,335	3,608
	180,400	208,404	177,362
Total ancillary services expenses	$ 374,100	$ 473,729	$ 362,521

CONSEIL SCOLAIRE FRANCOPHONE
PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 7 - PUPIL SERVICES - OFFICIAL LANGUAGES IN EDUCATION PROJECTS YEAR ENDED JUNE 30, 2024

	Unaudited Budget (Note 16) 2024	Actual 2024	Actual 2023
Language recovery	$ 362,500	$ 232,297	$ 220,936
School programs co-ordination	122,500	122,274	88,584
Teacher aides	193,000	191,790	205,114
Art and cultural programming	163,000	146,664	58,549
Principal and teacher training	100,000	82,827	61,745
Promotion and communications services	125,000	100,754	79,779
Project administration	77,500	75,564	78,303
Translation services	5,000	6,853	-
Educational Technology	92,000	81,425	-
Teacher recruitment and retention	195,000	11,270	27,517
Educational resource centres	34,500	19,313	66,057
Classroom technology	45,000	43,357	82,379
Educational renewal	35,000	25,183	134 683
Total pupil services - Official Languages in Education Projects	$ 1,550,000	$ 1,139,571	$ 1,103,646

CONSEIL SCOLAIRE FRANCOPHONE PROVINCIAL DE TERRE-NEUVE-ET-LABRADOR
SCHEDULE 8 - DETAILS OF TANGIBLE CAPITAL ASSETS
YEAR ENDED JUNE 30, 2024

	Cost 2023	Adjustment	Additions	Disposals	Cost 2024	Accumulated Amortization 2023	Amortization	Disposals	Accumulated Amortization	Net Book Value 2024	Net Book Value 2023
Land and Sites											
Land and Sites	$ 125,000	$ -	$ -	$ -	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000	$ 125,000
Buildings											
Buildings	15,479,131	-	-	-	15,479,131	8,858,873	372,340	-	9,231,213	6,247,918	6,620,258
Asset Retirement Oblig.	4,501,898	-	-	-	4,501,898	4,134,954	44,387	-	4,179,341	322,557	366,944
Schools – Work in Prog.	25,383	(25,383)	-	-	-	-	-	-	-	-	25,383
Leasehold improvements	75,159	-	-	75,159	-	75,159	-	75,159	-	-	-
	20,081,571	(25,383)	-	75,159	19,981,029	13,068,986	416,727	75,159	13,410,554	6,570,475	7,012,585
Furniture and Equipment											
Schools	1,498,757	-	222,095	-	1,720,852	855,755	93,334	-	949,089	771,763	643,002
Administration	118,956	-	-	-	118,956	118,956	-	-	118,956	-	-
Other – Centre des Grands-Vents	90,390	-	-	-	90,390	76,377	2,335	-	78,712	11,678	14,013
	1,708,103	-	222,095	-	1,930,198	1,051,088	95,669	-	1,146,757	783,441	657,015
Computers											
Schools	696,367	-	-	-	696,367	696,367	-	-	696,367	-	-
Administration	257,304	-	-	-	257,304	257,304	-	-	257,304	-	-
	953,671	-	-	-	953,671	953,671	-	-	953,671	-	-
Total Tangible Capital Assets	$ 22,868,345	$ (25,383)	$ 222,095	$ 75,159	$ 22,989,898	$ 15,073,745	$ 512,396	$ 75,159	$ 15,510,982	$ 7,478,916	$ 7,794,600