Newfoundland & Labrador
Public Libraries

Annual Report

2023-24

Submitted by

The Provincial Information
and
Library Resources Board

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Newfoundland & Labrador
Public Libraries
PROVINCIAL ADMINISTRATION DIVISION
48 St. George's Avenue, Stephenville, NL A2N 1K9

Honourable Krista Lynn Howell
Minister of Education
Department of Education
P. O. Box 8700
St. John's, NL
A1B 4J6

Dear Minister Howell:

I am pleased to submit, on behalf of the Provincial Information and Library Resources Board, the annual report for the year 2023-24.

This report was prepared in accordance with the requirements of a category one entity under the **Public Libraries Act** and the **Transparency and Accountability Act.** The outcomes reported in this document detail the Newfoundland and Labrador Public Libraries' performance in addressing the strategic issue outlined in the 2023-26 Strategic Plan.

On behalf of the entire Board, I offer our sincere thanks to all our local and divisional board members, staff, partners and patrons who have contributed to or used our services during this past year. I also want to acknowledge the support we have received from the Department of Education and Government. Your continued use of and support for our services are sincerely appreciated.

As the Provincial Information and Library Resources Board, we are accountable for the results reported herein. My signature below is indicative of the Board's accountability for the actual results.

Sincerely,

Myrtice Alpen, Chair

BOARD STRUCTURES

Provincial Information and Library Resources Board

The Provincial Information and Library Resources Board (PILRB - the Board) is a category one Government entity established, under the authority of the **Public Libraries Act**, to oversee the operation of the public library services in the province, now commonly referred to as the Newfoundland and Labrador Public Libraries (NLPL - the organization). The organization has existed, in some form, since 1935.

The PILRB is a provincial board composed of representatives of regional library boards and appointees of the Lieutenant-Governor in Council. The provincial Board has not less than 10 and not more than 15 members which include: (a) a representative from each regional library board appointed by that board; (b) the chairperson of the St. John's Library Board appointed by that board; and (c) up to six other members appointed by the Lieutenant-Governor in Council. A list of board members as of March 31, 2024, is found in Appendix 1.

Regional and Local Library Boards

There are 94 public library locations throughout the province. Each local library is operated by a local library board consisting of five to nine members, with the exception of the three libraries in St. John's, which operate under the St. John's Public Library Board. A representative of each local library board is appointed to a regional library board, which assists the PILRB to ensure services and programs are consistent throughout the different regions of the province and aids in the development and implementation of policies. The structure of the boards is outlined in Appendix 2.

ENTITY OVERVIEW

Information on the PILRB's Mandate, Lines of Business, Primary Clients and Vision can be found at the PILRB's website at https://www.nlpl.ca/mandate .

Library Funding

The public library system is funded, primarily, by the Provincial Government in the form of an annual operating grant. In 2023-24, the grant that was recognized in the financial statements was $12,868,283.

Many municipalities regularly contribute to the operation of public libraries either by providing direct funding or in-kind contributions. The funding provided from municipalities in 2023-24 was low; however, the in-kind contributions were significant. These in-kind contributions, in the form of free or low-cost rent, snow clearing, janitorial, maintenance, etc., which are not included in the budget figures, were estimated to exceed $1,000,000.

The remainder of the funding was self-generated from fees for service and donations. The total operating and capital budget for 2023-24 was $13,168,658.

On February 23, 2024, the Honourable Krista Lynn Howell, Minister of Education announced additional one-time funding of $500,000 for the Provincial information and Library Resources Board and an additional $100,000 for the NLPL's Early Literacy Program. The announcement occurred at the Lewisporte Public Library. The additional funding was targeted to more physical library materials, digital library materials, offsetting the cost of the major capital works project in Placentia, funding additional staff at the new library in CBS, and offsetting the rising costs of library operations such as heat and light, freight, postage, connectivity, and other occupational and operational costs. The Early Literacy funds would go to providing digital literacy products for children in public libraries.

The PILRB's fiscal position is audited annually by the Office of the Auditor General. The Auditor General's report and the audited financial statements for 2023-24 are attached in Appendix 3.

Staff Complement

In order to provide library services throughout the province, the organization relies on a dedicated and competent workforce. As of March 31, 2024, PILRB had a total staff complement of 193 full and part-time permanent employees, and 156 substitute (casual) employees who are called to work in one or more of our library sites when regular staff take leave. The bargaining unit employees, including substitutes, are represented by the Canadian Union of Public Employees (CUPE). There were also approximately 500 volunteer library board members and many other individuals who volunteered to support their public library. The organizational chart is found in Appendix 4.

Library Locations

There are 94 public libraries located throughout the province. These libraries are divided into four regions:

Western Newfoundland/Labrador	29	(includes 5 in Labrador)
Central Newfoundland	33	
Eastern Newfoundland	29	
St. John's	3	

Of the 94 public libraries, 30 are located in schools, 36 are located in municipal buildings, four are located in Government buildings and 24 are located in PILRB owned or leased facilities.

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Highlights and Partnerships

During 2023-24, the PILRB continued to maintain excellent partnerships with a number of groups and agencies which contribute to the provision of quality library services and programs:

- Many municipalities supported public libraries with funding or in-kind contributions, including a partnership between the St. John's Public Library Board and the City of St. John's to establish a Mobile Outreach Unit for promotion of library services and programs. This was the second year of this partnership.

- The NLPL Connect Pass is a partnership with cultural and recreational organizations across the province to give patrons the opportunity to try out new experiences. NL residents can use the NLPL Connect Pass program to book a pass for free admission to a wide range of museums, art galleries, parks, gardens, recreational facilities, performing arts shows, and sports games. In 2023-2024, 2,289 reservations were made with 1,617 of the reservations being utilized. More information on the Connect Pass can be found here: About the NLPL Connect Pass - Newfoundland & Labrador Public Libraries

- In October 2023, a request for proposals to build a new school for the community of Cartwright was issued by the Department of Transportation and Infrastructure. A new public library will be incorporated into the new structure. By working with Transportation and Infrastructure a design for the library including an exterior exit and washroom was successfully concluded.

- NLSchools continued to provide space for 30 school/public libraries as well as cleaning and maintenance services.

- The St. John's Public Library Board provided $25,000 to upgrade the lighting within the A.C. Hunter Public Library. This upgraded the 3rd floor of the library with 70 LED fixtures that visually made the floor brighter and easier for patrons to view library materials.

- The Department of Transportation and Infrastructure continued to be a valuable partner in helping to identify and correct issues with buildings or properties.

- The NLPL continued its partnership with Memorial University and created community hubs in 5 of our public libraries. These public libraries in Old Perlican, Botwood, Springdale, Port aux Basques and St. Alban's create community spaces where people can access the Internet, technology, and a place to study or collaborate. While these activities can be found in every public library, the Community Hubs program provides financial support to increase access to these five sites beyond their normal operating activities. In September of 2023 a hybrid in-person/digital kick-off event was held at the Old Perlican Public Library. The event was well-attended by various community members.

- The Toronto Dominion Bank and Library and Archives Canada supported the TD Summer Reading Program, and the Canadian Council for the Arts supported the Literary Readings Program. Both programs, offered in partnership with public libraries, helped enhance literacy.

- A.C. Hunter Public Library and Sun Life continued their partnership to operate the Sun Life Financial Musical Instrument Lending Library. This initiative provides access to 150 musical instruments. This was the fifth year for this partnership. For additional information about the program, visit https://nlpl.ca/programs/musiclibrary/about.html

- Canada Post continued to support the Library Book Rate, a reduced postal rate for mailing of library materials from library to library and library to end-users. This rate helped provide library services to remote communities without library facilities and made it economical to share library materials between libraries.

- In partnership with CBC Newfoundland and Labrador and Writer's NL, the NLPL took a fresh approach and reformatted/rebranded the NL Reads to Love Our Local Author (LOLA). During the Month of February, a series of events were held to showcase various Newfoundland and Labrador authors. A selection of ten books were in the running for Newfoundland and Labrador's Must-Read Book of the Year. The list of contenders can be found here: https://guides.nlpl.ca/love_our_local_authors/must_read Michael Crummey's "The Adversary" was determined to be the winner based on library patron demand, and feedback.

- The NLPL continued its partnership with the Office of Employment Equity for Persons with Disabilities (OEEPD). Under its Career Development Placement program, a Digital Preservation Clerk was employed to help digitize and make accessible historic images of Newfoundland and Labrador held at the Provincial Resource Library in St. John's. This is the third year of this partnership.

- The Winter Sport lending library continued to operate in Clarenville during 2023-24. Donations for this library come from the community; and Snowboard NL provides administrative support for the collection. Patrons can borrow skis, ski poles, boots, winter coats, snowshoes, snowboards, and other winter snow sport equipment from the library.

- The Gander and Deer Lake Flybrary continued to operate in 2023-24. It is a partnership with the Gander and Deer Lake Airport Authority and the Gander and Deer Lake Public Libraries. A collection of library materials is set up in the departures area of the airport, and books are free for passengers to take. A wide selection of books is offered to airport travelers.

- The NLPL continued its partnership with the Murphy Centre which provides patrons the opportunity to participate in a remote literacy program at Corner Brook, Stephenville, Port aux Basques, Gander, Carbonear, Bay Roberts, Burin, Placentia, Clarenville, Mount Pearl and Fogo Island Public Libraries. The Murphy Centre provided the libraries with Chrome books. Utilizing these Chrome books staff at the Murphy Centre regularly present virtual workshops on a variety of topics from basic computer skills to online fraud prevention, while the library provides participants with access to the program space and equipment for participants.

- The NLPL and NL Health Services hosted an in-person meeting with the Health Promotion Division in January of 2024 to determine how the two organizations could work together to deliver clear, concise, and accurate health information to people in the Eastern region. The NLPL is currently formalizing the partnership agreement and we are looking forward to working together in the coming year.

- To support Corner Brook's Indigenous Collection, the Corner Brook Public Library partnered with Qalipu artists Marcus Gosse, Jordan Bennett, and Jenny Brake. The artists provided artwork which is now on display in the main atrium of the library. This is the third year of this partnership.

- Partnered with the Department of Finance to facilitate the distribution information and applications of the Home Heating Supplement program to members of the general public.

- NLPL's Library on the Go van and Food First NL visited St. John's community centres located at Buckmaster's Circle, Froude Avenue, MacMorran, Rabbittown, and Virginia Park. These monthly visits allow Library staff to speak with community members about library services and programs and sign-up new members. Each month, Library on the Go brings different library materials for people to check-out, as well as pick-up returns. Food on the Move and Library on the Go plan to continue their partnership into this summer and beyond.

- There were many other organizations and agencies that assisted PILRB on a daily basis. That support, which was critical to the effective and efficient operation of public libraries, was truly appreciated by the boards and staff.

Library Services

Each year PILRB records various statistics to help determine trends and evaluate the effectiveness of library programs and services. The following statistical summaries, from 2023-24, provide an overview of activities in the areas monitored:

- Of the 510,550 residents of the province (2020 Census, Statistics Canada), 470,041 people (92 percent) had direct access (within a 30-minute drive) to a range of library and information services through 94 public library facilities. One hundred percent of the population had access to library materials either through library facilities or outreach initiatives such as digital library services, electronic resources and Books by Mail.

- 229,219 individuals were registered as library patrons representing 45 percent of the population with direct access to a public library.

- 1,352,989 items of all library materials (physical and digital) were circulated to patrons. This is an average of six items per patron and represents a three percent increase in circulation over the previous year.

- 882,186 items of physical library materials were circulated to patrons. This represents a five percent increase in circulation over the previous year.

- 470,803 items (351,578 e-books and 119,225 audiobooks) were checked out from our digital library service. This is a two percent decrease when compared to the previous year.

- 192,094 reference requests were processed. This represents the number of written and verbal inquiries processed by staff and represents an increase of 18 percent over last year.

- 213,405 interlibrary loans were processed. This represents the number of items transferred from one library to another, within or outside Newfoundland and Labrador Public Libraries, and is a 25 percent increase compared to the previous year.

- 11,602 library programs were offered, with a total of 106,154 people participating. There was a 47 per cent increase in the number of programs and a 47 percent increase in the number of people participating compared to the previous year.

- 69,534 computer-use sessions (30-minute blocks were recorded from 197 public computers). This represents a 17 percent increase compared to the previous year.

- 609,311 wireless sessions were recorded, which represents the number of times patrons connected to the public library using their own computer or device. This represents a six percent increase over the previous year.

Accessibility to Library Services

The NLPL has always endeavored to ensure that its services are accessible to all individuals within Newfoundland and Labrador. In 2023-24, the NLPL improved accessibility to its services in the following areas.

Books by Mail (BBM) is a library service offered to residents of Newfoundland and Labrador who live more than 24 kilometres from a public library. Books by Mail patrons have access to books, magazines, DVDs, audiobooks, and all NLPL electronic resources. BBM patrons receive 6-8 library items every 4-6 weeks based on their reading interests or requests. A return postage label is provided, so there is no cost to the patron for shipping. BBM staff in central launched a new promotional campaign to bring awareness to the service. Town Halls, schools, churches and other community groups in qualifying communities continue to be contacted. https://nlpl.ca/use-the-library/books-by-mail.html

The NLPL has been a member of the Centre for Equitable Library Access (CELA) since 2017. CELA is an organization that allows people with print disabilities to borrow books and other media in various accessible formats. Utilizing this service, in 2023-24, 268 NLPL patrons borrowed 10,289 audio, 209 braille, and 417 e-text books and 5,983 newspapers. More information on CELA can be found here: https://guides.nlpl.ca/seniors/accessible-library-services

The NLPL Digital Library permits access to digital library materials from anywhere in the province through an internet connection. This service allows the downloading of electronic books and audiobooks, from within the library or home, to a variety of devices. This service improves accessibility not only for individuals who are not within travel distance of a public library, but for persons with visual and fine motor skills disabilities. The digital format permits the size of the font to be easily increased, there is a font available for persons with dyslexia, and the audiobook material provides an alternate format to accessing the same material.

The digital format permits the material to be accessed in a lightweight form such as a tablet, which permits an individual to turn pages by pushing on the screen rather than turning pages. The NLPL digital Library can be found here: Digital Resource Library - Newfoundland and Labrador Public Libraries (nlpl.ca)

The NLPL has a large print collection of 15,778 Books that is available to everyone, either by visiting the local library or through Books by Mail program. The font size of this collection is increased and designed to make reading for persons with visual disabilities easier and more accessible. This collection circulated 55,041 times in 2023-24.

The NLPL has a dedicated Indigenous collection of 4,554 books that is available to everyone, either by visiting the local library or through our Books by Mail program. This collection exposes patrons to Indigenous authors and material of Newfoundland and Labrador. This collection circulated 28,048 times in 2023-24. More information on our Indigenous collection can be found here:
https://guides.nlpl.ca/indigenousresources

The NLPL has a multilingual collection of 1,934 60 books that is available to everyone, either by visiting the local library or through Books by Mail program. These books are available to individuals who may not have English or French as their primary language. In addition to providing materials for people who may not have English or French as their primary language, it provides learning opportunities for people who wish to learn a new language. This collection circulated 6,102 times in 2023-24. The NLPL has a libguide about this collection and it can be found here: https://guides.nlpl.ca/multilingual

The NLPL has a French Language Collection of 6,172 books that is available to everyone, either by visiting the local library or through our Books by Mail program. French Language material is also available digitally through our digital library Overdrive. This collection provides French Language material to patrons who wish to read in the French language. This collection circulated 7,340 times in 2023-24.

The NLPL provides various library programming designed for persons with accessibility issues. Such library programs are performed throughout Newfoundland and Labrador Public Libraries. These programs covered various topics such as bilingual story times, Association of New Canadians Visits, Pride Storytimes, Memory Care Kits, and many more. In 2023-24, no less than 60 such programs were offered, while too numerous to mention all here, a sample of programs are:

- Mount Pearl Public Library provides a Paws for Stories program which provides children with reading disabilities the opportunity to read books in the presence of a St. John Ambulance therapy dog.

- The Home Reader Service operates in St. John's, Gander, Grand Falls-Windsor, and Corner Brook. The service delivers materials free of charge to people who cannot visit the library, new parents, people with disabilities, or people living in care facilities or seniors housing.

- AC Hunter Public library in St. John’s expanded its Home Reader (Delivery) Service to include new parents, and not just persons with disabilities or illnesses.

- Mount Pearl Public Library provides a monthly CELA Book Club that is specifically designed for persons with print disabilities. Primarily focusing on mystery novels, library staff aid with accessing CELA, and also use the NLPL digital library.

- Conception Bay South presents a weekly social event for persons who are neurodivergent. This program allows young adults between the ages of 18 and 25 to meet people and socialize.

- AC Hunter Public Library in St. John's continued its Library on the Go Program. Through the use of a specially outfitted vehicle a Pop-up library was available at community centres throughout the City of St. John's. This program began in September 2022, and has averaged four to five stops a month since that time. More information on the Library on the Go can be found here: Library on the Go - Newfoundland & Labrador Public Libraries (nlpl.ca)

- Gander and Grand Falls-Windsor Public Libraries hold weekly Sensory Friendly Hour. This program physically adjusts library space to enable persons with sensory needs to use the library. These adjustments include dimming overhead lights, muting computers, and promoting reduced sound levels within the library.

- In Corner Brook and Stephenville Public Libraries a collection of dementia friendly games, puzzles and books was established.

- Gander and Grand Falls Windsor Public Libraries partnered with the Association for New Canadians and held Welcome Week programs; Multilingual Family Storytimes/Book readings and crochet and conversation events.

- In Labrador City and Happy Valley-Goose Bay public libraries an anti-bullying storytime program was presented.

- Special storytime events were held to recognize Orange Shirt Day through the entire Central Division.

- Grand Falls-Windsor Public Library showed the National Film Board film in recognition of Truth and Reconciliation.

- A persons with autism friendly book collection was established at the Port aux Basques Public Library.

- Springdale Public Library partnered with the Green Bay Community Employment Corporation (an organization supporting persons with developmental disabilities) and held programming and events such as Fight for Access Presentations, Inclusive Game Night and Community presentation to celebrate Red Shirt Day.

In February 2024, the NLPL appointed a Director of Accessibility Planning to review and assess the accessibility of Library Services in Newfoundland and Labrador. This individual will develop a public library accessibility plan to guide NLPL accessibility work for the upcoming years.

Of the 94 libraries the NLPL operates, 19 of these libraries are in NLPL owned buildings. In 2023-24 the NLPL conducted capital projects on eight of these buildings, four of these capital projects improved accessibility to the building by repairing doors, steps and or repairing or installing ramps. Three of the projects improved accessibility within the building by removing older lighting fixtures and replaced them with LED fixtures that made the buildings brighter.

Library Facilities

- The NLPL conducted major renovations to the Placentia Public Library, including major work on replacing the siding and installing new windows, doors, and entrance ramp. The work also included remediation of rot that had occurred to the structure over past years. The work was completed at a cost of $125,000.

- The Botwood Public Library was renovated with new siding, windows, LED lighting, heat pumps, shelving, and updates to create a new children's space. These upgrades were performed at a cost of $61,000.

- The NLPL completed its two-year major repair project of the King's Point Public Library, roofing repairs including new shingles, soffit, fascia and eavestrough at a cost of $19,000.

- All the lighting in the Deer Lake Public Library was replaced with 80 LED fixtures at a cost of $ 13,600.

- The Cow Head Public Library underwent repairs of $11,000 to replace the doors, ramps, stairs, and to secure the foundation.

- Repairs to the lighting, and concrete steps of the Trepassey Public Library was conducted at a cost of $6,250.

- The accessibility ramp at the Port Saunders Public Library was replaced with a new ramp at a cost of $5,000.

- The NLPL performed $5,000 in repairs from water damage in the basement, and basement windows of the Grand Bank Public Library.

- The Town of Torbay will continue to rent space in a commercial building until December 31, 2024, in order to operate a public library in Torbay. This has been the eighth consecutive year that the town has rented this space.

- The Town of Stephenville Crossing recently arranged to have the library painted and refreshed at no cost to the NLPL.

Library Materials

- 32,690 copies of new library materials were purchased for public library sites around the province. This represents an increase of 918 items from the previous year.

- 3,068 copies were purchased through local fundraising initiatives. This represents a decrease of 664 items.

- $977,500 was allocated for library materials in the following categories:
    - $478,160 for books;
    - $60,000 for periodicals;
    - $64,100 for electronic information services;

- $86,000 for DVDs;
- $16,000 for audio books;
- $157,600 for the digital library;
- $50,525 for licenses and fees;
- $2,500 for table top board games; and
- $62,615 for miscellaneous items: binding, fees, supplies, freight, etc.

In February 2023, the Board received a one-time addition of $500,000 to its operating grant. $150,000 of this grant was directed to purchasing additional library materials ($75,000 physical and $75,000 digital) for the organization. This additional grant raised the amount of funds available for books to $553,160 and $232,600 for the digital library. The increased purchasing activity began in December and would continue into early 2024-25.

Technical Services (Cataloguing and Processing)

- 35,758 items were received in technical services. This represents the total materials that are received in the division and require some action.

- 36,920 copies of library materials, including new purchases, donations, and existing materials, were catalogued. This is 1,080 items less than the previous year. Cataloguing is a process where information relating to library materials is entered into a database according to standardized rules and practices. Standardized organization of materials is crucial for user access and facilitates the tracking and management of library collections. Most, but not all, materials received or processed are catalogued.

- 33,970 items were processed. Processing includes the stamping, repairing, covering and labelling of library materials in preparation for circulation. This represents a decrease of 2,374 items from the previous year.

- 7,186 online e-registrations (5,913 new library patrons, and 1,273 online account adjustments) were processed in 2023-2024. This is a similar number of registrations when compared to the previous year.

Special Projects/Activities

- In response to the COVID-19 pandemic the Department of Health and Community Services provided to the NLPL 500 cases of COVID-19 Rapid Antigen Tests for distribution to the members of the public through the public library system. This program began in December 2022 and concluded in February 2024. The NLPL received in 2023 a total of 56,324 of COVID-19 test kits and was successful in distributing 45,188, or 80% of what was received.

- The Conception Bay South Public Library opened to the public in late January 2023. The official grand opening was held on April 6th, 2023. The new library is an 8,000 square foot facility and will serve a population of 26,000. The reception has been extremely positive, and usage of the library has increased since it opened.

- NLPL and the Corner Brook Library was pleased to host the first Writer in Residence, Hannah Jenkins, as part of a partnership with Grenfell Campus' Master of Literary Arts degree program. NLPL's Writer-in-Residence Intern balances the creation and delivery of writing programs, in partnership with the library, with work on their own writing project(s). During her residency, Hannah developed and delivered writing programs and workshops to the public; collaborated with library staff to plan public readings and other engaging events showcasing her work and the work of other local writers; connected with emerging local writers to provide feedback and support through peer-learning activities; and completed work on her own writing project(s).

- Emily Critch completed her term as NLPL's first Indigenous Storyteller in Residence. During her 12-week residency, Emily worked on their first collection of poems, curated art exhibitions and published journal articles. Emily worked collaboratively with A.C. Hunter staff to offer library programming, including through outreach. As a conclusion to her residency, Emily presented a program which featured music and poetry by Indigenous artists, a reading of her own poetry, and an exhibit of her own artwork. A final consultation with Emily provided excellent feedback and insights on how to proceed with this very valuable initiative.

- From June through August the Newfoundland and Labrador Public Libraries' hosted our very first Newcomer Artist in Residence, Hanna Furs, at the Conception Bay South Public Library. Hanna, who is originally from Ukraine, is a multidisciplinary artist whose skills include painting, paper cutting, and doll making – all in the Ukrainian tradition. This was a partnership between the NLPL and the CBC, which allowed Hanna the opportunity to practice her art and share her knowledge with the community.

- Early Literacy initiatives continued with a focus on enhancing programming and services for children birth to six years old and their caregivers through staff training/support, new programming and resources. Programming resource materials continued to be acquired and distributed to sites. These materials included toy kits, storytime resource books and storytime kits. An internal online guide has been created so that staff may easily access storytime information, resources, videos and appropriate links. A separate public guide, which shares early literacy information and library services for children birth to six years old, is also available to staff and patrons to reference.

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REPORT ON PERFORMANCE

ISSUE: Enhancing Literacy Skills of Public Library Patrons.

Enhancement of any service a public library provides only serves to better society. One inherent way in which public libraries contribute to the well-being of society is through the development and maintenance of literacy skills. Through freely available reading resources and literacy-based programming for adults and children, NLPL supports this province's commitment to strengthening literacy levels throughout the province. Two quotations from *The Way Forward on Adult Literacy* illustrate the importance of literacy and public libraries' crucial role in meeting this strategic goal:

> "Strong literacy skills are a cornerstone of social and economic growth."
>
> "In collaboration with Newfoundland and Labrador public libraries, develop programming to help people strengthen their literacy skill competencies. Parents with stronger literacy skills have better economic security. Better economic security contributes to healthy child development. Public libraries will help us offer a range of adult literacy programs and services. We will offer family literacy programs in areas that may not currently have access to such programming."

Public libraries contribute to the well-being of our population. Through free access to information sources and recreational reading material, NLPL contributes positively to the social determinants of health. As stated in the *Health Accord*, "social, economic, and environmental factors … have the greatest impact on our health – 60% overall."

This issue supports the province's commitment to rural regions, including maintaining regional employment and providing improved public access to library services by the people who live there. As stated in *Rural Lens: Assessing Regional Policy Implications*: "The Government of Newfoundland and Labrador is committed to the sustainability of rural regions within the province."

Goal: By March 31, 2026, the PILRB will have improved library services.

Objective 1: By March 31, 2024, the PILRB will implement and enhance literacy-based library services for adults and children.

Indicators:

- Recruited a Digital Literacy Librarian
- Recruited an Adult Literacy Librarian
- Recruited a French Language Services Specialist
- Completed Year One Objectives of the NLPL Early Literacy Plan:
    - Recruited an Early Literacy Administrator and three Early Literacy Training Specialists.
    - Assessed the NLPL system and its current Early Literacy needs.
    - Continued with previously offered Early Literacy outreach and training initiatives.

The Board was successful in its 2023-24 objective of implementing and enhancing literacy-based library services for adults and children.

Recruited a Digital Literacy Librarian

The NLPL received a two-year $410,000 Digital Literacy Grant from the federal Digital Literacy Exchange Program to expand NLPL's capacity to provide digital literacy instruction to the population of the province. The NLPL successfully recruited a Digital Literacy Librarian to lead this program. This individual is responsible for the development and presentation of one-on-one and group instruction in digital literacy topics to underrepresented communities.

Recruited an Adult Literacy Librarian

The NLPL received a $150,000 grant to provide literacy services to adults. The NLPL successfully recruited an Adult Literacy Services Librarian to lead this program. The individual is responsible for developing and implementing expanded adult literacy initiatives at public libraries across the province.

Recruited a French Language Services Specialist

The NLPL received approval of a $75,000 grant to provide French language programming within the NLPL. The NLPL successfully recruited a French Language Services Specialist to develop, deliver and coordinate programming in French for a wide audience.

Completed Year One Objectives of the NLPL Early Literacy Plan:

- Recruited an Early Literacy Administrator and three Early Literacy Training Specialists.
- Assessed the NLPL system and its current Early Literacy needs.
- Continued with previously offered Early Literacy outreach and training initiatives.

As part of a three-year Early Literacy plan the NLPL received $1.1 million dollars in funding to create an Early Literacy Division. The NLPL was successful in recruiting an Early Literacy Administrator and three Early Literacy Training Specialists. The newly recruited team began offering Early Literacy training, outreach services along with additional initiatives.

Discussion of Results 2023-2024

The Board was successful in its 2023-24 objective of continuing to implement and enhance literacy-based library services for adults and children.

To meet this objective the plan called for the Board to take six actions. With the recruitment of the previously identified seven staff members the NLPL was able to achieve:

Digital Literacy

In 2023-24, our Digital Literacy Librarian continued developing and adapting existing materials in the areas of curriculum development (classes on internet basics, online government services, privacy and security) and launched Niche Academy (an online resource that provides help with our digital library and other tips and suggestions for improving a person's digital skills) and integrated it with the NLPL website. Niche Academy can be found here: NLPL Niche Academy Additional laptops and tablets have been acquired in order to provide one-on-one and group instruction on digital literacy topics to communities.

Adult Literacy

In 2023-24, the Adult Literacy Librarian launched and promoted LinkedIn Learning and provided training and support materials to staff. In partnership with the Digital Literacy Librarian, the multilingual pamphlets were updated with the addition of three new languages and the borrower registration form was translated. A Literacy Services Information Guide was created and posted to the NLPL website https://guides.nlpl.ca/literacy and a survey was developed and distributed to staff to find out about local literacy initiatives. NLPL continues to support the online subscriptions for Brainfuse's HelpNow and JobNow, and Library Ideas' Rocket Languages. These online subscriptions permit patrons to obtain online tutors for homework assistance and skills building (HelpNow), services to help in the job search process (JobNow), and learn up to 14 different languages (Rocket Languages). LinkedIn Learning, which is an educational site with video courses to help develop business, creative and technological skills was also provided. All these resources are available now through the NLPL Digital Library and can be found here https://digitallibrary.nlpl.ca/ These subscriptions provide new online learning opportunities for all patrons to grow their academic, work, and life skills.

French Language Services

In 2023-24 the French Language Services Specialist developed, delivered and coordinated programming in the French language for a wide audience. French language programs included: Baby Storytime & Family Storytime; Every Child Ready to Read; After School and Activity Clubs; Book Clubs for adults, teens and children; programs highlighting French culture & history; conversation and song/music circles; and national bilingual programs such as One Read Canada and the TD Summer Reading Club. As well, a NLPL webpage/welcome pamphlet in the French language highlighting NLPL library services was completed. https://guides.nlpl.ca/multilingual/french

Early Literacy

Early literacy remains a priority, with continued annual spending to enhance library spaces and programming for our youngest patrons. Every Child Ready to Read Program remains as the foundation for early literacy education and promotion.

Outreach and partnerships with groups serving children and families will be expanded upon, and new resources to support early literacy made available to all patrons. Provision of the online services will continue in the future.

In 2023-24, the Early Literacy team completed the following activities.:

- 82 public library visits to assess children's library areas and to provide support and resources as necessary. Provided resources such as puppets, felt stories, puzzles, block sets and song/poem kits.

- 258 story time outreach programs to kindergarten, childcare, schools and Family Resources Centers.

- Trained 33 NLPL staff in Every Child Ready to Read.

- 19 total presentations provided to raise awareness of the NLPL Early Literacy Program to Family Resources Center staff, Early Childhood Educators, Family Childcare Connections, Quality Enhancement & Childcare Consultants as well as Kinder-Start Presentations to parents.

- 161 Peer to peer supports to library staff. This includes providing resources like craft activities, props, assisting with storytime planning and help with arranging the children's space via in person, email, video or phone conversation.

- 1,604 sets of books, and 2,098 bags in support of the Kinderstart program.

- Compiled a waitlist of 75 Early Childhood and Primary School Educators who have requested training and presentations on Early Literacy.

In the eight major public library usage categories, seven of the categories saw usage increases over the previous year.

The largest increases came in the provision library programs and interlibrary loans, which saw a 47 and 259 percent increase respectively over the previous year. This was expected, as library operations activity increased in 2023-24 as the long-term effects of COVID-19 on operations have been significantly reduced. The Digital Library continues to be well used: maintaining the 50 per cent increase in usage that occurred during the pandemic in 2020-21, this is the third consecutive year that this increased level of activity has occurred.

2024-25 Objective
By March 31, 2025, the PILRB will have continued implementation and enhancement literacy-based library services for adults and children.

Indicators:

- One-on-one and group instruction on digital literacy topics will have begun.
- Continue outreach and community engagement in promoting Adult Literacy.
- The creation of a French language podcast and NLPL staff training in the provision of French language services.
- Completed Year Two Objectives of the NLPL Early Literacy Plan:
    - Expand and enhance training and outreach initiatives started in the previous year.
    - Develop and deliver workshops or continuous programming for parents/caregivers and ECE professionals.
    - Execute two large-scale social media campaigns.
    - Launch Playaway Literacy Tablets in all public libraries in the NLPL organization.

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OPPORTUNITIES AND CHALLENGES

During 2023-24, a number of opportunities and challenges important to the Board were identified. They include:

Utilization of Service Delivery Standards

Six of the 18 recommendations in EY's report on the Organization and Service Review are centred on the establishment of service delivery standards. While the establishment of standards is helpful in determining service delivery gaps, in order to achieve the newly developed standards, additional annual funding of approximately $10 million is required. If an increase in funding is not provided, the standards cannot be achieved. The organization will then be perceived as underperforming because it cannot reach its established standards. The report on the Organization and Service Review did not address the scenario of how practical service standards would be if no new funding was forthcoming.

Even though standards have been developed, the organization will have to accept that in the confines of the fiscal challenges that all levels of government currently face, it may be some time before the standards can be realized.

The PILRB has implemented all recommendations that required no additional funding. The remaining recommendations cannot be implemented without additional monetary resources.

Digital Library

The importance of our digital resources continues. PILRB's digital library service continues to be well used by patrons as the restrictions introduced by the COVID-19 pandemic brought increased awareness and content to the service. Circulation last year was stable at 470,803 items, maintaining the 50 per cent increase since the beginning of the pandemic in March 2020. This steady performance illustrates the desire for patrons to access library material remotely. In 2023-24, 7,186 online requests for either new library cards or updates to existing patron records were received. This service allows downloading of electronic books and audiobooks, from within the library or home, to a variety of devices. This rising demand will put increased pressure on the NLPL's limited library materials collection budget and will require the NLPL to closely monitor and evaluate its purchases in relation to physical versus online library material.

COVID-19 Pandemic – Extended Effects on Library Services.

The COVID-19 pandemic certainly had an impact on public library operations. The biggest impacts were the escalation of use and demand of the NLPL Digital Library and a shift from physical face-to-face programming to professionally-developed online programming through online streaming services.

With the return of the NLPL to full operations, library patrons continue to expect that the alternate delivery mechanisms that were developed and implemented during the pandemic continue. Services such as an expansive Digital Library, and online programming are now seen as fundamental services the NLPL should provide on an ongoing basis. The NLPL will find this challenging as additional resources or diversion of resources away from other areas of operation will be necessary to maintain these services. Patron behaviour continues to shift, and patron demand for online library services such as online video services continue to increase.

Appendix 1

Provincial Information and Library Resources Board Members

Provincial Information and Library Resources Board

Board Membership as of March 31, 2024

Name	Location	Appointment Type
Alpen, Myrtice (Chair)	Lewisporte	Central Board Representative
Barnes, Steve	Grand Bank	Eastern Board Representative
Tobin, Monique	St. John's	St. John's Board Representative
Short, Colin	Port aux Basques	Western and Labrador Board Representative
Butler, Joan (Executive Officer)	Conception Bay South	Lieutenant-Governor in Council
Lovelady, Lisa	St. John's	Lieutenant-Governor in Council
Sheppard, Derrick	St. John's	Lieutenant-Governor in Council
McKellar, Sandra	Conception Bay South	Lieutenant-Governor in Council
Wicks Morrow, Hilary (Vice Chair)	St. John's	Lieutenant-Governor in Council

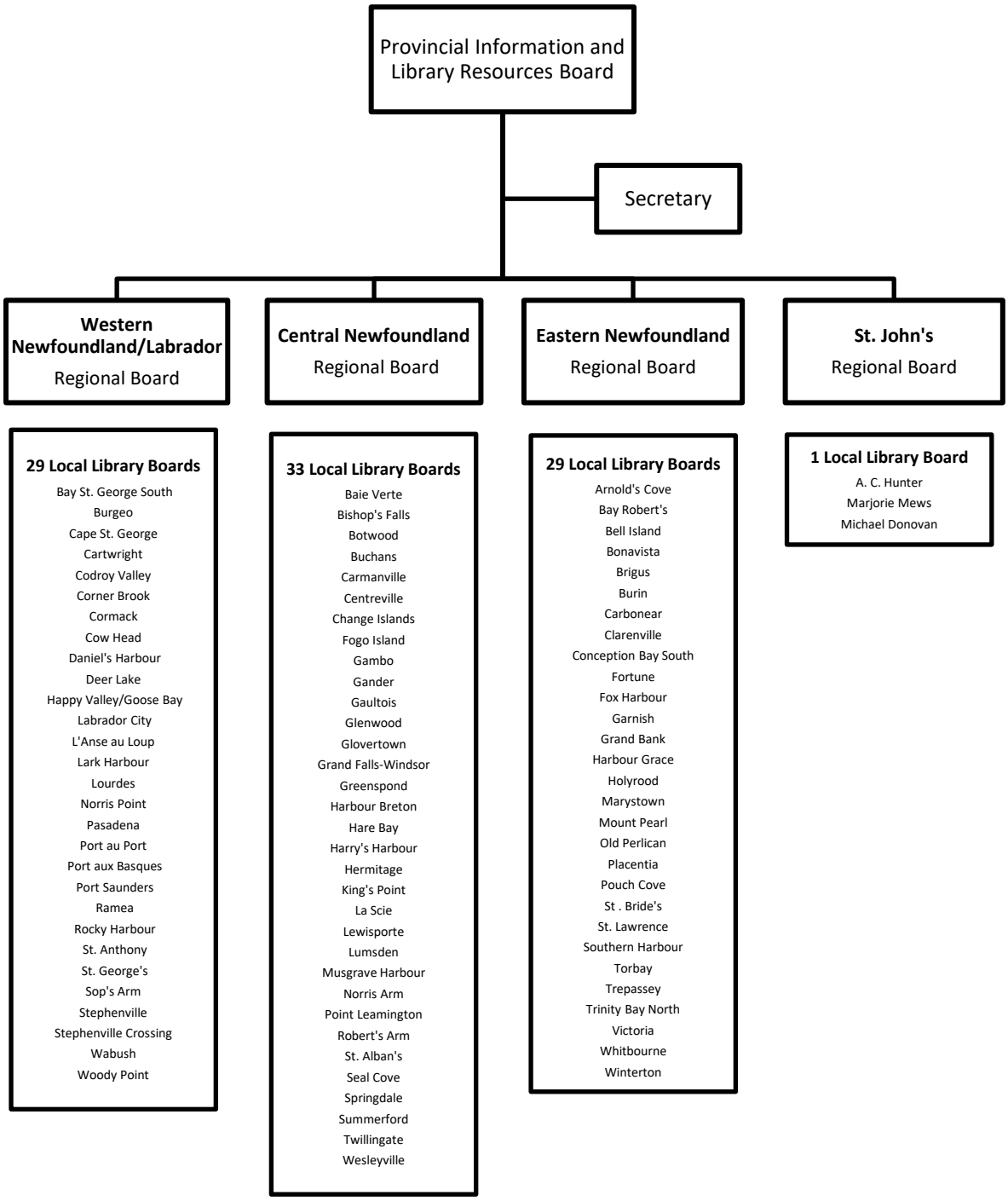
* Note – As of March 31, 2024, there was a Lieutenant-Governor in Council appointment vacant. This appointment is in the process of being filled.

Appendix 2

Newfoundland and Labrador
Public Libraries
Board Structures
March 31, 2024

Newfoundland and Labrador Public Libraries

Board Structures



Appendix 3

Provincial Information and
Library Resources Board
Audited Financial Statements
2023-24

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

FINANCIAL STATEMENTS

MARCH 31, 2024

Management's Report

Management's Responsibility for the Provincial Information and Library Resources Board 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 Board 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 Provincial Information and Library Resources Board.

On behalf of the Provincial Information and Library Resources Board.

Mr. Andrew Hunt, BBA, CPA, CGA
Executive Director

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
STATEMENT OF FINANCIAL POSITION
As at March 31

	2024	2023
FINANCIAL ASSETS		
Cash	**$ 3,283,379**	$ 2,247,088
Accounts receivable (Note 3)	**153,969**	61,779
Due from Province	**81,038**	158,000
Portfolio investments (Note 4)	**124,021**	105,949
	3,642,407	2,572,816
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	**830,537**	690,967
Employee future benefits (Note 6)	**576,428**	589,201
Deferred revenue (Note 7)	**1,400,813**	381,864
Asset retirement obligations (Note 10)	**193,250**	193,250
	3,001,028	1,855,282
Net financial assets	**641,379**	717,534
NON-FINANCIAL ASSETS		
Inventories held for use	**53,920**	52,453
Prepaid expenses	**128,537**	151,140
Tangible capital assets (Note 11)	**1,620,286**	1,493,951
	1,802,743	1,697,544
Accumulated surplus	**$ 2,444,122**	$ 2,415,078
Accumulated surplus is comprised of:		
Accumulated operating surplus	**$ 2,343,593**	$ 2,332,621
Accumulated remeasurement gains	**100,529**	82,457
	$ 2,444,122	$ 2,415,078

Contractual obligations (Note 9)
Trusts under administration (Note 12)

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

Signed on behalf of the Board: _____ **Chairperson** _____ **Member**

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
STATEMENT OF OPERATIONS
For the Year Ended March 31

	2024 Budget	2024 Actual	2023 Actual
	Unaudited (Note 14)		
REVENUE			
Province of Newfoundland and Labrador			
Operating grant	**$ 12,239,354**	**$ 12,748,283**	$ 11,605,079
Capital grant	**120,000**	**120,000**	120,000
Early literacy program	**-**	**263,365**	59,093
Adult literacy project	**-**	**134,224**	113,899
French language services specialist	**-**	**54,284**	-
Kinderstart	**-**	-	68,315
Digital literacy exchange program (Federal Gov't)	**-**	**149,381**	1,372
Canada and NL summer jobs	**-**	**26,925**	10,556
Interest	**130,000**	**203,714**	118,318
Miscellaneous	**90,000**	**126,670**	71,317
AC Hunter – local board contribution	**-**	**24,950**	15,354
Privately funded projects (Note 8)	**-**	**19,978**	21,194
Fines and lost library materials	**5,000**	**5,640**	5,571
Dividend revenue	**-**	**5,135**	4,732
St. John's outreach – mobile van	**-**	**2,377**	13,792
Gain on disposal of tangible capital assets	**-**	**2,000**	-
CBS new location – local board contribution	**-**	**-**	56,669
	12,584,354	**13,886,926**	12,285,261
EXPENSES (Note 17)			
Administration	**2,275,145**	**2,675,011**	2,556,976
Adult literacy project	**-**	**134,224**	109,017
Amortization	**-**	**356,661**	314,454
Digital literacy exchange program (Federal Gov't)	**-**	**110,307**	1,372
Early literacy program	**-**	**243,243**	59,093
French language services specialist	**-**	**54,284**	-
Kinderstart	**-**	**-**	68,315
Library collection	**1,650,296**	**1,829,088**	1,668,505
Library operations	**8,462,667**	**8,152,400**	7,185,430
Privately funded projects (Note 8)	**-**	**19,978**	22,223
Public computer access	**381,300**	**298,381**	319,787
St. John's outreach – mobile van	**-**	**2,377**	13,792
	12,769,408	**13,875,954**	12,318,964
Annual operating surplus (deficit)	**(185,054)**	**10,972**	(33,703)
Accumulated operating surplus, beginning of year	**2,332,621**	**2,332,621**	2,366,324
Accumulated operating surplus, end of year	**$ 2,147,567**	**$ 2,343,593**	$ 2,332,621

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

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended March 31

	2024	2023
Accumulated remeasurement gains, beginning of year	**$ 82,457**	$ 93,632
Unrealized gains (losses) attributable to:		
Portfolio investments	**18,072**	(11,175)
Accumulated remeasurement gains, end of year (Note 4)	**$ 100,529**	$ 82,457

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

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended March 31

	2024 Budget	2024 Actual	2023 Actual
	Unaudited (Note 14)		
Annual operating surplus (deficit)	$ (185,054)	$ 10,972	$ (33,703)
Changes in other non-financial assets			
Use of prepaid expenses	-	151,140	119,902
Acquisition of prepaid expenses	-	(128,537)	(151,140)
Net use of inventories held for use	-	(1,467)	3,928
	-	21,136	(27,310)
Changes in tangible capital assets			
Acquisition of tangible capital assets	-	(482,996)	(444,719)
Amortization of tangible capital assets	-	356,661	314,454
	-	(126,335)	(130,265)
Effect of remeasurement gains (losses) for the year	-	18,072	(11,175)
Decrease in net financial assets	(185,054)	(76,155)	(202,453)
Net financial assets, beginning of year	717,534	717,534	919,987
Net financial assets, end of year	$ 532,480	$ 641,379	$ 717,534

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

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
STATEMENT OF CASH FLOWS
For the Year Ended March 31

	2024	2023
Operating transactions		
Annual operating surplus (deficit)	**$ 10,972**	$ (33,703)
Adjustment for non-cash items		
Amortization	**356,661**	314,454
Gain on disposal of tangible capital assets	**(2,000)**	-
	365,633	280,751
Change in non-cash operating items		
Accounts receivable	**(92,190)**	7,151
Due from Province	**76,962**	(158,000)
Accounts payable and accrued liabilities	**139,570**	(82,705)
Employee future benefits	**(12,773)**	(9,104)
Deferred revenue	**1,018,949**	(103,189)
Inventories held for use	**(1,467)**	3,928
Prepaid expenses	**22,603**	(31,238)
Cash provided from (applied to) operating transactions	**1,517,287**	(92,406)
Capital transactions		
Acquisition of tangible capital assets	**(482,996)**	(444,719)
Proceeds from disposal of tangible capital assets	**2,000**	-
Cash applied to capital transactions	**(480,996)**	(444,719)
Increase (decrease) in cash	**1,036,291**	(537,125)
Cash, beginning of year	**2,247,088**	2,784,213
Cash, end of year	**$ 3,283,379**	$ 2,247,088

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

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
SCHEDULE OF OPERATING GRANTS TO LOCAL LIBRARIES
For the Year Ended March 31

	2024	2023
Eastern Division		
Arnold's Cove	**$ 9,583**	$ 6,614
Bay Roberts	**76,338**	75,003
Bell Island	**1,195**	1,087
Bonavista	**6,135**	6,900
Brigus	**8,717**	8,642
Burin	**1,266**	1,036
Carbonear	**42,512**	41,232
Catalina	**5,143**	5,037
Clarenville	**20,230**	16,874
Conception Bay South	**282,877**	112,977
Fortune	**952**	906
Fox Harbour	**5,452**	5,404
Garnish	**942**	739
Grand Bank	**15,536**	13,496
Harbour Grace	**13,912**	11,147
Holyrood	**6,992**	6,580
Marystown	**857**	851
Mount Pearl	**18,818**	13,907
Old Perlican	**2,229**	747
Placentia	**26,787**	27,352
Pouch Cove	**1,825**	1,824
St. Brides	**8,004**	8,046
St. Lawrence	**1,595**	1,203
Torbay	**29,661**	28,788
Trepassey	**11,300**	9,491
Victoria	**1,006**	883
Whitbourne	**4,334**	3,162
Winterton	**794**	570
	604,992	410,498

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
SCHEDULE OF OPERATING GRANTS TO LOCAL LIBRARIES (cont.)
For the Year Ended March 31

	2024	2023
Central Division		
Baie Verte	**7,195**	6,765
Bishop's Falls	**1,619**	1,421
Botwood	**16,514**	11,181
Buchans	**1,180**	1,102
Carmanville	**1,136**	1,841
Centerville	**2,226**	1,297
Change Islands	**690**	639
Fogo	**1,638**	1,447
Gambo	**10,108**	9,847
Gander	**49,348**	50,439
Gaultois	**3,683**	2,647
Glenwood	**1,730**	1,333
Glovertown	**2,976**	1,691
Grand Falls-Windsor	**5,344**	5,529
Greenspond	**6,104**	4,494
Harbour Breton	**1,300**	698
Hare Bay	**1,289**	1,256
Harry's Harbour	**5,396**	5,064
Hermitage	**1,040**	1,696
King's Point	**4,448**	4,871
La Scie	**-**	543
Lewisporte	**10,245**	11,111
Lumsden	**1,171**	624
Musgrave Harbour	**1,198**	965
Norris Arm	**2,742**	2,097
Point Leamington	**1,548**	1,602
Robert's Arm	**4,998**	4,752
St. Albans	**1,655**	5,196
Seal Cove	**2,298**	824
Springdale	**1,141**	1,108
Summerford	**3,596**	3,748
Twillingate	**1,437**	1,818
Wesleyville	**1,216**	705
	158,209	150,351

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
SCHEDULE OF OPERATING GRANTS TO LOCAL LIBRARIES (cont.)
For the Year Ended March 31

	2024	2023
Western Newfoundland - Labrador Division		
Bay St. George South	**941**	738
Burgeo	**1,076**	1,186
Cape St. George	**876**	1,473
Cartwright	**747**	546
Codroy Valley	**654**	422
Cormack	**2,258**	1,817
Corner Brook	**208,156**	204,211
Cow Head	**8,832**	7,425
Daniel's Harbour	**1,392**	1,434
Deer Lake	**21,992**	18,149
Happy Valley	**1,091**	2,324
Labrador City	**37,711**	30,617
L'Anse au Loup	**1,293**	877
Lark Harbour	**752**	786
Lourdes	**868**	701
Norris Point	**3,311**	2,968
Pasadena	**4,140**	3,544
Port au Port	**1,846**	1,285
Port aux Basques	**22,443**	19,490
Port Saunders	**10,915**	5,455
Ramea	**2,199**	769
Rocky Harbour	**485**	464
St. Anthony	**2,884**	5,038
St. George's	**1,045**	1,096
Sops Arm	**1,085**	1,625
Stephenville	**53,879**	58,356
Stephenville Crossing	**1,741**	1,792
Wabush	**2,768**	2,240
Woody Point	**5,442**	9,661
	402,822	386,489
	$1,166,023	$ 947,338

1. Nature of operations

The Provincial Information and Library Resources Board (the Board) operates under the authority of the Public Libraries Act. The purpose of the Board is to operate the public libraries in the Province. A majority of the members of the Board are appointed by the Lieutenant-Governor in Council. The Board reports to the Minister of Education.

The reporting entity for the purpose of these financial statements is the Board's head office and divisional offices. These financial statements include expenditures for grants made to local libraries under the jurisdiction of the three divisional library boards detailed in the Schedule to the financial statements. Funds raised by local libraries are not reflected in these financial statements.

The Board is a Crown entity of the Province of Newfoundland and Labrador and as such is not subject to Provincial or Federal income taxes.

2. Summary of significant accounting policies

(a) Basis of accounting

The Board is classified as an Other Government Organization as defined by Canadian public sector accounting standards (CPSAS). These financial statements have been prepared by the Board's management in accordance with CPSAS for provincial reporting entities established by the Canadian Public Sector Accounting Board (PSAB). Outlined below are the significant accounting policies followed.

(b) Financial instruments

The Board's financial instruments recognized in the statement of financial position consists of cash, accounts receivable, due from Province, portfolio investments and accounts payable and accrued liabilities. The Board generally recognizes a financial instrument when it enters into a contract which creates a financial asset or financial liability. Financial assets and financial liabilities are initially measured at cost, which is the fair value at the time of acquisition.

The Board subsequently measures all of its financial assets and financial liabilities at cost except for portfolio investments in equity instruments that are quoted in an active market, which are measured at fair value. Financial assets measured at cost include cash, accounts receivable and due from Province. Financial liabilities measured at cost include accounts payable and accrued liabilities.

The carrying values of cash, accounts receivable, due from Province and accounts payable and accrued liabilities approximate current fair value due to their nature and the short-term maturity associated with these instruments.

2. Summary of significant accounting policies (cont.)

(b) Financial instruments (cont.)

The Board uses the quoted market price as at the fiscal year end to measure the fair value of its portfolio investments. Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations.

Interest and dividends attributable to financial instruments are reported in the statement of operations.

(c) Cash

Cash includes cash in bank.

(d) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement, betterment or retirement of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	40 years
Building improvements	10 years
Furniture and equipment	10 years
Motor vehicles	5 years
Computer equipment	3 years
Software	5 years

2. Summary of significant accounting policies (cont.)

(d) Tangible capital assets (cont.)

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Board's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

Contributed tangible capital assets are recorded as revenue at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at carrying value.

(e) Inventories held for use

Inventories held for use include office supplies and postage, and are recorded at the lower of historical cost and replacement cost.

(f) Prepaid expenses

Prepaid expenses include subscriptions, insurance and licenses, and are charged to expenses over the periods expected to benefit from it.

(g) Employee future benefits

Employee future benefits include severance pay and accumulating non-vesting sick leave benefits.

(i) Severance is accounted for on an accrual basis and is calculated based upon years of service and salary levels at the cessation of the plans.

(ii) The cost of accumulating non-vesting sick leave benefits is actuarially determined using management's best estimates of long-term inflation rates, compensation increases, discount rate and remaining service life.

Under the Public Libraries Act, certain employees of the Board are subject to the Public Service Pensions Act, 2019. Employee contributions are matched by the Board and remitted to Provident[10] from which pensions will be paid to employees when they retire. This plan is a multi-employer defined benefit plan, providing a pension on retirement based on the member's age at retirement, length of service and the average of their best 6 years of earnings for service on or after January 1, 2015, and, for service before January 1, 2015, the higher of the average of the frozen best 5 years of earnings up to January 1, 2015, or the average of the best 6 years of earnings for all service.

Employee future benefits expenses are included with salaries and benefits in the Board's financial statements.

2. Summary of significant accounting policies (cont.)

(h) Revenues

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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 privately funded projects' revenues and local board contribution revenues are exchange transactions, with performance obligations.

Interest revenue is bank interest and recognized when earned.

Dividend revenue on portfolio investments is recognized when the dividend is declared.

Government transfers (Province of Newfoundland and Labrador and Government of Canada grants) are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation related to the liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

(i) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is recorded as an expense in that year.

Transfers include operating grants to local libraries. These transfers are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.

2. Summary of significant accounting policies (cont.)

(j) Measurement uncertainty

The preparation of financial statements in conformity with CPSAS requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the estimated cost of asset retirement obligations, the expected future life of tangible capital assets and the probability of future sick leave benefits utilized by employees.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

(k) Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets, such as asbestos removal in retired buildings. The asset retirement obligation is initially measured using the best estimate of the amount required to retire a tangible capital asset at the financial statement date.

The Board reconsiders the carrying amount of the liability for an asset retirement obligation at each financial reporting date as new information becomes available regarding the estimated cost to settle the liability.

Due to the uncertainty of building retirement dates and the large range of retirement for other assets, the Board has not discounted the costs associated with asset retirement obligations and cannot reliably estimate the timing of expenditures.

3. Accounts receivable

	2024	2023
Federal Government		
Harmonized Sales Tax	**$ 43,261**	$ 29,485
Digital Literacy Exchange Program	**64,539**	1,372
Other	**46,169**	30,922
	$ 153,969	$ 61,779

There is no allowance for doubtful accounts since all amounts are considered collectible.

4. Portfolio investments

Portfolio investments consist of 1,678 shares of Sun Life Financial Inc. which were given to the Board as a result of the demutualization of Sun Life Assurance Company of Canada. The carrying value of the shares is equal to their market price at the time of transfer to the Board.

	Market Value		Carrying Value	
	2024	2023	**2024**	2023
Investments held directly Sun Life Financial Inc - 1,678 shares	**$ 124,021**	$ 105,949	**$ 23,492**	$ 23,492

5. Accounts payable and accrued liabilities

	2024	2023
Accounts payable	**$ 170,353**	$ 78,086
Accrued salaries and benefits	**660,184**	612,881
	$ 830,537	$ 690,967

6. Employee future benefits

Employee future benefits consists of:

	2024	2023
Severance pay	**$ 43,909**	$ 43,909
Accumulating non-vesting sick leave benefit liability (a)	**532,519**	545,292
	$ 576,428	$ 589,201

(a) Accumulating non-vesting sick leave benefit liability

	2024	2023
Accrued accumulating non-vesting sick leave benefit obligation, end of year	**$ 431,387**	$ 426,230
Unamortized actuarial gain, end of year	**101,132**	119,062
Accumulating non-vesting sick leave benefit liability, end of year	**$ 532,519**	$ 545,292

6. Employee future benefits (cont.)

(b) Change in accumulating non-vesting sick leave benefit liability

		2024		2023
Current year benefit cost	**$**	**48,346**	$	50,324
Interest on accrued benefit obligation		**18,875**		15,573
Amortization of actuarial gains		**(23,729)**		(20,242)
Accumulating non vesting sick leave benefit expense		**43,492**		45,655
Benefit payments		**(56,265)**		(54,759)
Change in accumulating non-vesting sick leave benefit liability	**$**	**(12,773)**	$	(9,104)

(c) Employee future benefits

(i) Severance pay

Employees of the Board as at March 31, 2018, as represented by the Canadian Union of Public Employees (CUPE), were entitled to severance pay. No further severance will accrue for these employees after March 31, 2018.

Executives, managers, and non-management/non-union employees of the Board were entitled to severance pay. No further severance will accrue for these employees after May 31, 2018.

CUPE employees who had at least one year of eligible service as at March 31, 2018 and executives, managers, and non-management/non-union employees who had at least one year of eligible service as at May 31, 2018 had the option of receiving their severance entitlement during the fiscal year ended March 31, 2019, or deferring it to a later date.

The severance liability as at March 31, 2024 represents severance owing to employees who deferred receiving their severance entitlement.

6. Employee future benefits (cont.)

(c) Employee future benefits (cont.)

(ii) Accumulating non-vesting sick leave benefits

All unionized employees hired before May 4, 2004, are credited with 2 days per month and all unionized employees hired thereafter are credited with 1 day per month for use as paid absences in the year due to illness. Employees are allowed to accumulate unused sick day credits each year, up to the allowable maximum provided in their respective employment agreement. Accumulated credits may be used in future years to the extent that the employee's illness exceeds the current year's allocation of credits. The use of accumulated sick days for sick leave compensation ceases on termination of employment. The benefit costs and liabilities related to the plan are included in the financial statements. For the year ended March 31, 2024, a sick leave liability was calculated for 190 employees.

The accrued benefit obligation for accumulating non-vesting sick leave benefits for the year ended March 31, 2024, is based on an actuarial extrapolation for accounting purposes to March 31, 2024 (valuation date as of March 31, 2021).

The actuarial extrapolation is based on assumptions about future events. The economic assumptions used in this extrapolation are the Board’s best estimates of compensation increases of 3.50% per annum and discount rate of 4.706%. Other assumptions used in the extrapolation include estimates of expected termination rates, utilization rates and mortality rates.

Actuarial assumptions are reviewed and assessed on a regular basis to ensure that the accounting assumptions take into account various changing conditions and reflect the Board’s best estimate of expectations over the long term.

Experience gains or losses are amortized over 14 years, which is the estimated average remaining service life of active employees. The amortization amount will be included as an expense in the financial statements commencing in the year subsequent to the year in which the experience gain or loss arose.

(iii) Pension contributions

The Board and its employees contribute to the Public Service Pension Plan in accordance with the Public Service Pensions Act, 2019 (the Act). The plan is administered by Provident[10], including payment of pension benefits to employees to whom the Act applies.

6. Employee future benefits (cont.)

(c) Employee future benefits (cont.)

(iii) Pension contributions (cont.)

The plan provides a pension to employees based on their age at retirement, length of service and rates of pay. The maximum contribution rate for eligible employees was 11.85% (2023 - 11.85%). The Board's contributions equal the employees' contributions to the plan. Total Public Service Pension Plan expense for the Board for the year ended March 31, 2024, was $484,162 (2023 - $406,127).

Employees who do not qualify to participate in the Public Service Pension Plan (for example, part-time employees) participate in the Government Money Purchase Pension Plan (GMPP). The GMPP is a defined contribution plan which was established under the Government Money Purchase Pension Plan Act. Employees are required to contribute 5% of regular earnings which is matched by the Board. Employees may make additional voluntary contributions, however, the maximum amount for all contributions may not exceed the lesser of 18% of an employee's earnings and the maximum amount allowed as specified under the Income Tax Act. Total GMPP expense for the Board for the year ended March 31, 2024, was $108,506 (2023 - $111,058).

7. Deferred revenue

Deferred revenues are set aside for specific purposes as required either by legislation, regulation or agreement. As at March 31, 2024, the Board reported the following:

	Balance at beginning of year	Receipts during year	Transferred to revenue	Balance at end of year
Provincial source revenue	$ 236,151	$ 1,455,622	$ 451,873	**$ 1,239,900**
Other source revenue	145,713	220,928	205,728	**160,913**
	$ 381,864	$ 1,676,550	$ 657,601	**$ 1,400,813**

Deferred revenue relates to grants received for specific programs such as literacy initiatives, musical instrument lending and library materials which have not yet been spent for these purposes by the Board. These amounts will be recognized as revenue when the specific program expenses are incurred.

8. Privately funded projects

The Board delivered various privately funded projects as follows:

Revenue	**2024**	2023
Sun Life Musical Instruments Lending Program	**$ 6,048**	$ 6,785
TD Black History Month	**-**	13,741
TD Indigenous Story Teller	**13,157**	-
TD Summer Reading Program	**257**	258
United Way	**516**	410
	$ 19,978	$21,194

Expenses		
Sun Life Musical Instruments Lending Program	**$ 6,048**	$ 6,785
TD Black History Month	**-**	15,180
TD Indigenous Story Teller	**13,157**	-
TD Summer Reading Program	**257**	258
United Way	**516**	-
	$ 19,978	$22,223

9. Contractual obligations

The Board has entered into lease agreements for postal equipment and various rental properties throughout the Province. Future minimum lease payments are as follows:

2025	$ 757,492
2026	699,566
2027	655,134
2028	444,330
2029	438,811
Thereafter	4,795,769
	$ 7,791,102

10. Asset retirement obligations

Asset retirement obligations are comprised of the following:

	2024	**2023**
Buildings	**$193,250**	$193,250
	$193,250	$193,250

The Board has recorded asset retirement obligations related to 19 local library board buildings owned by the Board.

11. Tangible capital assets

Original cost

	Balance March 31, 2023	Additions	Disposals	Balance March 31, 2024
Land	$ 285,907	$ -	$ -	**$ 285,907**
Buildings	1,758,867	-	-	**1,758,867**
Building improvements	2,771,532	234,435	-	**3,005,967**
Asset retirement obligations	193,250	-	-	**193,250**
Furniture and equipment	2,161,202	71,778	20,905	**2,212,075**
Motor vehicles	271,936	43,053	25,937	**289,052**
Computer equipment	1,046,039	133,730	46,169	**1,133,600**
Software	168,688	-	-	**168,688**
	$ 8,657,421	$ 482,996	$ 93,011	**$ 9,047,406**

Accumulated amortization

	Balance March 31, 2023	Amortization	Disposals	Balance March 31, 2024	Net book value March 31, 2024	Net book value March 31, 2023
Land	$ -	$ -	$ -	**$ -**	**$ 285,907**	$ 285,907
Buildings	1,570,789	25,064	-	**1,595,853**	**163,014**	188,078
Building improvements	2,238,318	130,149	-	**2,368,467**	**637,500**	533,214
Asset retirement obligations	183,265	994	-	**184,259**	**8,991**	9,985
Furniture and equipment	1,845,273	53,475	20,905	**1,877,843**	**334,232**	315,929
Motor vehicles	195,328	53,260	25,937	**222,651**	**66,401**	76,608
Computer equipment	961,809	93,719	46,169	**1,009,359**	**124,241**	84,230
Software	168,688	-	-	**168,688**	**-**	**-**
	$7,163,470	$ 356,661	$ 93,011	**$7,427,120**	**$1,620,286**	$1,493,951

12. Trusts under administration

Trust funds administered by the Board have not been included in the financial statements as expenditures of these funds are not controlled by the Board. The balances of funds held in trust are as follows:

	2024	2023
Local libraries - deposits	**$ 300,913**	$ 272,277
Provincial/Territorial Public Library Council	**44,646**	80,203
	$ 345,559	$ 352,480

Funds raised by some local libraries have been deposited with the Board to cover the cost of wages for additional opening hours and for the purchase of books, periodicals and computers. The balance on deposit at March 31, 2024 consists of cash of $185,086 (2023 - $160,696), and 9,651 shares (2023 – 9,239 shares) of various Investor Group Mutual Funds held in trust for the St. John's Public Library Board which were donated to the Board. The carrying value of the mutual funds is recognized at $115,827 (2023 - $111,581), as determined by the average cost at the time the shares were acquired by the Board. The fair market value of these shares at March 31, 2024 was $203,679 (2023 - $172,305).

The Provincial/Territorial Public Library Council is a national public library group comprising the provincial/territorial public library directors or senior policy advisors whose mandate is to facilitate the coordination of cross-jurisdictional public-library initiatives and to act as a point of contact with national library organizations and the Federal government. The membership fees are paid annually into an account for operational support and special projects. The group has established guidelines regarding funding expenditures.

13. Related party transactions

Province of Newfoundland and Labrador

The Board receives grant funding from the Province of Newfoundland and Labrador. During the year, the Board received or was owed grants totaling $14,323,905 (2023 - $11,835,653). The Board recognized $13,320,156 (2023 - $11,966,386) in revenue from the Province of Newfoundland and Labrador. These transactions are in the normal course of business measured at the exchange amount.

14. Budget

The Board's budget is prepared on a cash basis and approved by the Board of Directors. The 2024 budget expenses exceeded the Board's budgeted revenues and the expected difference would be funded from cash surpluses carried forward from prior years. Budgeted figures included in the financial statements are not audited.

15. Donated acquisitions

Donated acquisitions include gifts of artwork, books, periodicals, DVDs and other library resources that the Board has received. Donated acquisitions are not reflected in the Board's financial statements.

During the year, the Board issued receipts for non-cash donations of $10,854 (2023 - $12,114). Tax receipts are issued to the donor based on established rates per policy or an appraised value.

16. Financial risk management

The Board recognizes the importance of managing risks and this includes policies, procedures and oversight designed to reduce risks identified to an appropriate threshold. The Board is exposed to credit risk, liquidity risk and market risk through its financial instruments. There was no significant change in the Board's exposure to these risks or its processes for managing these risks from the prior year.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Board's main credit risk relates to cash, accounts receivable and due from Province. The Board's maximum exposure to credit risk is the carrying amounts of these financial instruments. The Board is not exposed to significant credit risk with its cash because this financial instrument is held with a chartered bank. The Board is not exposed to significant credit risk related to its accounts receivable and due from Province as it has policies and procedures for the monitoring and collection of its accounts receivable and due from Province so as to mitigate potential credit losses. Any estimated impairment of these accounts receivable and due from Province have been provided for through a provision for doubtful accounts. At the present time there is no provision for doubtful accounts as all amounts are considered collectible.

Liquidity risk

Liquidity risk is the risk that the Board will be unable to meet its contractual obligations and financial liabilities. The Board manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient resources available to meet its contractual obligations and financial liabilities. The Board's exposure to liquidity risk relates mainly to its accounts payable and accrued liabilities, and contractual obligations. The future minimum payments required from the Board in relation to its contractual obligations are outlined in Note 9.

16. Financial risk management (cont.)

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency (foreign exchange) risk, interest rate risk and other price risk. The Board is not exposed to significant foreign exchange risk. In addition, the Board is not exposed to significant interest rate risk related to cash because of its nature.

The Board is exposed to other price risk on its portfolio investments (equity investments) as the investments are quoted in an active market in which share pricing can fluctuate. The Board's maximum other price risk is limited to the fair value of the shares as at March 31, 2024. As the Board's investment consists of 1,678 shares, any price fluctuation of $1 to the quoted market price will result in an unrecognized gain or loss of $1,678 for the Board.

17. Expenses by object

	2024 Budget Unaudited (Note 14)	**2024 Actual**	2023 Actual
Amortization	**$ -**	**$ 356,661**	$ 314,454
Books and Periodicals	**927,500**	**1,019,140**	974,924
Computerization of Libraries	**415,118**	**440,639**	338,219
Conference and Workshops	**30,000**	**15,587**	15,906
Freight and Postage	**58,250**	**48,242**	46,773
Library Operations (Grants)	**1,102,521**	**1,166,023**	947,338
Insurance	**93,020**	**94,474**	94,611
Miscellaneous	**-**	**156**	47
Office and Library Supplies	**102,211**	**149,236**	113,330
Pandemic – COVID-19	**-**	**-**	10,257
Professional Fees	**33,000**	**41,469**	78,662
Rental of Premises	**365,590**	**365,590**	365,590
Repairs and Maintenance	**22,000**	**60,230**	44,919
Salaries and Benefits	**9,491,398**	**9,957,849**	8,847,219
Telephone	**36,600**	**51,721**	45,618
Travel	**92,200**	**108,937**	81,097
	$12,769,408	**$13,875,954**	$12,318,964

18. Non-financial assets

The recognition and measurement of non-financial assets is based on their service potential. These assets will not provide resources to discharge liabilities of the Board. For non-financial assets, the future economic benefit consists of their capacity to render service to further the Board's objectives.

19. Change in significant accounting policies

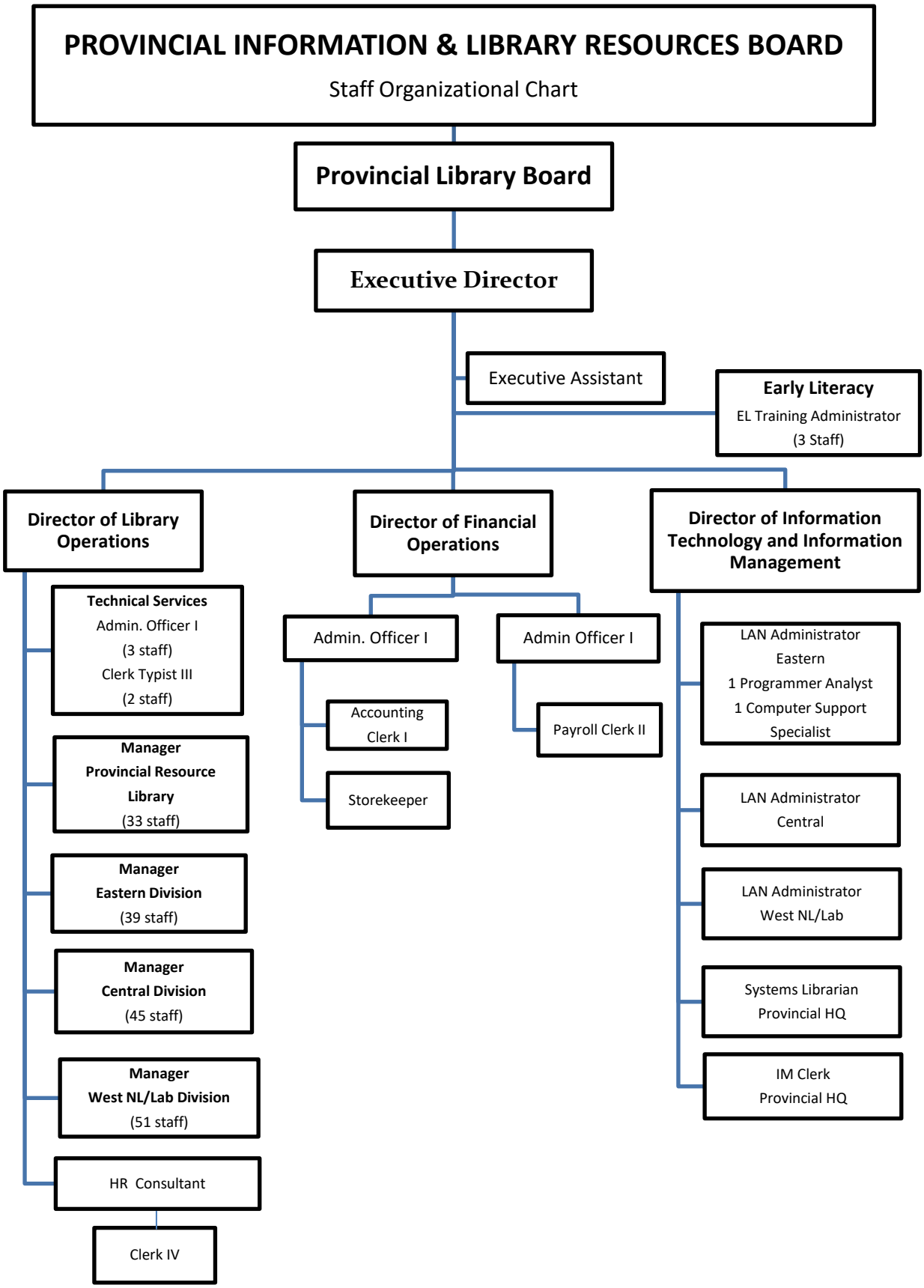
The Board adopted PS 3400 Revenue, effective April 1, 2023, which establishes standards on how to account for and report on revenue. PS 3400 sets out general guidance for how entities recognize, measure, present and disclose revenue arising from transactions that include performance obligations (exchange transactions) and transactions that do not have performance obligations (non-exchange transactions). There are two approaches to recognizing revenue with performance obligations: at a point in time or over a period of time. This determination is made based on when a performance obligation is satisfied.

PS 3400 has been applied prospectively to these financial statements and, as permitted by the transitional provisions, prior periods were not restated.

The implementation of this new Section did not have a material impact on the financial statements.

Appendix 4

Newfoundland and Labrador
Public Libraries
Staff Organizational Chart


PROVINCIAL INFORMATION & LIBRARY RESOURCES BOARD
Staff Organizational Chart
Provincial Library Board
Executive Director
Executive Assistant
Early Literacy
EL Training Administrator
(3 Staff)
Director of Library Operations
Director of Financial Operations
Director of Information Technology and Information Management
Technical Services
Admin. Officer I
(3 staff)
Clerk Typist III
(2 staff)
Manager
Provincial Resource Library
(33 staff)
Manager
Eastern Division
(39 staff)
Manager
Central Division
(45 staff)
Manager
West NL/Lab Division
(51 staff)
HR Consultant
Clerk IV
Admin. Officer I
Accounting Clerk I
Storekeeper
Admin Officer I
Payroll Clerk II
LAN Administrator Eastern
1 Programmer Analyst
1 Computer Support Specialist
LAN Administrator Central
LAN Administrator West NL/Lab
Systems Librarian Provincial HQ
IM Clerk Provincial HQ