



Newfoundland & Labrador
Public Libraries

Annual Report

2025-26

Submitted by

**The Provincial Information
and
Library Resources Board**

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PROVINCIAL ADMINISTRATION DIVISION
48 St. George's Avenue, Stephenville, NL A2N 1K9

Honourable Paul Dinn
Minister of Education and Early Childhood Development
Department of Education and Early Childhood Development
P. O. Box 8700
St. John's, NL
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Dear Minister Dinn:

I am pleased to submit, on behalf of the Provincial Information and Library Resources Board, the annual report for the year 2025-26.

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 Early Childhood Development and Government. Your support for public libraries services in Newfoundland and Labrador 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,

A handwritten signature in blue ink that reads "Hilary Wicks Morrow".

Hilary Wicks Morrow, 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, 2026, 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.

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ENTITY OVERVIEW

Information on the PILRB’s Mission, Values, and Vision can be found at the PILRB’s website at [About the Library – Newfoundland & Labrador Public Libraries](#).

Library Funding

The public library system is funded, primarily, by the Provincial Government in the form of an annual operating grant. In 2025-26, the grant that was recognized in the financial statements was \$13,519,328 comprised of a \$13,219,328 operating and \$300,000 capital grant.

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 2025-26 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 2025-26 was \$13,724,956.

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 2025-26 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 31st, 2026, PILRB had a total staff complement of 194 full and part-time permanent employees, and 150 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 550 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.

Highlights and Partnerships

During 2025-26, 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 fourth 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 2025-26, 874 reservations were made with 688 of the reservations being utilized. More information on the Connect Pass can be found here: [About the NLPL Connect Pass - Newfoundland & Labrador Public Libraries.](#)
- NLSchools continued to provide space for 30 school/public libraries, as well as cleaning and maintenance services.
- The Department of Transportation and Infrastructure continued to be a valuable partner in helping to identify and correct issues with buildings or properties.
- 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.
- The NLPL continued its partnership with Memorial University of Newfoundland (MUN) that created community hubs in five of our public libraries (Old Perlican, Botwood, Springdale, Port aux Basques, and St. Alban's) in order to 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 NLPL location, the Community Hubs program provides financial support to increase access to these five sites beyond their normal operating activities. In 2025, MUN introduced the Facilitator Funding Program Pilot, an opportunity for existing MUN Hub sites to apply for additional funding to further expand their offerings. Old Perlican was one of the successful candidates and, as a result of the funding, Old Perlican was able to expand its program offerings to include workshops on stained glass and yoga, themed crafters nights, government information sessions, and increase the frequency of core programs like storytime. In addition to the programs offered to the public, the additional funding allowed Cathy to attend some professional development sessions, including a grant writing session through the Harris Centre, and make valuable connections with area schools, the local municipality and town council, the town's recreation department, historical society, Heritage NL, Service Canada and much more.
- 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 and equipment. This was the sixth year for this partnership. For additional information about the program, visit [About our Musical Instruments – Newfoundland & Labrador Public Libraries.](#)
- 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.

- The Gander and Deer Lake Flybrary continued to operate in 2025-26. 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 Office of Employment Equity for Persons with Disabilities. 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 fifth year of this partnership. This partnership resulted in the position joining the NLPL on a permanent basis.
- NLPL and Newfoundland and Labrador Health Services (NLHS) continued their partnership throughout 2025-26. A key focus during this period was preparing for the launch of the Early Words initiative. Developed by the Canadian Children's Literacy Foundation, this initiative involves training healthcare professionals to incorporate early literacy messaging into their regular visits with new parents. Healthcare staff will provide guardians with information about NL Public Libraries, a pamphlet highlighting resources for families of young children, and an NLPL baby card for their child. Putting cards directly in the hands of new parents allows us to support early literacy from birth and creates an invaluable association in the minds of parents: that early literacy is part of overall health, and that libraries are there to support them from the very beginning of their child's life. This partnership puts a spotlight on NLPL's resources and the valuable role we play in supporting early literacy. Presently, this is a pilot program offered at public health sites in Happy Valley-Goose Bay and Botwood, supported by as many as 11 public libraries in the affected regions. The pilot launched in March of 2026 and NLPL staff will be working alongside contacts at NLHS to determine how best to move forward with the project long term.

In addition, our team at NLPL formalized our partnership agreement, arranged mental health training courses for NLPL staff, presented to NLHS staff on library resources, and continued to work with NLHS on the province-wide Well Now series.

- 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 fifth year of this partnership.
- Partnered with the Department of Finance to facilitate the distribution of information and applications of the Home Heating Supplement program to members of the general public.
- The NLPL continued its partnership with The Shed Labrador Inc. to operate a Makerspace in the Labrador City Public Library. The dedicated space houses various equipment such as 3-D printers, laser cutters, Cricut machines, and robotics kits. The Shed also provide a hublet tablet kiosk, for patrons of the library. This kiosk allows patrons to make use of an internet connected tablet for in house use while they are visiting the library.
- NLPL's Library on the Go (LOTG) van, in partnership with Food on the Move, visited a number of locations in St. John's, delivering library services to members of the local community. Locations included Buckmaster Circle, Froude Avenue, Shea Heights, College of the North Atlantic, Memorial University, and the Association for New Canadians LINC. LOTG was also on site at the MUN Botanical Garden's Seedy Saturday, the St. John's Farmers Market Book Fair, The Neighbourhood's Community Wellness Fair, the

St. John's Pedestrian Mall, and other events taking place throughout the year. LOTG provided library programming to school age children during the summer months at the City of St. John's Summer Camps, the ANC Summer Camp, as well as during the school year for the Holy Heart Inclusive Education class, the Goulds Family Resource Centre, and others. The number of participants increased over last year, with LOTG providing:

66 different LOTG pop-ups with:

- 2434 attendees
- 251 card sign-ups
- 564 checkouts of library materials
- 386 returns

22 LOTG programs delivered with:

- 532 attendees
- 12 card sign-ups

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 2025-26, are evaluated against 2024-25 for comparison.

- Of the 510,550 residents of the province (2021 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.
- 249,882 individuals were registered as library patrons representing 49 percent of the population with direct access to a public library.
- 1,427,668 items of all library materials (physical and digital) were circulated to patrons which represents a seven percent increase in circulation. This is an average of 5.7 items per patron.
- 821,829 items of physical library materials were circulated to patrons which represents a four and a half percent decrease in the circulation of physical library materials.
- 605,839 items (339,148 e-books, 137,642 e-audiobooks, and 112,683 e-magazines) were checked out from our digital library service which represents a 27 percent increase in circulation. This increase is primarily attributed to the NLPL's transition from Flipster EMagazines to Overdrive EMagazines during the 2025-26 fiscal year, which has proven to be popular with patrons.
- 172,642 reference requests were processed. This represents the number of written and verbal inquiries processed by staff and represents a decrease of two and a half percent from last year.

- 216,663 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 an increase of one and a half percent.
- 16,441 library programs were offered, with a total of 128,654 people participating which represents a 14 percent increase in the number of programs and a nine and a half percent increase in the number of people participating in those programs.
- 75,647 computer-use sessions in 30-minute blocks were recorded from 160 public computers which is approximately the same level of activity when compared to the 2024-25.
- 737,021 wireless sessions were recorded, which represents the number of times patrons connected to the public library using their own computer or device. This is a 19 percent increase in activity 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. Information on NLPL's Accessible Services can be found here: [Accessible Services – Newfoundland & Labrador Public Libraries](#)

In 2025-26 The NLPL completed its Accessibility plan for three fiscal years for 2024-2026. The plan can be found here: [NLPL-Accessibility-Plan-24-26.pdf](#). The plan calls for yearly goals to improve accessibility to library services in five areas of accessibility. These areas are Build Environment, Promotion and Public Engagement, Programs and Services, Internet and Connectivity, and Communication. The three year goals can be found in Appendix 5.

NLPL's Year 2 Goals for 2025-26 have been achieved:

1. Review and make public the basic accessibility levels of facilities
2. Launch Centre for Equitable Library Access (CELA) training and promotion.
3. Eliminate Library Material Fines if feasible
4. Acquire four portable speaker systems
5. Implement an accessibility review of the NLPL website
6. Form an Accessibility and Equity Committee

Review and make public the basic accessibility levels of facilities

Division Offices reviewed each of their libraries in their region and evaluated the accessibility of each site in the following areas:

- Whether the library has a level main entrance.
- If the library has a ramp at the entrance, and if that ramp meets the current standard of a 1:16 ratio.
- If the library has an accessible parking spot and sign.
- If the width of the main entrance of the library is 36 inches or greater.
- If the library has an automatic door at the main entrance.
- If the library has a publicly available washroom.
- If the width of the entrance to the washroom is 32 inches wide or greater.

- If there is a five foot turning area inside of the washroom.
- If there is a gender neutral or family washroom.

The results were published in a pdf by division on the NLPL website and can be found here [Accessible Services – Newfoundland & Labrador Public Libraries](#) in our Accessible Services webpage under Library Building Accessibility Information.

Launch Centre for Equitable Library Access (CELA) training and promotion.

All library staff attended a CELA Orientation Webinar (live or recorded) in January 2026. This webinar gave an overview of CELA's services for libraries and what they can offer to their patrons with print disabilities. A large number of promotional materials (posters, flyers, bookmarks) were obtained from CELA and distributed to all libraries. There were also a series of social media posts made in February and March of 2026 that highlighting CELA and accessible services.

Eliminate Library Material Fines if feasible

In March 2020 as a response to the COVID 19 Pandemic, the NLPL suspended the collection of library material fines in order to minimize the handling of physical currency and increase library access to the citizens of Newfoundland and Labrador. Numerous library studies have long identified that the collection and administration of library fines served as a barrier to those members of society, especially children, who could not always find the resources to pay these fines, especially if the fines accumulated over time. Once the pandemic was over, the NLPL continued the suspension of library fines and on June 26, 2025, the Provincial Information and Library Resources Board passed a motion to eliminate the collection of library material fines permanently within the NLPL system.

Acquire 4 portable speaker systems

These portable speaker systems were acquired in June 2025. These specialty wireless systems are designed for educational settings and can be utilized during library programming. They permit the NLPL to add sound support to the back of rooms and ensure an appropriate volume level for all participants including persons with hearing loss.

Implement an accessibility review of the NLPL website

In order to address and resolve accessibility issues with the NLPL's new website, Accessibility Partners Canada was engaged to conduct an accessibility review of the NLPL website and LibGuides. The review identified four critical items and another 20 high priority issues that required resolution. The NLPL has begun correcting these issues which is anticipated to continue into 2026-27.

Form an Accessibility and Equity Committee

In order to manage the NLPL's Accessibility plan an Accessibility and Equity Committee was formed and conducted its first meeting in February 2025.

In addition to the Accessibility plan goals, the NLPL provides the following accessible library services and collections.

Books by Mail (BBM) is a library service offered to residents of Newfoundland and Labrador who live more than 24 kms from a public library. BBM 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 2025-26, 320 NLPL patrons borrowed 7,924 audio, 75 braille, and 333 e-text books and 5,162 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/or fine motor skills disabilities. The digital format permits the size of the font to be easily increased similar to a large print book, there is also a font available for persons with dyslexia, and the audiobook option provides an alternate format to accessing the same material.

The digital format also permits the material to be accessed in a light weight 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 \(nlpl.ca\)](https://nlpl.ca/digital-resource-library).

The NLPL has a large print collection of 15,522 books that is available to everyone, either by visiting the local library or through the BBM 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 55,887 times in 2025-26.

The NLPL has a dedicated Indigenous collection of 6,222 books that is available to everyone, either by visiting the local library or through our BBM program. This collection exposes patrons to Indigenous authors and material. This collection circulated 36,936 times in 2025-26. More information on our Indigenous collection can be found here: <https://guides.nlpl.ca/indigenousresources>.

The NLPL has a multi-lingual collection of 2,307 books that is available to everyone, either by visiting the local library or through BBM 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 4,245 times in 2025-26. 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 13,236 books that is available to everyone, either by visiting the local library or through our BBM 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 31,726 times in 2025-26. The NLPL has a LibGuide about this collection and it can be found here: <https://guides.nlpl.ca/french>.

Library Facilities

- Flooding at the Baie Verte Public Library resulted in the library being put into storage while the Town of Baie Verte conducted repairs to the library space. The resultant cost of storage was \$30,000.

- The Cow Head Public Library roof was repaired and shingled at a cost of \$14,000.
- The Lighting, main doors, and plumbing fixtures were repaired and upgraded at Placentia Public Library.
- Vandalism to the Port aux Basques Public Library's lawn was repaired at a cost of \$4,500.
- The Accessibility Ramp and handrails were replaced at the Woody Point Public Library at a cost of \$2,760.
- A new fire alarm system was purchase, programmed, and tested in Labrador City Public Library.
- \$100,000 was budgeted for structural repairs and electrical upgrades to the Brigus Public Library; initially scheduled for 2025-26, the work is now expected to commence in 2026-27.
- The Town of Torbay will continue to rent space in a commercial building until December 31, 2026 in order to operate a public library in Torbay. This has been the tenth consecutive year that the town has rented this space.

Library Materials

- 31,651 copies of new library materials were purchased for public library sites around the province. This represents a decrease of 908 items from the previous year.
- 3,541 copies were purchased through local fundraising initiatives. This represents an increase of 494 items.
- \$1,160,000 was allocated for library materials in the following categories:
 - \$550,160 for books;
 - \$30,000 for periodicals;
 - \$64,100 for electronic information services;
 - \$60,000 for DVDs;
 - \$16,000 for audiobooks;
 - \$278,730 for the digital library;
 - \$33,860 for Emagazines;
 - \$51,535 for licenses and fees;
 - \$3,000 for table top board games; and
 - \$72,615 for miscellaneous items: binding, fees, supplies, freight, etc.

Technical Services (Cataloguing and Processing)

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.

- 35,192 items were received in Technical Services. This represents the total materials that are received in the division and require some action.
- 37,399 copies of library materials, including new purchases, donations, and existing materials were catalogued. This is 705 fewer items 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.

- 34,555 items were processed. Processing includes the stamping, repairing, covering, and labelling of library materials in preparation for circulation. This represents a decrease of 2,786 items from the previous year.
- 5,043 online e-registrations (4,191 new library patrons, and 852 online account adjustments) were processed in 2025-26. This represents a decrease of 1,038 from the previous year.

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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 for 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, 2026, the PILRB will have continued implementation and enhancement of literacy-based library services for adults and children.

Indicators:

- **One-on-one and group instruction on digital literacy topics that began in 2024-25 will continue to be offered**

This was the third year of the Digital Literacy Exchange Program designed to expand NLPL's capacity to provide digital literacy instruction to the population of the province. The NLPL successfully continued its digital literacy activities in 2025-26. Our Digital Literacy Librarian continued to develop and present a variety of offerings and technological items on digital literacy topics to the patrons and employees of the NLPL.

- **Provide library resources, outreach, and collaboration with community partners in support of Adult Literacy**

This was the third year of the NLPL providing and promoting literacy services to adults. Although funding for an Adult Literacy Services Librarian expired, in person and online adult literacy initiatives at public libraries across the province continued through existing library staff and partnerships.

- **Continue to train and support NLPL staff in the provision of French Language programming and expand**

the number of locations where programming is offered in French

Throughout 2025-26 French Language programs and services were made available to patrons in particular the French Conversation Circle, French Storytime Programming, French You Tube channel, and partnering with external groups such as the Fédération des francophones de Terre-Neuve et du Labrador to provide these services.

- **Completed Year Three Objectives of the NLPL Early Literacy Plan:**

- Continuation of programs and outreach developed in previous years
- Review and evaluation of the project initiatives
- Develop new Digital Educator Launchpad kits that will be accessible to educators throughout the province.
- Deliver the NLPL developed ECE Professional Learning workshop to ECE's
- Acquire and distribute Early Childhood resources such as wobble cushions (for flexible seating), regular story time cushions, table toys (manipulatives), puzzles, infant toys, musical toys, and sensory toys, which will enhance Early Childhood programs at public libraries.

The Board was successful in its 2025-26 objective of implementing and enhancing literacy-based library services for adults and children.

Discussion of Results 2025-26

The Board was successful in its 2025-26 objective of continuing to implement and enhance literacy-based library services for adults and children.

Digital Literacy

NLPL was the grateful recipient of the Digital Literacy Exchange Program grant from the federal government. The grant provided funding for a staff member (Digital Literacy and Technology Librarian), a database (Niche Academy), and some technology to help build the digital skills of the residents throughout Newfoundland and Labrador. The funding, and therefore the staff as well as the other features, came to end in May of 2025. NLPL still owns the equipment (iPads and Apple Pencils) that were purchased as part of the grant, and they are routinely used to demonstrate different digital services and skills to patrons.

In the absence of a staff member dedicated to digital literacy, existing staff throughout the province continued to support digital literacy through a variety of different initiatives and partnerships. Several branches offer one-on-one tech programs (One-on-One Tech Help in Harmsworth, Tech Thursday in Deer Lake, Tech Help at CBS Public Library, to highlight just a few). Despite the different names and formats, all of these programs offer similar support: patrons can bring in their own devices for individualized assistance with basic tech-related tasks including, but not necessarily limited to, learning to use library resources like Overdrive or PressReader, becoming familiar with new devices or services, help with social media, online forms, email, etc. In addition to these general sessions, staff throughout the entire province have endeavoured to offer other more specific programs and partnerships. Libraries in Central partnered with the Murphy Center and the RCMP to present separate programs on cyber safety aimed at young children and seniors. In response to the increased adoption of artificial intelligence in different aspects of technology, two PRL staff members attended a mini-course on AI offered through the American Library Association and have subsequently developed programs for the public and training for staff based on this course.

Adult Literacy

NLPL partnered with the Department of Education and Early Childhood Development to provide adult literacy services to the province, including funds for an Adult Services Librarian as well as databases (Brainfuse – JobNow, Brainfuse – HelpNow, Rocket Languages, and LinkedIn Learning). The grant, and therefore the funding for the aforementioned staff member and databases, officially concluded on March 31, 2025.

In the absence of a staff member dedicated to adult services, existing staff throughout the province continued to support adult literacy with traditional programs like author visits, tech support programs, book clubs and information sessions. NLPL also partnered with different organizations to bring interesting programs and resources to patrons across the province. Some highlights from these partnerships include working with the National Film Board of Canada to arrange film screenings (various locations), Service Canada to provide information on the Canadian Dental Health Plan (Gander and Harmsworth), Association for New Canadians (Gander and Harmsworth), and the Community Volunteer Income Tax Program to provide free tax clinics (various locations).

French Language Services

The previous installment of the French Language Specialist (FLS) position came to an end in spring 2025. Throughout 2025-26 there were many patron requests for the services the FLS had been arranging, in particular the French Conversation Circle, French Storytime Programming, and partnering with external groups. In March 2026, PRL received confirmation of \$45,000 in funding for the FLS position. Recruitment for the position began in the 2025-26 fiscal year, with the competition closing on March 30th. Kate Robins started in the position in the current fiscal year on May 12, 2026. Services such as French programming for all ages and outreach to the Francophone community were suspended when the position ended in Spring 2025. However, patrons were still able to access our expanded collection of French resources (both print and electronic), and receive information about the library through the “en français” webpage and the “Informations sur nos bibliothèques” Infoguide on the NLPL website. Some liaison with the French community was continued by the Managers of the Provincial Resource Division and Eastern Division. French language programming and outreach recommenced in June 2026 when a new French Language Service Specialist was hired.

Early Literacy

Early Literacy (EL) remains a priority, to enhance library spaces and programming for our youngest patrons.

In 2025-26, the Early Literacy team completed the following activities:

The EL Team continued to visit regulated settings and special events for Storytime sessions. To review and expand on outreach sessions, surveys were sent to every childcare that received visits from NLPL’s Early Literacy team. The feedback provided from Educators allowed for the team to reflect, review, and adjust the outreach program and implement changes such as utilizing digital flyers (instead of just paper). These flyers include information on books that are read, songs, rhymes, extension activities, and any upcoming events being held at the local public library. This allowed educators/daycare staff to view the plan before the session and the option to provide the information in emails or post on social media for parents and families of the children in attendance.

Storytime outreach sessions were extended to students attending school/college for Early Childhood Education and New Comers to Canada. This includes providing a full Storytime session, where EL Specialist modelled best Storytime practices and answered questions relating to early literacy.

Storytime outreach was expanded to include a selection of virtual Storytimes. Early Literacy Specialists

provided Storytime outreach virtually to childcare centers who requested Storytime even when weather did not permit in person sessions.

A new 1-day professional learning session was developed from the Every Child Ready to Read program to replace the previous 1-2 hour program. These professional learning sessions were provided to Early Childhood Educators (ECEs), Teachers, and Students attending college. In 2025-26 the Early Literacy team conducted professional learning sessions to 210 Educators across the province.

Library Support

The new Digital Educator Kits were created in September 2025 as an extension of the digital project that launched in September 2024. Each Kit contains 5 Launchpad Tablets and are available to Educator and Library Staff only. A total of 30 Digital Educator Kits (with 145 launchpads) were created and distributed to 22 locations in the province.

Individual Launchpad tablets are monitored in Horizon by the EL team. This allows for lost launchpads to be tracked and kept up to date on. Stats are constantly reviewed, allowing for decisions to be made when a refresh needs to take place. Since the official launch in September 2024, one province-wide swap has been completed and some smaller swaps between libraries were done when needed, allowing for fresh Launchpad titles for patrons to use. A second province-wide launchpad swap will take place in Spring 2026.

Between April and May, 2025, 664 early literacy resources such as rugs, puzzles, sensory boards, and cushions have been placed in 81 NL Public Libraries. The location and type of resources were decided on from an equipment survey that the EL team provided to library staff prior to purchasing and allocating the resources.

A total of 102 Wonderbooks were added in September 2025 increasing the NLPL's collection to 200 in 71 public libraries. These items are also available province-wide with system-wide holds. Wonderbooks are hardcover books, which have a pre-loaded permanently bonded audio player in the front cover. All you have to do is open the book and press the Orange "Play" button for the story to begin. They have two mode functions: Read-along and Learning Mode or Singing Mode.

All full time NLPL staff have received Module 1 Storytime training. New hires and substitutes are scheduled as needed. Currently, four staff are left to complete Module 2 Storytime Training and six staff remaining for Module 3. Staff are being booked for final modules according to their schedule and availability.

Monthly emails to libraries containing Storytime ideas and extension activities are continuing to be sent to library staff as well as updated Information Guides.

Early Literacy Team completed objectives from April 2025 to March 2026

- 435 outreach sessions were held in Childcare Centers, Family Resource Centers, and Schools.
- 44 Library Staff received training on the Enhanced Storytime training modules.
- 544 peer-to-peer supports were provided by the EL team to library staff either in person or virtually. This support includes providing materials and ideas to help with extension activities for Storytime.
- 11 Kinderstart presentations provided by the EL team.
- 1538 Kinderstart sets were sent for the 2025-26 school year. This included sending 44 sets to 10 different schools in the Labrador region who are not in close proximity to a NL Public Library.
- 210 Educators received Professional Learning sessions since March 2025.

- 664 Early Literacy resources were purchased and provided to 81 Libraries. Items such as sorting toys, table toys (manipulatives), puzzles, touch and match sensory boards, cushions, shakers, wiggle seats (sensory cushions), and scarves.
- 215 Launchpads were ordered and received, bringing the collection to 515.
- 1545 Launchpad checkouts from April 1st, 2025 to March 31st, 2026.
- 30 Digital Educator Kits were created and housed at 20 Libraries across the province.
- A new library staff LibGuide was created containing information on the launchpad policies and procedures.
- The Educator Guide was updated with the most current information and program planning has been added to the Staff Storytime Guides to include ideas for books, story time components, songs, and passive art ideas.
- Provided early literacy information to the Autism Society of NL, this included children's programming and resources available to families within NL Public Libraries.
- At the Annual Family Child Care Convention in June 2025, EL Training Specialists presented to 56 family childcare providers between the two conferences in Gander and Corner Brook.
- Deer Lake Public Library hosted a special event for their 75th anniversary. The EL Team conducted a special Storytime and organized a passive art activity. Over 100 children attended this event.
- 4-session on "Choosing books" and "What NLPL can do for you" were presented to ECE students and staff at College of the North Atlantic and Academy Canada. Presentations were done both in-person and online simultaneously.
- The EL team attended the Annual Association for Early Childhood Educators of Newfoundland and Labrador (AECENL) Conference in St. John's in October 2025. During the Trade Show the EL team gave out 400 free resources such as, Felt Boards with a book, a "Brown Bear, Brown Bear" felt story, song cards, and pamphlets on NLPL's resources to Educators.
- A two-hour professional learning session on Early Literacy Components and Resources available at NL Public Libraries was conducted for staff at all three College of the North Atlantic Children's Centre locations.
- Special Storytime sessions were planned and implemented at libraries with EL staff in attendance for National Child Day. Posters were created for staff to share in library branches and on social media.
- EL Staff attended a 3-hour ADHD workshop presented by AECENL.
- The EL Team provided support to library staff and ECE's for Family Literacy Day. Suggestions for books, songs, action rhymes, and extension activities were given out. Additionally, the EL team created a flyer that could be used to share with families or post to social media.

In the eight major public library usage categories, five of the categories saw usage increases over the previous year. The largest increase came in the use of the Digital Library, which saw a 27 percent increase over the previous year, and this increase is primarily attributed to our transition from Flipster EMagazines to Overdrive EMagazines. The Digital Library continues to be well used: maintaining the 50 percent increase in usage that occurred during the pandemic in 2020-21, this is the fifth consecutive year that this increased level of activity has occurred.

The initial funding for this program is nearing depletion. Without additional funding the NLPL will be unable to continue to offer the program beyond the current funding period. The PILRB has expressed a desire to make the program a permanent offering with the NLPL system.

Discussion of Results 2023-2026

The Board was also successful in meeting its three-year goal of improving library services in Newfoundland Labrador. Along with the improvements completed in 2025-26. Since 2023, the Board has improved libraries

services through:

- Recruited a Digital Literacy Librarian
- Began One - on - One and group instruction on digital literacy topics
- Recruited an Adult Literacy Librarian
- Continued outreach and community engagement in promoting Adult Literacy
- Recruited a French Language Services Specialist
- The creation of a French Language You Tube channel and NLPL staff training in the provision of French Language services
- Completed Year One and Year Two Objectives of the NLPL Early Literacy Plan:
 - Recruited an Early Literacy Administrator and three Early Literacy Training Specialists.
 - Assessed the NLPL system and its Early Literacy needs.
 - Continued with previously offered Early Literacy outreach and training initiatives.
 - Expanded and enhance training and outreach initiatives
 - Developed and delivered workshops and continuous programming for parents/caregivers, ECE students and professionals, Teachers, and Educators.
 - Conducted two large-scale social media campaigns.
 - Launch Playaway Literacy Tablets in all public libraries in the NLPL organization.

The Board continues to roll out the Every Child Ready to Read program to increase awareness of the role public libraries play in childhood literacy and development.

Over the Strategic Planning period of 2023 through 2026, of the eight major public library usage categories, seven of the categories saw usage increases over the three-year period. Significant increases occurred in the number of library programs offered, library program participants, wireless computer sessions, computer uses sessions, and the circulation of digital library material.

Library Services Statistics Category	Year	Comparator Year		
	2025-26	2022-23	Increase/decrease	% Increase/decrease
Library Materials (All)	1,427,668	1,315,663	112,005	8.5%
Library Materials (Physical)	821,829	836,217	(14,388)	-1.7%
Library Materials (Digital)	605,839	479,446	126,393	26.4%
Reference Requests	172,642	162,674	9,968	6.1%
Interlibrary Loans	216,663	170,566	46,097	27.0%
Library Programs	16,441	7,890	8,551	108.4%
Library Program Participants	128,654	72,140	56,514	78.3%
Computer Use Sessions	75,647	59,563	16,084	27.0%
Wireless Sessions	737,021	573,802	163,219	28.4%

OPPORTUNITIES AND CHALLENGES

During 2025-26, a number of opportunities and challenges important to the Board were identified. They include:

Digital Library

Our digital resources continue to grow in importance. PILRB's Digital Library services continue to be well used by patrons. Digital Library circulation last year totaled 605,839 items, an increase of 26 percent during this strategic planning cycle. This improved performance illustrates the increasing desire of patrons to access online digital services. In 2025-26, 5,043 online requests for either new library cards or updates to existing patron records were received. These new and updated cards allow the downloading of electronic books and audiobooks, from within the library or home, to a variety of devices. However, Digital Library materials are more expensive than their physical counterparts. The increasing demand for digital materials and the NLPL's limited fiscal resources results in long wait times for all of our digital library materials. Without additional fiscal resources to reduce these wait times, patron frustration and disappointment will continue to rise as they have to wait months to access the desired material. This increases 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 digital library material.

NLPL's Early Literacy Team

In March 2023, the NLPL received \$1.1 million dollars to provide Early Literacy outreach, training services, and initiatives through the creation of an Early Literacy Team. As a result of this funding, four Level 3 Early Childhood Educators were hired to develop and deliver this program. A Supervisor and Training Specialist in Stephenville, and a Training Specialist in Gander and Mount Pearl. The program has been tremendously successful to date. The team has conducted many Storytime and education sessions to parents, library staff, and early childhood educators. They've also introduced new materials such as Educator Kits, LibGuides, Playaway tablets, and Wonderbooks to our public libraries. A more in depth look at their activities fostering literacy in early childhood can be found on pages 18-20 of this report. Unfortunately, the initial funding for this program is nearing depletion. Without additional fiscal resources, this exceptional and valuable program will cease to be offered by the NLPL despite the PILRB's strong desire to make the program a permanent offering with the NLPL system. The cessation of this program would be most unfortunate as the NLPL Early Literacy Team provides a valuable service to children, their parents, Early Childhood Educators, Teachers, and Library Staff.

Appendix 1

Provincial Information and Library Resources Board Members

Provincial Information and Library Resources Board

Board Membership as of March 31, 2026

Name	Location	Appointment Type
Barnes, Steve	Grand Bank	Eastern Board Representative
Collier, Charles	Bishop's Falls	Central Board Representative
Conway, Allison	St. John's	Lieutenant-Governor in Council
Glover, Daniel (Executive Officer)	St. John's	Lieutenant-Governor in Council
Lovelady, Lisa (Acting Chair)	St. John's	Lieutenant-Governor in Council
Roberts, Terry	Wabush	Western NL and Labrador Board Representative
Tobin, Monique	St. John's	St. John's Board Representative
Vokey, Krista	St. John's	Lieutenant-Governor in Council

*Note – As of March 31, 2026, there was two Lieutenant-Governor in Council's appointments vacant. These appointments are in the process of being filled.

Appendix 2

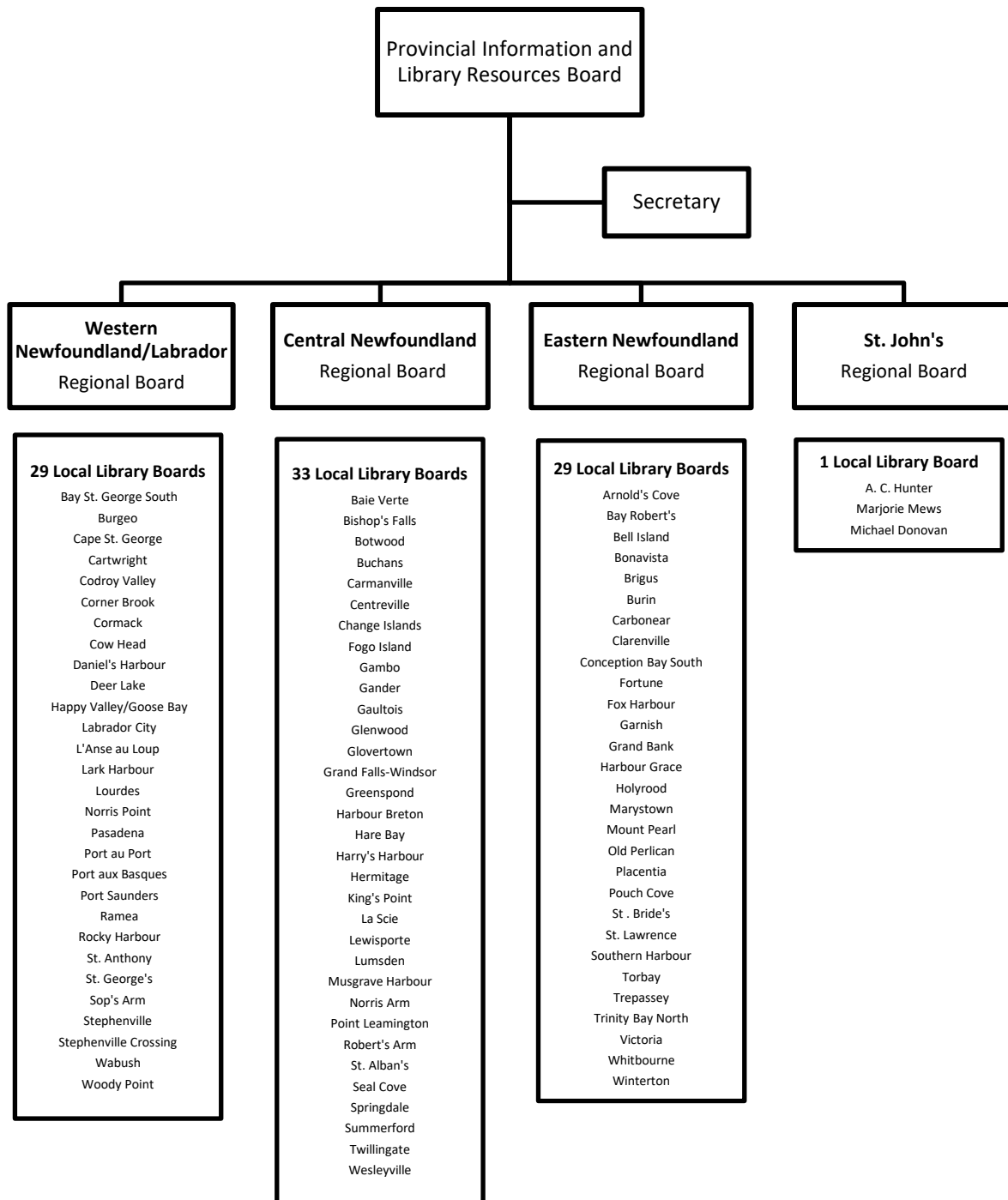
Newfoundland and Labrador Public Libraries

Board Structures

March 31, 2026

Newfoundland and Labrador Public Libraries

Board Structures



Appendix 3

Provincial Information and Library Resources Board
Audited Financial Statements
2025-26



PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

FINANCIAL STATEMENTS

MARCH 31, 2026

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

Independent Auditor's Report

To the Board of Directors

Opinion

We have audited the financial statements of the Provincial Information and Library Resources Board, which comprise the statement of financial position as at March 31, 2026, the statements of operations remeasurement of gains and losses, change in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Provincial Information and Library Resources Board as at March 31, 2026, and the results of its operations, change in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Provincial Information and Library Resources Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The financial statements for the year ended March 31, 2025 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 17, 2025.

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 the Provincial Information and Library Resources Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Provincial Information and Library Resources Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Provincial Information and Library Resources Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Provincial Information and Library Resources Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Provincial Information and Library Resources Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Provincial Information and Library Resources Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

September 11, 2026

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

	2026	2025
FINANCIAL ASSETS		
Cash	\$ 1,661,965	\$ 2,525,909
Accounts receivable (Note 3)	80,189	74,062
Due from Province	907,526	-
Portfolio investments (Note 4)	146,238	138,200
	2,795,918	2,738,171

LIABILITIES

Accounts payable and accrued liabilities (Note 5)	872,437	785,615
Employee future benefits (Note 6)	520,109	554,712
Deferred revenue (Note 7)	552,160	855,464
Asset retirement obligations (Note 10)	193,250	193,250
	2,137,956	2,389,041
Net financial assets	657,962	349,130

NON-FINANCIAL ASSETS

Inventories held for use	60,269	61,069
Prepaid expenses	128,414	138,943
Tangible capital assets (Note 11)	1,807,950	1,877,499
	1,996,633	2,077,511
Accumulated surplus	\$ 2,654,595	\$ 2,426,641

Accumulated surplus is comprised of:

Accumulated operating surplus	\$ 2,531,849	\$ 2,311,933
Accumulated remeasurement gains	122,746	114,708
	\$ 2,654,595	\$ 2,426,641

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

	2026 Budget	2026 Actual	2025 Actual
	Unaudited (Note 14)		
REVENUE			
Province of Newfoundland and Labrador			
Operating grant	\$ 13,219,328	\$ 13,219,328	\$12,744,222
Capital grant	300,000	300,000	300,000
Early Literacy Digital	-	8,787	91,213
Early literacy program	-	308,568	330,681
Adult literacy project	-	2,460	65,250
French language services specialist	-	22,075	87,768
Kinderstart	-	-	23,939
Deer Lake Ramp, Accessibility to Patrons (Federal)	-	-	82,000
Digital literacy exchange program (Federal Gov't)	-	-	95,304
Canada and NL summer jobs	-	2,088	13,993
Interest	75,000	92,353	149,494
Miscellaneous	125,628	129,673	137,687
AC Hunter – local board contribution	-	-	3,743
Privately funded projects (Note 8)	-	81,611	20,589
Fines and lost library materials	5,000	6,524	5,800
Dividend revenue	-	6,041	5,537
St. John's outreach – mobile van	-	3,924	7,765
Gain on disposal of tangible capital assets	-	4,440	12,013
	13,724,956	14,187,872	14,176,998
EXPENSES (Note 17)			
Administration	2,757,103	2,830,514	2,665,000
Adult literacy project	-	2,436	65,250
Amortization	-	319,325	312,240
Digital literacy exchange program (Federal Gov't)	-	2,022	95,253
Early literacy program/Early Literacy Digital	-	316,376	421,895
French language services specialist	-	22,075	87,784
Kinderstart	-	-	23,939
Library collection	2,327,948	1,833,168	2,119,211
Library operations	7,940,482	8,311,858	8,102,468
Privately funded projects (Note 8)	-	21,863	20,589
Public computer access	399,423	304,395	286,779
St. John's outreach – mobile van	-	3,924	8,250
	13,424,956	13,967,956	14,208,658
Annual operating surplus (deficit)	300,000	219,916	(31,660)
Accumulated operating surplus, beginning of year	2,311,933	2,311,933	2,343,593
Accumulated operating surplus, end of year	\$ 2,611,933	\$ 2,531,849	\$ 2,311,933

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

	2026	2025
Accumulated remeasurement gains, beginning of year	\$ 114,708	\$ 100,529
Unrealized gains (losses) attributable to:		
Portfolio investments	8,038	14,179
Accumulated remeasurement gains, end of year (Note 4)	\$ 122,746	\$ 114,708

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

	2026 Budget	2026 Actual	2025 Actual
	Unaudited (Note 14)		
Annual operating surplus (deficit)	\$ 300,000	\$ 219,916	\$ (31,660)
Changes in other non-financial assets			
Use of prepaid expenses	-	138,943	128,537
Acquisition of prepaid expenses	-	(128,414)	(138,943)
Net use of inventories held for use	-	800	(7,149)
	-	11,329	(17,555)
Changes in tangible capital assets			
Acquisition of tangible capital assets	-	(250,336)	(569,453)
Loss (gain) on disposal of tangible capital assets	-	(4,440)	-
Proceeds from disposal of tangible capital assets	-	5,000	-
Amortization of tangible capital assets	-	319,325	312,240
	-	69,549	(257,213)
Effect of remeasurement gains for the year	-	8,038	14,179
Increase (decrease) in net financial assets	300,000	308,832	(292,249)
Net financial assets, beginning of year	349,130	349,130	641,379
Net financial assets, end of year	\$ 649,130	\$ 657,962	\$ 349,130

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

	2026	2025
Operating transactions		
Annual operating surplus (deficit)	\$ 219,916	\$ (31,660)
Adjustment for non-cash items		
Amortization	319,325	312,240
Gain on disposal of tangible capital assets	(4,440)	(12,013)
	534,801	268,567
Change in non-cash operating items		
Accounts receivable	(6,127)	79,907
Due from Province	(907,526)	81,038
Accounts payable and accrued liabilities	86,822	(44,922)
Employee future benefits	(34,603)	(21,716)
Deferred revenue	(303,304)	(545,349)
Inventories held for use	800	(7,149)
Prepaid expenses	10,529	(10,406)
Cash provided from (applied to) operating transactions	(618,608)	(200,030)
Capital transactions		
Acquisition of tangible capital assets	(250,336)	(569,453)
Proceeds from disposal of tangible capital assets	5,000	12,013
Cash applied to capital transactions	(245,336)	(557,440)
Increase (decrease) in cash	(863,944)	(757,470)
Cash, beginning of year	2,525,909	3,283,379
Cash, end of year	\$ 1,661,965	\$ 2,525,909

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

	2026	2025
Eastern Division		
Arnold's Cove	\$ 7,793	\$ 6,861
Bay Roberts	77,772	75,727
Bell Island	1,758	1,176
Bonavista	7,043	9,474
Brigus	9,127	8,992
Burin	1,302	1,444
Carbonear	42,164	41,837
Catalina	5,217	5,071
Clareville	27,792	20,547
Conception Bay South	266,426	277,574
Fortune	1,319	910
Fox Harbour	9,110	8,952
Garnish	948	837
Grand Bank	14,510	9,830
Harbour Grace	13,724	12,053
Holyrood	8,429	7,896
Marystown	1,001	860
Mount Pearl	29,462	30,494
Old Perlican	923	798
Placentia	32,052	26,981
Pouch Cove	1,981	1,615
St. Brides	8,142	7,974
St. Lawrence	904	955
Torbay	30,097	30,003
Trepassey	19,776	14,079
Victoria	1,013	1,027
Whitbourne	5,072	5,168
Winterton	777	768
	625,634	609,903

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

	2026	2025
Central Division		
Baie Verte	35,404	6,526
Bishop's Falls	2,833	1,480
Botwood	12,817	14,905
Buchans	849	1,084
Carmanville	1,259	1,578
Centerville	967	1,165
Change Islands	633	938
Fogo	1,322	1,016
Gambo	10,996	11,544
Gander	55,315	51,054
Gaultois	3,337	3,027
Glenwood	1,486	1,398
Glovertown	2,970	2,362
Grand Falls-Windsor	8,645	6,822
Greenspond	6,927	3,505
Harbour Breton	920	721
Hare Bay	1,486	1,104
Harry's Harbour	7,442	5,341
Hermitage	894	977
King's Point	4,629	3,289
Lewisporte	11,777	13,148
Lumsden	949	1,899
Musgrave Harbour	1,571	1,704
Norris Arm	2,154	2,179
Point Leamington	1,670	2,602
Robert's Arm	4,445	4,784
St. Albans	2,200	1,670
Seal Cove	778	1,174
Springdale	1,247	1,792
Summerford	1,680	2,835
Twillingate	1,955	1,850
Wesleyville	697	1,201
	192,254	156,674

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

	2026	2025
Western Newfoundland - Labrador Division		
Bay St. George South	748	1,070
Burgeo	1,000	1,006
Cape St. George	966	926
Cartwright	651	542
Codroy Valley	767	583
Cormack	2,591	2,479
Corner Brook	210,333	210,308
Cow Head	9,036	13,581
Daniel's Harbour	1,436	1,512
Deer Lake	24,190	22,011
Happy Valley	2,617	2,664
Labrador City	61,318	46,830
L'Anse au Loup	1,790	1,704
Lark Harbour	767	858
Lourdes	978	1,606
Norris Point	3,256	5,353
Pasadena	7,853	6,693
Port au Port	1,779	1,744
Port aux Basques	31,268	25,205
Port Saunders	13,387	6,393
Ramea	799	782
Rocky Harbour	440	725
St. Anthony	3,548	7,945
St. George's	3,874	1,812
Sops Arm	995	1,336
Stephenville	66,953	59,148
Stephenville Crossing	2,988	2,967
Wabush	2,866	3,132
Woody Point	10,269	5,672
	469,463	436,587
	\$1,287,351	\$1,203,164

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

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 and Early Childhood Development.

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

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

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 Provident¹⁰ 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.

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

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

	2026	2025
Federal Government		
Harmonized Sales Tax	\$ 33,819	\$ 40,538
Digital Literacy Exchange Program	-	6,661
Provincial Government	907,526	1,359
Other	46,370	25,504
	\$ 987,715	\$ 74,062

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

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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.

	<u>Market Value</u>		<u>Carrying Value</u>	
	<u>2026</u>	<u>2025</u>	<u>2026</u>	<u>2025</u>
Investments held directly				
Sun Life Financial Inc				
- 1,678 shares	\$ 138,200	\$ 138,200	\$ 23,492	\$ 23,492

5. Accounts payable and accrued liabilities

	<u>2026</u>	<u>2025</u>
Accounts payable	\$ 52,807	\$ 83,140
Accrued salaries and benefits	819,630	702,475
	<u>\$ 872,437</u>	<u>\$ 785,615</u>

6. Employee future benefits

Employee future benefits consists of:

	<u>2026</u>	<u>2025</u>
Severance pay	\$ 29,539	\$ 43,909
Accumulating non-vesting sick leave benefit liability (a)	490,570	510,803
	<u>\$ 520,109</u>	<u>\$ 554,712</u>

(a) Accumulating non-vesting sick leave benefit liability

	<u>2026</u>	<u>2025</u>
Accrued accumulating non-vesting sick leave benefit obligation, end of year	\$ 376,153	\$ 370,624
Unamortized actuarial gain, end of year	114,417	140,179
Accumulating non-vesting sick leave benefit liability, end of year	<u>\$ 490,570</u>	<u>\$ 510,803</u>

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
NOTES TO FINANCIAL STATEMENTS
March 31, 2026

6. Employee future benefits (cont.)

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

	<u>2026</u>	<u>2025</u>
Current year benefit cost	\$ 47,867	\$ 45,839
Interest on accrued benefit obligation	16,519	16,521
Amortization of actuarial gains	(32,971)	(32,479)
<u>Accumulating non vesting sick leave benefit expense</u>	<u>31,415</u>	<u>29,881</u>
<u>Benefit payments</u>	<u>(51,648)</u>	<u>(51,597)</u>
Change in accumulating non-vesting sick leave benefit liability	\$ (20,233)	\$ (21,716)

(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, 2026 represents severance owing to employees who deferred receiving their severance entitlement.

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

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, 2026, a sick leave liability was calculated for 183 employees.

The accrued benefit obligation for accumulating non-vesting sick leave benefits for the year ended March 31, 2026, is based on an actuarial extrapolation for accounting purposes to March 31, 2026 (valuation date as of March 31, 2024).

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 4.83%. 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 Provident¹⁰, including payment of pension benefits to employees to whom the Act applies.

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

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% (2025 - 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, 2026, was \$489,654 (2025 - \$486,941).

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, 2026, was \$115,234 (2025 - \$113,658).

7. Deferred revenue

Deferred revenues are set aside for specific purposes as required either by legislation, regulation or agreement. As at March 31, 2026, the Board reported the following:

	Balance at beginning of year	Receipts during year	Transferred to revenue	Balance at end of year
Provincial source revenue	\$ 698,798	\$ 45,000	\$ 341,890	\$ 401,908
Other source revenue	156,666	20,136	26,550	150,252
	\$ 855,464	\$ 65,136	\$ 368,440	\$ 552,160

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.

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

8. Privately funded projects

The Board delivered various privately funded projects as follows:

Revenue	<u>2026</u>	<u>2025</u>
Home Reader Service (PRL)	\$ 60,233	-
MUN Hub Partnership	12,500	-
Sun Life Musical Instruments Lending Program	7,541	\$ 4,168
TD Indigenous Story Teller	1,000	14,837
TD Summer Reading Program	337	11
United Way	-	1,573
	<u>\$ 81,611</u>	<u>\$20,589</u>
Expenses		
Home Reader Service (PRL)	\$ 825	-
MUN Hub Partnership	12,160	-
Sun Life Musical Instruments Lending Program	7,541	\$ 4,168
TD Indigenous Story Teller	1,000	14,837
TD Summer Reading Program	337	11
United Way	-	1,573
	<u>\$ 21,863</u>	<u>\$20,589</u>

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:

2027	\$ 720,573
2028	703,923
2029	694,563
2030	683,405
2031	641,242
Thereafter	<u>3,928,064</u>
	<u>\$ 7,371,770</u>

10. Asset retirement obligations

Asset retirement obligations are comprised of the following:

	<u>2026</u>	<u>2025</u>
Buildings	\$193,250	\$193,250
	<u>\$193,250</u>	<u>\$193,250</u>

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

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

11. Tangible capital assets

Original cost

	Balance March 31, 2025	Additions	Disposals	Balance March 31, 2026
Land	\$ 285,907	\$ -	\$ -	\$ 285,907
Buildings	1,758,867	-	-	1,758,867
Building improvements	3,426,339	14,000	-	3,440,339
Asset retirement obligations	193,250	-	-	193,250
Furniture and equipment	2,213,332	29,074	9,552	2,232,854
Motor vehicles	321,637	90,536	22,797	389,376
Computer equipment	1,172,892	116,726	9,956	1,279,662
Software	168,688	-	-	168,688
	\$ 9,540,912	\$ 250,336	\$ 42,305	\$ 9,748,943

Accumulated amortization

	Balance March 31, 202	Amortization	Disposals	Balance March 31, 2026	Net book value March 31, 2026	Net book value March 31, 2025
Land	\$ -	\$ -	\$ -	\$ -	\$ 285,907	\$ 285,907
Buildings	1,620,640	24,787	-	1,645,427	113,440	138,227
Building improvements	2,489,246	138,150	-	2,627,396	812,943	937,093
Asset retirement obligations	185,196	901	-	186,096	7,154	8,054
Furniture and equipment	1,907,153	49,667	9,552	1,947,267	285,588	306,179
Motor vehicles	217,079	43,036	22,797	237,319	152,057	104,558
Computer Equipment	1,075,411	62,784	9,396	1,128,801	150,861	97,481
Software	168,688	-	-	168,688	-	-
	\$7,663,413	\$ 319,325	\$ 41,745	\$7,940,994	\$1,807,950	\$1,877,499

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

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:

	<u>2026</u>	<u>2025</u>
Local libraries - deposits	\$ 605,000	\$ 299,083
Provincial/Territorial Public Library Council	<u>42,793</u>	<u>54,851</u>
	<u>\$ 647,793</u>	<u>\$ 353,934</u>

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, 2026 consists of cash of \$461,007 (2025 - \$175,852), and 10,979 shares (2025 – 10,042 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 \$143,994 (2025 - \$123,231), 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, 2026 was \$256,299 (2025 - \$227,959).

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 \$13,564,328 (2025 - \$13,101,971). The Board recognized \$13,861,218 (2025 - \$13,643,073) 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 an accrual basis and approved by the Board of Directors. The 2026 budgeted revenue exceeds budgeted expenses by \$300,000. This is a direct result of the Provincial Capital Grant of \$300,000 included in budgeted revenue. Capital purchases are not expensed in the year of acquisition. Budgeted figures included in the financial statements are not audited.

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

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 \$7,544 (2025 - \$7,564). 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.

PROVINCIAL INFORMATION AND LIBRARY RESOURCES BOARD
NOTES TO FINANCIAL STATEMENTS
March 31, 2026

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, 2026. 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

	2026 <u>Budget</u> Unaudited (Note 14)	2026 <u>Actual</u>	2025 <u>Actual</u>
Amortization	\$ -	\$ 319,325	\$ 312,240
Books and Periodicals	1,100,000	1,059,893	1,337,448
Computerization of Libraries	488,133	378,569	535,977
Conference and Workshops	30,000	27,615	19,790
Freight and Postage	59,400	42,387	47,832
Library Operations (Grants)	1,156,315	1,287,351	1,203,164
Insurance	101,296	104,092	98,509
Miscellaneous	-	975	919
Office and Library Supplies	141,532	135,789	143,539
Professional Fees	52,000	68,359	71,377
Rental of Premises	365,590	365,590	365,590
Repairs and Maintenance	22,000	20,655	55,420
Salaries and Benefits	9,764,740	9,991,919	9,837,157
Telephone	47,100	51,050	49,575
Travel	96,850	114,387	130,121
	\$13,424,956	\$13,967,956	\$14,208,658

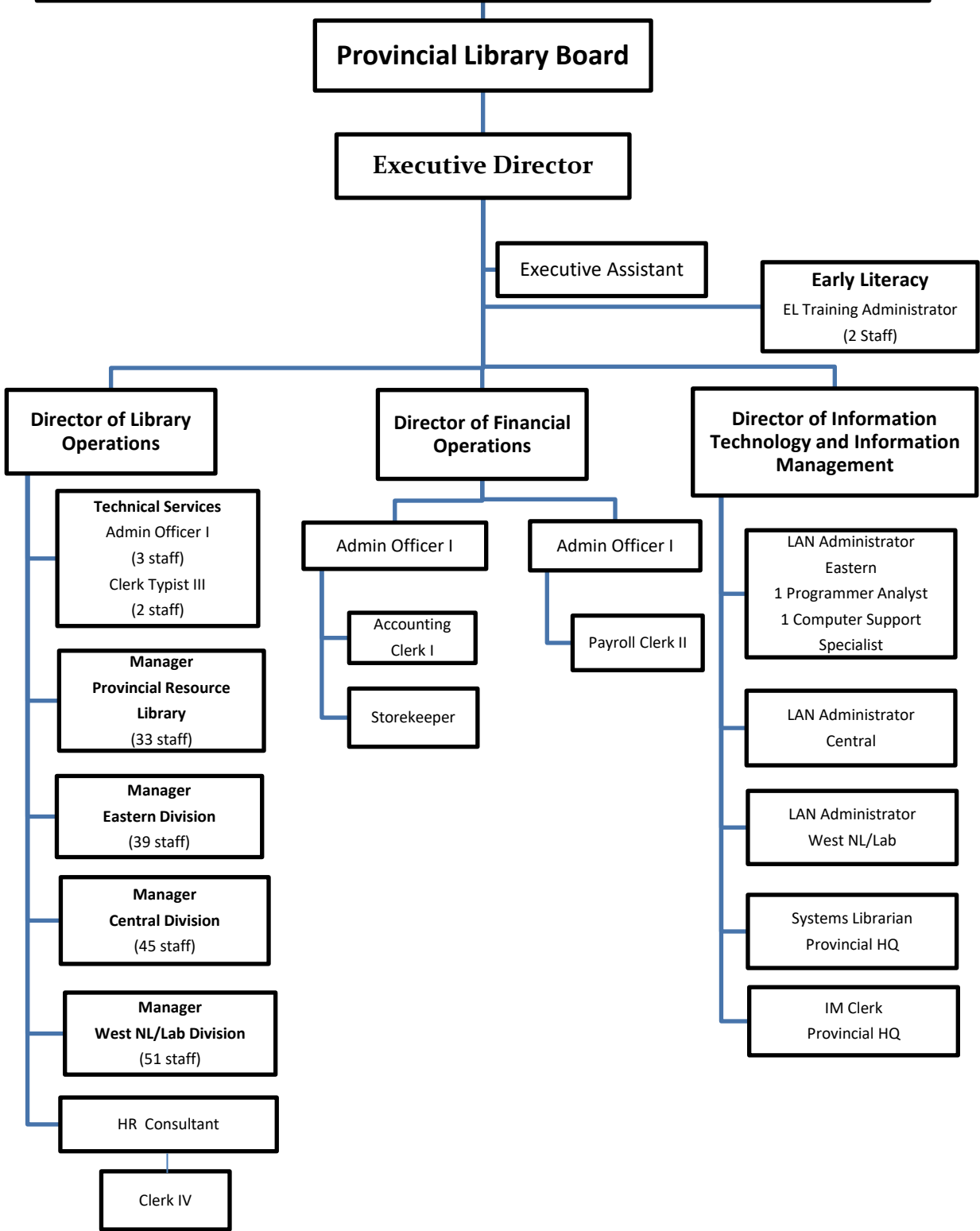
18. Non-financial assets

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.

Appendix 4

Newfoundland and Labrador Public Libraries Staff Organizational Chart

PROVINCIAL INFORMATION & LIBRARY RESOURCES BOARD
Staff Organizational Chart



Appendix 5

Newfoundland and Labrador Public Libraries Accessibility Plan Goals

NLPL Accessibility Plan Goals 2-24-25 through 2026-2027

Area	2024 - 25 Goals	2025-26 Goals	2026 -27 Goals
1: Built Environment	Update OH&S information	Review and make public basic accessibility levels of facilities	External accessibility audits of two libraries
2: Promotion and Public Engagement	Publish accessibility information webpage	Launch CELA training and promotion	Create naming and signage standards Public engagement sessions
3: Programs and Services	Develop and implement Accessibility Response Plan	Eliminate fines if feasible Acquire 4 more portable speaker systems	Reduced sensory hours developed and implemented
4: Internet and Connectivity	Launch Playaway tablets	Implement accessibility reviews of website	Pilot wireless internet hotspots
5: Communication	Implement Communication Policy	Form Accessibility and Equity Committee	Implement Promotion standards