

**CPAWS Yukon –Annual General Meeting
506 Steele St.,
Whitehorse, Yukon
June 05, 2019.**

Attendance:

Staff: Chris Rider, Executive Director; Wendy Morrison, Operations Manager; Randi Newton, Conservation Coordinator; Adil Darvesh, Communications Coordinator; Anne Mease, Outreach Coordinator; Malcolm Boothroyd, Campaigns Coordinator; Jody Overduin, Outreach Manager; Jean-Etienne Ribéreau-Gayon, Co-op Student; Braden Lamoureux, Conservation and Events Intern; Judith van Gulick, Operations Manager (replacing Wendy who is leaving soon). Regrets: none

Board: Erik Val, President; Karen McKenna, Vice-President; Gayle Corry, Treasurer; Sandy Johnston, Secretary; Joel Luet, Director; Dan Paleczny, Director. Regrets: none

Other Members: Luc Garceau, Paul Davis, Dave Loeks, Peter Mather, Jill Pangman, Gill Cracknell, Angela Koe Blake, Bobbi-Rose Koe, Matthew Lien.

The evening commenced with supper at 17:30, followed by the meeting, which started at 18:30.

Minutes

Opening Remarks (Erik Val):

- Erik welcomed everyone and thanked them for attending; special thanks given to the staff for organizing such a superb dinner;
- acknowledgement and thanks were given to Kwanlin Dün First Nation and the Ta'an Kwäch'än Council upon whose traditional territory our meeting was being held;
- Erik introduced the current board members who were all in attendance;
- Erik thanked members for their strong and never-ending support for our endeavors.

1. Approve Agenda (Erik Val):

- Erik reviewed the proposed agenda and asked for any revisions of which there were none (see attachment 1). A motion to approve the agenda was made by Peter Mather, seconded by Matthew Lien; all were in favour.

2. Approve Minutes for 2018 AGM (Erik Val):
 - Minutes (attached) were circulated by Wendy and time allowed for review;
 - Motion to approve the minutes as presented was moved by Peter Mather and seconded by Mathew Lien; all were in favour.

3. President's report (Erik Val):
 - Erik briefly summarized major accomplishments over the past year including:
 - Work done since the Supreme Court of Canada (SCC) decision regarding the Peel Land Use Plan which focused on the Yukon Government public consultation process and discussions regarding implementation. Fortunately, many of our funders for the Peel Campaign are still supporting our activities;
 - New programs such as: involvement in protecting the Porcupine Caribou Herd from drilling activities in the Arctic National Wildlife Refuge in Alaska; and new Land Use Planning processes in the Yukon;
 - Erik acknowledged the dedicated work of staff under the able and engaging leadership from ED Chris Rider. Erik also gave special thanks to Wendy Morrison, who is leaving CPAWS Yukon, for her excellence as Operations Manager for the past 2.5 years.

4. Executive Director Report (Chris Rider):
 - Chris thanked members for attending especially since there were many competing events tonight. He felt the timing of our AGM was especially appropriate since it is also World Environment Day. The Yukon is very fortunate to still have wild spaces and intact ecosystems. The loss in global bio-diversity is a troubling backdrop which heightens our responsibilities and challenges us to continue and expand our work here. Chris thanked members for their continued support and was very appreciative of all who took the time to participate in our work such as providing written comments during the Peel consultations.
 - Regarding the Peel Campaign, Chris reviewed CPAWS Yukon involvement in the Yukon Government consultations regarding the Peel Final Recommended Plan (FRP). A strong push for greater protection was made especially targeting the recommended 25% interim protected area to encourage adding it to the 55% designated protected area in the FRP. A number of community meetings was planned and held throughout the Yukon and a social media campaign was implemented successfully, as reflected in numerous submissions from the public. There was no public criticism of CPAWS' efforts and/or concepts. Out of more than 3,000 submissions, 64.5% wanted greater protection (80% or more of the area encompassing the FRP); 40% used language proposed by CPAWS; whereas, only 3.3% asked for more development.

- Regarding the campaign to protect the Porcupine Caribou Herd from oil and gas development in Alaska, Chris summarized our collaborative efforts with the Vuntut Gwitchin FN, and coalition with other First Nations, NGO's and interested parties in Alaska. The effort is a primary activity of Malkolm Boothroyd who is doing an excellent job in this regard.
- CPAWS Yukon has been active in advocating the completion of Yukon Species at Risk legislation. Malkolm has also been working on this and has produced a comprehensive document outlining the reasons why this is badly needed;
- CPAWS Yukon is actively engaged in other emerging Land Use Planning processes and issues such as the Dawson LUP and the planning process evolving for the Beaver River (central Yukon). We are very fortunate in having Randi Newton as a primary contributor to these efforts;
- Efforts continue to give priority to strong collaborations with First Nations in all of our work and are a focus of the work performed by all staff, and in particular Anne Mease and Jody Overduin.
- Overarching assistance in providing timely and comprehensive communications with partners and membership is provided by Adil Darvesh.
- We have been fortunate to have both Jean-Etienne and Braden help fill in the gaps where extra effort is needed and help organize archival information.
- Special thanks again given to Wendy, the "glue" of the organization who leaves us with a strong financial base and accountability, up to date policies, a long-term organizational vision and a framework for sustainability. We will greatly miss her.
- We are very fortunate to having Judith on board to take on the Operations Manager responsibilities.
- Chris rewarded everyone with the offer of a Klondike Caribou Bar and noted that 25% of the proceeds from these bars are earmarked for CPAWS to protect caribou by the manufacturer. He added that not to fear, "there are no calories when eating for charity".

5. Financial Statement (Wendy Morrison)

- Financial statements from MacKay and Partners were handed out (attached) and reviewed by Wendy;
- Overall, we are in a good financial position again at year-end 2018-2019.
- Although we anticipated being (-\$156K) in deficit at year-end which was essentially spending our surplus from last year of the same amount, we are now projecting a \$46k surplus.
- A number of last-minute grants came in at year-end as well as a \$50K bequest. The bequest was moved to our reserve fund in April and will be

captured in the current fiscal year. Contingencies built in to cover legal costs, had the Peel case not been in our favour, are no longer a liability.

- **LOOKING AHEAD – LONG TERM SUSTAINABILITY:**

- **Reserve fund**

- nearing year-end, we had \$132K in our reserve fund. That met our short-term target of having 3 months of operational expenses in the reserve fund. Our long-term goal is to have 6 months of operational expenses. An additional \$88,650 was transferred to our reserve fund in April 2019 so our reserve fund now sits at \$220K. So, we are moving our way toward our long-term target of 6 months of op expenses. Funders have been very supportive of this approach.

- **House/Office**

- we anticipate paying off the current mortgage near the end of the 2019-20 fiscal year.

- we worked with Kobayashi & Zedda this past year to produce a report on the long-term realities of the house and property. In particular, we are looking at: opportunities and challenges for structural and systems upgrades; energy efficiency; and expansion of work space for a growing team.

- the goal is to look at long-term sustainable space as well as the protection of our assets in the house and property.

- we have a House Committee who have actively been reviewing the options for the house. The realities are that the house has certain limits and high costs to get it to a place where it is workable for the organization looking ahead 10+ years. At some point, our assets built into the house will start to diminish because of the need for expensive envelope upgrades and expansion.

- the net cost is actually less to sell the current house and property and look at options for buying existing commercial space or buy a lot and build a new building. We are looking at options at this juncture, continuing the research into possibilities, opportunities and costs – no decisions have been made. The report is brand new – the Board saw it for the first time this week.

- before there is movement on any specific option(s), we would go through a process stage of member engagement. Our Bylaws state that the membership must approve any borrowing or sale of the house that exceeds 25% of a current assessed value of the house and property.

- we are just raising the topic now so that members know about the possibilities that exist currently.

- **Short and long-term investments**

- Our reserve fund currently sits in short-term GICs. We are looking at a future mix of short and long-term investments to maximize opportunities to meet our reserve target as well as to provide for special/unexpected requirements .

- The Investment Committee has worked hard this year in developing

a first draft of an investment policy; it is an ethical investment policy as well as an investment strategy. Again, these are in the draft stage (are brand new) and have not yet been presented yet to the Board of Directors.

- There were no questions regarding the financial statements.
- a motion to approve the Financial Statements was made by Peter Mather and seconded by Matthew Lien; all were in favour.

6. Proposed 2018-19 Budget (Wendy Morrison):

- Wendy reviewed the proposed budget for 2019-20 (hand-out attached);
- She noted that it includes \$240,000 grants that are possible and/or likely, but not yet approved.
- Also, of note is that the revenues include spending nearly the entire surplus from the last 2 fiscal years (\$156K in 2017-18 and \$46K in 2018-19 – totaling \$202K).
- The budget includes expenses for programs which will only happen upon the approval of funding for ourselves and community partners. It includes funding for a new position which is dependent on some of the possible grant funding to be successful.
- We may see the decrease of revenues and expenses over the course of the year.
- Overall, it's a balanced budget with sufficient revenue to do the work we want to do in the coming year.
- A motion to approve the budget was made by Peter Mather and seconded by Jill Pangman; all were in favour.
- Erik noted that the Yukon Chapter is one of the best financially managed chapters in Canada.

7. Appointment of Auditors for 2019/20 (Wendy Morrison):

- We have a good rapport and working relationship with M. Mackay and Associates and appreciate their past efforts;
- A motion to appoint M. Mackay and Assoc. as Auditors for 2019/20 was moved by Gill Cracknell and seconded by Dan Paleczny; all were in favour.

8. Election of Directors (Gill Cracknell):

- For this agenda item, the meeting was passed over to Gill Cracknell, who was deemed to be an impartial/neutral member, to conduct elections;
- Existing board members Erik Val, Karen McKenna, Gayle Corry, Sandy Johnston, Joel Luet and Dan Paleczny were willing to continue as Board members.
- Gill called for any additional nominations. There were no other nominations, hence nominations were closed;

- The six existing Board members were proclaimed to constitute the Board for 2019/20 after a vote by members; all were in favour and there were no objections.

9. Other Business:

- Peter Mather requested an update on the CPAWS National debate regarding on a potential name change for the organization. Chris acknowledged there are recurrent discussions on the topic and highlighted some of the arguments. However, this is not on the National agenda.
- Jill Pangman asked about Peel LUP Implementation. Chris replied that the consultation period had ended and that the Yukon Government and affected First Nations are in government- government discussions re. the Final Plan. It is hoped that we will end up with some improvements over the FRP. It is expected the Final Plan will be completed this year.
- Chris asked that members take a moment in memory of Juri Peepre who passed away this year. Juri was the founding president of CPAWS Yukon and instrumental in establishing our chapter, with a clear vision and strong base. Several members commented on Juri's contributions and vision.
- Mathew Lien extended regards from CHON-FM who are and have been supportive of our efforts.

10. Program Updates (staff):

- Randi Newton: working on three main items: Yukon Wetlands Project, Dawson Land Use Plan, and Beaver River sub-regional land use plan. She summarized the status and issues associated with each. Of note, is the Beaver River planning process which constitutes a new approach outside of the Umbrella Final Agreement. There are some concerns over the process itself. ATAC Resources plan for a 60 km exploration road into/through the Beaver River watershed must wait for a land use plan to be in effect before implementation. Whether this LUP will have the same weight as plans developed under the UFA is yet to be seen. Public consultation has not been advertised as well; the deadline for comment is March 2020. Capacity issues are limiting most new LUP processes. CPAWS Yukon will be conducting a reconnaissance canoe trip on the Beaver River this summer. A number of partners will participate including First Nations.
- Malkolm Boothroyd: summarized work he has been active in including Yukon SARA, collaboration with YCS on roads free areas, and work with VGFN on protection of the PCH. The final Environmental Impact Statement has not been issued yet re oil and gas development in ANWR. However, it is expected to be solely inadequate. There is a large environmental and First Nation coalition working in opposition to development in ANWR. CPAWS Yukon is part

of this coalition which is engaging in a lawsuit to delay or halt development. Thanks to the US federal government shutdown earlier this year, seismic operations have been delayed this year.

- Jean-Etienne Ribéreau-Gayon: has been working primarily with organizing archival information on the Peel Campaign, protected areas and other campaigns. Detailed and complete records from the Peel Campaign would enable a detailed report/book to be prepared on the “Peel Story”. Jean also went through the archival photo record and documented who, where, etc. are captured in the photo record. This was assisted with the “down memory lane” session he put on with members who attended a social event to view old photos and gather information. Based on his work, recommendations for future campaigns can stem from what was learned in historical campaigns.
- Adil Darvesh: our communications expert has been busy with the website, newsletters, social media and working with staff to convey stories of the land and its people. He has also had input into the Yukon Grizzly bear management plan and has been keeping his ear to the ground on possible renewed interest in a rail link between Alaska and Alberta.
- Braden Lamoureux: has been helping to fill in the gaps with all staff. He will be a consistent CPAWS “face” at the Fireweed Market this summer until August.
- Anne Mease: in partnership with Jody and Adil, Anne has been working diligently to improve relationships with First Nations and communities to ensure CPAWS Yukon maximizes efforts with regards to reconciliation.
- Jody Overduin: has established a very respectful and effective relationship with communities, First Nations, elders, etc. and works with all staff to ensure communication channels are kept open, within and between communities, on issues of mutual interest. Work on the Peel LUP and implementation will continue for some time to ensure “we get it right”. She has been instrumental in bringing elders and youth together organizing numerous forums and retreats.
- Wendy Morrison: has been busy “wrapping things up” to ensure a smooth transition once she leaves in mid-June. She has focused on long-term sustainability of the Chapter and has worked on things such as researching ethical investments for the reserve fund, creating a structured fundraising plan, a legacy giving program, building capacity for staff, ensuring a healthy and safe work place, and ensuring our history is able to be well documented. Nationally, she has also worked on capacity building. Erik, who sits on the CPAWS National board, remarked that the National Board has commented on, and is very appreciative of, Wendy’s contributions and thanked her on their behalf. Much to her credit, Wendy leaves us in good shape, financially, structurally and organizationally.

- Chris Rider: very thankful to all staff who work together as a very effective team. Chris acknowledged the work and foundation building of previous Executive Directors, including Gill Cracknell, Jill Pangman, Mike Dehn and Juri Peepre. Gill and Jill both acknowledged Chris for his accomplishments and the work being done by the Chapter.

11. Adjournment:

- A motion to adjourn the meeting was moved by Sandy Johnston.
- Meeting was adjourned at 20:38.
- The final score of the NBA game between the Raptors and Warriors was 123 (Raptors) to 109.... thanks, Adil!

ATTACHMENTS 1: AGENDA

CPAWS YUKON AGM
JUNE 05, 2019

Agenda

1. Approval of Agenda
2. Approval of 2018 AGM minutes
3. President's Report
4. ED report
5. Approval of Financial Statements
6. Approval of 2019-2020 Budget
7. Appointment of Auditors
8. Election of Board Members
9. Other Business
10. Program Updates

ATTACHMENT 2: 2018 AGM MINUTES

CPAWS Yukon –Annual General Meeting 506 Steele St., Whitehorse, Yukon June 26, 2018.

Attendance:

Staff: Wendy Morrison, Operations Manager; Randi Newton, Conservation Coordinator; Adil Darvesh, Communications Coordinator; Anne Mease, Outreach Coordinator; Payton Fraser-Top, Conservation Intern. Regrets: Chris Rider, Executive Director; Malcolm Boothroyd, Program Coordinator; Jody Overduin, Outreach Manager.

Board: Erik Val, President; Karen McKenna, Vice-President; Gayle Corry, Treasurer; Sandy Johnston, Secretary; Shailyn Drukis, Director. Regrets: Joel Luet, Director; Rob Dickson, Director.

Other Members: Nancy Church, Luc Garceau, Gerry Whitley, Mary Whitley, Paul Davis, Pippa Lawson, Zoë Westerby, Dave Loeks, Deb Lewis, Alexandre Mischler, Werner Rhein, Lewis Rifkind.

Special Guest: Stephen Mills, Deputy Minister, Energy Mines & Resources, Gov't of Yukon.

The evening commenced with supper at 17:30, followed by the meeting, which started at 18:30. Thanks to staff for organizing such a great meal.

Minutes

12. Opening Remarks (Erik Val):

- Erik welcomed everyone and thanked them for attending;
- acknowledgement and thanks were given to Kwanlin Dün First Nation and the Ta'an Kwäch'än Council upon whose traditional territory our meeting was being held;
- Erik introduced our special guest, Mr. Stephen Mills (DM, EMR) of Yukon Government, followed by introductions of other board members;
- He noted that Chris Rider, Executive Director CPAWS Yukon sent his regrets for being unable to attend the AGM since he was in Ottawa to attend discussions with First Nation leaders and politicians regarding progress towards Pathway to Target 1;
- Erik briefly summarized major accomplishments over the past year including:
 - the Supreme Court of Canada (SCC) decision regarding the Peel Land Use Plan and the multitude of positive responses and celebrations over it from governments (First Nation, Yukon, Federal), other NGO's, funders, members and the public. He gave special thanks to Dave Loeks, past chair of the Peel Watershed Planning Commission which produced the final recommended Peel Watershed Land Use Plan;
 - the National CPAWS accomplishment of leading and actively engaging in raising the profile of conservation in Canada. This resulted in the Federal Government announcing a landmark \$1.3B-\$1.4B (over three years) for new conservation funding in support of protected areas (land and water) including parks and marine protected areas. This funding will be shared with other jurisdictions and will act as seed money for reaching National and International conservation commitments.
- Erik thanked members for their strong and never-ending support for our endeavors.

13. Stephen Mills, Deputy Minister, EMR, Government of Yukon
 - Mr. Mills spoke on behalf of Minister Ranj Pillai. Mr. Mills mentioned the importance of being here and appreciated the opportunity to participate.
 - There have been a number of meetings with CPAWS, YCS and others to discuss follow-up to SCC decision in attempt to strike a collaborative approach. Stephen Mills and Joe MacGillivray (DM Environment) are heading up the ongoing work for the Peel Plan and have established a Senior Liaison Committee with affected FN's. The Planning Commission will not be reestablished as their work has been completed with the final recommended plan. It is expected the process will be completed this year which will involve public consultation. This will involve community meetings, town halls, online options, etc. A facilitator and technical staff will assist in the consultation process. It is hoped that an inclusive and "comfortable" avenue for input will be created. The Final Recommended Plan (FRP) will serve as the starting point for consultations. It is expected there will be requests for changes to address new/current situations, however the intention of the FRP will remain intact.
 - The Dawson Area LUP is being restarted.
 - Continuing work on the North Yukon LUP includes finalizing permanent withdrawals of sensitive and special areas, e.g. Whitefish. These areas had temporary withdrawals.
 - On the energy front, finalizing the Independent Power Production Policy (IPP) is a priority. It is expected this will be completed this fall. The energy branch recently received an award for energy efficiency. Yukon has been recognized for the highest number of solar installations per capita in Canada. Some attention is being given to biomass.
 - Work continues on the Whitehorse - Southern Lakes Forest Management Plan. Affected First Nations and RRC's are on side with the draft plan. There has been some concern from Wood Products Assoc. regarding the lack of detail in the plan. Concerns can be submitted to the Steering Committee.
14. Approve Agenda (Erik Val):
 - Agenda (attached) for meeting was reviewed and no one had any additions/deletions;
 - A motion to approve the agenda was moved by Pippa Lawson, seconded by Karen McKenna; all were in favour.
15. Approve Minutes for 2017 AGM (Erik Val):
 - Minutes (attached) were circulated by Wendy and time allowed for review;
 - Motion to approve the minutes as presented was moved by Karen McKenna and seconded by Gerry Whitley; all were in favour.
16. Executive Director Report (given by Wendy Morrison on behalf of Chris Rider):
 - Chris sent his regrets for being unable to attend this meeting. He is engaged in meetings in Ottawa re. Pathway to Target 1 (Canada's international commitment to protect 17% of land and 10% of oceans by 2020).
 - Wendy summarized the major highlights of this past year which included: the successful outcome from the SCC court case over the Peel Land Use Plan and celebrations surrounding it; new initiatives with land use planning; and support for the Gwich'in people to protect the Porcupine Caribou Herd (PCH) from proposed new oil and gas drilling in the Arctic National Wildlife Refuge (ANWR).
 - In the SCC decision, the plan released by the Yukon Government in response to the FRP was quashed. The parties are now required to consult on the FRP and in the end, the YG can accept, reject or modify it. YG has been collaborating with affected FN's and has pledged to maintain the integrity of the FRP. The current government included strong support for the FRP in their election campaign. It is critical that the public come out in support of the FRP during the consultations.

- Regarding the PCH, Malcolm Boothroyd and Jody Overduin have been busy in supporting the campaign against drilling in ANWR.
- Randi Newton is working on preparing for upcoming Land Use Planning processes;
- Nadine Sander-Green joined us for a term position to improve communications which she did in spades. This position has now become permanent and Adil Darvesh has recently joined us to fill it;
- Payton Fraser-Top has recently joined us for the summer as a Conservation Intern. Stop by to meet her at the Fireweed Market in Whitehorse on Thursdays;
- Anne Mease is our new Outreach Coordinator and she will assist Jody Overduin engaging with Yukon First Nations and communities.
- Chris acknowledged and thanked staff members who departed this past year: Nadine Sander-Green, Joanna Jack and Amber Church and wished them all the best.
- Chris also thanked the Board of Directors for their support and contributions to the organization.
- Tribute to Juri Peepre:
 - This past year saw the passing Juri, who was the Founder of CPAWS Yukon. He was one of Canada's great conservationists and will be greatly missed. A minute of silence was held to reflect on his legacy.
 - Wendy mentioned that a number of donations have come in to honour Juri. These funds are being earmarked to: assist community members accessing wilderness areas; and to continue Juri's legacy of helping people fall in love with Yukon's wild spaces.
- In closing Chris would like to thank all our supporters and members who energize us. It is their enthusiasm that drives us.
- Erik added that the Peel Campaign has created lasting relationships with funders. Many of them have maintained commitments for funding for Peel implementation and other campaigns and still stand solidly behind us.

17. Financial Statement (Wendy Morrison)

- Financial statements from MacKay and Partners were handed out (attached) and reviewed by Wendy;
- The statements show a surplus of \$156k (much higher than the \$5K last year). The surplus is largely a result of restricted funding becoming unrestricted. For example, the legal liability of \$75k is now unrestricted; funders have agreed that funds need not be returned and they are ok with us increasing our reserve fund. Another portion of the surplus, estimated to be \$38.4k, is court costs that will be recovered from YG;
- A total of \$188k will be deferred this year which is significantly lower than previous years;
- Salary costs have increased, and we now have a new communications position;
- Legal costs were less than anticipated and future travel costs will decrease since the SCC case is now completed;
- We are actively trying to reduce overhead and administration costs.
- There was a question from a member about the potential impact of the proposed carbon tax. Wendy explained that although details are unknown at this time, we will be trying to reduce our carbon footprint with changes to the office and that we have adopted a Green Plan for the office.
- A motion to accept the financial statements was moved by Pippa Lawson and seconded by Dave Loeks; all were in favour.

18. Proposed 2018-19 Budget (Wendy Morrison):

- Wendy reviewed the proposed budget for 2018-19 (hand-out attached);
- She noted that we have already received a significant portion of our funding for this fiscal year;

- Wendy presented a balanced budget in which the \$156k surplus in 2017-18 will be zeroed out;
- The funds originally held for legal liability will be transferred to the reserve fund which will reach a planned \$112k this year. The near-term target is to have at least 3 months operating costs in reserve which amounts to \$137k. The long-term target is to increase this to 6 months operating costs or \$275k.
- There is a significant amount of \$88k in revenue for salary and wages which is new money from CPAWS National for outreach and communications. We have enjoyed a very positive relationship with CPAWS National.
- Operations costs will be kept under strict control – the increase noted is due to the increase in the reserve fund.
- There were no questions regarding the proposed budget.
- A motion to approve the budget was made by Luc Garceau, seconded by Pippa Lawson; all in favour.
- It was noted by Erik that the Yukon Chapter is one of the better funded Chapters of CPAWS and ranks tops in terms of funding per capita. The fine work of Wendy and Gayle (Board Treasurer) were acknowledged as well as the auditor. All provide with excellent accountability.

19. Appointment of Auditors for 2017/18 (Wendy Morrison):

- We have a good rapport and working relationship with M. Mackay and Associates and appreciate their past efforts;
- A motion to appoint M. Mackay and Assoc. as Auditors for 2018/19 was moved by Dave Loeks and seconded by Karen McKenna; all were in favour.

20. Proposed changes to Constitution and Bylaws (Wendy Morrison):

- Wendy noted that it has been at least 15 years since amendments were last made. The Yukon Societies Act requires that NGO's review and update their bylaws;
- In reviewing our bylaws, it was found that they had become outdated and were overly restrictive;
- The proposed amendments (handout) are made to comply with the new regulations and they have been reviewed by Societies, of the Yukon Department of Community Services, and their legal team. Societies made a few recommendations as a result of their review and these have now been incorporated into the proposed amendments;
- Some of the noteworthy changes include: a change in CPAWS Yukon objectives to reflect the mission in the strategic plan adopted by the Board; a change in the number of Board members to a maximum of 10 with at least one position held for a First Nation board member; the term for each board member will be one year subject to renewal; the requirement for an Advisory Council has been removed; and, borrowing against the office building is permitted under specific conditions.
- There were questions from members about membership such as notification of renewal of memberships and yearly signup. Wendy noted that we are currently reviewing membership signup and renewal. It needs to be more formal and some sort of authentication would be nice. Currently looking at March 31 as the end of an annual membership; renewal each year required thereafter. Currently a member is anyone who donates to the organization and membership currently totals approximately 200. A more formal membership process may result in fewer 'official' members.
- A motion to approve the proposed amendments as presented to the bylaws and constitution was made by Gayle Corry and seconded by Nancy Church; all were in favour.

21. Election of Directors (Lewis Rifkind):

- For this agenda item, the meeting was passed over to Lewis Rifkind, who was deemed to be an impartial/neutral member, to conduct elections;

- Lewis reminded us that the Board can be a minimum of 5, and maximum of 8 in number (to increase to 10 once Bylaw amendments are finalized). Erik Val, president; Karen McKenna, vice president, Gayle Corry (treasurer), Sandy Johnston (secretary); Joel Luet (director) and Shailyn Drukis (director) gave/had given notice that they were willing to continue as Board members. Rob Dickson, former director, had decided to stand down for a year due to other commitments
- Lewis called for any additional nominations three times. There were no other nominations, hence nominations were closed;
- The six existing Board members were proclaimed to constitute the Board for 2018/19 after a vote by members; all were in favour and there were no objections.

22. Other Business:

- Wendy introduced the staff and each staff member that was present gave a short summary of their background and interests;
- There was a question about the FN board position. It was clarified that the intent would be to fill it with a Yukon FN member. An offer to put the word out at Yukon College was made by a member;
- Dave Loeks reflected that hundreds would routinely turn out to any one of the Peel public meetings and rallies. He suggested that many of these people could/would potentially become members if approached. They should be approached in the new membership drive.
- There was a question from a member about how much CPAWS Yukon can support outside campaigns such as the fight against Kinder Morgan. Erik pointed out that our focus is on the campaigns in the Yukon supported by funders and our mandate. Funds have been received in support of specific work. Campaigns that involve transboundary issues/species such as PCH, are included in our work as long as they are supported by our strategic plan and conditions attached by funders.
- Pippa noted that CPAWS National may get involved in broader national issues. However, Chapters focus on lands and water within their particular jurisdiction.

23. Adjournment:

- A motion to adjourn the meeting was moved by Mary Whitley.
 - Meeting was adjourned at 20:00.
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ATTACHMENT 3: 2018/19 FINANCIAL STATEMENTS

**YUKON CHAPTER
CANADIAN PARKS AND WILDERNESS SOCIETY**

FINANCIAL STATEMENTS

March 31, 2019

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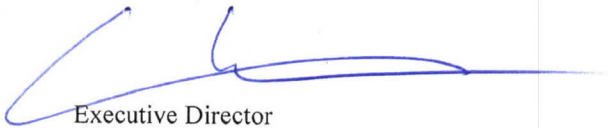
MANAGEMENT RESPONSIBILITY STATEMENT

The management of Yukon Chapter - Canadian Parks and Wilderness Society is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The financial statements are considered by management to present fairly the society's financial position and results of operations.

Management, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by M. McKay & Associates Ltd., Chartered Professional Accountants, the society's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.



Executive Director

June 1, 2019

INDEPENDENT AUDITOR'S REPORT

To the Directors of Yukon Chapter - Canadian Parks and Wilderness Society

Qualified opinion

We have audited the financial statements of Yukon Chapter - Canadian Parks and Wilderness Society, which comprise the statement of financial position as at March 31, 2019, and the statements of operations and changes in net 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, except for the effects of the matter described in the Basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Yukon Chapter - Canadian Parks and Wilderness Society as at March 31, 2019 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for qualified opinion

In common with many not-for-profit organizations, the society derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

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 society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

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

INDEPENDENT AUDITOR'S REPORT

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 the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 society to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

M. McKay & Associates

M. McKay & Associates Ltd.
Chartered Professional Accountants

Whitehorse, Yukon
June 1, 2019

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
STATEMENT OF OPERATIONS
AND CHANGES IN NET ASSETS
For the year ended March 31, 2019


	2019	2018
REVENUES		
CPAWS National administered grants (note 8)	\$ 392,350	\$ 335,603
Other grants and contribution agreements (note 10)	92,744	13,322
Restricted additional contribution (note 9)	44,712	43,656
Other revenue (note 11)	85,152	97,642
Merchandise sales	1,741	3,579
Deferred revenue (note 7)	(179,056)	(188,034)
Prior year deferred revenue	188,034	307,774
Deferred contribution for repayment of debt (note 7)	(24,625)	(22,640)
	601,052	590,902
 EXPENSES		
Salaries and related benefits	401,875	293,162
Travel	40,504	29,408
Amortization (note 4)	17,077	17,002
Professional fees	16,732	21,497
Campaign promotion	14,723	9,899
Building maintenance	14,642	3,629
Office and computer maintenance	10,676	13,714
Special events	7,024	15,446
Utilities	5,620	6,410
Interest on long-term debt	5,588	5,884
Telephone and Internet	5,173	4,915
Insurance	4,191	3,079
Property taxes	3,471	3,569
Meetings	3,375	2,502
Administration	1,502	2,446
Printing	826	184
Professional development	815	415
Interest and bank charges	551	653
Miscellaneous	75	173
	554,440	433,987
 EXCESS OF REVENUES OVER EXPENSES		
	46,612	156,915
Net assets, beginning of year	429,188	272,273
Net assets, end of year	\$ 475,800	\$ 429,188

See accompanying notes to the financial statements

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
STATEMENT OF FINANCIAL POSITION
March 31, 2019

	ASSETS	
	2019	2018
CURRENT		
Cash and cash equivalents	\$ 436,020	\$ 402,377
Accounts receivable	201,082	155,692
Prepaid expenses	3,748	1,961
	640,850	560,030
CAPITAL ASSETS (note 4)	286,721	297,896
	\$ 927,571	\$ 857,926
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (note 5)	\$ 81,243	\$ 32,436
MORTGAGE LOANS (note 6)	82,505	123,926
DEFERRED REVENUE (note 7)	288,023	272,376
	451,771	428,738
NET ASSETS		
UNRESTRICTED NET ASSETS	475,800	429,188
	\$ 927,571	\$ 857,926

Approved on behalf of the Board:


 _____ Director


 _____ Director

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
STATEMENT OF CASH FLOWS
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
OPERATING ACTIVITIES		
Cash receipts from sponsors & customers	\$ 565,595	\$ 426,700
Cash paid to suppliers and employees	(529,595)	(441,198)
Interest received	<u>254</u>	<u>959</u>
Cash flow from (to) operating activities	<u>36,254</u>	<u>(13,539)</u>
INVESTING ACTIVITY		
Purchase of capital assets	<u>(5,902)</u>	<u>(2,964)</u>
FINANCING ACTIVITIES		
Decrease in mortgage loans	(41,421)	(33,817)
Contribution received for repayment of debt	<u>44,712</u>	<u>43,656</u>
Cash flow from financing activities	<u>3,291</u>	<u>9,839</u>
NET INCREASE (DECREASE) IN CASH	33,643	(6,664)
CASH, beginning of year	<u>402,377</u>	<u>409,041</u>
CASH, end of year	<u><u>\$ 436,020</u></u>	<u><u>\$ 402,377</u></u>

See accompanying notes to the financial statements

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

1. Nature of the organization

Yukon Chapter - Canadian Parks and Wilderness Society (the "society") was incorporated under the Yukon Societies Act. Its mission is to establish a network of protected areas and conservation lands, and to safeguard wilderness and wildlife throughout the north. It is exempt from income taxation under Sec. 149(1)(1) of the Income Tax Act.

2. Significant accounting policies

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

a) Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

b) Restricted contributions for the purchase of capital assets that are amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Contributions restricted for the repayment of a debt obtained for financing the purchase of capital assets is recognized as if the contributions themselves were restricted for the same purpose as the debt financing was used.

c) Due to the difficulty of measuring and valuing contributed materials and service, they are not reported in the financial statements.

d) Investments are reported at the lower of cost or market value.

e) Capital assets are recorded at cost in the year of purchase. Amortization of capital assets is recorded by the declining balance method at the following rates:

Building - 5%

Office equipment - 20%

Computer hardware and software - 30%

f) In preparing these financial statements, management made estimates and assumptions that affect the amounts reported. Areas requiring the use of estimates include deferred revenue, accrued liabilities, and amortization of capital assets. Actual results could differ from these estimates.

g) Financial assets and liabilities are initially measured at fair value. Subsequently, financial assets and liabilities are reported at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

3. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

3. Financial instruments, continued

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates.

(b) 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. The society holds a Treasury bill mutual fund subject to market risk.

(c) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The society is exposed to credit risk in its bank deposits and accounts receivable.

(d) Concentration risk

Concentration risk is the risk that a funder has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the society in the event of a default by one of these funders. Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. At March 31, 2019, receivables through CPAWS National, grant administrator, comprised approximately 70% of the total outstanding receivables. The society reduces this risk by closely monitoring any overdue balances. In the opinion of management the concentration risk exposure to the society that is associated with their customers is low and is not material.

(e) Liquidity risk

Liquidity risk is the risk that the society cannot repay its obligations when they become due to its creditors. The society reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and repays long term debt interest and principal as they become due. The society is exposed to liquidity risk in the accounts payable and accrued liabilities and mortgage loans due on demand.

(f) Interest rate risk

Interest rate risk is the risk that the society has interest rate exposure on its bank indebtedness, which are variable based on the bank's prime rates. This exposure may have an effect on its earnings in future periods. The society reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates which have been relatively stable over the period presented. In the opinion of management the interest rate risk exposure to the society low and is not material.

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

4. Capital assets

	<u>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Cost</u>	<u>Accumulated amortization</u>
Building	\$ 332,031	\$ 54,473	\$ 332,031	\$ 39,864
Office equipment	40,657	39,576	40,657	39,306
Computer hardware and software	56,848	48,766	50,945	46,567
	<u>429,536</u>	<u>142,815</u>	<u>423,633</u>	<u>125,737</u>
Net book value	<u>\$ 286,721</u>		<u>\$ 297,896</u>	

During the year ended March 31, 2016, the society acquired the property situated at 506 Steele Street, Whitehorse, YT from the National office of Canadian Parks and Wilderness Society. Mortgage loan is secured on this property with carrying amount of \$82,505 (note 6).

Amortization for the year amounted to \$17,077 (2018: \$17,002).

5. Accounts payable and accrued liabilities

	<u>2019</u>	<u>2018</u>
Trade payable	\$ 19,216	\$ 12,495
Accrued liabilities	22,775	19,941
Deposit received in error	39,252	-
	<u>\$ 81,243</u>	<u>\$ 32,436</u>

6. Mortgage loans

	<u>2019</u>	<u>2018</u>
Mortgage loan payable to CIBC, bearing interest at prime rate +1%, due on demand, secured by a mortgage on the property at 506 Steele St, Whitehorse, YT	<u>\$ 82,505</u>	<u>\$ 123,926</u>

Regular principal re-payments required are as follows:

2020	\$ 16,954
2021	17,812
2022	18,714
2023	19,662
2024	9,363
	<u>\$ 82,505</u>

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

6. Mortgage loans, continued

Mortgage loan re-payments are financed by a restricted contribution received from the National office of Canadian Parks and Wilderness Society (note 9).

The society anticipates principal re-payments to be at a minimum of \$30,000 per year.

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

7. Deferred Revenue

Externally restricted contributions are recognized as deferred revenue when related expenses are expected to be incurred in a future period.

	2019	2018
<u>Deferred revenue</u>		
444 S Foundation	\$ 48,394	\$ 46,931
Wilburforce Foundation	64,211	49,691
Mike Dehn Memorial Fund	8,983	8,983
CPAWS National	15,000	-
Tides Canada - 1	19,503	-
Friends of Canadian Wilderness	-	35,196
Tides Canada - 2	19,710	17,820
Major donor - Blachford	-	24,726
Juri Peepre Memorial Fund	3,255	-
Other	-	4,687
	179,056	188,034
<u>Deferred contribution for repayment of debt</u>		
CPAWS National office	108,967	84,342
	\$ 288,023	\$ 272,376

Restricted contribution for the repayment of the mortgage loan on the society's building is recognized as revenue in the same periods as the amortization expense associated with the building. The deferred contribution for repayment of debt represents the portion of contribution received in excess of the amortization and long term debt expense.

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

8. Grants

Grants from the following sources were mainly received from the National office of Canadian Parks and Wilderness Society. The amounts reported are net of a 7.5% administration fee.

	<u>2019</u>	<u>2018</u>
444 S Foundation	\$ 96,999	\$ 104,188
Wilburforce Foundation	189,560	137,892
Campion Foundation	-	29,125
CPAWS National	60,000	-
Friends of Canadian Wilderness	-	23,745
Tides Canada - 2	27,750	27,750
Tides Canada - 1	<u>18,041</u>	<u>12,903</u>
	<u>\$ 392,350</u>	<u>\$ 335,603</u>

9. Restricted additional contribution

The society entered an agreement with the National office of Canadian Parks and Wilderness Society to obtain a restricted contribution to finance the repayment of the mortgage loan. The restricted contribution is equal to the administration fees retained by the National office of Canadian Parks and Wilderness Society on the grants and donations administered.

10. Other grants and contribution agreements

	<u>2019</u>	<u>2018</u>
Government of Canada - Eco Canada	\$ 27,500	\$ -
Government of Canada - ECCC	50,000	-
Government of Canada - Summer Jobs	5,762	5,681
Volunteer Benevoles Yukon	<u>9,482</u>	<u>7,641</u>
	<u>\$ 92,744</u>	<u>\$ 13,322</u>

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

11. Other Revenue

	2019	2018
Blachford donation	\$ -	\$ 24,726
Juri Peepre bequest	50,000	-
Court case recovery	252	38,399
Other donations	25,395	17,275
Interest revenue	236	959
Cost recoveries and others	9,269	16,283
	\$ 85,152	\$ 97,642

Juri Peepre bequest has been earmarked by the Society for the reserve fund. Subsequent to the year-end, the funds were invested in a guaranteed investment certificate.

12. Contingencies

The society is contingently liable for the repayment of the GST Public Services Bodies' Rebate claimed and received for over 10 years. The likelihood or amount of any potential liability cannot be reasonably determined and as such no liability has been accrued in these financial statements.

13. Economic dependence

The society is economically dependent upon the National office of Canadian Parks and Wilderness Society to administer grant funding.

14. Comparative amounts

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

Professional fees - accountant/ financial audit	8,190	8,000	8,190									8,190
Insurance Expense	3,600	4,191	5,000									5,000
House mortgage interest	7,000	5,588	7,000									7,000
Phone & Internet & Conference Calling	5,000	5,173	5,000									5,000
Office supplies & postage	1,700	1,700	2,376									2,376
Office & computer maintenance	8,500	8,976	8,500									8,500
Property tax	4,204	3,471	4,200									4,200
Utilities	5,400	5,620	5,400									5,400
House/ building maintenance	6,000	3,092	5,600									5,600
Bank charges/ credit card fees	450	551	650									650
Administration fees	1,300	1,502	1,400									1,400
Operational travel/meals/accom	1,700	6,400	2,500									2,500
Board/Staff expense, meetings and training	1,250	75	1,250									1,250
House fund	21,550	11,505	5,000									5,000
Depreciation expense	-	17,077	-									-
Reserve fund expense	75,000		50,000									50,000
Mortgage payments			42,139									42,139
	150,844	82,921	154,205	-	-	-	-	-	-	-	-	154,205
TOTAL EXPENSES	663,912	554,440	831,311	227,700	99,070	94,875	95,491	25,000	15,000	15,000	33,150	226,025
Net Income	(156,915)	46,612	1	-	0	-	0	-	-	-	-	-
*Income committed to mortgage (National payments)			-									
Net Available Income			1									
	18/19 BUDGET	18/19 ACTUAL	19/20 EXP PROGRAM BUDGET	LUP Yukon/ Dawson	LUP Yukon - Other	Porcupine Caribou	Peel - Public Support	LUP - Beaver River	LUP - Ross River	LUP - Liard	Gathering	Ops