

**CPAWS Yukon –Annual General Meeting via Zoom
Whitehorse, Yukon
June 14, 2021: 17:30 hrs.**

Attendance:

Staff: Chris Rider, Executive Director; Judith van Gulick, Operations Manager; Randi Newton, Conservation Manager; Joti Overduin, Outreach Manager; Anne Mease, Outreach Coordinator; Malkolm Boothroyd, Campaigns Coordinator; Adil Darvesh, Communication Coordinator; Asad Chishti, Basement Archivist; Preet Dhillon Conservation Intern; Maegan McCaw, Conservation Coordinator.

Board: Erik Val, President; Karen McKenna, Vice-President; Sandy Johnston, Secretary; Joel Luet, Director; Charlotte Rentmeister, Director; Heather Swystun, Director; Bobbi-Rose Koe, Director; Jill Pangman, Director; Matthias Purdon, Director.

Other Members: Sidey Deska-Gauthier, Lewis Rifkind, Lenore Morris, Kadrienne Hummel, Linda Cameron, Lois Johnston.

Note: Due to the ongoing COVID-19 pandemic, an in-person AGM was not possible again in 2021. As a result, the meeting was held online via Zoom. The meeting was recorded and can be seen here: <https://www.youtube.com/watch?v=4E9gIWLnrE>.

Minutes

1. Opening Remarks (Erik Val):
 - Erik welcomed everyone and thanked them for participating in the AGM. Special thanks were given to the staff for their work and organizing the Zoom meeting;
 - Erik introduced the current board members;
 - Erik thanked members for their strong and never-ending support for our endeavors;
2. Approve Agenda (Erik Val):
 - Erik reviewed the proposed agenda (see Attachment 1) and asked for any revisions of which there were none. A motion to approve the agenda was made by Sandy Johnston, seconded by Charlotte Rentmeister; all were in favour.
3. Approve Minutes for 2020 AGM (Erik Val):
 - Minutes (Attachment 2) were made available before the meeting and time allowed for review;

- Motion to approve the minutes as presented was moved by Jill Pangman and seconded by Joel Luet; all were in favour.
4. President's report (Erik Val):
- Erik expressed his gratitude for the progress CPAWS Yukon has made this past year despite all the concern, limitations, restrictions and guidelines imposed by COVID-19;
 - we were/are guided by our 2021-2024 Strategic Plan which the Board completed this year;
 - despite the positive outcomes, we are over-shadowed by recent reminders of our colonial past, including the tragic findings of unmarked graves associated with Indian Residential Schools. He emphasized that CPAWS Yukon is committed to Reconciliation and is taking actions to address it;
 - Erik noted that CPAWS Yukon remains in a solid financial position, thanks to Chris and Judith;
 - in stepping down as President of the Board, Erik remarked that he was privileged and honored to have served as President over the past 6 years. There were many accomplishments made possible by a strong team effort from dedicated staff and Board members. He gave special thanks to Karen McKenna, who is stepping down from the Board this year after more than a decade of serving as Vice President.
 - much of Erik's report was taken from the 2020-21 Annual Report which he and Chris prepared prior to the AGM (see: <https://cpawsyukon.org/wp-content/uploads/2021/06/CPAWS-Yukon-Annual-Report-2020-2021.pdf>)
5. ED Report (Chris Rider):
- 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;
 - Chris noted that it has been both a positive and challenging year which has been made bearable by the dedication, flexibility and resiliency of staff to cope with the COVID-19 situation.
 - much of Chris' review was taken from the annual report that he and Erik had completed prior to the AGM (see: <https://cpawsyukon.org/annual-report-2020-21/>)
 - the canoe trips on the Beaver and Indian rivers highlighted our continued efforts to engage with First Nations and Communities.
 - the Porcupine Caribou Herd Campaign and fight against oil and gas development in the Arctic National Wildlife Refuge contributed greatly to increasing national and international public awareness. Trips to Toronto to advocate that the major Canadian chartered Banks not fund activities in ANWR appeared to have paid off. These efforts were in addition to

those taken by the Vuntut Gwitchin First Nation, the Gwich'in Tribal Council, and First Nation and conservation organizations in the U.S. By the end of 2020, all 5 major Canadian Banks (BMO, CIBC, RBC, Scotiabank and TD) had pledged to not fund resource development in ANWR. And in the U.S. Citi, Goldman Sachs, JPMorgan Chase and Wells Fargo have also made similar commitments. For more information on this campaign see:

<https://cpawsyukon.org/porcupine-caribou/>;

- we were encouraged by the public input and comments regarding the Yukon Government Mineral Development Strategy. For more information on the Strategy and CPAW Yukon take on it see:

<https://cpawsyukon.org/yukon-mds/>

- we are also encouraged by the importance of environmental protection to Yukoners which became very apparent through our survey that went out at the time of the recent Territorial election. Roughly 78% of Yukoners are in favour of strong conservation goals and nearly 50% would like to see them stronger than Canada's target to protect 30% of lands and waters by 2030 (see: <https://cpawsyukon.org/polling2021/>).
- CPAWS Yukon works closely with Yukon First Nations and we have a strong commitment to Reconciliation which we have been working diligently on for some time. The need for a strong commitment has never been more apparent and together with Yukon Conservation Society, we have been engaged heavily in this, along with staff and Board members. This is highlighted later in the minutes;
- Chris acknowledged two outside businesses who have contributed to our operations this year: Canadian River Expeditions and Nahanni River Adventures (see: <https://nahanni.com>) and Polarity Brewing (see: <https://www.polaritybrewing.ca>).
- Chris noted that two long standing Board members were stepping down from their positions. Karen McKenna has been with the Board for more than a decade and has served as Vice President for much of this time. She has decided to take a rest from the Board this year. Her wisdom and advice have been greatly appreciated. In recognition of her efforts, Chris and Erik presented her with a Stephanie Ryan print. Chris also acknowledged the dedication, never ending support and mentoring from Erik Val, who has been President of the Board over the past 6 years. Erik has decided to step down from this position but is willing to stay on the Board for a few more years.

6. Commitment to Reconciliation:

- Anne Mease described efforts that she and CPAWS Yukon staff and Board members have taken to address Reconciliation. This included taking Reconciliation training offered by Training Resources for the Environmental Community (TREC: see <https://www.trec.org>); together with Joti, putting on a 5 module course for Staff and a shorter version for the Board; working with YCS (Jared Gonet and Caitlynn Beckett), and staff

and Board members of CPAWS Yukon to draft a statement of commitment to address Reconciliation.

- Anne outlined various topics included in the training: learning about oneself and current renditions of “history”; Yukon First Nation history; dominant culture; biases - both expected and unexpected; residual effects of colonization such as 150 years of Indian Residential Schools which were government funded and run by churches; the 2008 Truth and Reconciliation Commission and their 94 recommendations;
- the Yukon has it’s own history of Residential Schools - Chootla Indian Residential School in Carcross operated from 1911-1968 where almost every First Nation child/youth were forced to attend, some for up to 10 years. There are lasting negative effects from this experience and we are continuing to learn about these.
- since we aspire to be close allies to First Nations, it is important for CPAWS Yukon to commit to Reconciliation. To that end, a statement regarding this commitment has been drafted which was read out by various staff and Board members (see Attachment 3).
- Chris explained that the commitment is open for public comment and it is hoped that it will be shared with other organizations.

7. Technical Update on voting on Zoom (Adil);

- Adil reviewed the process for voting on Zoom.

8. Financials (Judith van Gulick):

- Financial Statements and Financial Position:
 - the state of our financial situation (as of March 31, 2021) and proposed budget for 2020-21 were reviewed by Judith;
 - the audited financial statements, dated June 7, 2021, received from M. McKay & Associates were reviewed and summarized (see attachment 4);
 - total revenue for 2020-2021 was \$764.7k whereas expenses totaled \$641.0k leaving a surplus of \$123.7k.
 - Last year around this time we were unsure if and how our financial position would be affected by the pandemic. Luckily we were successful in our fundraising efforts and closed the 2020-21 fiscal year in a good position again.
 - The budget that we presented at the last AGM projected a balanced one. Due to the pandemic, we were unable to visit the communities, travel to other places, and host in-person campaign or fundraising events. This means that most of our expenses in this past fiscal year were on staff wages and operational expenses – campaign expenses were lower than budgeted.
 - We show a surplus of \$123,666 on our statements. The surplus is due to the CEWS (the Canadian Emergency Wage Subsidy) that we

received. This gives CPAWS Yukon a foundation moving into this and coming years where revenues may be less secure.

- This fiscal year was a landmark year for the CPAWS Yukon-owned office building. In November 2020, the mortgage was paid in full to CIBC. By the end of the fiscal year, CPAWS National had completed its payout of all amounts owed to CPAWS Yukon as part of its building purchase agreement from 2016.
 - This represents a transition to a new chapter of investment for the organization. The organization can focus on maximizing this investment for the future as it gives CPAWS Yukon the foundation to look at investments and office space that work best for the organization moving forward.
 - We're still at our short-term target of having 3 months of operational expenses in the reserve fund (\$187.5K). Our long-term goal is to have 6 months of operational expenses. A financial downturn in the market could mean that fundraising from foundations becomes more difficult – our reserve fund can help us bridge some of those dire times.
 - we're still researching opportunities and challenges for a new office space. The goal is to look at long-term sustainable space as well as the protection of our assets in the house and property. The membership approved this during the SGM in October 2020 ('this' being any borrowing or sale of the house that exceeds 25% of a current assessed value of the house and property).
 - The Investment Policy was approved in 2020-21 and now we have accounts in place to start investing as per this policy.
 - there were no questions regarding the financial statements;
 - a motion to approve the financial statements was made by Heather Swystun and seconded by Erik Val; all were in favour.
- 2021-2022 Budget:
- the proposed budget for 2021-22 (see Attachment 5) was presented by Judith;
 - Our 2021-22 budget shows a balanced one, thanks to the surplus in our audited statements. It includes \$116,934 in grants that have been secured, and \$463,500 in grants that are very likely for us as we received a verbal commitment and/or already applied for these grants – total \$580,434. Both the deferred revenue and the revenue from the surplus are also secured. This places us in a great position in the first quarter of this fiscal year.
 - Some program expenses may not happen this year, due to the COVID-19 situation. We may see the decrease of campaign expenses over the course of the year.
 - there were no questions on the budget;
 - a motion to approve the 2021-22 budget was made by Joel Luet and seconded by Jill Pangman; all were in favour.

9. Appointment of Auditors for 2021/22 (Judith van Gulick):
- We have a good rapport and working relationship with M. McKay and Associates and appreciate their past efforts;
 - A motion to appoint M. McKay and Associates as auditors for 2021-22 was made by Sandy Johnston, seconded by Heather Swystun, all were in favour;
10. Election of Directors (Karen McKenna):
- For this agenda item, the meeting was passed over to Karen McKenna to conduct elections;
 - Karen explained that although she is stepping down from the Board this year, existing board members Erik Val, Heather Swystun, Sandy Johnston, Joel Luet, Matthias Purdon, Bobbi-Rose Koe, Jill Pangman, Charlotte Rentmeister and Wendy Morrison were willing to continue as Board members. She also indicated that Sidey Deska-Gauthier was interested in joining the Board.
 - brief bios were verbally by these prospective Board members;
 - Karen called three times for any additional nominations - there were none. Nominations were closed after the third ask;
 - a collective vote of all the prospective Board members was conducted. There were no objections to any of the individuals willing to stand. Hence the Board for 2021-22 will include Erik Val, Sidey Deska-Gauthier, Heather Swystun, Joel Luet, Sandy Johnston, Matthias Purdon, Wendy Morrison, Bobbi Rose Koe, Charlotte Rentmeister and Jill Pangman;
 - a motion to accept the list of Board members was made by Erik and seconded by Matthias, all were in favor;
 - Board officers will be determined at the first Board meeting, which will occur early July.
11. Closing of formal AGM proceedings (Erik):
- A motion to adjourn the meeting was moved by Sandy Johnston and seconded by Jill Pangman, all were in favour.
 - meeting was adjourned at 18:58.
12. Informal Program Updates (staff):
- program updates were given by Joti and Anne, Asad, Malkolm, Randi, Maegan, Chris and Preet.
 - updates were completed by 19:45 when the meeting was closed.
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ATTACHMENT 1: AGENDA

**CPAWS YUKON
ANNUAL GENERAL MEETING
Zoom meeting ID: 957 4682 6167**

**Monday June 14, 2021
5:30pm**

AGM Agenda

1. Opening remarks from Erik
2. President's Remarks from Erik
3. Executive Director's Remarks from Chris
4. Reconciliation Commitment
5. Description of how to vote from Adil
6. Financial Updates from Judith
 - presentation of 2020-21 audited financial statements
 - presentation of the 2021-22 budget
 - motion to appoint the auditor for our 2021-22 fiscal year
7. Board Elections
8. New Business
9. Meeting Adjournment

Followed by: Staff Updates & Informal chat with the team

ATTACHMENT 2: 2020 AGM MINUTES

CPAWS Yukon –Annual General Meeting 506 Steele St., Whitehorse, Yukon June 05, 2020.

Attendance:

Staff: Chris Rider, Executive Director; Judith van Gulick, Operations Manager; Randi Newton, Conservation Manager; Adil Darvesh, Communications Coordinator; Anne Mease, Outreach Coordinator; Malkolm Boothroyd, Campaigns Coordinator; Jody Overduin, Outreach Manager; Katarzyna Nowak, Conservation Science Coordinator; Maegan McCaw, Conservation Intern; Rhiannon Kirton, Summer Intern. Regrets: none

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

Other Members: Shailyn Drukis, Jill Pangman, Wendy Morrison, Andrea Fischer, Gerald Haase, Noel Sinclair, Lewis Rifkind, Julie Ouron

None Members: Joe Copper Jack

Note: Due to the COVID-19 pandemic, an in-person AGM was not possible in 2020. As a result, the meeting was held online via Zoom.

Minutes

1. Opening Remarks (Erik Val):

- Erik welcomed everyone and thanked them for participating in such an unprecedented AGM given the COVID-19 pandemic and associated restrictions on social distancing and public gatherings. Special thanks were given to the staff for organizing such a unique meeting;
- 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;

2. Approve Agenda (Erik Val):

- Erik reviewed the proposed agenda (see attachment 1) and asked for any revisions of which there were none. A motion to approve the agenda was made by Wendy Morrison, seconded by Sandy Johnston; all were in favour.
3. Approve Minutes for 2019 AGM (Erik Val):
- Minutes (attached) were made available before the meeting and time allowed for review;
 - Motion to approve the minutes as presented was moved by Karen McKenna and seconded by Joel Luet; all were in favour.
4. AGM Structure - Zoom instructions (Adil);
- Adil reviewed how participants can navigate the various functions of Zoom such as voting, notification of questions, etc.
5. President's report (Erik Val):
- Erik briefly commented on the serious issues that society is currently facing and trying to deal with, namely: the COVID-19 virus; and systematic racism. Both issues are inescapable for CPAWS;
 - Erik reflected on how the history of some parks has a painful link to colonialism and displacement of First Nations;
 - although efforts to address reconciliation are being taken, there is still much to be done. CPAWS Yukon is resolved to support First Nations in wilderness conservation and upholding the UFA;
 - attempts are being/will be made to address diversity in the organization and supporting structures such as the Board. Erik thanked Chris and the staff for championing this cause;
 - we are fortunate to currently be in a relatively strong financial situation, but whether this is sustainable is unclear given the uncertainty over COVID-19 restrictions and the impending fallout to the economies of all nations;
 - Erik expressed thanks to those First Nations and groups that we collaborate with;
 - special acknowledgement was given to departing Board members, Gayle Corry and Dan Paleczny. Their assistance to the Board has been very much appreciated.
6. Financials (Judith van Gulick):
- Financial Statements and Financial Position:
 - the state of our financial situation and proposed budget for 2020-21 was reviewed by Judith;
 - the audited financial statements received from M. McKay & Associates were reviewed and summarized (attached);
 - total revenue for 2019-2020 was \$646.6k whereas expenses totaled \$615.0k leaving a surplus of \$31.6k;

- there were no questions regarding the financial statement;
- regarding our financial position, total assets are valued at \$933.7k including capital assets of \$273.1k. Liabilities total \$426.3;
- there is currently \$221.0k in the Reserve Fund and additional funds from the 2019-2020 surplus will be added to this. These funds are currently in GIC's; there is an Investment Committee of the Board reviewing other investment options and developing an Investment Policy;
- there is \$38.9k left to pay on the mortgage for the office. This will be paid off in 2020-2021. Work continues on exploring options for new office arrangements including examination of potential partnerships. Membership will be engaged prior to any major decisions;
- there were no questions on the financial statements or status of the financial position;
- a motion to approve the financial statements was made by Gayle Cory and seconded by Karen McKenna; all were in favour.
- 2020-2021 Budget:
 - the proposed budget for 2020-21 (attached) was presented by Judith;
 - highlights include: an anticipated grant total of \$590.9k of which \$430k has already been confirmed; and an anticipated \$70.4k from the federal COVID-19 wage subsidy program which will be used only if necessary;
 - the anticipated total budget is \$714k with expenses amounting to an estimated \$675k, leaving a net balance of \$39k which will be applied to the mortgage (and pay it out);
 - COVID-19 breeds some uncertainty into 2020-21 operations and financial situation and it is felt effects *could* be more significant next year;
 - new Foundation grants are being explored for new sources of funds;
 - there were no questions on the budget;
 - a motion to approve the 2020-21 budget was made by Jill Pangman and seconded by Wendy Morrison; all were in favour.

7. ED Report (Chris Rider):

- Chris thanked members, board and staff for tuning in to such an extraordinary AGM. Special thanks given to Adil and Judith for organizing the Zoom meeting;
- it is only a short time since we were celebrating the Peel LUP decision last August but it seems much longer given the national and international events of the last few months, namely the COVID-19 pandemic and more recently the exposure of widespread racist incidents and systematic racism. We are in a state of extreme change as a result;

- we are learning that we are in a critical time to re-discover nature to help society deal with such turmoil;
- much of our work has been disrupted with COVID-19 concerns and restrictions. For example, Anne and Jody have been working on getting ready for reconciliation by developing and organizing workshops for staff and the Board; these have been interrupted by the pandemic;
- we must remember that overall, CPAW Yukon had a very successful year and the organization has continued to prosper and grow to meet new challenges. We've grown from an office staff of 4 with focus primarily on one campaign to a staff of 10 focused on a much wider assortment of programs protecting the wildness of the Yukon. Yet there is much work to be done;
- last August, Randi organized a canoe trip of photographers and members of the Na-cho Nyak Dun (NND) First Nation into the Beaver River watershed which is under significant threat from road development and resource extraction;
- Malkolm has been working with the Vuntut Gwitchin First Nation on opposing potential US oil and gas developments in the Arctic National Wildlife Refuge (ANWR). A visit to Toronto was undertaken to discuss suspension of funding projects associated with oil and gas interests in ANWR with major Canadian banks;
- work is continuing on reviewing and commenting on the Yukon Government Mineral Development Strategy and Randi and Kate will be holding a workshop/webinar on this later this month;
- Anne and Jody continue to provide their excellence in Community Outreach which has been made very challenging with COVID-19 restrictions. Regardless they are keeping in close touch with our First Nation partners;
- Adil continues to show us his outstanding skills as Communications Coordinator and his commitment to provide the best in communications;
- Judith has been an unrelenting strength in keeping the office functioning in spite of COVID-19 restrictions which saw most staff working from home for a while. She has now completed the 6th iteration of the budget which has needed constant updating to address the uncertainty of our times!
- Chris gave thanks to the ongoing support from the Board and gave a special thanks to Gayle Corry and Dan Paleczny who are stepping down from the Board this year;
- Chris also acknowledged and expressed thanks to Gerry and Mary Whitley. Gerry has given many years supporting our organization with his career skills and aircraft piloting to take photos for us and YCS. He is currently in palliative care in the Wind River Ward at Whistle Bend Place and our best wishes go out to him, Mary and family;
- we were saddened this past year with the passing of Elder Jesse Germaine of the NNDFN. Jesse was a keynote participant on the Beaver River

excursion last summer and was highlighted in the photographs and short films made during the trip.

8. Appointment of Auditors for 2020/21 (Judith van Gulick):

- We have a good rapport and working relationship with M. McKay and Associates and appreciate their past efforts;
- A motion to appoint M. McKay and Associates as auditors for 2020-21 was made by Gerald Haase, seconded by Heather Swystun, all were in favour;

9. 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 explained that existing board members Erik Val, Karen McKenna, Heather Swystun, Sandy Johnston and Joel Luet were willing to continue as Board members. He also listed two other members who had indicated interest in standing: Matthias Purdon and Wendy Morrison;
- two brief bios were verbally given for Wendy (by her) and Matthias (by Karen McKenna);
- Lewis called three times for any additional nominations. Jill Pangman put her name forward. Nominations were closed after the third ask;
- a collective vote of all the prospective Board members was conducted. There were no objections to any of the individuals willing to stand. Hence the Board for 2020-21 will include Erik Val, Karen McKenna, Heather Swystun, Joel Luet, Sandy Johnston, Matthias Purdon, Wendy Morrison and Jill Pangman;
- Board officers will be determined at the first Board meeting, which will occur early July.

10. Closing of formal AGM proceedings (Erik):

- A motion to adjourn the meeting was moved by Jill Pangman and seconded by Gerald Haase, all were in favour;
- meeting was adjourned at 18:42.

11. Program Updates (staff):

- Malkolm Boothroyd: showed the 'world premiere' of "Reckless Roads", a short animation of the impacts of roads on Yukon wilderness. He went on to describe some of his other activities such as: the report he prepared on the ecological impacts of roads to resources (which ties in with the Mineral Development Strategy of YG); work regarding support for VGFN against oil and gas development in ANWR including provision of comments on the Environmental Impact Statement (EIS), and meetings with Canadian

Banks to curb funding for ANWR related projects. The decision on the ANWR development EIS has not yet been released.

- **Randi Newton:** Talked about three projects that she has been working on: the Mineral Development Strategy (MDS); the Dawson Land Use Plan; and the Beaver River watershed protection initiative. Presentations and written comments have been given to the MDS Panel and efforts will be made to generate public involvement in the development of the strategy. An online workshop for the public is planned for next week.

Regarding the Dawson LUP, the situation is quite a bit different than that of the Peel due to the fact that the Dawson area is already heavily impacted by mining. There is however considerable conservation potential in some portions of the planning area (e.g. Fishing Branch, 40-mile caribou). Presentations have been given to the planning commission and the public comment period is now open. Malkolm and Peter Mather ventured into the Tatondek area to gather photos and reflect on the significant wilderness attributes of the area. It is expected that a draft Dawson LUP will not be ready until the fall.

Regarding the Beaver River, Randi helped to organize a canoe trip with artists and the NNDFN down the Beaver River last August. Two films were produced and there have been several requests to show them at various cultural events/gatherings (e.g. Youth Culture Camp). Covid-19 restrictions have hampered the campaign. There is substantial opposition to the proposed road development in the Beaver River watershed for resource extraction. Local musician Keitha Clarke has produced a CD, i.e. "The Watershed", and proceeds from it will be donated to CPAWS. Plans are in place for a second trip this summer but these may be quashed by COVID-19 concerns/restrictions.

- **Adil Darvesh:** our communications expert has been busy with the website, newsletters, public and social media and working with staff to convey stories of the land and its people. There were many positive reports from the Peel decision. Adil also has written pieces trying to clear the air about foreign funding of our and other ENGO's.
- **Jody Anne and Mease Overduin:** in their work with community outreach, Anne and Jody have established very respectful and effective relationships with communities, First Nations, elders, etc. and work with all staff to ensure communication channels are kept open, within and between communities, on issues of mutual interest. The COVID-19 crisis has affected the number of face-to face meetings/encounters, but communication lines have been maintained digitally, e.g. Zoom meetings with NND. Anne has been working on a communications protocol document. Jody and Anne had prepared and scheduled a reconciliation workshop for staff and Board members, but unfortunately this has been postponed by COVID-19 concerns/restrictions.

- Kate Nowak and Anne Mease: Kate reviewed some of the progress made on contributing to the development of a Ross River Dena Council Stewardship Course Curriculum. The curriculum includes 8 modules and it is hoped that the course will be transferable for other communities. COVID-19 has highlighted the need to strengthen ties to the land and increase opportunities for on-the-land learning. Considerable thought and effort have gone in to exploring linkages between Traditional and Ecological Knowledge and conventional western Science.
- as an add-on to Kate's presentation, Joe Copper Jack gave an update on the extensive work he has done on modelling of how TEK and Western Science can interact/work together. There are different ways lenses of knowledge can potentially interact, e.g. "two eyes", "braids", "vein diagram". An example of the outcome of effective interaction is the Southern Lakes Caribou Management Plan. Joe has given a number of presentations throughout the Yukon and Canada on how his model can work (e.g. BC treaty negotiations, Arctic and Geoscience projects/forums, Canadian Institute of Planners). The approach is gaining widespread support and it is being incorporated into current land use planning discussions (e.g. Pelly Banks FN). Joe acknowledged and thanked CPAWS Yukon, and Kate and Anne in particular, for supporting his approach and felt that they are "very in tune" with the model. It is viewed as a crucial concept for successful sustainable development and is based on the belief that "if you take care of the land, the land takes care of you". He urged CPAWS to adopt the model.
- Maegan McCaw: as our Conservation Intern, Maegan described her research investigating the biodiversity of the McIntyre Creek watershed. She expressed thanks for the support from the Friends of McIntyre Creek Society.
- Rhiannon Kirton: Rhiannon, a grad student of Western University, briefly described her work which involves mapping access in Yukon Game Management Zone 3 (south of Dawson City).

12. Other Business and Final Wrap-up:

- there was no other business tabled;
 - Erik again thanked everyone for their participation;
 - the Zoom meeting ended at 19:45.
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ATTACHMENT 3: RECONCILIATION COMMITMENT

CPAWS Yukon Commitment on Reconciliation

May 31st, 2021

Erik

Reconciliation is about balance and healing between Indigenous and non-Indigenous Peoples, including non-profit organizations.

We are an environmental organization that is settler-founded and has a staff and board that remains mostly-settler. Our ways of operating have been, and are currently, influenced by the norms and customs that have been forcibly imposed since the European colonisation of Canada. This is important to recognize as it carries specific responsibilities in our path towards Reconciliation. It is our desire and our obligation to reconcile the colonial past with the present and into the future.

CPAWS Yukon acknowledges the responsibility to support First Nations and the Inuvialuit to safeguard the land, water and air for future generations. We commit to specific actions to help with our path towards Reconciliation, though we acknowledge that we will not be the ones to determine if they were effective. We recognize that we are in the early stages of an important journey, and for this reason, this is a living document and it will continue to evolve as we learn.

Joti

We pledge to:

- Follow a path towards Reconciliation.
- Learn from, and be accountable for any mistakes we make and have made. We will work to reinforce and expand positive efforts and approaches.
- Listen.
- Be true partners with Yukon First Nations and other Indigenous Peoples as we seek to maintain species and places that shelter and provide for those species.
- Continue to prioritize building and stewarding relationships with First Nations and Inuvialuit communities, citizens and governments. We recognize the responsibilities that come with these relationships and that trust is difficult to earn, but easily broken.
- Recognize the history of colonialism that exists within conservation and environmental management and take action to ensure that it does not continue.

- Create awareness about:
 - The structures that were designed to foster and uphold colonialism, such as the Doctrine of Discovery and Terra Nullius. It is helpful that these ideas have been renounced both nationally and internationally, in particular by the Truth and Reconciliation Commission and through UNDRIP, though the concepts tied to them are still used today and impede the path to Reconciliation and;
 - How the environmental sector can support the abolishment of colonialism.

Sandy

A key part of Reconciliation is **Education and putting our learning into action:**

- We will educate ourselves on Yukon First Nation histories, values, and governance. This includes how they have been affected by Canadian Federal, Provincial, Territorial and Municipal government actions and legislation, such as the Indian Act and the Residential School system.
- We will be as specific as possible when working with Yukon First Nations, transboundary Nations and Inuvialuit by referring to their specific name and, where appropriate, permitted and encouraged, the place names they choose.
- Through our education and learning, we will work to become better allies to First Nations and Inuvialuit communities, governments and citizens.
- We will incorporate the two worldviews, which includes Traditional Knowledge (TK) and Scientific Knowledge or Western Knowledge, into our daily work and in particular, when working with communities. We will acknowledge and respect that every Indigenous community has different worldviews, governance structures, spiritual and cultural practices.

Maegan

- We will reflect on how past and current conservation approaches have kept and may keep colonial or dominant views in place, both deliberately or unintentionally, for example:
 - The removal of First Nation lands for the creation of 'Parks'.
 - The existing policies and legislations which were created at the expense of First Nations such as free entry staking, the prioritization of land for non-Indigenous residents and users, and restrictive hunting and fishing regulations and;
 - The belief that TK is only authentic when proven by Western science and knowledge systems.

- We will use this education and reflection towards Yukon and Transboundary First Nations, and Inuvialuit communities we work with to do our best to stop the continuation of these harms and seek new, transparent, respectful and collaborative approaches.
- We will be conscious of our own biases and actively work to challenge them in order to avoid having them negatively impact our working relationships

Joel

We will commit to Decision Making:

- We will follow the principles of the Truth and Reconciliation Commission (TRC) and United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), such as the TRC Call 43 and 52 and Articles 19, 29, and 32 of UNDRIP.
- We will always acknowledge that First Nations have the right of self-determination to make decisions for themselves and endorse the need for free, prior, and informed consent (FPIC). For example, we will advocate for changes in the Yukon Socio-Economic Impact Assessment process, and support Indigenous-led Land Use Planning in order to facilitate FPIC. We will also respect the right of Yukon First Nations who have not signed a modern treaty to define their own assessment processes.
- We acknowledge that First Nation governments have the right to determine the best use of their own lands and water.

Malkolm

- We recognize the critical value of Indigenous Knowledge systems and commit to respecting this Knowledge on its own terms, alongside the concepts of Western Science and Western Knowledge. Furthermore, we recognize that both systems are unique and of equal value, and that Western Knowledge systems should not be prioritized over Indigenous Knowledge systems.
- We will follow the principles and protocols of First Nations and Inuvialuit where it relates to Indigenous Knowledge and Indigenous Knowledge holders. This includes Ownership, Control, Access and Possession and we recognize that protocols differ.
- We will create a guidebook for employees on reconciliation and will provide avenues to access in-house workshops and provide the tools to help people work towards reconciliation. We will also support and seek training and education for our staff and boards from outside of our organizations.

Jill

We will commit to **amplifying First Nations and Inuvialuit voices**:

- We will always be respectful of traditional land owners in our public communications.
- We do not represent the views or perspectives of First Nations or Inuvialuit people, and we do not present ourselves as an authority for their positions on anything.
- We will only ever speak for our own organization; we do not speak for First Nations or the Inuvialuit people.
- We will use our platform to allow space for First Nations and Inuvialuit Citizens to share their own stories, perspectives and views.

Asad

We will commit to **being held accountable to our promises**:

- The Board and staff of our organization will regularly review and, when necessary, revise, this document.
- We will keep the community informed of our work to meet these commitments by including a progress update as a regular part of the annual reporting that we complete for the public.

Chris

We are still far from Reconciliation and acknowledge the fact that it is ultimately not for us to decide what is considered true reconciliation. Understanding the damage done through past and existing colonial institutions and practices, there is still much to learn and much healing to be done. We recognize that this commitment is just a step in our ongoing journey.

With this work, we hope we can play a small role towards Reconciliation with Indigenous peoples and we will play this role with humility, respect, and hope for a better tomorrow.

ATTACHMENT 4: 2020/21 FINANCIAL STATEMENTS

YUKON CHAPTER CANADIAN PARKS AND WILDERNESS SOCIETY

FINANCIAL STATEMENTS

March 31, 2021

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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.

The society, 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 7, 2021

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, 2021, and the statements of operations, 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, 2021 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, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1 and March 31 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended March 31, 2020 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.

Emphasis of matter

Without modifying our opinion, we draw attention to note 14 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID-19 and its effect on the global economy. Our opinion is not modified in respect of this matter.

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, continued

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 7, 2021

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
STATEMENT OF OPERATIONS
For the year ended March 31, 2021

	2021	2020
REVENUES		
CPAWS National administered grants (note 9)	\$ 512,375	\$ 571,195
Other revenue (note 12)	48,719	53,282
Restricted additional contribution (note 10)	112,090	54,239
Other grants and contribution agreements (note 11)	204,905	15,316
Merchandise sales	292	2,326
Prior year deferred revenue	191,680	179,056
Deferred revenue (note 8)	(197,189)	(191,680)
Deferred capital contribution	(108,195)	(37,134)
	764,677	646,600
 EXPENSES		
Salaries and related benefits	530,745	443,322
Professional fees and honoraria	37,860	40,830
Amortization (note 4)	6,755	17,016
Travel and accommodation	14,208	48,366
Office and computer maintenance	12,918	12,912
Utilities	6,697	6,030
Telephone and Internet	6,108	5,390
Special events	4,600	14,480
Insurance	4,313	3,868
Professional development	4,207	4,116
Property taxes	3,601	3,551
Campaign promotion	2,798	2,789
Administration	1,716	1,463
Printing	1,642	11
Meetings	948	4,544
Interest on long-term debt	711	3,228
Building maintenance	637	2,494
Interest and bank charges	547	544
	€41,011	614,954
EXCESS OF REVENUES OVER EXPENSES	\$ 123,666	\$ 31,646

See accompanying notes to the financial statements

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
For the year ended March 31, 2021

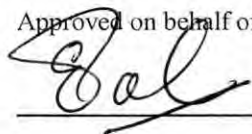
	Investment in capital assets, net of deferred capital contributions	Unrestricted net assets	Total 2021	Total 2020
Balance, beginning of year	\$ 126,976	\$ 380,470	\$ 507,446	\$ 475,800
Excess of revenues over expenses	-	123,666	123,666	31,646
Amortization	(6,755)	6,755	-	-
Additions	5,699	(5,699)	-	-
Capital contribution - Land portion	200,000	-	200,000	-
Deferred capital contribution	(108,297)	108,297	-	-
Balance, end of year	<u>\$ 217,623</u>	<u>\$ 613,489</u>	<u>\$ 831,112</u>	<u>\$ 507,446</u>

See accompanying notes to the financial statements

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
STATEMENT OF FINANCIAL POSITION
March 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 439,205	\$ 262,424
Term deposits (note 13)	246,531	221,048
Accounts receivable	181,935	175,091
Prepaid expenses	2,153	2,058
	869,824	660,621
CAPITAL ASSETS (note 4)	272,021	273,077
	\$ 1,141,845	\$ 933,698
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (note 5)	\$ 59,248	\$ 49,564
Deferred revenue (note 8)	197,189	191,680
	256,437	241,244
MORTGAGE LOAN (note 6)	-	38,907
DEFERRED CAPITAL CONTRIBUTION (note 7)	54,296	146,101
	310,733	426,252
NET ASSETS		
INVESTMENT IN CAPITAL ASSETS, NET OF DEFERRED CAPITAL CONTRIBUTION	217,623	126,976
UNRESTRICTED NET ASSETS	613,489	380,470
	831,112	507,446
	\$ 1,141,845	\$ 933,698

Approved on behalf of the Board:


 _____ Director


 _____ Director

See accompanying notes to the financial statements

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
STATEMENT OF CASH FLOWS
For the year ended March 31, 2021

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Cash receipts from sponsors & customers	\$ 756,519	\$ 667,714
Cash paid to suppliers and employees	(624,668)	(627,928)
Interest received	<u>2,929</u>	<u>397</u>
Cash flow from operating activities	<u>134,780</u>	<u>40,183</u>
INVESTING ACTIVITY		
Purchase of capital assets	<u>(5,699)</u>	<u>(3,372)</u>
FINANCING ACTIVITIES		
Decrease in mortgage loan	(38,907)	(43,598)
Capital contribution received for mortgage repayment	<u>112,090</u>	<u>54,239</u>
Cash flow from financing activities	<u>73,183</u>	<u>10,641</u>
NET INCREASE IN CASH	202,264	47,452
CASH, beginning of year	<u>483,472</u>	<u>436,020</u>
CASH, end of year	<u><u>\$ 685,736</u></u>	<u><u>\$ 483,472</u></u>
 CASH CONSISTS OF:		
Cash and cash equivalents	\$ 439,205	\$ 262,424
Term deposits	<u>246,531</u>	<u>221,048</u>
	<u><u>\$ 685,736</u></u>	<u><u>\$ 483,472</u></u>

See accompanying notes to the financial statements

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2021

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.

Restricted contributions for the purchase of capital assets that will not be amortized are recognized as direct increases in net 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.

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2021

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.

(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 variable rate GIC 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, 2021, receivables through CPAWS National, grant administrator, comprised approximately 90% 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.

(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.. 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. At year-end, the society has no bank indebtedness subject to interest rate risk.

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2021

4. Capital assets

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Cost</u>	<u>Accumulated amortization</u>
Land	\$ 200,000	\$ -	\$ 200,000	\$ -
Building	132,031	71,535	132,031	68,351
Office equipment	40,834	40,014	40,834	39,810
Computer hardware and software	65,741	55,036	60,042	51,669
	<u>438,606</u>	<u>166,585</u>	<u>432,907</u>	<u>159,830</u>
Net book value	<u>\$ 272,021</u>		<u>\$ 273,077</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 (CPAWS National). The mortgage loan secured on this property was fully paid off in current year.

Amortization for the year amounted to \$6,755 (2020: \$17,016).

5. Accounts payable and accrued liabilities

	<u>2021</u>	<u>2020</u>
Trade payable	\$ 11,699	\$ 12,360
Accrued liabilities	10,249	10,347
Payroll liabilities	37,300	26,857
	<u>\$ 59,248</u>	<u>\$ 49,564</u>

6. Mortgage loan

	<u>2021</u>	<u>2020</u>
Mortgage loan payable to CIBC, fully paid in November 2020	\$ -	\$ 38,907

Mortgage loan re-payments were financed by a restricted contribution received from the National office of Canadian Parks and Wilderness Society (note 10).

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2021

7. Deferred capital contribution

Restricted contribution received from CPAWS National for the purchase of the society's building is recognized as revenue in the same periods as the amortization expense associated with the building. The deferred contribution represents the portion of contribution received in excess of the accumulated amortization.

The restricted contribution has been received over time from 2016 to 2021. In current year, the society received the final payment for the restricted contribution. A portion of the total contribution received was allocated to the land and transferred to net assets for \$200,000.

	<u>2021</u>	<u>2020</u>
Deferred contribution, beginning	\$ 146,101	\$ 108,967
Contribution received	111,379	51,012
Amortization	(3,184)	(13,878)
Transfer to net assets (land portion)	<u>(200,000)</u>	<u>-</u>
Deferred contribution, ending	<u>\$ 54,296</u>	<u>\$ 146,101</u>

8. Deferred Revenue

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

	<u>2021</u>	<u>2020</u>
444 S Foundation	\$ 72,622	\$ 39,837
Wilburforce Foundation	43,307	46,674
Friends of Canadian Wilderness	31,680	-
Wyss Foundation	22,421	69,936
Conservation Alliance	11,995	-
Yukon Government	11,664	-
Tr'ondëk Hwëch'in	2,500	-
City of Whitehorse	1,000	-
Tides Canada - 2	-	20,952
Tides Canada - 1	<u>-</u>	<u>14,281</u>
	<u>\$ 197,189</u>	<u>\$ 191,680</u>

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2021

9. 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>2021</u>	<u>2020</u>
Wilburforce Foundation	\$ 242,870	\$ 227,543
444 S Foundation	120,509	125,065
Wyss Foundation	68,841	64,691
Friends of Canadian Wilderness	48,225	25,429
Conservation Alliance	29,989	36,308
Other	1,941	2,313
Uplands Foundation	-	50,000
Tides Canada - 2	-	27,750
Tides Canada - 1	-	12,096
	<u>\$ 512,375</u>	<u>\$ 571,195</u>

10. 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.

The restricted contribution has been received over time from 2016 to 2021. In current year, the society received the final payment for the restricted contribution.

11. Other grants and contribution agreements

	<u>2021</u>	<u>2020</u>
Government of Canada - Wage subsidies	\$ 35,989	\$ 8,537
Government of Yukon	55,416	5,000
Yukon Fish & Wildlife Enhancement Trust	5,000	-
Y2Y Conservation Initiative	5,000	-
Tr'ondëk Hwëch'in	2,500	-
City of Whitehorse.	1,000	-
Canadian Mountain Network	-	1,779
	<u>\$ 204,905</u>	<u>\$ 15,316</u>

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2021

12. Other Revenue

	2021	2020
Special events revenue	\$ 361	\$ 2,663
Other donations	33,807	21,488
Interest revenue	4,477	397
Cost recoveries and others	10,074	28,734
	\$ 48,719	\$ 53,282

13. Term deposits

The term deposit is held with a Canadian chartered bank and bears interest prime less 1.7% per annum and matures in May 2021.

14. Contingencies

COVID-19

During the year, there was a global outbreak of a novel coronavirus known as COVID-19, which has had a significant impact on organizations through the restrictions put in place by the Canadian and U.S. governments regarding travel, business operations and isolation/quarantine orders. The extent of the impact the COVID-19 outbreak may have on the society will depend on future developments that are highly uncertain, and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, the duration of the outbreak, including the length of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are, or may, be put in place by Canada, U.S. or other countries to fight the virus. The society's activities have not been significantly impacted thus far; however, the society continues to assess the impact COVID-19 will have on its operations. As the society relies on foundation grants for most of its revenues, a financial crisis (market downturn) would most likely have a negative impact on its fundraising efforts, and could create a financial risk for the medium or long term.

OTHER

The society is contingently liable for the repayment of the GST Public Services Bodies's 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.

15. Economic dependence

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

YUKON CHAPTER - CANADIAN PARKS AND WILDERNESS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2021

16. 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.

ATTACHMENT 5: 2021-2022 BUDGET

CPAWS Yukon

2021-22 Budget - for approval by the membership at the AGM on June 14, 2021

	BUDGET 2021-22	LUP - Dawson	LUP - Beaver River & Northern Tutchone	LUP - South East Yukon	Other activities relating to the Pathway to Target 1 (incl. Peel Plan)	Porcupine Caribou (Arctic Refuge)	McIntyre Creek	Archives Project	Campaign Support	Shared Administrative Expenses
REVENUES										
Grants										
Wilburforce	240,500	37,490	27,167	22,013	32,516	91,530	11,820		17,964	
444S	143,000	23,025	39,236	17,915	50,154				12,670	
FCW	-									
Anonymous Trust	75,000	60,000	15,000							
Patagonia	18,325	8,325	10,000							
Wyss Foundation	80,000	17,442	15,000	12,383	35,176					
Makeway - Anonymous	10,000				10,000					
Yukon Fish Wildlife Enhancement Trust (YFWET)	8,000						8,000			
Environmental Awareness Fund (EAF) - Yukon Gov.	4,500						4,500			
Yellowstone to Yukon Conservation Initiative (Y2Y)	4,000			4,000						
Grant subtotal	583,325	146,282	106,403	56,311	127,846	91,530	24,320	-	30,634	-
HR Grants - Gov. Canada										
Canada Summer Jobs	7,109				7,109					
Other revenues										
Less: admin fee to CPAWS National	(42,812)	(10,971)	(7,980)	(4,223)	(9,588)	(6,865)	(887)	-	(2,298)	-
Individual donations (monthly and one-time)	25,000							6,153		18,847
Special events	1,000									1,000
Merchandise sales	300									300
Overhead transfer between programs		(17,669)	(12,285)	(5,413)	(9,059)	(13,730)	(1,773)	-	(4,595)	64,524
Subtotal Revenues	573,923	117,641	86,137	46,674	116,308	70,936	21,660	6,153	23,741	84,671
<i>Deferrals from previous fiscal year</i>	197,189	176,969			7,556		1,000	11,664		
<i>Use of surplus in 2021-22</i>	97,109	69,012	2,550	3,005	22,542					
<i>Amount to defer to next fiscal year</i>	(178,333)	(178,333)								
TOTAL Revenues	689,886	185,289	88,687	49,679	146,406	70,936	22,660	17,817	23,741	84,671

	BUDGET 2021-22	LUP - Dawson	LUP - Beaver River & Northern Tutchone	LUP - South East Yukon	Other activities relating to the Pathway to Target 1 (incl. Peel Plan)	Porcupine Caribou (Arctic Refuge)	McIntyre Creek	Archives Project	Campaign Support	Shared Administrative Expenses
EXPENSES										
SALARIES AND WAGES										
Executive Director										
Operations Manager										
Outreach Manager										
Outreach Coordinator										
Campaigns Coordinator										
Conservation Manager										
Conservation Coordinator										
Communications Coordinator										
Jr Digital Archivist (term position)										
Conservation Intern (summer student)										
Communications Intern (part-time student)										
subtotal	472,417	144,815	53,936	29,000	121,380	58,335	8,000	7,301	17,626	32,024
MERCs & benefits	62,906	20,274	7,551	4,060	16,226	7,000	960	876	2,115	3,843
total	535,323	165,089	61,487	33,060	137,606	65,336	8,960	8,177	19,741	35,867
PROGRAMS										
Professional fees - planning, speakers, video/photography etc.	49,709	10,000	6,000	8,269	4,000		11,800	9,640		
Professional fees - legal + contingency	4,000					4,000				
Travel (incl. meals & accommodation)	20,250			7,250	3,000	1,000				
Advertising/promotion & communications/media	3,700	1,000	1,000	300	800	300	300			
Resources & materials	4,200	1,200	1,200	500	500		800			
Special events & meetings	19,900	3,000	15,000	300	500	300	800			
total	101,759	20,200	27,200	16,619	8,800	5,600	13,700	9,640	-	-
CAMPAIGN SUPPORT										
Travel (incl. meals & accommodation)	2,000								2,000	
Board/Staff expense - meetings & events, professional development, strategic planning, organizational effectiveness	2,000								2,000	
OPERATIONAL EXPENSES										
Professional fees - accountant (financial audit)	8,500									8,500
Insurance expense	3,750									3,750
Phone & internet	6,500									6,500
Office supplies & postage	3,000									3,000
Office & computer maintenance	4,000									4,000
Property tax	4,000									4,000
Utilities	6,000									6,000
House - building maintenance	5,000									5,000
Bank charges & credit card fees	800									800
Administration fees	1,600									1,600
House fund	5,654									5,654
total	52,804	-	-	-	-	-	-	-	4,000	48,804
TOTAL Expenses	689,886	185,289	88,687	49,679	146,406	70,936	22,660	17,817	23,741	84,671
Net Income	0	0	0	0	0	0	0	0	0	0

Notes

Mortgage: this budget doesn't include any mortgage payments or interest. If we move our office in 2021 or early 2022 this will need to be added as an expense.

Reserve Fund: this budget includes a transfer of \$5,654 to our reserve fund (house fund). On April 1, 2021, our GIC had a value of \$246K. Our goal is to have 3-6 months of operational expenses in the reserve fund (minimum \$187.5K).