
YUKON FISH AND WILDLIFE
MANAGEMENT BOARD

2022-2023 ANNUAL REPORT



April 1st, 2022 - March 31st, 2023

©Yukon Fish and Wildlife Management Board

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BOARD MEMBERS



RON CHAMBERS,
BOARD MEMBER



**MICHELLE
DAWSON-BEATTIE,**
BOARD MEMBER,
CHAIR



RANDY TAYLOR,
BOARD MEMBER



KEN TAYLOR,
BOARD MEMBER



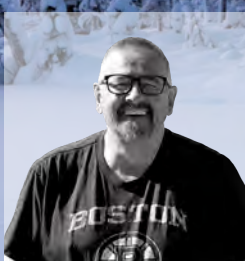
**PEARL
CALLAGHAN,**
BOARD MEMBER



**BLANCHE
WARRINGTON,**
BOARD MEMBER



**DANNY
CRESSWELL,**
BOARD MEMBER



JOHN BURDEK,
BOARD MEMBER



SEBASTIAN JONES,
BOARD MEMBER,
VICE-CHAIR



DAWN KISOUN,
BOARD MEMBER



**CHEYENNE
BRADLEY**
BOARD MEMBER



**FRANKLIN
PATTERSON,**
BOARD MEMBER

YFWMB STAFF



GRAHAM VAN TIGHAM,
EXECUTIVE DIRECTOR



DIANE SHELDON,
OFFICE MANAGER



STEVE HOSSACK,
COMMUNICATIONS-
INFORMATION
SPECIALIST

MESSAGE FROM THE CHAIR

"We're committed to working collaboratively with all our management partners as we work to modernize our approach."

Upon the conclusion of the previous Chair's appointment in October 2022, I was honoured to step in as Acting Chair for the Yukon Fish and Wildlife Management Board. In December 2022, my fellow Board members elected to reappoint me for a full-year term.

As a past Co-Chair of the Alsek Renewable Resources Council and now the present Chair of the Board, I am excited to continue inspiring change and advocating for Yukon's fish and wildlife at every opportunity.

I am enthusiastic about facilitating the Board's current Strategic Goals – with a clear vision to modernize and improve fish and wildlife management practices. With this in mind, I will strive to ensure the Board fulfills its role as the "primary instrument of Fish and Wildlife Management in the Yukon," as outlined in the Umbrella Final Agreement.

MESSAGE FROM THE CHAIR

~continued~

The Final Agreements give the Board the unique authority to provide recommendations to Yukon's Renewable Resources Councils, First Nations, Territorial, and Federal Governments on all matters related to fish and wildlife management, legislation, research, policies, and programs. The broad scope of our mandate makes for a challenging workload, and we can only achieve it by working harmoniously with our conservation partners.

During this fiscal year, the Board's previous Chair, Carl Sidney, met with community leaders to learn more about their fish and wildlife management priorities, challenges, and successes. With a more thorough understanding of our similarities and differences, Carl hoped to improve collaboration and inclusion in our management decisions and practices. As a result of what we learned during those discussions, the Board refined its work plan to reflect this level of community-based thinking. I'm confident that this new approach will improve fish and wildlife management and help us fulfill our mandate.

MESSAGE FROM THE CHAIR

~continued~

We will continue making thoughtful recommendations and furthering significant initiatives to improve licensed hunting and angling, ungulate management, management planning, strategic communications, fish and fish habitat, policy, regulations, legislation, and habitat management and protection.

This Board includes many remarkable and experienced individuals; together, we make an excellent team. With our renewed sense of direction and a clearer understanding of our mandate, we will further implement the spirit and intent of the Umbrella Final Agreement.

Sincerely,

A handwritten signature in blue ink, reading "M. Dawson-Beattie", is shown on a light-colored, slightly textured background.

Michelle Dawson-Beattie, Chair





WHAT IS THE YUKON FISH AND WILDLIFE MANAGEMENT BOARD?

The Yukon Fish and Wildlife Management Board is established under Chapter 16 of the Umbrella Final Agreement as the "primary instrument of fish and wildlife management in the Yukon".

The Umbrella Final Agreement (signed in 1993) is the Yukon's overarching land claim agreement, also sometimes called a modern treaty, which has acted as a framework for 11 self-governing First Nations with individual land claim agreements.

As set out in the UFA, the Board acts in the public interest, and may advance recommendations to the responsible Minister, Yukon First Nations and to Renewable Resources Councils in all areas relating to Fish and Wildlife management. In order to achieve our mandate, the Board focuses its efforts on territory-wide legislation, policy and other measures that guide Fish and Wildlife management in the Yukon.

The Board is committed to working together with Federal, Territorial and First Nation Governments, Renewable Resource Councils, other UFA boards and councils, and the Yukon public to ensure that multiple sources of knowledge and perspectives are reflected in the development of Fish and Wildlife legislation, programs, and management plans. We strive for an inclusive approach towards the management of Fish and Wildlife in the Yukon. We also facilitate a number of multi-stakeholder meetings, working groups and partnerships.

The Board is comprised of twelve members who are appointed by the Minister of Environment for a five-year term. The Council of Yukon First Nations and the Yukon Government each nominate six candidates from across the Yukon who demonstrate a commitment to the conservation and sustainable use of our Fish and Wildlife resources. One Yukon Government nominee is selected by the Government of Canada.

Board members also serve as trustees for the Yukon Fish and Wildlife Enhancement Trust and ensure that funds from the trust are allocated accordingly to projects that restore, enhance and protect Fish and Wildlife populations and their habitat.





OUR VISION

"We will be the primary instrument that promotes sustainability and stewardship in the management of fish, wildlife and habitat on behalf of all Yukon people."

YUKON FISH & WILDLIFE MANAGEMENT
BOARD

2022-2023
YEAR IN
REVIEW

By Graham Van Tighem,
Executive Director, YFWMB

YEAR IN REVIEW

"We are focused on achieving our strategic goals and ensuring the UFA is implemented to the fullest extent."

Our Umbrella Final Agreement is "a unique agreement that continues to evolve with respect, understanding, and trust." This sentiment maintains hope and belief in the evolution of our current fish and wildlife management system. In the past two decades, the Yukon's fish and wildlife management landscape has continued to transform, and our Board has witnessed the growth and evolution of the Yukon Fish and Wildlife Management Board (the Board).

I am proud to continue to work towards implementing the UFA. However, working with all UFA Boards and Councils, addressing complex environmental assessments, more and more complicated management challenges, and the steady growth in the territorial population have taken their toll on the Board's capacity.

Governments and their budgets continue to grow in size and number with our population. However, the Board's budget and capacity remains relatively unchanged. Conservation remains the Board's primary focus, but connecting with our conservation partners, building respect, improving understanding and re-establishing trusting relationships are now at the forefront. Our relationships will define our success in the future of Yukon's fish and wildlife management and conservation efforts.

Strategic Planning:

The Board developed a new five-year Strategic Plan at our June 2021 On-The-Land meeting. Board members reviewed and considered the following:

- Our mandate, mission, and powers and responsibilities (as per Chapter 16 of the UFA);
- The 2018 Stratos Report (Review of the Board);
- Our internal governing documents (Administrative Policies and Operating Procedures);
- Past Workplans/Budgets;
- The Spirit and Intent of the Umbrella Final Agreement Workshop Published Proceedings;
- Published Proceedings from the 'Yukon Fish and Wildlife – a 20:20 Vision; and
- Our previous Strategic Plan and Board member interviews.

We interviewed Board members independently before the planning workshop to ensure we had a solid grasp of the vision and aspirations of each individual member. With the help of a professional facilitator, we produced our 2021-2026 (five-year) Strategic Plan.

The plan contains four significant goals and several strategies. These goals and strategies continue to guide much of our work over the next five years.

Goal #1: Facilitate bringing the Wildlife Act in conformity with the Umbrella Final Agreement.

Strategies:

1. Inform parties of the intention of facilitating this work.
2. Conduct an environmental scan and background research to understand the gamut of perspectives.
3. Educate all stakeholders (including the public) about the process and purpose of this work.
4. Collaborate with Yukon First Nations and Renewable Resource Councils.
5. Engage in a collaborative multi-party process.

YEAR IN REVIEW

~continued~

Goal #2: Complete a Moose Conservation and Management Plan.

Strategies:

1. Approach the plan holistically and consider technical research/science and local/traditional knowledge.
2. Engage with all parties and stakeholders and work to obtain collaboration throughout the process.
3. Educate the public on the moose management plan's purpose, intention, and how it relates to elements of Chapter 16.
4. Develop a comprehensive communication strategy associated with the planning effort.



Goal #3: Review and Improve the Regulation Change Process.

Strategies:

1. Conduct a review with all parties and stakeholders (including internally with the YFMWB). This review will allow us to understand the opportunities and challenges with current and past processes.
2. Proactively meet with the Government of Yukon to discuss the timing, process to undertake, and expectations around the review and improvements.
3. Proactively meet with Yukon First Nations and Renewable Resource Councils.
4. Work towards a collaborative, equitable, transparent and formalized process with all parties and stakeholders.
5. Develop a comprehensive communication strategy associated with the review and improvements.





Goal #4 Develop a Habitat Protection Strategy.

Strategies:

1. Collaborate with the Fish Habitat Working Group and the Yukon Salmon Sub-Committee.
2. Facilitate a process with all parties and stakeholders to identify and propose ORV management areas.
3. Identify and prioritize critical habitat areas. Support Yukon First Nations and Renewable Resources Councils in proposing Habitat Protection Areas, and Indigenous Protected and Conserved Areas.

Public Education:

On a fun note, we attended another annual spring Bison hunt with Porter Creek Secondary School. The school group successfully harvested a bison, and as usual, the students were enthusiastic and ready to challenge themselves. We endured a few cold and snowy days learning on the land. All the volunteers and teachers involved deserve recognition for their hard work, dedication, and flawless planning of this event. We thank the Porter Creek Secondary School for their invitation to join the program. It is always an honour to be able to support these meaningful community programs.

Overall, we have done well. However, the tidal wave of problems we face often outweighs the solutions and overwhelms our capacity in our drive to work towards conservation. Our partnerships and cooperative efforts with all levels of government and Renewable Resources Councils will be our key to future success. Our Strategic Plan will be the road map towards achieving the Board's long-term vision towards successfully implementing the Umbrella Final Agreement.

Respectfully,

Graham Van Tighem



OUR ROLES & RESPONSIBILITIES



The roles and responsibilities of the Yukon Fish and Wildlife Management Board are set out in Chapter 16 of the Umbrella Final Agreement, and include the following:





16.7.11

make recommendations to the appropriate Minister, Yukon First Nations and Renewable Resources Councils on all matters related to Fish and Wildlife management, legislation, research, policies and programs;

16.7.12.1

make recommendations to the appropriate Minister regarding policies for the management of Fish and Wildlife and their habitats;

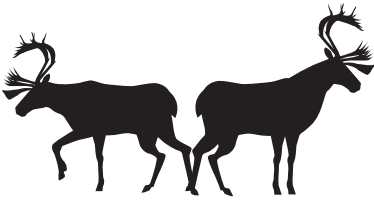
16.7.12.2

make recommendations to the appropriate Minister on the need for and the content and timing of all Yukon Fish and Wildlife Management Plans for species included in international agreements, threatened species or populations, species or populations declared by the Minister as being of territorial, national or international interest, and transplanted populations and exotic species;

16.7.12.3

review and make recommendations to the appropriate Minister and to Yukon First Nations on the management plans recommended by Renewable Resources Councils, specifically with respect to population goals and management options;





16.7.12.4

where required by species or population management plans, recommend to the appropriate Minister a Total Allowable Harvest;

16.7.12.5

review and recommend to the appropriate Minister adjustments to Basic Needs Levels;

16.7.12.6

make recommendations to the appropriate Minister regarding positions on and the need for inter-jurisdictional agreements that affect the Conservation and use of Fish and Wildlife in the Yukon;

16.7.12.7

after consultation with affected Renewable Resources Councils, recommend to the appropriate Minister restrictions on methods and practices of harvest for reasons of conservation, public health, public safety and protection of the renewable resources economy associated with the use of Fish and Wildlife;





16.7.12.8

at the request of a Renewable Resources Council, assist it with its duties;

16.7.12.9

with the approval of the Minister, delegate the performance of its responsibilities to a Renewable Resources Council;

16.7.12.10

in consultation with Renewable Resources Councils, identify new opportunities and recommend to the appropriate Minister specific management measures for commercial uses of Fish and Wildlife;

16.7.13

participate in the public proceedings of any agency, board or commission dealing with matters that affect the management and conservation of Fish and Wildlife and their habitat in the Yukon;





16.7.16

prior to the amendment or introduction of legislation for Fish and Wildlife in the Yukon, advise the Minister on the matters to be addressed in that legislation; and

16.7.19

make recommendations prior to the Minister declaring a species or population to be of territorial, national or international interest.







2022-2023 AUDITOR'S REPORT

prepared by McKay & Associates Ltd.

**YUKON FISH AND WILDLIFE
MANAGEMENT BOARD**

FINANCIAL STATEMENTS

March 31, 2023

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MANAGEMENT RESPONSIBILITY STATEMENT

The management of Yukon Fish and Wildlife Management Board is responsible for the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management provides information for the financial statements in accordance with Canadian generally accepted accounting principles. Management reviews the financial statements prior to the issuance of these statements. The financial statements are considered by management to present fairly the management's financial position and results of operations.

The organization, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that management 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 Board's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.

A handwritten signature in black ink, consisting of a large, stylized 'M' followed by a horizontal line and a small flourish.

Executive Director

September 27, 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of Yukon Fish and Wildlife Management Board

Opinion

We have audited the financial statements of Yukon Fish and Wildlife Management Board, which comprise the statement of financial position as at March 31, 2023, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Accounting Standards for Not for Profit Organizations (ASNPO).

Basis for opinion

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

Other matter

Supplementary information on schedule A is not required under ASNPO and is unaudited.

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 organization'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 Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

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

INDEPENDENT AUDITOR'S REPORT, continued

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

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

M. McKay & Associates

M. McKay & Associates Ltd.
Chartered Professional Accountants

Whitehorse, Yukon
September 27, 2023

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
STATEMENT OF OPERATIONS
For the year ended March 31, 2023

	2023 <u>Budget</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUES			
Government of Yukon transfer payment agreement	\$ 620,530	\$ 635,918	\$ 620,530
Fish and Wildlife Enhancement Trust	1,000	22,084	1,000
RRC health benefits reimbursements	-	17,771	15,324
Rental income	11,400	11,400	11,250
Government of Yukon - other	3,000	5,000	5,000
Yukon Salmon Sub-Committee	1,000	1,000	1,000
Interest income	-	366	-
	<u>636,930</u>	<u>693,539</u>	<u>654,104</u>
EXPENSES			
Wages and benefits	334,300	329,380	318,113
Honorariums	81,000	71,398	53,987
Working groups	64,096	51,903	79,380
Rent	49,200	49,200	49,200
Travel	50,575	48,407	23,650
Board meetings	15,250	25,750	12,561
Meetings, conferences and committees	25,000	24,151	3,035
Calendar expense	19,000	23,520	18,098
Office and general	12,000	20,486	17,936
Health plan benefits expense	-	17,771	16,083
Consulting	7,000	16,906	5,037
Telephone and internet	27,000	9,780	8,866
Professional fees	9,000	9,174	9,071
Advertising and promotion	3,000	5,736	3,938
Amortization	-	4,635	5,509
Scholarships	-	4,000	1,000
Insurance	-	2,736	3,073
Equipment lease	-	1,190	1,198
Printing, brochures, website	1,500	1,040	128
Legal fees	-	907	2,537
Interest and bank charges	-	460	572
Postage and courier	-	264	200
Repairs and maintenance	-	103	492
Consulting fees	-	-	5,381
Training	3,000	-	-
	<u>700,921</u>	<u>718,897</u>	<u>639,045</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	<u>\$ (63,991)</u>	<u>\$ (25,358)</u>	<u>\$ 15,059</u>

See accompanying notes to the financial statements

4.
M. McKay & Associates Ltd.
Chartered Professional Accountants

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2023

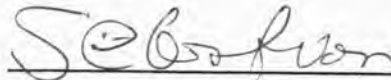
ASSETS		<u>2023</u>	<u>2022</u>
CURRENT			
Cash	\$	130,181	\$ 109,943
Marketable securities (note 6)		16,481	16,114
GST rebates		5,065	5,889
Prepaid expenses		2,117	1,658
Accounts receivable		<u>27,030</u>	<u>21,762</u>
		180,874	155,366
CAPITAL ASSETS (note 3)		<u>32,154</u>	<u>36,789</u>
	\$	<u><u>213,028</u></u>	<u><u>\$ 192,155</u></u>
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$	23,611	\$ 23,805
Deferred revenue (note 4)		31,916	-
Wages and accrued vacation		55,137	41,359
Payroll remittances		<u>14,418</u>	<u>13,687</u>
		125,082	78,851
NET ASSETS			
Investment in capital assets		32,154	34,792
Unrestricted net assets		46,646	69,366
Special projects and other		<u>9,146</u>	<u>9,146</u>
		87,946	113,304
	\$	<u><u>213,028</u></u>	<u><u>\$ 192,155</u></u>

Contingent liabilities (note 8)

Approved on behalf of the Board:



Board Member



Board Member

See accompanying notes to the financial statements

5.
M. McKay & Associates Ltd.
 Chartered Professional Accountants

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
STATEMENT OF CHANGES IN NET ASSETS
For the year ended March 31, 2023

	<u>Capital assets</u>	<u>Unrestricted net assets</u>	<u>Special projects and other</u>	<u>Total 2023</u>	<u>Total 2022</u>
Balance, beginning of year	\$ 34,792	\$ 69,366	\$ 9,146	\$ 113,304	\$ 98,245
(Deficiency) excess of revenues over expenses	<u>(2,638)</u>	<u>(22,720)</u>	<u>-</u>	<u>(25,358)</u>	<u>15,059</u>
Balance, end of year	<u>\$ 32,154</u>	<u>\$ 46,646</u>	<u>\$ 9,146</u>	<u>\$ 87,946</u>	<u>\$ 113,304</u>

See accompanying notes to the financial statements

6,
M. McKay & Associates Ltd.
Chartered Professional Accountants

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
STATEMENT OF CASH FLOWS
For the year ended March 31, 2023

	<u>2023</u>	<u>2022</u>
OPERATING ACTIVITIES		
Cash received from various contribution agreements and reimbursements	\$ 720,187	\$ 652,849
Cash paid to employees and honorariums	(438,172)	(446,829)
Cash paid to suppliers	<u>(261,410)</u>	<u>(204,755)</u>
NET INCREASE IN CASH	20,605	1,265
CASH, beginning of year	<u>126,057</u>	<u>124,792</u>
CASH, end of year (note 6)	<u><u>\$ 146,662</u></u>	<u><u>\$ 126,057</u></u>
 CASH CONSISTS OF:		
Cash	\$ 130,181	\$ 109,943
Marketable security	<u>16,481</u>	<u>16,114</u>
	<u><u>\$ 146,662</u></u>	<u><u>\$ 126,057</u></u>

See accompanying notes to the financial statements

7.
M. McKay & Associates Ltd.
Chartered Professional Accountants

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2023

1. Purpose of the Board

The Yukon Fish and Wildlife Management Board (the "Board") was established in March 1995 under the terms of the Umbrella Final Agreement (UFA) and the related enabling settlement legislation as the primary instrument of fish and wildlife management in the Yukon. The Board, acting in the public interest and taking into consideration all relevant factors, make recommendations to the Federal and Territorial Ministers and to each Yukon First Nation as to management and preservation of fish and wildlife.

Since its inception, the Board has assisted First Nation, Territorial, Federal and Municipal governments in developing relevant fish and wildlife policies to reflect the wishes of all Yukoners.

It is exempt from income taxation under Paragraph 149(1)(1) of the Income Tax Act.

The UFA also established the Salmon Sub-Committee as an independent committee of the Board. This sub-committee functions independently from the Board and consequently is not included in these financial statements. The sub-committee issues its own audited financial statements.

2. Significant accounting policies

The Board follows accounting principles generally accepted in Canada in preparing its financial statements. The significant accounting policies used are as follows:

(a) Revenue recognition

The Board uses the deferral method of accounting for contributions.

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

Restricted investment income are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income are recognized as revenue when earned.

(b) Capital assets

Capital assets are initially recorded at cost and subsequently carried at cost less accumulated amortization. Cost includes the purchase price and other costs directly attributable to its acquisition. Capital assets are amortized using the following rates and amortization method with a full year's amortization recorded in the year of acquisition.

(i) Computer equipment

30% declining balance

(ii) Furniture and equipment

20% declining balance

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2023

2. Significant accounting policies, continued

(b) Capital assets, continued

(iii) Website

20% straight line

(c) Financial instruments

Financial assets and liabilities are initially measured at fair value. Subsequent to initial recognition, financial instruments are reported at amortized cost, except for investments in instruments quoted in an active market, which are measured at fair value. Change in fair value are recognized in statement of operations and changes in net assets.

(d) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at statement of financial position date and the reported amounts of revenues and expenses during the year. Significant areas requiring the use of management estimates relate to accrued liabilities and capital assets amortization. Actual results may differ from those reported.

3. Capital assets

	<u>2023</u>		<u>2022</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Furniture and equipment	\$ 66,240	\$ 64,752	\$ 1,488	\$ 1,860
Computer equipment	102,036	97,787	4,249	6,070
Website	33,744	7,327	26,417	28,859
	<u>\$ 202,020</u>	<u>\$ 169,866</u>	<u>\$ 32,154</u>	<u>\$ 36,789</u>

4. Deferred revenue

	<u>2023</u>	<u>2022</u>
Fish and Wildlife Enhancement Trust (Ungulate Enhancement and Recovery Project)	<u>\$ 31,916</u>	<u>\$ -</u>

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2023

5. Transfer payment agreement with the Government of Yukon

The Board is allowed to accumulate an amount up to 15% of the current years transfer payments. For this fiscal year this amount is calculated as $15\% \times 635,918 = \$95,388$. The Board currently has an accumulated amount of \$48,646.

6. Cash and cash equivalents

Cash and cash equivalents include balances with a Canadian chartered bank and units in a mutual fund that invests in Canadian money market instruments that mature in less than 365 days .

	<u>2023</u>	<u>2022</u>
Cash	\$ 130,181	\$ 109,943
Money market	<u>16,481</u>	<u>16,114</u>
	<u>\$ 146,662</u>	<u>\$ 126,057</u>

7. Related party transactions

The Board members also sit as Trustees for the Yukon Fish and Wildlife Enhancement Trust (the trust).. Business related to the trust is an agenda item at the regular meetings of the Fish and Wildlife Management Board. During the year, \$22,084 (2022 \$1,000) was received from the trust for special projects.

These transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.

8. Contingent liabilities

Funding not spent for purposes described in the Transfer Payment Funding Agreement (the "Agreement") or at the end of the term of the Agreement may be refundable to Government of Yukon after its review of the Board's operations

9. Line of credit

In the event of an overdraft, the Board can draw down upon a line of credit to a maximum of \$50,000 which bears interest at the bank's prime rate plus 1.25%. At March 31, 2023 this line of credit had not been drawn on.

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2023

10. Lease commitments

The Board has a commitment, under a property lease agreement of \$4,400 plus GST per month (\$52,800 annually) until March 31, 2025.

2024	\$	52,800
2025		<u>52,800</u>
	\$	<u>105,600</u>

11. Economic dependence

Under the Umbrella Final Agreement Implementation Plan, Canada provides funding for the Yukon Fish and Wildlife Management Board. These funds are administered by the Government of Yukon.

12. 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) 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 Board reduces its exposure to credit risk by maintaining cash deposit and investments with reputable financial institutions.

(c) Liquidity risk

Liquidity risk is the risk that the Board cannot repay its obligations when they become due to its creditors. The Board reduces its exposure to liquidity risk by ensuring that it maintains sufficient cash and marketable security to repay trade creditors and employees as they become due.

(d) Interest rate risk

Interest rate risk is the risk that the Board has interest rate exposure on its marketable security, which are variable based on the financial investor's interest rates. This exposure may have an effect on its earnings in future periods.

**YUKON FISH AND WILDLIFE MANAGEMENT BOARD
REVENUE, EXPENDITURES AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 2023
SUPPLEMENTARY INFORMATION**

SCHEDULE A

	<u>Capital assets</u>	<u>Special projects and other</u>	<u>Yukon Government transfer agreement</u>	<u>Total</u>
Revenues				
Government of Yukon		\$ 5,000	\$ 635,918	\$ 640,918
RRC health benefits reimbursements	-	17,771	-	17,771
Rental income	-	-	11,400	11,400
Yukon Salmon Sub-Committee-Calendar expense	-	-	1,000	1,000
Yukon Fish and Wildlife Enhancement Trust	-	18,084	4,000	22,084
Interest income		-	366	366
	-	40,855	652,684	693,539
Expenses				
Wages and benefits	-	-	329,380	329,380
Honorariums	-	-	71,398	71,398
Working groups	-	-	51,903	51,903
Rent	-	-	49,200	49,200
Travel	-	-	48,407	48,407
Board meetings		-	25,750	25,750
Meetings, conferences and committees	-	1,178	22,973	24,151
Calendar expense		5,000	18,520	23,520
Office and general	-	-	20,488	20,488
Health plan benefits expense	-	17,771	-	17,771
Consulting	-	16,906	-	16,906
Telephone and internet	-	-	9,780	9,780
Professional fees	-	-	9,174	9,174
Advertising and promotions	-	-	5,736	5,736
Amortization	4,635	-	-	4,635
Scholarships	-	-	4,000	4,000
Insurance	-	-	2,736	2,736
Equipment lease	-	-	1,190	1,190
Printing, brochures and website	-	-	1,040	1,040
Legal fees	-	-	907	907
Interest and bank charges, rounding	-	-	458	458
Postage and courier	-	-	264	264
Repairs and maintenance	-	-	103	103
Training	-	-	-	-
	4,635	40,855	673,407	718,897
Excess (deficiency) of revenues over expenses	(2,637)	-	(22,721)	(25,358)
Surplus, beginning of year	34,792	9,146	69,366	113,304
Capital assets purchases (disposals)	-	-	-	-
Subtotal for repayable calculation	-	-	-	-
Repayable to Funder	-	-	-	-
Surplus, end of year	\$ 32,154	\$ 9,146	\$ 46,646	\$ 87,946

Calculation of Allowable Surplus

Subtotal from above	46,646
Calculate 15% of Core Funding	(95,388)
Repayable Funds in excess of 15%	-

UFA IMPLEMENTATION

UMBRELLA FINAL AGREEMENT

implementation

ORGANIZATIONAL STRUCTURE:

The Yukon Fish and Wildlife Management Board shall be comprised of twelve members. (UFA 16.7.2)

1. Yukon shall nominate six members, one of whom shall be selected in consultation and concurrence with Canada (Umbrella Final Agreement 16.7.2).

2. Yukon First Nations shall nominate six members, by causing the Council for Yukon Indians to make the nominations on behalf of Yukon First Nations after consultation with Yukon First Nations (Umbrella Final Agreement 16.7.2).

3. The Yukon Minister of Renewable Resources shall appoint the nominees to the Fish and Wildlife Management Board (Umbrella Final Agreement 2.12.2.3, 2.12.2.4).

UMBRELLA FINAL AGREEMENT

implementation

MANDATE:

A Fish and Wildlife Management Board shall be established, as of the effective date of Settlement legislation, as the **primary instrument of Fish and Wildlife management in the Yukon.** (UFA 16.7.1)

1. The Fish and Wildlife Management Board, acting in the public interest and consistent with this chapter and taking into consideration all relevant factors including recommendations of the Councils, may make recommendations to the Minister, to Yukon First Nations and to the Councils, on all matters related to Fish and Wildlife management, Legislation, research, policies, and programs (Umbrella Final Agreement 16.7.11).

2. The Fish and Wildlife Management Board may make recommendations pursuant to Umbrella Final Agreement 16.7.12.

UMBRELLA FINAL AGREEMENT

implementation

ORGANIZATIONAL STRUCTURE:

4. The majority of representatives of Government and the majority of representatives of Yukon First Nations shall be Yukon residents (Umbrella Final Agreement 16.7.4).

5. One third of the initial appointments to the Fish and Wildlife Management Board shall be made for three years, one third for four years, and one-third for five years. Thereafter, appointments to the Fish and Wildlife Management Board shall be for five years (Umbrella Final Agreement 16.7.5). All appointments to the Fish and Wildlife Management Board shall be during good behavior (Umbrella Final Agreement 16.7.5).

6. The provisions of Umbrella Final Agreement UFA 2.12.2 shall apply to the Fish and Wildlife Management Board.



UMBRELLA FINAL AGREEMENT

implementation

ACTIVITIES:

The Yukon Fish and Wildlife Management Board shall establish the Salmon Sub-Committee pursuant to Umbrella Final Agreement 16.7.17 at its initial meeting or as soon as practicable thereafter.

The Yukon Salmon Sub-Committee is a sub-committee of the Yukon Fish and Wildlife Management Board, but functions independently as the main instrument of salmon management in the Yukon and focuses on the conservation of territorial salmon stocks and makes recommendations to the Minister of Fisheries and Oceans on all matters related to Yukon salmon. Committee members also appointed to the Canadian section of the Yukon River Panel. The Panel enables the conservation and coordinated management of Yukon River salmon stocks of Canadian-origin on both sides of the Alaska-Yukon border.

The Yukon Salmon Sub-Committee can be contacted at:

409 Black St., Whitehorse, YT P: (867) 393-6725 // F: (867) 393-6947

An aerial photograph of a massive glacier flowing through a deep, rugged mountain valley. The glacier's surface is marked by numerous longitudinal stripes of dark sediment and ice, creating a textured appearance. The surrounding mountains are steep and rocky, with patches of snow and ice clinging to their slopes. The sky is overcast, casting a soft, diffused light over the scene.

2022-2023 WORKING GROUPS

Conservation Angling Stewardship Team (CAST):

As per 16.7.12.1, this working group continues to respond to conservation and angling concerns we've heard from Yukoners through its objectives. The working group addresses the human dimension aspect of catch-and-release angling by analyzing the different social and ideological values. Also, it addresses angling regulation changes, slot limit effectiveness, biological and social determinants of conservation, the cultural relevance of regulations, and potential recommendations for new and improved approaches to managing freshwater fish in the Yukon.

We received support from the Yukon Government Senior Fisheries Biologist, and in 2023, we focused on regulations that will protect sensitive populations of lake trout and grayling and the genetic variant of small-bodied lake trout. CAST supported the launch of the new voluntary FEED course (Fishing Ethics and Education Development), which contains a learning module that addresses anglers, particularly our sensitive northern species. The CAST group is also evolving our work towards recognizing First Nations values, better "respect for fish," education (particularly around Yukon Land Claims), critical habitat and spawning areas, and maintaining angling opportunities while reducing fish mortality.





Communications Working Group:

Per 16.7.6, the Communications Working Group supported the Board's communication projects such as our website, www.yfwmb.ca, annual report, media updates/releases and calendar. Our calendar provides wildlife appreciation information, harvest dates and seasonal closures, fish and wildlife educational bottom bars, and environmental and educational messaging.

In addition, this Working Group also supported educational video production in partnership with the Hunter Education and Ethics Coordinator. Steven Hossack leads the Communications Working Group.



Fish and Fish Habitat Working Group:

As per 16.7.12.1, this working group continues to engage with the Department of Fisheries and Oceans, addressing the review of the Federal Fisheries Act. The review of the act is complete. However, the implementation of regulations and policies is ongoing. With the implementation of the Act's changes, new regulations have been introduced and will be reviewed by this WorkingGroup in 2024-2025.

Yukon Fish and Wildlife Enhancement Trust Working Group:

As per chapter 27 of the UFA and 27.2.1, the Trust Executive is responsible for administering the Yukon Fish and Wildlife Enhancement Trust and their annual call for proposals (27.4.1 and 27.4.2). Responsibilities include asset management, proposal review, and contractor administration. The Working Group reviewed the proposals submitted during the call for proposals in 2023. This working group issues multiple financial contributions towards import fish and wildlife management and enhancement projects.



Policy, Regulation, and Legislation Working Group :

As per 16.7.16, this working group addressed legislative, policy and regulatory changes presented to the Board, including (but not limited to) Yukon Wildlife Act regulation changes, bringing the Yukon Wildlife Act into conformity with First Nation Final Agreements, the Animal Health Act, and Adaptive Harvest Management provisions.

This working group will also address our strategic plan goal that outlines a need to review our Yukon Wildlife Act Regulation Change process. This initiative saw some progress in 2023 and will continue to develop in partnership with the Department of Environment's Policy and Fish and Wildlife Branch.



The Alex Van Bibber “Sharing the Land” Scholarship Working Group:

This Working Group awarded the Board’s “Sharing the Land” Scholarship to two recipients in 2023. This scholarship was renamed in 2014, and the Alex Van Bibber Sharing the Land Scholarship was redesigned and launched in 2015.

The Working Group members review the thousand-word essays submitted by applicants and verify acceptance letters and transcripts from accredited post-secondary schools. The members select and award two scholarships annually, each worth \$2000.00.



Wildlife Habitat Management Working Group:

As per 16.7.12.1, this working group addressed Off-Road Vehicles regulation developments, Class I Mining Activity reviews, Placer Mining, hydrological project reviews of the Yukon (Yukon Energy), and access management. This Working Group supported the implementation of the Yukon Wetlands Policy and will continue to be vigilant for any road agreements similar to the ATAC road agreement we reviewed.

The Board's Wildlife Habitat Working Group will defer to the affected Renewable Resources Councils to address area-specific concerns based on their expertise when necessary. This Working Group will assist in developing a Wildlife Habitat Protection Policy for key wildlife areas per our 2021-2026 strategic goals.





Wildlife Management Plans Working Group:

Following 16.7.12.2, this Working Group attended wildlife management planning activities and associated planning processes, including elk, bison, wolves, caribou, and Grizzly Bears. This working group facilitated the public review of the Chisana Caribou Management Plan and attended meetings, including:

- Aishihik Bison Management Plan Review and Implementation;
- Elk Management Plan Implantation (Conflict Elk Pilot Project);
- 40-Mile Caribou Harvest Management;
- Federal Grizzly Bear Management Planning;
- Federal Wolverine Management Planning;
- Yukon Outfitter Quota Guidelines Review;
- Chisana Caribou Management Plan Finalization and Implementation;
- Wolf Conservation and Management Plan Implementation.

Ungulate Working Group:

The Board has heard feedback about its narrow approach to managing ungulates in the Yukon. Yukoners utilize local, scientific and Traditional Knowledge in our management. However, we believe scientific knowledge is the governing factor when ungulate management is required. The Board feels a longer-term "holistic" and practical approach to wildlife management, focusing on conservation, is needed.

Despite our best efforts, the current management system does not consider important factors such as cumulative effects, long-term optimum productivity, habitat protection and enhancement, accessibility, and opportunity. The Board has taken a step back and recommended alternative approaches to recover specific ungulate populations to their former historical levels.

We are researching existing management plans and building their capacity while looking at new elements, including habitat enhancement/protection, access management, and off-road vehicle management areas that can protect sensitive "recovering" populations.

The Board will continue to work towards developing a Strategic Plan for the Ungulate Working Group that will ensure we obtain the holistic approach for ungulate management that reflects the Spirit and Intent of The Umbrella Final Agreement that ensures long-term optimum productivity and promotes sustainable harvest.



Yukon Fish & Wildlife
MANAGEMENT BOARD

April 1st, 2022 - March 31st, 2023

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