



YUKON FISH AND WILDLIFE MANAGEMENT BOARD

**2018-2019
ANNUAL REPORT 24**



2019

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a message from the chair

This year has been one of both challenge and success for the Board, and in all that we do we always aim to bring the focus back to those who cannot speak at our tables—the “dwellers” of the land and water, . It is in our mandate to act in the public interest, but also in the interest of the fish and wildlife and their habitats. The Board is proud of the work we have achieved, and we look forward to continuing this work in to the future.

As always, we place a high priority on strengthening and maintaining our working relationships with the Yukon Government, Yukon and Trans-Boundary First Nation Governments, Renewable Resources Councils, fish and wildlife organizations/associations, and members of the public.

This year, some significant successes of the Board include:

- Undertaking the public engagement and review on the Draft Conservation *plan for grizzly bears in Yukon*—thank you to all who participated, your knowledge and values are essential to successful co-management.
- Successfully lobbying for the development of Yukon Government’s *Control Order 2018-001*, which will protect Yukon’s wild sheep from possible respiratory disease transmission from domestic sheep.
- Participating in the trans-boundary negotiations with Alaska regarding the management of the Fortymile Caribou herd, which has successfully rebounded to over 70,000 animals.

Ultimately, our goal is to educate Yukoners on how wildlife management within the Umbrella Final Agreement works for everyone. The Umbrella Final Agreement provides a strong, inclusive and progressive framework for fish and wildlife management, and all parties working within the spirit and intent of the agreements is the key to ensuring all Yukoners can enjoy fish and wildlife for generations to come. I invite you to read through our annual report, where we have presented our year’s highlights in more detail, and I also invite you to any of our five annual meetings to share your views and opinions on Yukon Fish and Wildlife Management.

Sincerely,

John Burdek



board members



John Burdek – Chair
Whitehorse
CYFN appointment
January 2017 to April 2024



Ken Taylor - Vice-Chair
Whitehorse
YG appointment
April 2018 to April 2023



Ron Chambers
Haines Junction
CYFN appointment
April 2015 to April 2020



Blanche Warrington
Teslin
CYFN appointment
January 2017 to April 2020



Danny Cresswell
Carcross
CYFN appointment
February 2019 to February 2023



Michelle Dawson-Beattie
Champagne
CYFN appointment
May 2018 to April 2024



Dennis Dickson
Burwash Landing
CYFN appointment
February 2013 to February 2023



Carl Sidney – Trust Chair
Teslin
GC appointment
November 2017 to April 2022

Board Members whose terms finished during the 2018-19 fiscal year:

Frank Thomas
April 2009 to March 2019

Shirley Ford
April 2009 to April 2019

Eric Schroff
March to June 2018

Dave Andrew
March 2010 to June 2019

staff

Graham Van Tighem
Executive Director



Diane Sheldon
Office Manager



Steve Hossack
Information &
Communications Specialist
(Hired August 2019)



executive

John Burdek – Chair

Ken Taylor – Vice-Chair

Graham Van Tighem – Executive Director



what is the Yukon Fish and Wildlife Management Board?

The Yukon Fish and Wildlife Management Board was established in 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 13 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 its 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. The Board strives to enable an inclusive approach to the management of fish and wildlife in the Yukon and facilitates 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 restore, enhance and protect fish and wildlife populations and their habitat.

vision

“Foster an environment where Yukoners continue to enjoy their culture of hunting, fishing, and contact with healthy and abundant fish and wildlife populations, sustained in productive habitats resulting from planned and integrated ecosystem-based management.”

“With dedication and leadership in creating and fostering cooperation and strong partnerships between governments and their departments, public interest organizations, and especially Yukon people, the Yukon Fish and Wildlife Management Board will ensure the protection and conservation of Yukon fish and wildlife, and their habitats, for the benefit of future generations.”

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.	

working groups

The Board establishes working groups as means of responding to emerging or urgent issues relating to the Yukon's fish, wildlife, and habitat. These include legislative, regulation, policy, research, and program initiatives.



ANGLING

This working group was formed in response to the Minister of Environment's suggestion to establish a working group to investigate moving toward barbless hooks in the Yukon. This working group is involved with the Department of Environment's review of the regulatory methods currently used on Yukon fisheries—particularly the effectiveness of slot sizes. This working group also continues to work on the ethics and issue of “catch and release” fishing in Yukon.

COMMUNICATIONS

This working group manages the production of the Board's annual calendar, which is a key communications piece for the Board. The calendar is developed in collaboration with the Yukon Government Department of Environment, the Yukon Salmon Sub-committee and the Yukon Fish and Wildlife Enhancement Trust.

FISH & FISH HABITAT

Since November 2016, this working group has been involved in the federal government's Review of 2012 Changes to the *Fisheries Act*. The Board's guidance thus far has been well received and incorporated in to the new draft *Fisheries Act*. The working group continues to be involved in this review as it has moved through the Parliamentary process in 2017-18. The working group works in a productive and positive relationship the Department of Fisheries and Oceans Canada.

POLICY, REGULATION & LEGISLATION

This working group reviewed the changes proposed in 2017-18 to the Yukon *Wildlife Act*, and is involved in holding the Government accountable for their implementation. Further details on the status of regulation changes under the Yukon *Wildlife Act* can be found on page 9.

LICENSED HUNTING

This working group has been involved in the issue of domestic and wild sheep disease transfer, seeking to protect one of the Yukon's most beloved species. This working group was instrumental in the development of Yukon Government's Control Order 2018-001 to reduce the risk of transmitting respiratory disease from livestock to wildlife, to come in to effect January 2020.

ALEX VANBIBBER

SHARING THE LAND SCHOLARSHIP

This working group facilitates the screening and selection of the Board's Alex VanBibber Sharing the Land Scholarship, reviewing essays, acceptance letters and transcripts from applicants and subsequently awarding the scholarship on an annual basis. More information about the scholarship can be found on page 10.

TRAPPING

The working group's focus is to facilitate initiatives that help revitalize the Yukon's Trapping Industry, working with Renewable Resources Councils as well as the Yukon Trappers Association, the Department of Economic Development and the Department of Environment, the Yukon Outfitters Association, and First Nation Governments.



WILDLIFE HABITAT

This working group addresses matters of access management, forestry, mining, and anything else affecting wildlife habitat. In 2018-19 the working group continues to be involved with Yukon Government in the development of the Off Road Vehicle Regulations and the Wetlands Policy.

WILDLIFE MANAGEMENT PLANS

This working group was involved in conducting public engagement on the draft *Conservation Plan for Grizzly Bears in Yukon* in 2018. This working group has also been involved in the development of the Beaver River Land Use Plan, particularly the wildlife harvest plan.



YUKON FISH AND WILDLIFE ENHANCEMENT TRUST

The Trust working group is responsible for administration of the Yukon Fish and Wildlife Enhancement Trust as well as asset management and contractor administration. In addition, members undertake the technical review of projects submitted in the Trust's call for proposals.

wildlife management plans

conservation plan for grizzly bears in Yukon

In 2014, the Yukon Fish and Wildlife Management Board recommended that the Yukon Government develop a Grizzly Bear Conservation and Management Plan for the Yukon that would be the first territory-wide comprehensive plan for grizzly bears.

Since 2015, the Board and the Department have been working collaboratively through the Grizzly Bear Conservation and Management Plan Working Group on developing this plan.

The Draft *Conservation Plan for Grizzly Bears in Yukon* was released in August 2018. The Plan presents a 25-year vision for grizzly bears in Yukon, where healthy and viable grizzly bear populations remain throughout their natural range in Yukon, for future generations of people and bears.

The Board undertook a period of public engagement from October to December 2018, talking about the Draft Plan at community meetings in Mayo, Burwash Landing, Tagish, Teslin, Dawson City, Whitehorse, and Haines Junction with over 200 participants. Public feedback was also solicited through an online form, with 91 respondents. 12 submissions were made directly to the Board by First Nations, RRCs, and associations.

The Board recommended a revised Draft Plan to the Minister of Environment in June 2018. Yukon Government will take the Draft Plan through Government to Government consultation with First Nations Governments, and the final Plan is expected to be released in early 2019.



other wildlife management plans

The **Yukon Wolf Conservation and Management Plan** is expected to be reviewed in 2019-20. The **Management Plan for the Aishihik Wood Bison Herd in Southwestern Yukon** is also expected to be reviewed in 2019-20.

The Board will provide public engagement opportunities during these reviews.

changes to regulations under the Yukon Wildlife Act

In 2017, the Yukon Fish and Wildlife Management Board completed a public review of 14 substantive and 4 administrative regulation changes proposed under the *Yukon Wildlife Act*. Over the course of the review, the Board received direct input from Renewable Resources Councils, a range of interested fish and wildlife organizations, and members of the Yukon public. This public review was conducted over 30 days from November 1 to December 1, 2017, involving a number of public meetings as well as an online and written survey with over 250 respondents.

The Board then advanced a set of recommendations to the Minister of Environment, which are listed below. The rationale for these recommendations is described in the Board's **2017-18 Annual Report** (found at www.yfwmb.ca/publications).

what is the status of the 2017 regulation changes?

1. Fish Lake General Waters to Special Management "G"

Board Recommendation	1.1 The Board recommends the Minister accept the proposal to change Fish Lake from General Waters to Special Management "G".
Minister's Response and Current Status	Accepted This regulation is now in effect in the Yukon Fishing Regulations.

Board Recommendation	2.1 The Board recommends the Minister accept the proposal to change Lake Laberge from General Waters to Conservation Waters.
Minister's Response and Current Status	Accepted This regulation is now in effect in the Yukon Fishing Regulations.

Board Recommendation	3.1 The Board recommends the Minister accept the proposal to change Little Salmon Lake from General Waters to Special Management "G".
Minister's Response and Current Status	Accepted This regulation is now in effect in the Yukon Fishing Regulations.

4. Nares Lake & Nares River General Waters to Conservation Waters

Board Recommendation	4.1 The Board recommends the Minister accept the proposal to change Nares Lake & Nares River from General Waters to Conservation Waters.
Minister's Response and Current Status	Accepted This regulation is now in effect in the Yukon Fishing Regulations.

5. Ladue Lake Fishing Regulations Change

Board Recommendation	5.1 The Board recommends the Minister accept the proposal to change Ladue Lake from General Waters to Special Management "C".
Minister's Response and Current Status	Accepted This regulation is now in effect in the Yukon Fishing Regulations.

6. Mayo Lake Fishing Regulations Change

Board Recommendation	6.1 The Board recommends the Minister accept the proposal to change Mayo Lake from General Waters to Conservation Waters.
Minister's Response and Current Status	Accepted This regulation is now in effect in the Yukon Fishing Regulations.

General Fisheries Regulations

Board Recommendation	• With all fisheries recommendations (proposals 1 through 6), the Board urges Environment Yukon to post additional signage at access points to the waterbodies that explain the limitations on catch and possession, the need for conservation by anglers, and best practices for "catch and release" fishing. • The Board also recommends a more comprehensive review of the current fisheries regulation regime, including slot limit effectiveness and "blanket" limitations on harvest of multiple fish species within a waterbody.
Minister's Response and Current Status	Varied The Department will review and update existing signage where necessary. The Department is currently reviewing fisheries management strategies in Yukon to assess the effectiveness of the current slot size limit approach.

7. Aquatic Invasive Species Inspection/Decontamination Authority

Board Recommendation	7.1 The Board recommends the Minister accept the proposal to add “Yukon” into Aquatic Invasive Species Regulations (Canadian Fisheries Act) (Schedule 1, Part 2) for zebra and quagga mussels.
Minister’s Response and Current Status	Supported The Department has advanced this amendment through the federal Invasive Species Regulations. Information about invasive aquatic species is now found in the Yukon Fishing Regulations.

8. Close extended moose hunt & issue more permits in season

Board Recommendation	8.1 The Board recommends the Minister accept the proposal to close the extended season moose hunt in GMZ 7. The closure of the extended season would be achieved by issuing zero extended season permits from this point forward. 8.2 The Board recommends the Minister set aside the proposal to issue more permits in the regular season, deferring this decision in order to further determine the number of permits allowed in the regular season given the sustainable harvest rate for moose within GMZ 7, in accordance with the Alsek Integrated Community-based Moose Management Actions.
Minister’s Response and Current Status	Varied These measures will be in effect for GMZ 7 west of Kusawa Lake (GMS 7-01 to 7-12) and includes the wording “or as determined by the Minister” to be consistent with existing legislative authorities. This regulation is now in effect in the Yukon Hunting Regulations.

9. Allow for the abandonment of either meat or hide of black bears

Board Recommendation	9.1 The Board recommends the Minister accept the proposal to allow hunters to utilize either the edible meat, the hide, or both from a black bear. 9.2 The Board recommends that the Department of Environment work with the Board to determine the definition of edible meat for a black bear. 9.3 The Board recommends that the Department of Environment undertake a public messaging/education program regarding this proposed regulation change, including the definition of edible meat for a black bear.
Minister’s Response and Current Status	Accepted The legal definition of edible meat for this regulation was developed by the Department and the Board. This regulation is expected to be in effect in the Yukon Hunting Regulations by the 2020-2021 season.

10. Sheep Hunting Closure in the Thachal Dhal (Sheep Mountain) Area

Board Recommendation	10.1 The Board recommends the Minister accept the proposal to close the portion of Game Management Subzone 5-21 between the Ä'äy Chù' (Slims River) Bridge and Congdon Creek to licensed sheep hunting.
Minister's Response and Current Status	Supported This regulation is expected to be in effect in the Yukon Hunting Regulations by the 2020-2021 season.

11. Pelt Sealing/Verification of Marten Harvest

Board Recommendation	11.1 The Board recommends the Minister set aside the proposal to Implement the mandatory reporting and pelt sealing for marten. 11.2 The Board recommends undertaking the development of a comprehensive, mandatory fur harvest reporting system, in direct collaboration with trappers and the Yukon Trappers Association, as well as all Renewable Resource Councils and First Nation Governments.
Minister's Response and Current Status	Varied The Department is conducting an assessment of options for a mandatory fur harvest reporting system. The outcome of this assessment will be reviewed with Yukon

12. Wolverine Trapping Season Adjustment

Board Recommendation	12.1 The Board recommends the Minister accept the proposal to change the end date for the trapping season for wolverine from March 10th to February 28th. 12.2 The Board recommends that all trappers receive an information package based on the rationale behind this regulation change, including results and a plain language summary from the wolverine carcass research program presented as rational by Environment Yukon for this proposal.
Minister's Response and Current Status	Supported This regulation is expected to be in effect in the Yukon Trapping Regulations by the 2019-2020 season.

13. Personal Exemption Amount for Export Permit for Meat

Board Recommendation	13.1 The Board recommends the Minister accept the proposal to establish an exemption to allow for the export of up to 20 kilograms of processed meat from legally harvested big game, without an export permit.
Minister's Response and Current Status	Supported This regulation is expected to be in effect in the Yukon Hunting Regulations by the 2020-2021 season.

14. Allow Youth Hunters (without HEED course) Under Age of 12 to Hunt Small Game while Accompanied by Yukon Resident Licensed Hunter

Board Recommendation	14.1 The Board recommends the Minister accept the proposal to allow youth under the age of 12 to hunt small game, without having to complete the Hunter's Education and Ethics Development course, while accompanied by a Yukon Resident Licensed Hunter.
Minister's Response and Current Status	Supported This regulation is expected to be in effect in the Yukon Hunting Regulations by the 2020-2021 season.

The Board recommended the Minister accept the following administrative regulation

15. Amend the Definition of Ammunition for the Purpose of Hunting – Replace the current restriction of “soft pointed ammunition” with “expanding ammunition”. Add the requirement to use “expanding ammunition” in a black powder rifle.

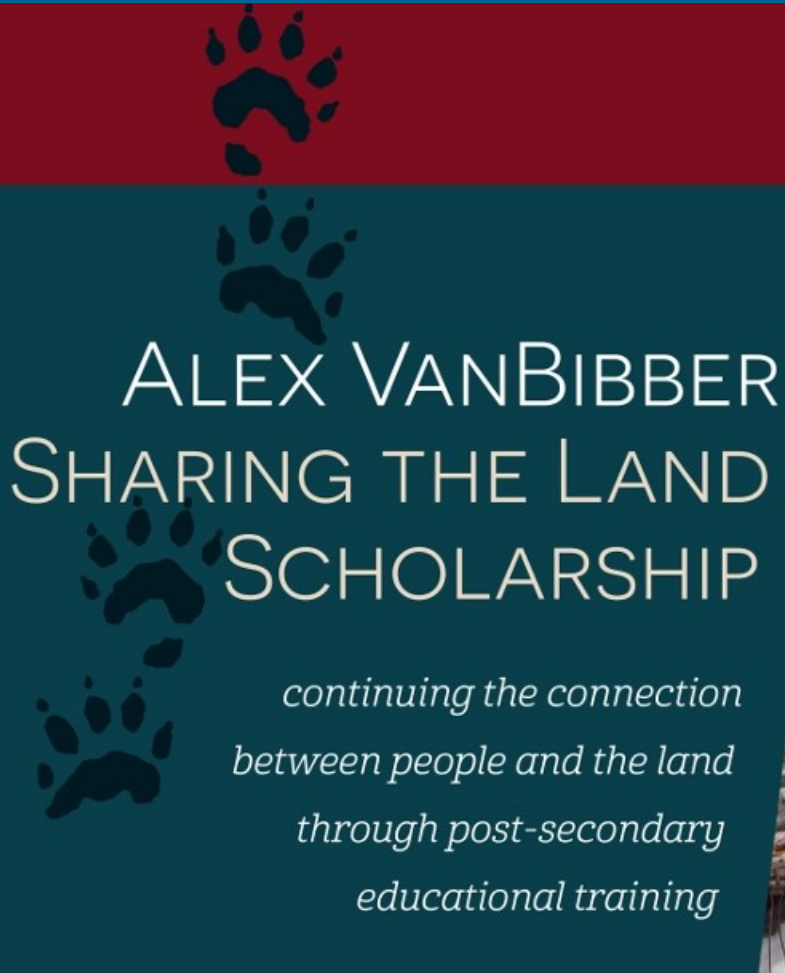
16. Electronic Licencing Administrative Change – Enable electronic declarations and signatures for electronic licencing (and permitting). Enable the Department to notify successful applicants of Permit Hunt Authorizations (PHA) permits electronically

17. New Certified Restraining Traps for Wolf and Beaver – Require the mandatory use of certified restraining traps for use when trapping wolf and beaver in Yukon.

18. Adding Nahanni Range Road to Export Exemption Requirement – Remove the requirement for an export permit in the following scenario: Yukon licensed hunters with harvested wildlife who have travelled out of, and back into, Yukon, through the NWT.

Minister's Response: Supported all administrative changes.

sharing the land scholarship



ALEX VANBIBBER SHARING THE LAND SCHOLARSHIP

*continuing the connection
between people and the land
through post-secondary
educational training*



Every year the Yukon Fish and Wildlife Management Board and the Yukon Fish and Wildlife Enhancement Trust awards two \$1,000 scholarships to post-secondary students who demonstrate, in writing a two-page essay, how their educational goals foster respectful relationships between people and the animals with whom we share the Yukon landscape.

The Board is proud to recognize the late Alex VanBibber (1916-2014) by naming the scholarship in his name, the Alex VanBibber Sharing the Land Scholarship. Alex was an extraordinary Yukoner who deeply respected the land, fish, and wildlife, and who shared his respect and knowledge with all those who knew him. The Board hopes to continue his legacy of sharing the land through this scholarship.

The Board congratulates the 2017 Alex VanBibber Sharing the Land Scholarship winners:

Cassandra Andrew

(Whitehorse)

Melina Hougen

(Whitehorse)

auditor's report



**YUKON FISH AND WILDLIFE
MANAGEMENT BOARD**

FINANCIAL STATEMENTS

March 31, 2019

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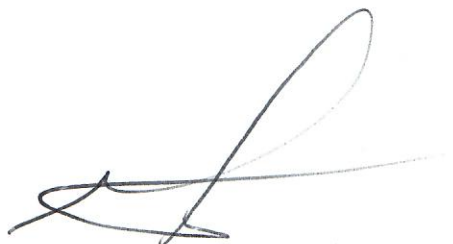
MANAGEMENT RESPONSIBILITY STATEMENT

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

Management prepares the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. The financial statements are considered by management to present fairly the management Board'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 Management Board' independent auditors. Their report outlines the scope of their examination and their opinion on the financial statements.



Executive Director

October 22, 2019

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, 2019, 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, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian 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 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

- ♦ 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.

M. McKay & Associates

M. McKay & Associates Ltd.
Chartered Professional Accountants

Whitehorse, Yukon
October 22, 2019

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
STATEMENT OF OPERATIONS
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
REVENUES		
Government of Yukon transfer payment agreement	\$ 591,945	\$ 584,504
RRC health benefits reimbursements	11,488	18,867
Rental income	9,000	9,000
Government of Yukon - other	3,500	4,000
Reimbursements - other	2,402	1,299
Yukon Salmon Sub-Committee	1,000	1,000
Fish and Wildlife Enhancement Trust	1,000	1,000
Interest income	175	58
Government of Yukon - Grizzly Bear Study	-	17,000
Government of Canada-Project funds	-	7,975
	<u>620,510</u>	<u>644,703</u>
EXPENSES		
Wages and benefits	297,699	290,925
Working groups	68,477	87,878
Honorariums	65,012	53,663
Travel	48,351	38,863
Rent	41,000	41,000
Meetings, conferences and committees	31,290	41,403
Board meetings	21,302	18,548
Calendar expense	19,212	18,007
Office and general	17,339	15,639
Health plan benefits expense	12,364	18,532
Professional fees	9,020	8,041
Telephone and internet	8,272	8,374
Amortization	2,956	7,659
Insurance	2,951	2,673
Advertising and promotion	1,149	4,443
Equipment lease	1,040	1,235
Scholarships	1,000	1,000
Printing, brochures, website	753	205
Interest and bank charges	503	361
Repairs and maintenance	293	703
Postage and courier	200	226
Consulting fees	-	17,263
Special project	-	628
Training	-	556
	<u>650,183</u>	<u>677,825</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (29,673)</u>	<u>\$ (33,122)</u>

See accompanying notes to the financial statements

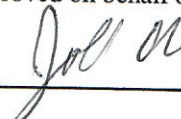
YUKON FISH AND WILDLIFE MANAGEMENT BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2019

ASSETS		<u>2019</u>	<u>2018</u>
CURRENT			
Cash	\$	71,982	\$ 54,116
Marketable securities		15,915	15,740
GST rebates		3,852	6,096
Prepaid expenses		6,139	3,463
Accounts receivable		<u>3,954</u>	<u>20,288</u>
		101,842	99,703
CAPITAL ASSETS (note 3)			
		<u>8,412</u>	<u>11,368</u>
	\$	<u><u>110,254</u></u>	<u><u>\$ 111,071</u></u>

LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$	20,743	\$ 22,586
Wages and accrued vacation		46,730	27,533
Payroll remittances		<u>16,113</u>	<u>4,611</u>
		<u>83,586</u>	<u>54,730</u>

NET ASSETS			
Investment in capital assets		8,415	11,371
Unrestricted net assets		9,107	31,948
Special projects and other		9,146	10,022
Accumulated surplus to 2014		<u>-</u>	<u>3,000</u>
		<u>26,668</u>	<u>56,341</u>
	\$	<u><u>110,254</u></u>	<u><u>\$ 111,071</u></u>

Approved on behalf of the Board:


 _____ Director


 _____ Director

See accompanying notes to the financial statements

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
STATEMENT OF CHANGES IN NET ASSETS
For the year ended March 31, 2019

	<u>Capital assets</u>	<u>Unrestricted net assets</u>	<u>Special projects and other</u>	<u>Accumulated Surplus to 2014</u>	<u>Total 2019</u>	<u>Total 2018</u>
Balance, beginning of year	\$ 11,371	\$ 31,948	\$ 10,022	\$ 3,000	\$ 56,341	\$ 89,463
Deficiency of revenues over expenses	-	(25,797)	(876)	(3,000)	(29,673)	(25,463)
Amortization	(2,956)	2,956	-	-	-	(7,659)
Balance, end of year	<u>\$ 8,415</u>	<u>\$ 9,107</u>	<u>\$ 9,146</u>	<u>\$ -</u>	<u>\$ 26,668</u>	<u>\$ 56,341</u>

See accompanying notes to the financial statements

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
STATEMENT OF CASH FLOWS
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
OPERATING ACTIVITIES		
Cash received form various contribution agreements and reimbursements	\$ 636,844	\$ 661,142
Cash paid to employees and honorariums	(400,489)	(463,808)
Cash paid to suppliers	<u>(218,314)</u>	<u>(239,463)</u>
NET INCREASE (DECREASE) IN CASH	18,041	(42,129)
CASH, beginning of year	<u>69,856</u>	<u>111,985</u>
CASH, end of year (note 6)	<u><u>\$ 87,897</u></u>	<u><u>\$ 69,856</u></u>
 CASH CONSISTS OF:		
Cash	\$ 71,982	\$ 54,116
Marketable security	<u>15,915</u>	<u>15,740</u>
	<u><u>\$ 87,897</u></u>	<u><u>\$ 69,856</u></u>

See accompanying notes to the financial statements

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

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, 2019

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>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Furniture and equipment	\$ 66,240	\$ 62,607	\$ 3,633	\$ 4,541
Leasehold improvements	1,429	1,429	-	-
Computer equipment	92,109	87,330	4,779	6,827
Website	17,991	17,991	-	-
	<u>\$ 177,769</u>	<u>\$ 169,357</u>	<u>\$ 8,412</u>	<u>\$ 11,368</u>

4. 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 $15\% \times 591,945 = \$88,791$. The Board currently has an accumulated amount of \$9,107.

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

5. Contingent liability

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.

6. Cash and cash equivalents

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

	<u>2019</u>	<u>2018</u>
Cash	\$ 71,982	\$ 54,116
Money market	<u>15,915</u>	<u>15,740</u>
	<u>\$ 87,897</u>	<u>\$ 69,856</u>

7. Lease commitments

The Board has a commitment, under a property lease agreement of \$3,500 per month (\$42,000 annually) until October 31, 2019.

8. Economic dependence

The Board is dependent upon Government of Yukon for continued financial support.

9. 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.

YUKON FISH AND WILDLIFE MANAGEMENT BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2019

9. Financial instruments, continued

(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, 2019
SUPPLEMENTARY INFORMATION**

SCHEDULE A

	<u>Capital assets</u>	<u>Accumulated surplus to 2014</u>	<u>Special projects and other</u>	<u>Yukon Government transfer agreement</u>	<u>Total</u>
Revenues					
Government of Yukon Transfer Payment Agreement	\$ -	\$ -		\$ 591,945	\$ 591,945
RRC health benefits reimbursements	-	-	11,488	-	11,488
Rental income	-	-	-	9,000	9,000
Government of Yukon - other	-	-	-	3,500	3,500
Reimbursements	-	-	-	2,402	2,402
Yukon Salmon Sub-Committee-Calendar expense	-	-	-	1,000	1,000
Yukon Fish and Wildlife Enhancement Trust	-	-	-	1,000	1,000
Interest income	-	-	-	175	175
	-	-	11,488	609,022	620,510
Expenses					
Wages and benefits	-	-	-	297,699	297,699
Working groups	-	3,000	-	65,477	68,477
Honorariums	-	-	-	65,012	65,012
Travel	-	-	-	48,351	48,351
Rent	-	-	-	41,000	41,000
Meetings, conferences and committees	-	-	-	31,290	31,290
Board meetings	-	-	-	21,302	21,302
Calendar expense	-	-	-	19,212	19,212
Office and general	-	-	-	17,339	17,339
Health plan benefits expense	-	-	12,364	-	12,364
Professional fees	-	-	-	9,020	9,020
Telephone and internet	-	-	-	8,272	8,272
Amortization	2,956	-	-	-	2,956
Insurance	-	-	-	2,951	2,951
Advertising and promotions	-	-	-	1,149	1,149
Equipment lease	-	-	-	1,040	1,040
Scholarships	-	-	-	1,000	1,000
Printing, brochures and website	-	-	-	753	753
Interest and bank charges, rounding	3	-	-	500	503
Repairs and maintenance	-	-	-	293	293
Postage and courier	-	-	-	200	200
	2,959	3,000	12,364	631,860	650,183
Excess (deficiency) of revenues over expenses	(2,959)	(3,000)	(876)	(22,838)	(29,673)
Surplus, beginning of year	11,371	3,000	10,022	31,948	56,341
Capital assets purchases (disposals)	-	-	-	-	-
Subtotal for repayable calculation				9,110	
Repayable to Funder				-	
Surplus, end of year	\$ 8,412	\$ -	\$ 9,146	\$ 9,110	\$ 26,668

Calculation of Allowable Surplus

Subtotal from above	9,110
Calculate 15% of Core Funding, excess of 15% is repayable to funder	(88,792)
Repayable Funds in excess of 15%	-

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.

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).
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.

OPERATIONS:

The Yukon Fish and Wildlife Management Board shall determine its own procedures for selecting its chairperson from its membership. (UFA 16.7.3)

1. The Yukon Minister of Renewable Resources shall appoint the chairperson selected by the Fish and Wildlife Management Board (Umbrella Final Agreement 16.7.3).
2. In the event that the Fish and Wildlife Management Board fails to select a chairperson within 60 days of the position being vacant, the Yukon Minister of Renewable Resources shall appoint a chairperson from the membership of the Fish and Wildlife Management Board after consultation with the Fish and Wildlife Management Board (Umbrella Final Agreement 16.7.3.1).
3. The Fish and Wildlife Management Board shall be accountable to the Yukon Minister of Renewable Resources for its expenditures (Umbrella Final Agreement 16.7.8).



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



YUKON FISH AND WILDLIFE MANAGEMENT BOARD

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2019

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