



YLUPC
YUKON LAND USE
PLANNING COUNCIL

Annual Report

2022-2023





Table of Contents

As required in the Transfer Payment Funding Agreement, this report contains the following:

03

Introduction

Our Role

Relationship to
Planning Parties

Relationship to
Commissions

05

Who We Are

Council
Members

Staff

07

Our Activities

Support of
Planning
Regions

Other
Council
Activities

15

Council Meetings

16

Work Plan Variance

17

Finance

Financial
Administration

2021-2022 Annual
Report and Audited
Financial Statements

18

Looking Forward

20

Financial Report

Chair's Message



On behalf of the Yukon Land Use Planning Council, I am pleased to present this Annual Report for 2022-2023.

This report provides an overview of the activities that the Council has undertaken to improve and support progress on regional planning under Chapter 11 of the Yukon First Nation Final Agreements.

I would like to thank my fellow Council members, Lois Craig and Tess McLeod for their passion, perseverance and time commitment, well beyond that expected of volunteer board members.

I would also like to thank the small but mighty staff of the Council, who each contribute well beyond their job descriptions in so many different ways.

I especially would like to acknowledge the contributions of Ron Cruikshank who, after over 20 years, retired as the Director. Ron provided long term continuity and has been at the helm of the Council Secretariat throughout Yukon's planning journey to this point, including the challenges and successes of North Yukon and Peel Watershed planning.

A key regional planning achievement this past year was the Recommended Plan for the Dawson Region. The Council and its secretariat played an important role in supporting the Dawson Regional Planning Commission to meet this important milestone.

The past year was one of significant transformation for the Yukon Land Use Planning Council. We have been reinvigorated through moving out of our old offices, hiring a new director, adopting a new logo, and launching new communications initiatives.



These changes are more than just cosmetic, they go to the core of our identity. The Council has been reflecting on ways to advance planning in a good way, such as embracing Indigenous Planning and Traditional Knowledge as envisioned in the Yukon First Nation Final Agreements.

We are also advocating for and supporting improvements in pre-planning, respectful collaboration, timely planning, and having adequate resources available.

We will continue to prepare for and advance planning, with the goal of having approved plans in place everywhere in the Yukon where Chapter 11 of the UFA applies within the next 10 years.



Neil Salvin, Chair
Yukon Land Use Planning Council

Our New Logo



- ▶ The Circle represents the continuation of life and optimism for the future.
- ▶ The mountain and the fireweed are symbols of the Yukon.
- ▶ The fireweed on the horizon is a symbol of resilience and new growth.
- ▶ The foreground has many segments to represent the many groups coming together to plan.
- ▶ The cabin represents the human relationship to nature.



Introduction

This report summarizes the achievements and activities of the Yukon Land Use Planning Council (the Council) during the 2022-2023 fiscal year (April 1, 2022 to March 31, 2023).

Our Role

Under Chapter 11 of the Yukon Umbrella Final Agreement and First Nation Final Agreements, the Council makes recommendations to the Yukon Government and Yukon First Nations on regional land use planning and supports regional planning commissions.

The Council is mandated to make recommendations relating to:

- Policies, processes, goals and priorities;
- Planning regions, boundaries and priority planning areas;
- Terms of Reference for the planning commissions; and
- Such other matters as Government and each affected Yukon First Nation may agree upon.



Relationship to Planning Parties

The Council works collaboratively with the Parties who are the signatories of the Final Agreements in various forums, with the Council playing the role of an advisory body on regional planning matters. As part of this role, the Council has worked with the Yukon Forum Regional Planning Leads Committee. YLUPC and Leads have considered how regional planning in Yukon could be timelier and more effective, building upon experience and direction from the Yukon Forum.

The Council's work with the Yukon Forum Regional Planning Leads group has made slow progress, but progress has been made. It has been a challenge to initiate work on collaborative projects, such as exploring interim measures, clarifying the steps to establish a planning commission, and other key initiatives.





Relationship to Commissions

In 2022-23, there was one active commission, the Dawson Regional Planning Commission.

The Council provided support to the Commission, guided by a Terms of Reference (ToR) agreed to by the Parties that defines the standards and expectations of the commissions. The assistance to the Dawson Regional Planning Commission (Commission) was further defined in a Memorandum of Understanding between the Council and Commission. This agreement was updated and co-signed in April, 2022 and made part of the Financial Transfer Payment Agreement.

In this past year, the Council provided various assistance to the Dawson Regional Planning Commission, including technical, financial, administrative, planning and communication support. Details are included in **Section 3** of this report.

Who We Are

Council Members

The Council operated with full membership throughout the fiscal year.



Lois Craig
Chair Q1-2
Member Q3-4
Yukon Nomination
May 28, 2020 to May
27, 2023



Neil Salvin
Member Q1-2
Chair Q3-4
Canada Nomination
June 17, 2021 to
June 16, 2024



Tess McLeod
Member
Council of Yukon First
Nations Nomination
October 15, 2020 to
October 14, 2023



Staff



Tim Sellars
Director
Hired June, 2022



Michelle Christensen
PartTime
Administrator



Sam Skinner
Senior Planner



Andrea Kenderova
Manager, Finance
& Administration
Hired September,
2022



Ron Cruikshank
Director
Retired June, 2022



Heidi Hansen
Manager, Finance
& Administration
Term ended
August, 2022



Joe Copper Jack
Senior Policy & Planning
Coordinator
Resigned October 31,
2022 (now on
contract)

Our Activities

In this section, Council activities are presented in two sub-sections. First is the support for planning regions, and second is other Council work.

Support of Planning Regions

The following outlines the Council support and activities in various planning regions. The Council supports planning region preparation, plan development, and the implementation of approved plans. Implementation support includes the review of projects for consistency with approved plans under YESAA and the Yukon Government's Minerals Branch.



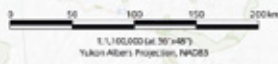
Yukon Planning Regions

February 2023



Future Planning Regions
Being Determined

BRITISH COLUMBIA



Dawson Region

The Dawson Regional Planning Commission was appointed in December 2018 and planning began in 2019. The Commission released a Recommended Plan in June 2022.

The Council committed significant resources in support of the Dawson Regional Planning Commission. Council staff worked with the Commission as they prepared and delivered the Recommended Plan. After release of the Recommended Plan, the Council staff continued support of the Commission by undertaking regional map work and helping develop the Methods Report. Council staff attended and supported most of the Commission meetings and Dawson Technical Working Group meetings throughout the year.

DAWSON REGION

The Council continues to provide financial and administrative support for the Commission. This included assistance with the Dawson Budget and Work Plan, Region Financial Payment Transfer Agreement, Annual Report, and auditing process.



Other support the Council provided the Commission includes: providing office space, computer support, administrative services, human resource management, technical analysis, mapping, cumulative effects modelling, and other related activities. This has proven as a successful model for reducing the non-planning work of the Commission members and staff.

Council and Commission staff worked together to coordinate a meeting of the Chairs, as required under Chapter 11, held February 17, 2023.

North Yukon Region

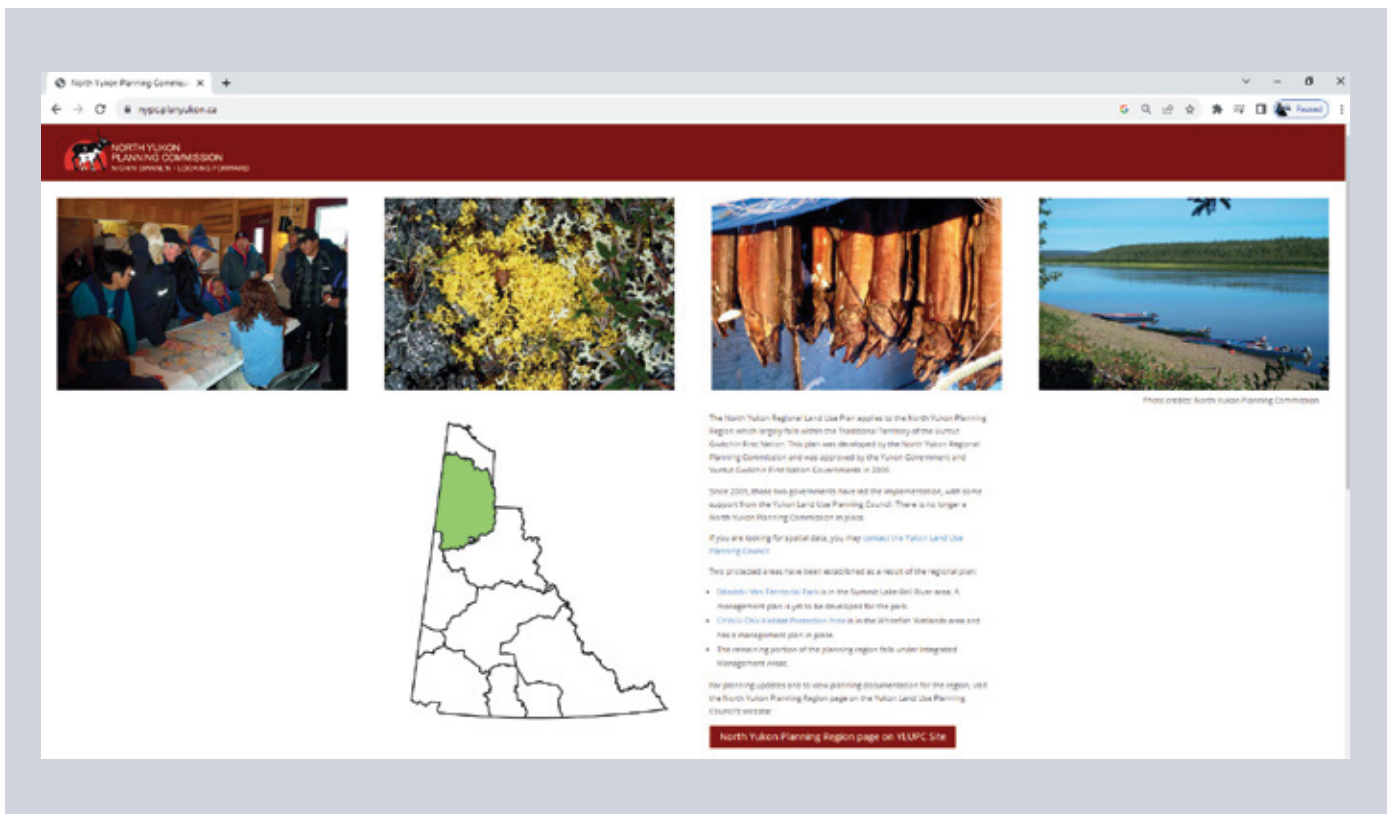
There is no active commission in this region. The plan was approved in 2009 and is being implemented by the Parties (Yukon and Vuntut Gwitchin governments), with assistance from the Council.

Support from the Council includes consistency reviews under YESAA and technical work related to cumulative effects assessment. There were two projects reviewed in the North Yukon region, one related to a YESAA screening and one related to Class 1 mineral activity.

Council staff are now participating in the North Yukon plan implementation committee meetings.

The Council upgraded the North Yukon Region's website nypc.planyukon.ca and provided updates on plan implementation on the site.

A plan review is overdue and should be conducted for the North Yukon Planning Region.



Peel Watershed Region

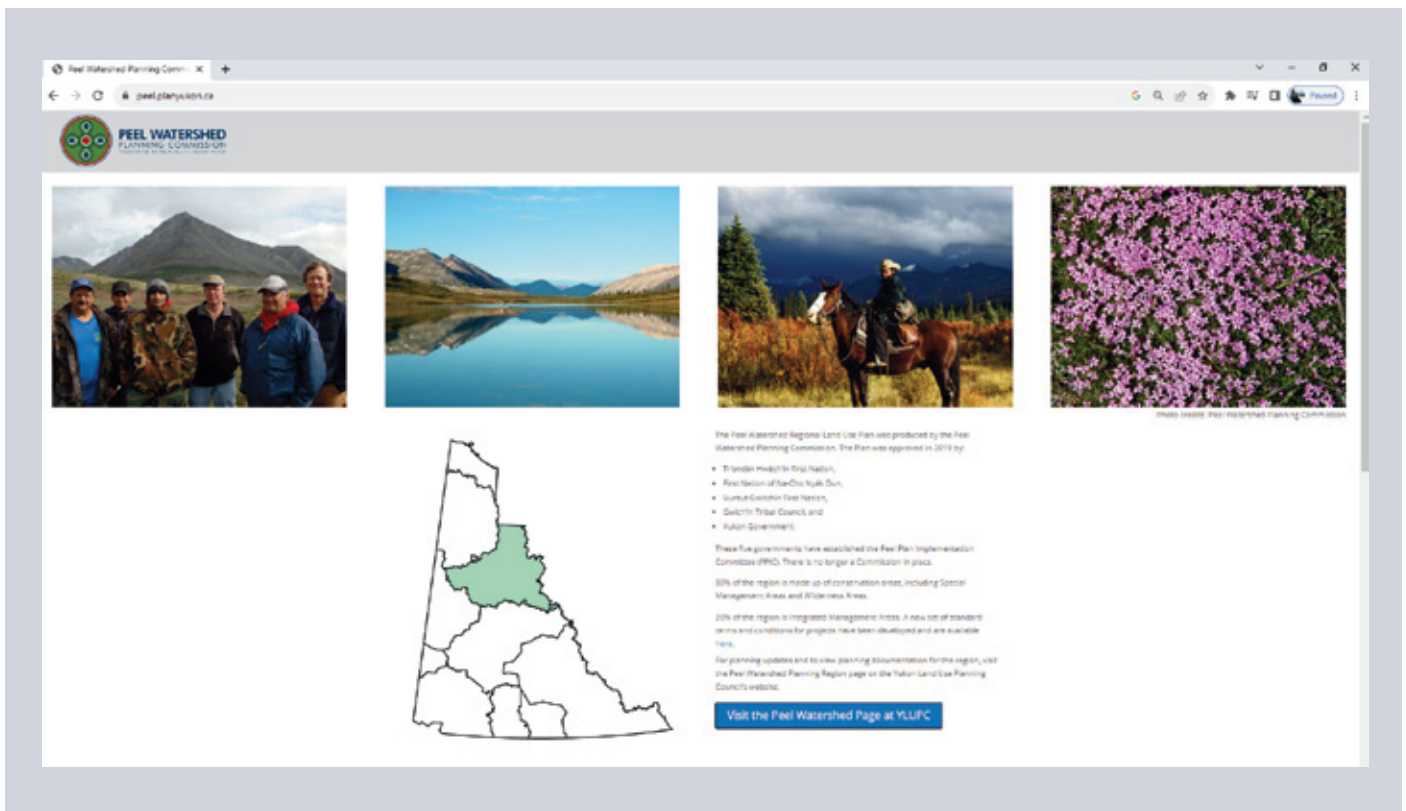
There is no active commission for the Peel Watershed Planning Region. The Plan was approved in 2019.

The Parties (Yukon, First Nation of Na-Cho Nyäk Dun, the Tr'ondëk Hwëch'in, the Vuntut Gwitchin First Nation, and the Gwich'in Tribal Council governments) have developed an implementation plan and formed the Peel Plan Implementation Committee (PPIC) to support the implementation.

The Council was invited to attend PPIC meetings beginning in January 2023 and is now an active participant.

There were two projects reviewed in the Peel region related to a YESAA review.

The Council upgraded the Peel Region website peel.planyukon.ca and provided updates on plan implementation on the site.



Northern Tutchone Na-Cho Nyäk Dun Region

The Council is participating in the Technical Working Group tasked with developing a Terms of Reference for planning in Na-Cho Nyäk Dun Traditional Territory within the Northern Tutchone Region. The Parties (Yukon and Na-Cho Nyäk Dun governments) also have representation on the Technical Working Group.

The Terms of Reference provide direction to the new Commission in preparing a regional plan. It also clarifies the planning roles, products, timelines, budget, and process.

Meanwhile, the First Nation of Na-cho Nyak Dun has entered into discussions towards developing a Memorandum of Understanding and Terms of Reference for this region.

DAWSON REGION



Teslin Region

Early in the year, the Teslin Tlingit Council (TTC) indicated that they were not prepared to proceed with planning in their region until they could hire a planner. In the fall of 2022, TTC hired a planner and indicated they were ready to start discussions.

The Council's staff met with the staff of the TTC in Teslin on November 15, 2022 with the intent to begin the process of creating the Teslin Regional Planning Commission. Government of Yukon representatives also attended. The Parties (TTC and YG) agreed to start discussion on boundaries, with British Columbia trans-boundary considerations to be included in the discussions.

Subsequent to that meeting, discussions began with Carcross/Tagish First Nation and British Columbia about planning a larger region, and the possibility of considering this process outside of Chapter 11. YLUPC is part of an ongoing working group to discuss what the planning process could look like. Discussions will continue in 2023-24.



Whitehorse Region

The Council arranged meetings to discuss initiating planning in the Whitehorse Region with Carcross/Tagish First Nation (November 2), 2022, Ta'an Kwach'an Council (November 4, 2022), and Kwanlin Dun First Nation (January 30, 2023).



Other Activities

The Council's 2022-23 workplan identified three other priorities: Funding Review, Collaboration with Yukon Forum Parties (Leads), and Hosting a Regional Planning Related Workshop.

Funding Review

The 10-year Umbrella Final Agreement (UFA) implementation funding agreement with Canada expires in April 2024. The Council was informed that negotiations will be undertaken during the 2023-24 fiscal year to establish the upcoming 10 years of implementation funding.

In support of this process, Council staff developed a draft set of cost projections and supporting paper for Council review. Once approved, these projections will be provided to the Parties (Yukon, CYFN, Canada, First Nations) to support the implementation funding discussions.



Collaborative Work with Yukon Forum Parties: Advancing Chapter 11

The Council continued its work with the Yukon Forum Regional Planning Leads committee. On August 8, 2022 the Council presented formal recommendations under 11.3.3 to the Parties regarding advancing regional planning in the territory.

The Leads committee met with the Council throughout the year, and agreed to develop a work plan to jointly advance planning.

Hosting a Regional Planning Related Workshop

As part of the Indigenous Planning and Traditional Knowledge (IPTK) work, the Council hosted an elders' circle to better understand traditional knowledge in relation to regional planning and decision making. These meetings were held on February 6-7, 2023 at the Yukon Inn Willow Room.



Council Meetings

During the 2022-23 fiscal year, the Council hosted four public meetings and conducted nine working sessions. In addition to these meetings, the Council attended a number of key events and meetings.

Event	Location	Date
CYFN Annual General Meeting	Minto Landing	June 2022
Northwest Boreal Partnership Gathering	Copper Valley, Alaska	October 2022
Government of Yukon Ministers Meeting	Government of Yukon Cabinet Offices	November 2022
First Nations Leadership Meeting	Council of Yukon First Nations Boardroom	January 2023
Together Today for Our Children Tomorrow 50th Anniversary	Kwanlin Dun Cultural Centre	February 2023



Workplan Variance

As noted in the previous sections, the Council made progress on most key priorities in its 2022-23 Work Plan.

There were a number of areas where there was a variance in spending as compared with the original budget. Variances included:

- Administrative costs were higher than budgeted, due to costs to move the office and an increase in the office lease.
- Personnel expenditures were reallocated to Special Projects to account for one member of staff that became a contract worker.
- Honouraria for Council was decreased due to a lower number of community meetings than originally scheduled.
- Due to the demise of the plotter, a new plotter was purchased. This purchase is recorded as an amortization, with funding reallocated from the Planning budget. Under generally accepted accounting principals the plotter purchase has been capitalized and depreciation will be claimed accordingly.
- Funding through Government of Yukon Environment Department was received and allocated for the IPTK elders' circle.
- The surplus of \$23,751 represents 3% of the budget.

YLUPC 2022-2023	Original Budget	Actuals March 31, 2023	Variance	%
REVENUE				
YG ECO	\$720,271	\$720,271	-	0%
YG ENV	-	\$50,000	\$50,000	100%
Carry Forward	\$40,000	\$40,000	-	0%
Total Revenue	\$760,271	\$810,271	\$50,000	7%
EXPENSES				
Admin	\$120,291	\$133,390	\$13,099	11%
Council	\$63,335	\$36,178	-\$27,157	-43%
Personnel	\$504,395	\$459,662	-\$44,733	-9%
Planning	\$15,250	\$10,243	-\$5,007	-33%
Special Projects	\$57,000	\$85,698	\$28,698	50%
IPTK Workshop	-	\$50,000	\$50,000	-100%
Amortization & Adjustments	-	\$8,851	\$8,851	-100%
Total Expenses	\$760,271	\$784,022	\$23,751	3%
Net Surplus/Deficit	-	\$26,249	\$26,249	



Finance

Financial Administration

Several other activities were undertaken to improve financial administration of the Council.

Staff undertook a thorough process of writing off and disposing of out-of-use furniture and equipment that had accumulated over the past 25 years. The Council's books now more accurately reflect the current assets.

Staff have made several improvements to the financial processes in order to increase efficiency of bill payments and other financial transactions.

2021-2022 Annual Report and Audited Financial Statements

In July 2022, the 2021-2022 Annual Report and Audited Financial Statements were completed. There was no management letter associated with the audit.



Looking Forward

2023-2024 Priorities

1.0 Dawson Regional Planning

- The Council will continue to provide substantial assistance to the Dawson Regional Planning Commission as detailed in a Memorandum of Understanding between the Commission and the Council.
- It is anticipated in 2023-24 the Commission will be developing a Final Recommended Plan.

2.0 Advancing Land Use Planning

- The Council will work with Yukon First Nations, Yukon Government, and CYFN to undertake activities identified in a joint work plan collaboratively developed for the Regional Planning Leads group.
- The Council will support establishment of any new planning regions agreed to by the Parties, including recommendations for Terms of Reference and pre-planning work.

3.0 Indigenous Planning

- The Council will embrace Indigenous planning approaches and concepts in the pre-planning and planning phases of a regional land use plan. To support this work, the Council will establish and seek the advice of a new Indigenous Planning and Traditional Knowledge (IPTK) steering committee.

4.0 YESAA Collaboration

- The Council will work closely with YESAB to address areas of joint interest related to project assessments, regional land use planning and cumulative effects.



2023-2024 Priorities

5.0 Plan Implementation

- The Council will support implementation of the Peel Watershed and North Yukon plans, including reviews of proposed development projects for consistency with the plans.

6.0 Future Funding

- The Council will conduct an analysis of funding needs as part of the next 10-year land claims implementation funding cycle.

7.0 Conferences and Workshops

- The Council will have involvement in various conferences and workshops.

8.0 Communications

- The Council will conduct outreach, including First Nation engagement and community outreach.
- The Council will update its Strategic Plan and Communication Strategy, develop new communications materials that align with new planning approaches, expand communications related to plan implementation, and update the tools for new planning commissions.



Financial Report



302-309 Strickland Street
Whitehorse, Yukon Y1A 2J9
Phone (867) 667-7397 Fax (867) 667-4624
www.planyukon.ca
ylupc@planyukon.ca

July 10, 2023

Crowe MacKay LLP
200 - 303 Strickland Street
Whitehorse, YT Y1A 2J9

Dear Sirs/Mesdames:

We are providing this letter in connection with your audit of the financial statements of Yukon Land Use Planning Council (the "Organization") for the year ending March 31, 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We confirm that:

Financial Statements

1. We take responsibility and have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 8, 2023, for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations; in particular, the financial statements are fairly presented (or give a true and fair view) in accordance therewith.
2. We have fulfilled our responsibilities for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. In particular we confirm:



302-309 Strickland Street
Whitehorse, Yukon Y1A 2J9
Phone (867) 667-7397 Fax (867) 667-4624
www.planyukon.ca
ylupc@planyukon.ca

- (a) The estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take.
- (b) We confirm the methods, the data and the significant assumptions used in making accounting estimates including:
 - (i) the valuation of accounts receivable and the related doubtful account provision.
 - (ii) the carrying value of property, plant and equipment and the related impairment analysis and determination of the estimated useful lives.
- (c) and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of Canadian accounting standards for not-for-profit organizations.

No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial statements.

4. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.
5. All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed.
6. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
7. All adjustments and reclassifications to our general ledger and financial statement amounts that have been initiated by you have been approved.
8. The significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
9. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
10. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
11. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.





302-309 Strickland Street
Whitehorse, Yukon Y1A 2J9
Phone (867) 667-7397 Fax (867) 667-4624
www.planyukon.ca
ylupc@planyukon.ca

12. The Organization has satisfactory title to all assets, and there are no liens or encumbrances on the Organization's assets.

Information Provided

1. We have provided you with, as agreed in the terms of the audit engagement:
 - (a) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - (b) Additional information that you have requested from us for the purpose of the audit; and
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - (a) Management;
 - (b) Employees who have significant roles in internal control; or
 - (c) Others where the fraud could have a material effect on the financial statements.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
7. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements, any such litigation or claims have been accounted for and disclosed in accordance with the applicable financial reporting framework.
8. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

We have read and approve the issue of the financial statements.



302-309 Strickland Street
Whitehorse, Yukon Y1A 2J9
Phone (867) 667-7397 Fax (867) 667-4624
www.planyukon.ca
ylupc@planyukon.ca

Yours truly,

Yukon Land Use Planning Council

A handwritten signature in black ink, appearing to read "Tim Sellars", written over a horizontal line.

Tim Sellars – YLUPC Director

A handwritten signature in black ink, appearing to read "Kenderova", written over a horizontal line.

Andrea Kenderova – YLUPC MFA

(08/14)



Crowe MacKay LLP
Member Crowe Horwath International
200, 303 Strickland Street
Whitehorse, YT Y1A 2J9
+1.867.667.7651 Tel
+1.867.668.3797 Fax
www.crowemackay.ca

July 10, 2023

Board of Directors
Yukon Land Use Planning Council
302-309 Strickland Street
Whitehorse, Yukon Y1A 2J9

Dear Sirs/Mesdames:

Re: Yukon Land Use Planning Council
Audit for the Fiscal Year Ended March 31, 2023

We have been engaged to audit the financial statements of Yukon Land Use Planning Council (alternatively "the Organization") for the year ending March 31, 2023. Canadian generally accepted auditing standards require that we communicate the following information with you in relation to our audit.

PURPOSE OF THE COMMUNICATION

This communication has been prepared in order to assist members of the Board of Directors in carrying out their responsibilities with respect to the review, and recommendation for approval or approval, of the financial statements of the Organization for the year ending March 31, 2023.

This communication summarizes our significant findings arising from the audit and other matters which we believe should be brought to your attention. Accordingly, this communication is a by-product of the audit and is therefore a derivative communication. The audit would not necessarily identify all matters that may be of interest to the Board of Directors in fulfilling its responsibilities. The matters that we raise within this communication arise from the audit and are matters that we believe need to be brought to your attention. Please let us know if there are other areas that you would like to discuss with us.

INDEPENDENCE

As explained in our planning report, we as external auditors for the Organization are required to be independent in accordance with Canadian professional standards. We confirm that we are still independent in accordance with the applicable standards.



AUDIT STATUS

Our audit is substantially complete but we will require the following before we can sign and date our audit report:

1. completing our discussions with the Board of Directors.
2. obtaining the approval of the financial statements by the Board of Directors.

AUDITORS' REPORT

Our auditors' report will be dated after the Board of Directors approves the financial statements.

There were no circumstances identified during our audit that would require a modification to our auditors' report and the report will be unqualified.

GOING CONCERN

The preparation of financial statements requires management to assess the entity's ability to continue as a going concern. Management has prepared the financial statements on a going concern basis which assumes that the Organization will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. We have evaluated management's assessment of the ability of the Organization to continue as a going concern and agree with the assessment.

In completing this assessment management has not identified any events or conditions that may cast significant doubt about the entity's ability to continue as a going concern.

EVALUATION OF INTERNAL CONTROLS

The responsibility for the design and maintenance of an appropriate system of internal controls to provide reasonable assurance that the accounting systems provide timely, accurate and reliable information and to safeguard the Organization's assets is management's responsibility.

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken. We only test those internal controls on which we plan to rely on during our audit. Our audit is not designed nor should it be expected to allow us to provide an opinion on the systems of internal control.

During the course of our audit, we did not encounter any significant internal control deficiencies that need to be communicated to you.

EVALUATION OF UNCORRECTED MISSTATEMENTS



Misstatements generally consist of differences between the amount, classification or presentation of a reported financial statement element, account, or item and the amount, classification, or presentation that would have been reported under the financial reporting framework.

We have not identified any misstatements or all misstatements identified have been corrected by management and therefore there are no uncorrected misstatements.

SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by the Organization are described in the Significant Accounting Policies note in the financial statements.

We believe the accounting policies selected by the Organization are appropriate and have been accurately applied.

There were no new accounting policies adopted or changes to the application of accounting policies of the Organization during the year.

SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGMENTS

The preparation of financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The estimates, judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

There were no significant accounting estimates required by management in preparation of the financial statements.

JUDGMENTS

There were no significant judgments required by management in preparation of the financial statements.

FINANCIAL STATEMENT DISCLOSURES

The preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, including the accompanying notes, is the responsibility of management.

We believe the financial statement disclosures are appropriate, accurate and complete.

RELATED PARTY TRANSACTIONS

We did not identify any related party transactions that were not already identified by management nor did we encounter any difficulties with respect to the recording or measurement of related party transactions. All related party transactions have been accurately and completely recorded and disclosed in the financial statements.

SIGNIFICANT UNUSUAL TRANSACTIONS

We are not aware of any significant or unusual transactions entered into by the Organization that you should be informed about.

DISAGREEMENTS WITH MANAGEMENT AND MANAGEMENT WRITTEN REPRESENTATIONS

We are required to communicate with you regarding any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the financial statements of the Organization or our auditors' report.

We had no disagreements with management during the course of our audit that should be brought to your attention.

We have requested that management provide us with the attached written representations.

DIFFICULTIES ENCOUNTERED DURING THE AUDIT

We are required to communicate with you regarding any difficulties encountered during the audit, whether or not resolved, about matters that are individually or in aggregate significant to the financial statements of the Organization or our auditors' report.

We encountered no significant difficulties during our audit that should be brought to your attention.

ISSUES DISCUSSED

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management during the initial or recurring appointment of the auditor in the normal course of business.

There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.



RELIANCE ON COMMUNICATION

This communication has been prepared solely for the use of the Board of Directors in discharging its responsibilities and should not be used for any other purpose. We disclaim any obligation to any third party who may rely upon this communication. Should any member of the Board of Directors wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

To ensure there is a clear understanding and record of the matters discussed, we ask that the chair of the Board of Directors sign their acknowledgement in the space provided below.

Yours very truly,

Crowe MacKay LLP



Per:  Norman W. McIntyre Ltd.
Incorporated Partner

Acknowledgement of Board of Directors:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Signature:  _____

Title:  _____

Date:  _____



Yukon Land Use Planning Council

Financial Statements

March 31, 2023



Yukon Land Use Planning Council

Financial Statements

March 31, 2023

	Page
Management Responsibility Statement	3
Independent Auditors' Report	4 - 5
Statement of Operations	6
Statement of Changes in Net Assets	7
Statement of Financial Position	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 - 15

Management Responsibility Statement

The accompanying financial statements are the responsibility of the management of the Yukon Land Use Planning Council. The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and are considered by management to present fairly the financial position and results of operations.

Management is also responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The financial statements have been reviewed and approved by management.

Crowe MacKay LLP, an independent firm of Chartered Professional Accountants, has been engaged to examine the financial statements in accordance with Canadian generally accepted auditing standards. Their report stating the scope of their examination and their opinion on the financial statements, follows.

Kenderova

Manager of Finance and Administration
July 10, 2023



Independent Auditors' Report

To the Members of Yukon Land Use Planning Council

Opinion

We have audited the financial statements of Yukon Land Use Planning Council, 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 Council as at March 31, 2023, 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.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Council'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 Council or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 Auditors' 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 Council'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 Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Council 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.

Whitehorse, Canada
July 10, 2023

Crane Mackay LLP
Chartered Professional Accountants



Yukon Land Use Planning Council

Statement of Operations

For the year ended March 31,	2023	2022
Revenues		
Government of Yukon	\$ 770,271	\$ 702,841
Expenditures		
Administration - advertising and recruitment	3,519	5,447
Administration - equipment	8,440	4,445
Administration - general	151,827	160,464
Administration - office supplies	3,934	5,080
Administration - office support	4,237	2,983
Administration - rentals	68,589	43,806
Administration - repairs and maintenance	1,290	1,409
Amortization	3,856	5,816
Council - honorariums	29,613	18,111
Council - meetings	3,329	661
Council - travel/conferences	2,787	773
Planning - general	347,248	414,645
Planning - travel/conference	14,751	5,105
Professional fees	10,331	10,330
Special projects	125,367	51,505
	779,118	730,580
Deficiency of revenues over expenditures before other item	(8,847)	(27,739)
Other expense		
Loss on disposal of property and equipment	3,161	-
Deficiency of revenues over expenditures	\$ (12,008)	\$ (27,739)

See accompanying notes

6

Yukon Land Use Planning Council

Statement of Changes in Net Assets

For the year ended March 31, 2023

	Investment in Property and Equipment	Unrestricted	Total 2023	Total 2022
Balance, beginning of year	\$ 19,093	\$ 40,634	\$ 59,727	\$ 87,466
Deficiency of revenues over expenditures	-	(12,008)	(12,008)	(27,739)
Amortization of capital assets	(3,856)	3,856	-	-
Purchase of capital assets	12,453	(12,453)	-	-
Disposal of capital assets	(6,636)	6,636	-	-
Balance, end of year	\$ 21,054	\$ 26,665	\$ 47,719	\$ 59,727

See accompanying notes

7



Yukon Land Use Planning Council

Statement of Financial Position

March 31, 2023 2022

Assets

Current

Cash	\$ 81,585	\$ -
Accounts receivable	20,705	6,492
Prepaid expenses	41	41
Due from related party (note 3)	93	109,391

102,424 115,924

Property and equipment (note 4) 21,055 19,093

\$ 123,479 \$ 135,017

Liabilities

Current

Bank indebtedness	\$ -	\$ 4,069
Accounts payable and accrued liabilities (note 5)	75,760	71,221

75,760 75,290

Net Assets

Investment in Property and Equipment	21,054	19,093
Unrestricted	26,665	40,634

47,719 59,727

\$ 123,479 \$ 135,017

Commitments (note 6)

Approved on behalf of the Council:

Al Foster Member

A. Sae Member

See accompanying notes

8



Yukon Land Use Planning Council

Statement of Cash Flows

For the year ended March 31,	2023	2022
Cash provided by (used for)		
Operating activities		
Deficiency of revenues over expenditures	\$ (12,008)	\$ (27,739)
Items not affecting cash		
Amortization	3,856	5,816
Loss on disposal of property and equipment	3,161	-
	(4,991)	(21,923)
Change in non-cash working capital items		
Accounts receivable	(14,213)	(2,959)
Prepaid expenses	-	8,359
Accounts payable and accrued liabilities	4,538	14,776
	(14,666)	(1,747)
Investing activities		
Advances from related party	109,298	(32,878)
Purchase of property and equipment	(12,453)	(3,123)
Proceeds on disposal of property and equipment	3,475	-
	100,320	(36,001)
Decrease (increase) in bank indebtedness	85,654	(37,748)
Cash (bank indebtedness), beginning of year	(4,069)	33,679
Cash (bank indebtedness), end of year	\$ 81,585	\$ (4,069)

See accompanying notes

9



Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2023

1. Nature of operations

Yukon Land Use Planning Council (the "Council"), was established pursuant to the Umbrella Final Agreement, Article 11.3.0, between Government of Canada, the Council for Yukon First Nations and Government of the Yukon. The Council is responsible for coordinating the regional land use planning commissions in the Yukon Territory in creating their regional land use plans.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Cash

Cash and cash equivalents consist of cash on hand, bank deposits and bank indebtedness.

(b) Property and equipment

Property and equipment are recorded at cost. The Council provides for amortization using the declining balance and straight-line methods at rates designed to amortize the cost of the assets over their estimated useful lives, as set out in note 4.

Property and equipment acquired or constructed during the year are not amortized until they are put into use.

A full year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal.

(c) Revenue recognition

The Council follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.



Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2023

2. Significant accounting policies (continued)

(d) Financial instruments

Initial measurement

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

Financial assets or liabilities originated or exchanged in related party transactions except for those that involve parties whose sole relationship with the Council is in the capacity of management, are initially measured at cost. The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If the instrument does, the cost is determined using the instruments undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise cost is determined using the considered transferred or received by the Council in the transaction.

Transactions, with parties whose sole relationship with the Council is in the capacity of management, are accounted for as arm's length transactions.

Subsequent measurement

The Council subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in debt instruments, equity instruments and forward exchange contracts that are quoted in an active market, which are measured at fair value without any adjustment for transaction costs. Changes in fair value are recognized in net income in the period in which they occur.

Financial assets measured at amortized cost include cash, accounts receivable and due from related party.

Financial liabilities measured at amortized cost include bank indebtedness and accounts payable and accrued liabilities.

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction cost for financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at amortized cost are recognized in the original cost of the instrument and recognized in income over the life of the instrument using the straight-line method.

Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2023

2. Significant accounting policies (continued)

Impairment

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset, is recognized in operations.

(e) Measurement uncertainty

The preparation of financial statements in conformity with the selected standard (changes in statements) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2023

3. Due from related party

(a) During the year, the Council entered into transactions with the following related party:

Dawson Regional Planning Commission, related through a funding agreement

(b) Due from related party

	2023	2022
Dawson Regional Planning Commission	\$ 93	\$ 109,391

The balances due from related parties are unsecured, non-interest bearing with no specific terms of repayment. These amounts arise from assisting Dawson Regional Planning Commission with operational expenditures and are collected within twelve months.

4. Property and equipment

				2023	2022
	Rate	Cost	Accumulated amortization	Net book value	Net book value
Furniture and fixtures	20%	\$ 52,778	\$ 34,335	\$ 18,443	\$ 15,998
Computer equipment	55%	9,769	7,157	2,612	3,033
Computer software	45%	-	-	-	6
		62,547	41,492	21,055	19,037
Asset under capital lease	20%	-	-	-	56
		\$ 62,547	\$ 41,492	\$ 21,055	\$ 19,093

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities is the following amount:

	2023	2022
Government remittances	\$ 10,670	\$ 21,353



Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2023

6. Lease commitments

On September 29, 2022 the Council signed a new lease agreement with 42157 Yukon Inc. to rent office space. The agreement states that the term of the lease is 3 years commencing the first day of December 2022 and expiring November 30, 2025. The rent is payable in 36 consecutive monthly installments of \$6,825 including GST in advance on the first day of each calendar month

2024	\$ 81,900
2025	81,900
2026	54,600
	<hr/>
	\$ 218,400

7. Economic dependence

The Council receives the majority of its revenue through a funding agreement from the Government of Yukon. The Council's continued operations are dependent on this funding agreement and on satisfying the terms of the agreement.

8. 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) Credit risk

The Council does have credit risk in accounts receivable of \$20,705 (2022 - \$6,492). 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. Management believes this risk is minimized through extending credit to only well known companies. The Company performs continuous evaluation of its financial assets and records impairment in accordance with the stated policy.

(b) Concentration risk

The Council does have concentration risk. Concentration risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. The balances in accounts receivable which comprise more than ten percent of the total accounts receivable are from the Canada Revenue Agency (for GST), Yukon Government, and Northwestel.

Substantially all of cash is comprised of deposits with one financial institution. This risk is reduced by using a Schedule I institution.

Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2023

8. **Financial instruments (continued)**

(c) Liquidity risk

The Council does have a liquidity risk in the accounts payable and accrued liabilities of \$75,760 (2022 - \$75,290). Liquidity risk is the risk that the Council cannot repay its obligations when they become due to its creditors. The Council reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due, maintaining an adequate line of credit to repay trade creditors and holding sufficient current assets to repay any debts.

9. **Line of credit**

In the event of an overdraft, the Council can draw down upon a line of credit to a maximum of \$40,000 which bears interest at the bank's prime rate plus 1.5%. At March 31, 2023 and March 31, 2022, the line of credit had not been drawn on.





