

2018-2019

# Annual Report

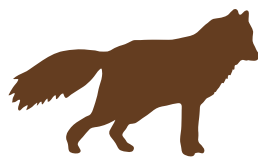
*Annual Report for the Yukon Wildlife Preserve Operating Society*



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# President's Report

Dear members, supporters, and all those keen on keeping Yukon's wildlife, WILD!

We are continually inspired by the support by our community, both local, and from the outside, we continually help us achieve our mission and goals. Our Board of Directors continues to willingly share their gifts and talents to expand the work of our organization. I want to take this opportunity to once again recognize every one of their many special and meaningful contributions that are of lasting value to the Society and the community.

Perhaps the most moving aspect of our mission is our wildlife rehabilitation programs. We are truly inspired by the support of our donors and sponsors that help our Animal Care team support and care for the orphaned and injured wildlife that are brought to us. We cannot continue to rehabilitate wildlife without the financial support from our community, and for that, we thank you.

Exciting times are ahead with our next 10-year Master Plan. You no doubt have all participated in our online survey, and we so very much appreciate your feedback in our planning process. This defining document will shape the next 10 years of the Yukon Wildlife Preserve, and we hope that you will continue to be a part of it!

On behalf of the Board of Directors and the Staff, thank you again for your ongoing support, and we look forward to seeing you out in our new bus, on foot, on bike... or however you like to see the animals!

Are you interested in getting more involved? Please reach out to myself at [president@yukonwildlife.ca](mailto:president@yukonwildlife.ca) or to our sterling paddler and Executive Director, Jake Paleczny at [jake@yukonwildlife.ca](mailto:jake@yukonwildlife.ca)

Warmest wishes for the summer,  
Alexandra Tait,

President  
Yukon Wildlife Preserve Operating Society



**Writing:** Alexandra Tait, Jake Paleczny, Kristine Hildebrand, Maria Hallock, Lindsay Caskenette, Breanna Hall  
**Photos and illustrations:** Lindsay Caskenette, Jake Paleczny, Maria Hallock





# Executive Director's Report

It sounds fantastical whenever I try to describe everything that's happening here. Especially when you consider the size of our staff and board. Their passion and drive has catapulted us ahead through another amazing year.

Last summer we launched a new donation campaign. We designed to appeal to the heart - to support to wildlife rehabilitation. If you haven't seen it, check out [donate.yukonwildlife.ca](https://donate.yukonwildlife.ca). I'm just blown away by how generous our community has been - from \$5 monthly donations to \$1,000 donations (often in memorium), and the \$5,000 "Staff Pick" donation from Whitehorse Motors. I can't say it enough: thank you!

We also laid the groundwork for receiving corporate sponsorship.



Now we have the challenging but fun work of leveraging our many contacts and businesses. Check it out at [sponsor.yukonwildlife.ca](https://sponsor.yukonwildlife.ca).

In the new year we also upgraded our website at [yukonwildlife.ca](https://yukonwildlife.ca) to better serve the many prospective visitors, researching school students and others. It was exciting to move to a more accessible, mobile friendly site.

Late in the year we made a couple of major moves on projects that have been in the works for years. We bought a new low floor bus and a new point-of-sale solution. The bus arrived mid-June and has been a dream - quiet, roomy and most importantly - fully accessible. Just like a city bus we can flip up a couple banks of seats to accommodate two wheel chairs. Being accessible to all visitors is one of our values. I'm proud to be able to enhance our accessibility in such a big way!

And a new point-of-sale. Its already made it far quicker to sign-in and visit the Preserve. In the next few months we'll be adding the option to purchase memberships and tickets online! Along with



this technological change we also overhauled our pricing (including memberships). The changes were really well received and should help us continue to grow.

Last, but certainly not least, we are working on a comprehensive master plan that will help create a compelling vision for the next 10+ years. We secured \$119k funding from CanNor, \$75k from CDF and were able to commit \$46k to making this project a reality. The project is moving ahead quickly under the capable guidance of PJA Architects. By late this fall we'll have a completed plan in hand and lots to share this time next year!

Until then, thank you for your support! All the best in the coming year!

Jake Paleczny  
Executive Director





# Treasurer's Report

Attached are the completed 2019 Financial Statements of the Yukon Wildlife Preserve Operating Society as provided by Kristine Lawrie, CPA Ltd. They completed a Review Engagement of our yearend financial data.

2019 has been a positive year. We have increased the revenue from operations by 6% and the donations and fundraising has increased by \$16K or a 53% increase from 2018. The board has been actively pursuing fundraising opportunities and the roll out of the new sponsorship website reflects this.

Overall expenses have decreased by

6% this year. This change is mostly reflected in the salaries. Due to not being able to fill some positions, or only for a short period of time, the salary costs are lower than anticipated.

2019 shows that at the end of the year we generated a surplus of unrestricted funds of \$183,797. The surplus from 2019 when netted against the prior year's net deficit of \$199,507 and with the change in amounts invested in capital puts us into a position of an unrestricted surplus of \$17,479 and Invested in capital assets of \$413,330. This is extremely important and shows that we are finally in a positive

position and poised for future growth.

Our focus in 2019 has been geared towards Fundraising and Sponsorship and this will continue to be a mandate of the Board. With the Master Plan in full swing and we are expecting to have a fulsome plan that will help to guide and direct the priorities of the YWPOS moving forward.

**Prepared by YWPOS Treasurer:**  
Kristine Hildebrand



# About the Preserve

**Vision:** The Yukon Wildlife Preserve will see informed voices that speak for the natural world.

**Mission:** To connect our visitors to the natural world by being a living centre of Yukon's species.

## Core Values:

- Relentlessly pursue the highest standard of animal care;
- Be accessible to all visitors;
- Model respect and teamwork with coworkers, volunteers, and our community; and,
- Treasure the Yukon's natural world.

*The Yukon Wildlife Preserve is a non-profit, charitable organization. The Preserve is operated under the Yukon Wildlife Preserve Operating Society (YWPOS). Running a successful non-profit requires an active Board of Directors guided by a competent President, and dedicated staff, led by a capable and energetic Executive Director.*



Staff  
and  
Board

## Management Staff

Jake Paleczny, *Executive Director*  
Randy Hallock, *Manager of Outdoor Operations*  
Dr. Maria Hallock, *Veterinarian*  
Lindsay Caskenette, *Manager of Visitor Services*  
Breanna Hall, *Manager of Education & Programming*

## Board of Directors

Alexandra Tait *President*  
Shawna Warshawski, *1<sup>st</sup> Vice-President*  
Kristine Hildebrand, *Treasurer*  
Chris Evans  
Tedd Tucker  
Kirk Cameron  
Harmony Hunter  
Emily Hoefs  
Helen Booth, *Non-voting Member - Environment Yukon*  
Darrell March, *Non-voting Member - Environment Yukon*



yukon wildlife preserve



# Master Plan Update

We're excited to be in-progress on a comprehensive master planning project!

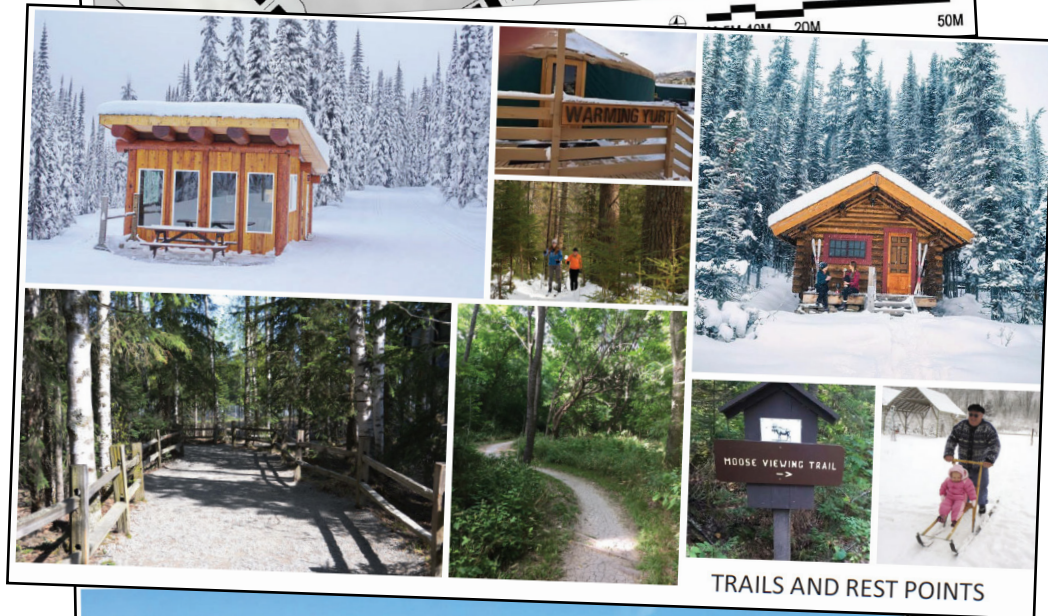
The overall goals of this Master Plan project are to:

- Become a must-visit destination for all Yukon residents and tourists;
- Continue to be a valued member of the local community;
- Increase involvement in science and research;
- Improve and grow the Yukon Wildlife Preserve brand; and
- Be financially sustainable over the long-term and contribute to the local economy.

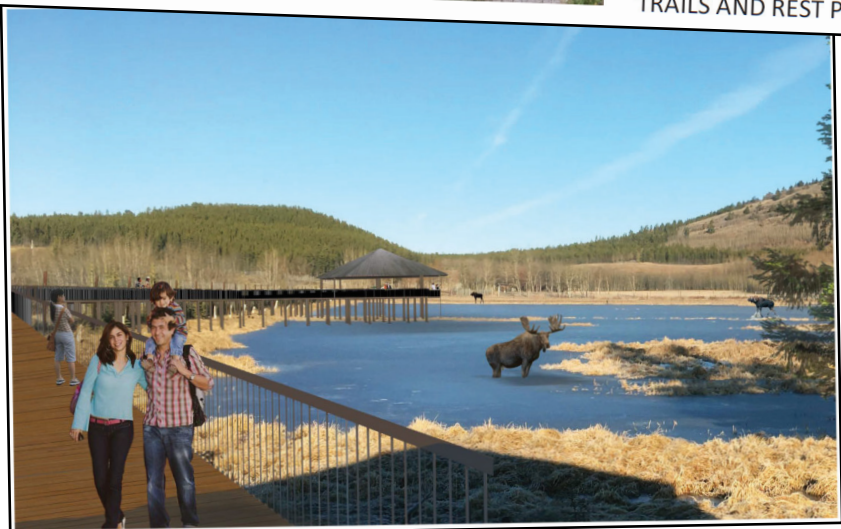
The key deliverables include:

- Four workshops (Data gathering, conceptual planning, consensus design, final draft)
- Scoping report including stakeholder engagement and more)
- Master Plan Report
- Financial Report (including business case for capital investment, sustainability modelling, and more).

We're currently moving from the Conceptual Planning phase to the Consensus Design Phase!



TRAILS AND REST POINTS





# Operations Report

Under the leadership of Randy Hallock, Operations staff had another busy year. They undertook and coordinated several large projects. Major projects include:

- Completion of Front of House Landscaping Upgrades with the support of the Community Development Fund;
- Upgrades to YWP road systems with the support of YG's Rural Roads Program;
- Retrofitting, painting and installation of bear proof bins throughout the Preserve.

Operations staff also completed maintenance and upgrades in many other areas. Highlights include:

- Installation of additional electric fencing.
- Finishing up lots of small projects.
- Clean up of back of house facilities (old wire, equipment, etc).
- Installation of new sign posts.
- Installation of temporary stand-off barriers.
- Realignment of animal corridors to adjust for animal and visitor flow.





# Animal Care Report

## Main Collection

Elk: 17  
Moose: 3  
Caribou: 12  
Mule Deer: 60  
Thinhorn sheep: 37  
Rocky Mountain Goats: 26  
Bison: 13  
Muskox: 14

Lynx: 3  
Arctic fox: 3  
Red fox: 2  
Peregrine Falcon: 1

**Total of 186 Animals in Main Collection**

## Arrivals

(Born July 11, 2018-July 2, 2019)

Elk: 5  
Rocky mountain goats: 3  
Mule deer: 2  
Bison: 1

## Departures

(Deceased July 11, 2018-July 2, 2019)

Caribou: 2  
Bison: 2  
Elk: 1  
Peregrine Falcon: 1  
Mule deer: 2





# Animal Care Committee

The goals of this Committee are to:

- Operate within the parameters of the Memorandum of Understanding with Yukon Government, Animal Health Unit;
- Regularly review and revise when required, YWPOS Policies and Protocols relevant to the delivering of animal care and management at the YWP ensuring:
  - Compliance with the needs and requirements of the Board of Directors and Staff
  - Compliance with the Yukon Societies Act
  - Compliance with the accreditation requirements of the Canadian Accredited Zoos and Aquariums (CAZA)
  - Compliance with applicable federal and territorial Acts and Regulations
- Provide recommendations for bylaw or policy changes to the Executive Committee for consideration.
- Provide comment and guidance on any proposed research or testing projects or teaching programs involving animals at the YWP;
- Provide comment and guidance on animals held for display or breeding purposes, research, teaching, or testing, except where current regulatory requirements provide exemptions.
- Be advised of other animal-based activities, such as commercial or recreational (contd on next page)

## 2018-19 Committee Report

The Committee members are:

Shirley Adamson – ACC Chair  
Dr. Maria Hallock – YWP staff  
Randy Hallock- YWP staff  
Jane Harms - ex-officio YTG  
Dave Mossop  
Bill Klassen  
Alexandra Tait – ex-officio YW-  
POS Board Chair

The Committee received and dealt with a request from the Grouse Mountain Refuge for endangered Wildlife for mountain goats from the YWP. After a lengthy review of the request and careful consideration the Committee decided against transferring goats from the Yukon Wildlife Preserve to the Grouse Mountain Refuge but encouraged the Refuge at this time.

The Committee submitted the 2018-19 Animal Collection Plan to the YWPOS Board, which was subsequently approved.

The Committee is reviewing and amending Policy AC19 with the intention to address the disposition of animal parts.

Ongoing discussions for the Committee also include:

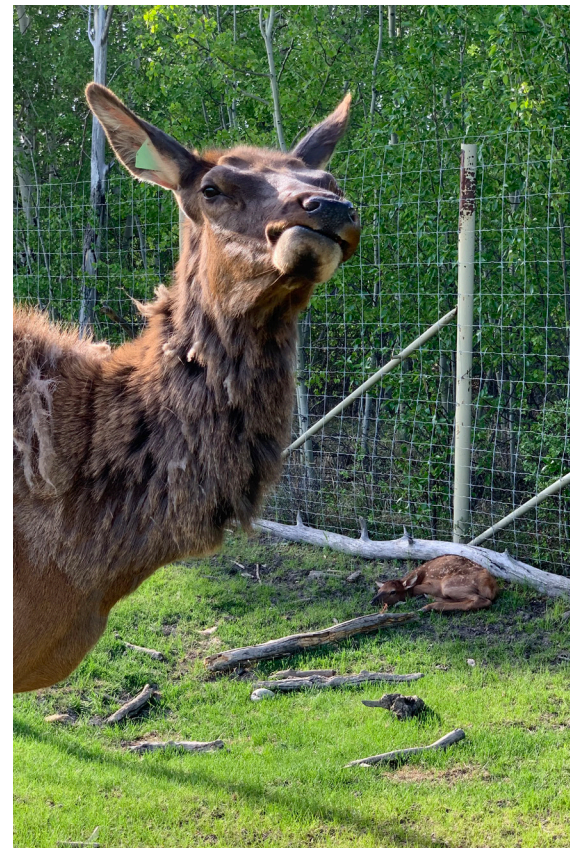
Risk assessment for Stand-off Barriers.

Caregana and other invasive species on the Preserve.

**Respectfully submitted by Committee Chair: Shirley Adamson**

activities, within an institution, and to work with responsible persons to ensure appropriate animal care and use is undertaken in accordance to appropriate procedures and protocols;

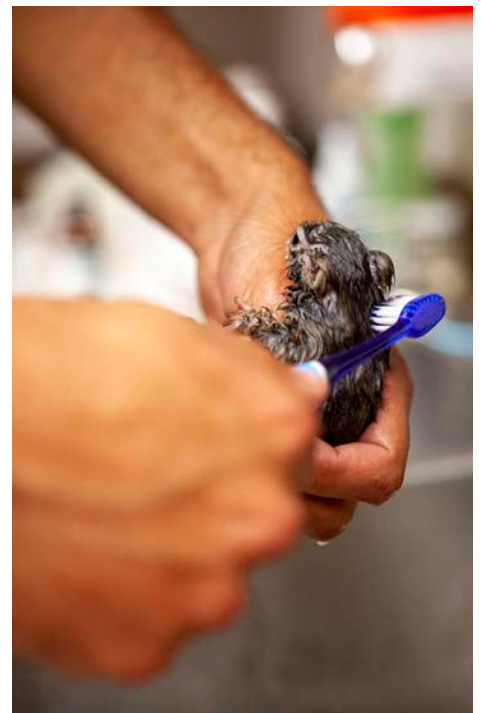
- Require all animal users and researchers to present detailed information on animal use protocols and procedures to be employed on animals from the YWP and to animals on the YWP.





# Wildlife Rehabilitation Report

Species	Released	Deceased/ Euthanized	WRRC Residents
American Robin	3	2	1
Tree Swallow	2		
Pine Grosbeak	1		
Sparrow		2	
Crossbill	1		
American Kestrel	1		
Raven	1	2	
Northern Goshawk			1
Moose			2
Bald Eagle		1	1
Red Squirrels	9	4	
Hawk Owl			1
Snowshoe Hare			1
Red Fox		1	
<b>Totals</b>	<b>18</b>	<b>12</b>	<b>7</b>





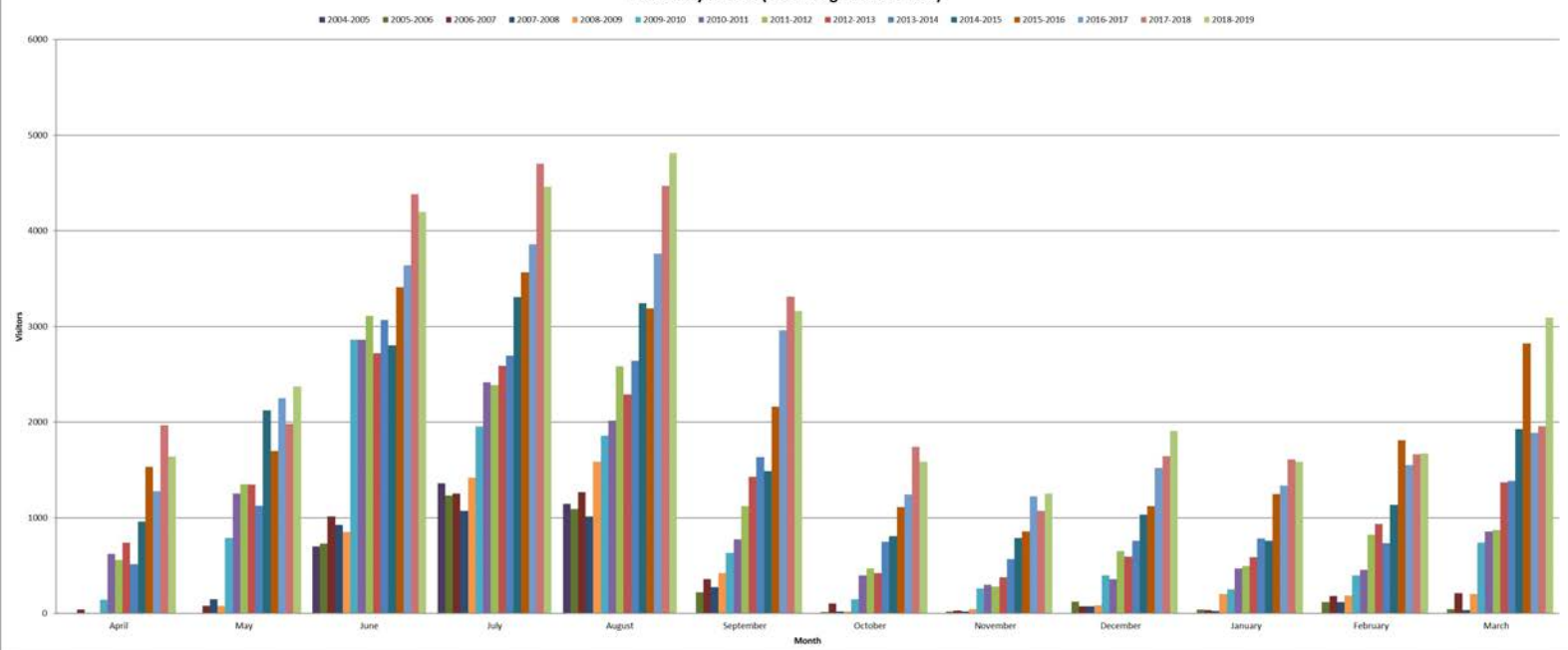
# Visitor Services Report

## Another Record Year

- Another record year! Positive growth continued with a slight increase in overall visitors from previous year.
- Non-resident growth saw marginal increase. Greater emphasis, marketing and work with local tour operators should contribute to greater growth here.
- Residents continued their strong support of the Preserve!
- August 2018 was the busiest month ever on record with 4,813 – almost 400 more visitors than August previous and beating the record in July of 4,700 people in 2017.
- March saw a significant increase thanks to very warm weather over the 2 week March Break span.
- Opportunities for growth in winter months remains apparent.
- Exclusive Experiences saw approx. 94 guests totally around \$7,000 in revenue.
- Film and Photography offering saw both amateur photographers, small and large scale videography productions including a German production with cast and staging fees totaling just over \$5,000 in revenue.
- Step-ons and charters provided unique and valuable tour experiences to different groups.

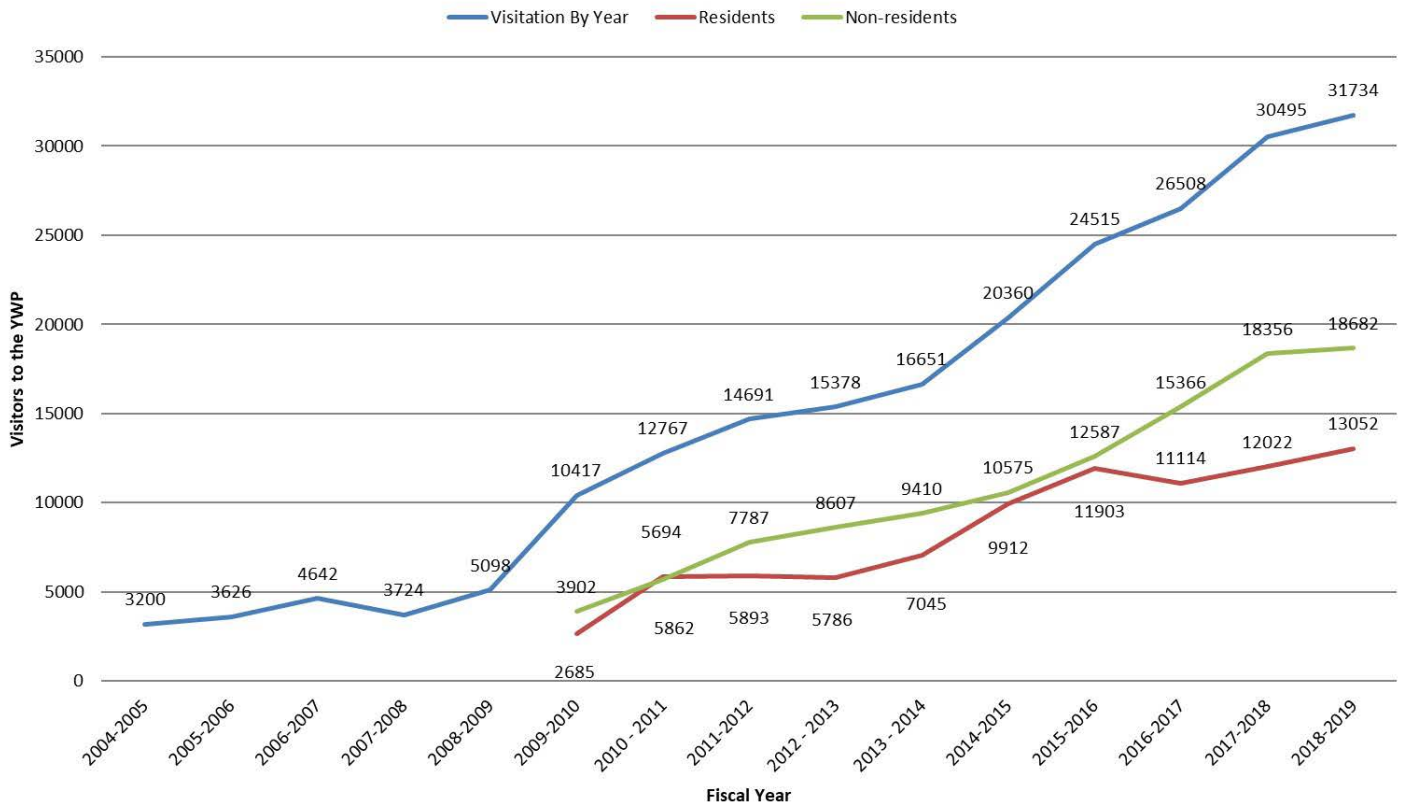


Visitors by Month (according to Fiscal Year)





## YWP Visitation by Fiscal Year: 2004 to Present



## Events

4 major annual events are well established, recognized, anticipated and attended!

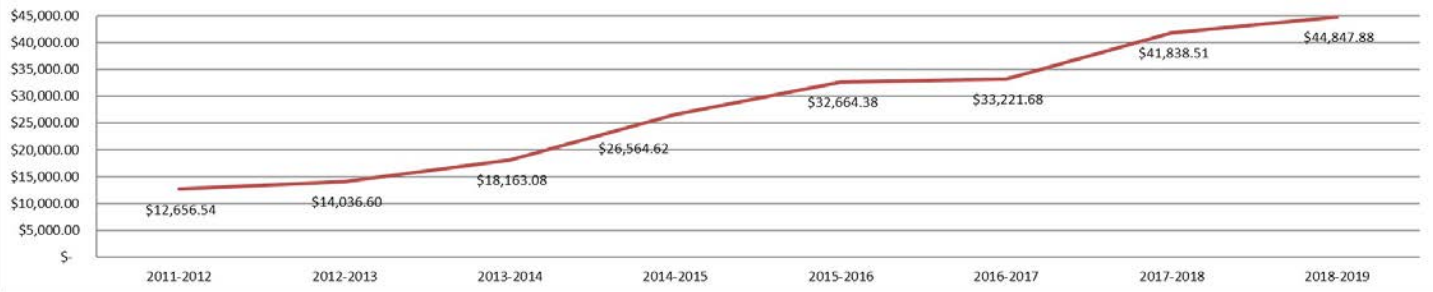
- Yukoner Day: For the first time and expected to continue in the future, Yukoner Day sees major support from Save On Foods including staff to bring and manage the BBQ and providing food items at discounts!
- Run Wild: Online registration and sponsored bibs were a new feature of 2018 event.
- Halloween Trick or Treat, Animals Celebrate too! Bonfire and carnivore feedings always draw a dressed crowd.
- Easter Extravaganza Scavenger Hunt: Now spanning two days!

With special thanks to Kathy and Glenn Piwowar who volunteer and support the Preserve at every event!





## Retail Sales by Year 2011-2012 to 2016-2019 (no GST)



## Retail Highlights

- An overhaul in merchandising and overall layout in November was a dramatic improvement to the space and flow of our small reception building. Many comments were received by members and return visitors to the appeal of the new space.
- A new fundraising initiative was undertaken over the holidays. Two retail products were marketed and sold with a donation component. The best-selling stuffies were marketed as Gift Giving idea, about a half dozen were sold. The other product was a specially, locally made limited addition hat that sold as a high price tag but a significant portion of that as a donation. The 5 hats sold in 2 days! We're exciting to announce another similar initiative next Gift Giving holiday season!
- Limited staff time has been a challenge to bringing in other new products and unique internal product development for the summer.



### THE GIFT THAT GIVES BACK

This limited edition, very special hat (or toque as we Canadians like to call it), was made exclusively in the Yukon. This hat directly supports the diverse community that makes this place and its people so unique!

#### Hand-knitted in Whitehorse

The Yukon Campfire Hat buffalo plaid pattern was created by Liz Sutton, Treeline Knits of Whitehorse. Liz is an avid knitter and hiker living in the Yukon, creating an array of beautiful hand-knit products. The buffalo plaid design has been her most popular pattern. "I love the truly overwhelming plaid design has been her most popular pattern. I really just started out response these hats got, it wasn't something I expected. I really just started out response these hats got, it wasn't something I expected. Each of the 5 hats making the pattern because I wanted a fun hat for camping." Each of the 5 hats were hand knitted and fashioned by Liz Sutton, especially for the Yukon Wildlife Preserve.



#### Canadian Merino Wool

Liz sourced her wool from a local northern yarn shop with a big heart called Itsy-Bitsy Yarn Store, located in downtown Whitehorse. Not only was fashion in mind, but of course function - the hat is made of hand-dyed Merino wool. Merino wool is known to be the less itchy and supreme warmth per pound of wool.

#### Sustainably Trapped in the Yukon

Liz works with local trappers for the final touch - the fashion focused pom-pom. For these hats, black wolf fur pom-poms were made by Liz. She sourced them from an ethical and sustainable black wolf trapline known as Dulac Trapping.

family run trapline on Cultus Lake located on Li'an Mān - Kluane Lake. Trapping is an important, self-sustaining lifestyle in the North, integrated in the landscape. Dulac Trapping engages with schools for experiential learning opportunities, teaching kids how to trap, the importance of understanding and respecting the land and animals from which our life is sustained, and wilderness survival.

#### A Community That's Wild at Heart

The Yukon Wildlife Preserve is a non-profit charitable organization. In the 1970s Dorey Nowlan started accepting and caring for injured and orphaned wildlife at the Yukon Game Farm. Nearly 50 years later the Preserve continues to care for Yukon's most vulnerable animals. Today we are a living centre of Yukon's species that connects more than 30,000 visitors to the natural world, each year.

Find out more about what the \$100 donation this hat represents at [donate.yukonwildlife.ca](http://donate.yukonwildlife.ca)

This toque represents so much more than fashion and warmth! It symbolizes the values and lifestyles of this unique territory and the people and animals that call it home. By purchasing this hat you are supporting 5 fold - Liz Sutton of Treeline Knits, Itsy-Bitsy Yarn Store, Dulac Trapping, Yukon Wildlife Preserve - Wildlife Rehabilitation and a community that is wild at heart!

Limited Edition Yukon Toque  
5 of 5





# Education and Programming Report

## Spring School Programs

- Through the continued support of the Department of Education, the Yukon Wildlife Preserve provided outdoor, experiential programs to 774 students between May 10th, 2018 and June 8th, 2018.
- Thanks to the multi-season agreement, we were able to start accepting bookings months in advance of the programming, allowing us to fill the programming season almost to capacity
- Programming was delivered for Kindergarten, Grade 1 & Grade 4 students. Over 20 days available for programming, we delivered 17 full day programs (Grade 4) and 28 half-day programs (K & Grade 1).
- As in past seasons, teacher and student feedback was overwhelmingly positive.



## Swan Haven

- In 2018, the Yukon Wildlife Preserve booked and facilitated Swan Haven school programs in partnership with Environment Yukon's Wildlife Viewing Program. Yukon Wildlife Preserve staff provided students in Whitehorse and Yukon communities with curriculum-based programs at Swan Haven on M'Clintock Bay, Marsh Lake for students in Grades 2, 3 & 5.
- This was the second year that the Preserve booked and facilitated all aspects of the Swan Haven school programs.
- Between April 9th and May 2nd 2018, YWP staff delivered programming for 500 students; delivering 18 programs out of 34 possible program slots (reaching 53% booking capacity).



# Nature Camps

- The Yukon Wildlife Preserve (YWP) ran 9 weeks of nature camps between June 18th and August 21st. Each week was 5 days of camp, which included pick up and drop off at Whitehorse Elementary School.
- Each week hosted 2 camps concurrently: Discovery Camps (ages 6 to 9) had a maximum of 14 participants with 2 YWP leaders, and Explorer camps (ages 9 to 14) had a maximum of 8 participants with one YWP leader.
- 2018 was the first year that we had significant difficulty filling all of the spots in the Explorer camps (ages 10 to 14). Adjustments were made in May and June to allow participants who had turned 9 before December 31st 2017 to register or move into the older group. This helped fill spaces and open spots in the younger camps, almost all of which had significant wait lists.
- Camps reached 91.5% capacity (174/190 spots filled) with many repeat and return campers.



# Fall School Programs

- In fall 2018, the Yukon Wildlife Preserve signed a 1-year funding agreement with the Department of Education encompassing one 2018 fall/winter (and one 2019 spring school program session)
- The Yukon Wildlife Preserve provided outdoor experiential programs to 397 students between November 8th, 2018 and December 14th, 2018. During the week of November 12th, four programs were cancelled by the Preserve due to unforeseen circumstances. Three programs were successfully rescheduled.
- We delivered 9 half day programs and 9 full day curriculum-linked programs to students in Grades 2, 7 & 9
- As in past seasons, teacher and student feedback was overwhelmingly positive.





# Ex-Officio Report

During 2018-19 Environment Yukon worked collaboratively with the Board of Directors to implement an Operational Funding Agreement that provides \$1,422,500 over two years beginning April 1, 2018. The two year term coincides with the planned completion of a comprehensive new master plan by the end of

March 2020. The agreement provides stable core funding for the Society to manage and operate the Preserve to ensure a high standard of animal care in a safe, secure natural environment.





# Appendixes

Following this report you will find:

- Proposed Agenda for the AGM;
- 2018 AGM Minutes (for approval at 2019 AGM);
- 2018-19 Financials.





## Agenda

Present:

- 1.0 Call to Order
- 2.0 Approval of Agenda:
- 3.0 Approval of July 25<sup>th</sup>, 2018 AGM Minutes:
- 4.0 Annual Report:
  - President's Report: Alexandra Tait (see Annual Report)
    - o Motion to accept:
  - Treasurer's Report (see Annual Report):
    - o Motion to accept Treasurer's Report :
    - o Motion to Waive Audit Requirements:
  - Committee Reports (see Annual Report):
    - o Motion to accept Committee Reports:
- 7.0 New Business:
- 8.0 Elections
  - o Motion to approve the election roster:
- 9.0 Adjournment:

## Minutes

Present: Shirley Adamson, Tedd Tucker, Shawna Warshawski, Alexandra Tait, Chris Evans, Steve Smyth, Kirk Cameron, Harmony Hunter, Michael Kokiw, Greg Meredith, Kristine Hildebrand, Doug Caldwell, Julie Kerr, Bill Klassen, Kate Misko, Katelyn Friendship, Emily Hoefs, Mary Whitley, Gerry Whitley, Brooke Rudolph.

Quorum: Yes

- 1.0 Call to Order: 5:05pm
- 2.0 Approval of Agenda:
  - 2.1 Addition under new business: Fundraising campaign
- Motion to Accept: Mike Kokiw 2<sup>nd</sup>: Tedd Tucker → Carried
- 3.0 Approval of 2017 AGM minutes
- Motion to Accept: Kristine Hildebrand 2<sup>nd</sup>: Kaitlyn Friendship → Carried
- 4.0 President's Report
- Motion to Accept: Kirk Cameron 2<sup>nd</sup>: Steve Smith → Carried
- 5.0 Executive Directors Report
- Motion to Accept: Kirk Cameron 2<sup>nd</sup>: Steve Smith → Carried
- 6.0 Treasurer's Report
  - 6.1 2017-2018 Annual Financial Statements

Motion to Accept: Mike Kokiw 2<sup>nd</sup>: Chris Evans → Carried

Discussion:

Q: Where are the biggest shortfalls, causing the greatest financial challenges?

A: in the aging vehicles and increased maintenance of the vehicles, and overall aging infrastructure and increased maintenance costs required.

Q: May want to look at "Foundations International" for potential suitability / eligibility of YWPOS to access funds to assist in identified projects.

A: Thank you.

Q: Schedule 8 & 9 appear to be missing from the Financial Statements distributed digitally.

A: Thank you. We will circulate those missing pages independently.

- 6.2 Waive audit requirements in favour of a Review
- Motion to Accept: Kaitlyn Friendship 2<sup>nd</sup>: Kirk Cameron → Carried



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7.0 Committee Reports

Motion to Accept: Kirk Cameron<sup>2nd</sup>: Steve Smith → Carried

Discussion:

Q: How did the grizzlies access the YWP?

A: By climbing over and under over 12 fences during their traverse through the property. Access location remains unknown, however there is evidence of where access potentially occurred, being behind the moose enclosure, where the fence appears to have softened sufficiently for the bears to crawl under the perimeter fencing. No other occurrences have been reported.

7.0 New Business

7.1 Presentation of Fundraising Campaign

8.0 Elections

Nominations:

Emily Hoefs

Nominated by: Brooke Rudolph

<sup>2nd</sup>: Tedd Tucker

Meg Potter

Nominated by: Kirk Cameron

<sup>2nd</sup>: Mike Kokiw

Harmony Hunter

Nominated by: Alexandra Tait

<sup>2nd</sup>: Kirk Cameron

Motion to accept all nominations: Kirk Cameron

<sup>2nd</sup>: Tedd

**Yukon Wildlife Preserve Operating Society**  
**Financial Statements**  
**Year Ended March 31, 2019**



**Yukon Wildlife Preserve Operating Society**  
**Index to Financial Statements**  
**Year Ended March 31, 2019**

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## **INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT**

To the Members of Yukon Wildlife Preserve Operating Society

I have reviewed the accompanying financial statements of Yukon Wildlife Preserve Operating Society that comprise the statement of financial position as at March 31, 2019 and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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.

### **Practitioner's Responsibility**

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

### **Basis for Qualified Conclusion**

In common with many charity organizations, the society derives funds from donations and fundraising, the completeness of which are not susceptible to satisfactory review. Accordingly, my review of donations and fundraising was limited to amounts recorded in the records of the society and I was not able to determine whether any adjustments might be necessary to revenues, deferred revenues and asset balances.

### **Qualified Conclusion**

Based on my review, except for the effects of the matter described in the *Basis for Qualified Conclusion* paragraph, nothing has come to my attention that causes me to believe that these financial statements do not present fairly, in all material respects, the financial position of Yukon Wildlife Preserve Operating Society as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

Whitehorse, Yukon

CHARTERED PROFESSIONAL ACCOUNTANT



**Yukon Wildlife Preserve Operating Society**  
**Statement of Financial Position**  
**March 31, 2019**

	2019	2018
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 351,171	\$ 175,706
Accounts receivable	24,100	53,679
Inventory	51,235	55,716
Goods and services tax recoverable	-	4,020
Prepaid expenses	69,329	24,397
	<b>495,835</b>	313,518
PROPERTY AND EQUIPMENT <i>(Note 4)</i>	<b>413,329</b>	446,518
	<b>\$ 909,164</b>	\$ 760,036
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 108,691	\$ 85,711
Deferred revenue <i>(Note 7)</i>	59,882	46,474
Goods and services tax payable	795	-
Wages payable	12,483	35,889
Employee deductions payable	3,865	16,299
Current portion of long term debt <i>(Note 5)</i>	-	9,286
	<b>185,716</b>	193,659
DEFERRED REVENUE <i>(Note 6)</i>	<b>292,639</b>	319,365
	<b>478,355</b>	513,024
<b>NET ASSETS</b>		
Unrestricted	17,479	(199,507)
Invested in capital assets	413,330	446,519
	<b>430,809</b>	247,012
	<b>\$ 909,164</b>	\$ 760,036

**ON BEHALF OF THE BOARD**

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

**Yukon Wildlife Preserve Operating Society**  
**Statement of Revenues and Expenditures**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUES</b>		
Government of Yukon (Note 9)	\$ 774,011	\$ 815,632
Government of Canada (Note 8)	33,191	12,346
Revenue from operations	428,341	400,797
Membership fees	34,255	33,751
Fundraising & other	27,324	19,598
Current portion of deferred capital revenue (Note 7)	26,727	30,157
Donation & sponsorship	20,248	11,361
	<b>1,344,097</b>	<b>1,323,642</b>
<b>EXPENSES</b>		
Advertising and promotion	41,541	33,285
Amortization	56,468	59,880
Animal care	21,089	21,267
Animal feed	127,225	111,008
Bookkeeping	25,524	30,064
Equipment rentals	7,200	7,360
GST expense (recovery)	932	(425)
Insurance	28,451	30,906
Interest and bank charges	11,920	11,848
Meetings and conferences	7,113	9,494
Memberships and licenses	11,591	10,181
Merchandise	27,151	23,795
Office	6,674	11,618
Professional fees	9,927	12,218
Repairs and maintenance	37,405	43,875
Salaries and wages	595,739	702,995
Special projects	20,633	7,359
Supplies	22,367	20,440
Telephone	10,107	10,776
Utilities	42,516	40,576
Vehicle	49,013	45,673
	<b>1,160,586</b>	<b>1,244,193</b>
<b>EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>183,511</b>	<b>79,449</b>
<b>OTHER INCOME</b>		
Gain on disposal of assets	286	-
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 183,797</b>	<b>\$ 79,449</b>

See notes to financial statements



**Yukon Wildlife Preserve Operating Society**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2019**

	Unrestricted	Invested in capital assets	2019	2018
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ (199,507)	\$ 446,519	<b>\$ 247,012</b>	\$ 167,563
EXCESS OF REVENUES OVER EXPENSES	183,797	-	<b>183,797</b>	79,449
Capital asset additions	(23,279)	23,279	-	-
Amortization of capital assets	56,468	(56,468)	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 17,479</b>	<b>\$ 413,330</b>	<b>\$ 430,809</b>	<b>\$ 247,012</b>

See notes to financial statements

**Yukon Wildlife Preserve Operating Society**  
**Statement of Cash Flow**  
**Year Ended March 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 183,797	\$ 79,449
Items not affecting cash:		
Amortization	56,468	59,880
Amortization of deferred capital funding	(26,727)	(30,157)
Gain on disposal of property and equipment	(286)	-
	<u>213,252</u>	<u>109,172</u>
Changes in non-cash working capital:		
Accounts receivable	29,579	(24,418)
Inventory	4,481	(3,538)
Accounts payable	22,979	14,470
Prepaid expenses	(44,932)	1,081
Goods and services tax payable	4,815	(2,671)
Wages payable	(23,406)	22,252
Employee deductions payable	(12,434)	13,262
Current portion of deferred revenue	13,408	(9,000)
	<u>(5,510)</u>	<u>11,438</u>
Cash flow from operating activities	<u>207,742</u>	<u>120,610</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(23,279)	(237,671)
Proceeds on disposal of equipment	288	-
Funding received for capital asset purchases	-	196,786
Cash flow used by investing activities	<u>(22,991)</u>	<u>(40,885)</u>
<b>FINANCING ACTIVITY</b>		
Repayment of long term debt	<u>(9,286)</u>	<u>(18,571)</u>
<b>INCREASE IN CASH FLOW</b>	<b>175,465</b>	<b>61,154</b>
Cash - beginning of year	<u>175,706</u>	<u>114,552</u>
<b>CASH - END OF YEAR</b>	<b>\$ 351,171</b>	<b>\$ 175,706</b>

See notes to financial statements



# Yukon Wildlife Preserve Operating Society

## Notes to Financial Statements

Year Ended March 31, 2019

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### 1. NATURE OF OPERATIONS

Yukon Wildlife Preserve Operating Society (the "society") is a not-for-profit organization and registered charity operating in the Yukon. As a registered charity the society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The society operates to promote knowledge and foster appreciation of arctic and boreal ecology through the creation of a centre of northern education, conservation and research excellence at the Yukon Wildlife Preserve. The society manages and operates the preserve on behalf of the property and animal owner, the Yukon Government.

### 2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Revenue recognition

Yukon Wildlife Preserve Operating Society 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.

Funding received for the purchase of capital assets is deferred and amortized at the same rate as the related capital asset.

#### Donated goods

The work of the society is assisted by the donation of supplies and services of members of the community. Since these items are not normally purchased by the society and because of the difficulty in determining fair value, donated services and supplies are not recognized in these financial statements.

#### Related party transactions

Related party transactions are measured at the exchange amount, which is the amount agreed upon by both parties.

#### Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

*(continues)*

# Yukon Wildlife Preserve Operating Society

## Notes to Financial Statements

Year Ended March 31, 2019

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### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Property and equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life at the following rates and methods:

Buildings	4%	declining balance method
Office equipment	20%	declining balance method
Farm equipment	20%	declining balance method
Other equipment	20%	declining balance method
Fencing	20%	declining balance method
Vehicles	30%	declining balance method
Computer equipment	50%	declining balance method
Leasehold improvements	10 years	straight-line method

The society regularly reviews its property and equipment to eliminate obsolete items. Government grants are amortized over the life of the related asset.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

The society operates on land owned by the Yukon Government. The society receives funding for capital asset expenditures such as buildings and fencing, which are fixed in place. When those expenditures are made, they are recorded as assets in the records of the society, but if the society were to discontinue operations, the Yukon Government would maintain ownership of the assets.

#### Measurement uncertainty

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 the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

#### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.



# Yukon Wildlife Preserve Operating Society

## Notes to Financial Statements

Year Ended March 31, 2019

### 4. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Buildings	\$ 173,697	\$ 18,656	\$ 155,041	\$ 154,284
Motor vehicles	250,383	230,145	20,238	26,911
Computer equipment	31,432	29,071	2,361	1,722
Other machinery and equipment	127,694	82,594	45,100	46,163
Furniture and fixtures	13,973	11,539	2,434	2,193
Leasehold improvements	230,239	58,350	171,889	194,913
Farm equipment	68,160	58,275	9,885	12,356
Fencing	16,399	10,018	6,381	7,976
	<u>\$ 911,977</u>	<u>\$ 498,648</u>	<u>\$ 413,329</u>	<u>\$ 446,518</u>

### 5. LONG TERM DEBT

	2019	2018
Financing for purchased equipment, monthly payments of \$1,548, 0% interest, matured in October 2018.	\$ -	\$ 9,286
	-	9,286
Amounts payable within one year	-	(9,286)
	<u>\$ -</u>	<u>\$ -</u>

### 6. LONG TERM DEFERRED REVENUE

Funding received for the purchase of capital assets is deferred and amortized over the life of the asset. The following table shows a breakdown of long term deferred revenue.

	2019	2018
Leasehold improvements	\$ 136,441	\$ 151,601
Other equipment	21,566	26,958
Small buildings	13,954	14,535
Field house furniture	2,713	3,391
Hay barn	117,965	122,880
	<u>\$ 292,639</u>	<u>\$ 319,365</u>

# Yukon Wildlife Preserve Operating Society

## Notes to Financial Statements

Year Ended March 31, 2019

### 7. CURRENT DEFERRED REVENUE

Current deferred revenue represents amounts collected in the year that are for projects (other than capital) or programs that occur subsequent to year end.

	<b>2019</b>	<b>2018</b>
Deposits collected for nature camps	\$ <b>43,944</b>	\$ 34,934
Membership fees	<b>15,939</b>	11,540
	<b>\$ 59,883</b>	\$ 46,474

### 8. GOVERNMENT OF CANADA FUNDING

The society received funding from the following federal departments and branches:

	<b>2019</b>	<b>2018</b>
Employment and Social Development Canada	\$ <b>12,558</b>	\$ 12,346
CANNOR	<b>20,633</b>	-
	<b>\$ 33,191</b>	\$ 12,346

### 9. YUKON GOVERNMENT FUNDING

The society received funding from the following territorial departments and branches:

	<b>2019</b>	<b>2018</b>
Department of Tourism and Culture	\$ <b>14,716</b>	\$ 11,637
Department of the Environment	<b>721,200</b>	899,183
Department of Economic Development	-	69,154
Department of Education	<b>38,095</b>	32,444
Subtotal	<b>774,011</b>	1,012,418
Deferred to subsequent years	-	(196,786)
	<b>\$ 774,011</b>	\$ 815,632

### 10. ECONOMIC DEPENDENCE

The society is dependent upon the Yukon Government for funding its operations.

### 11. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.