



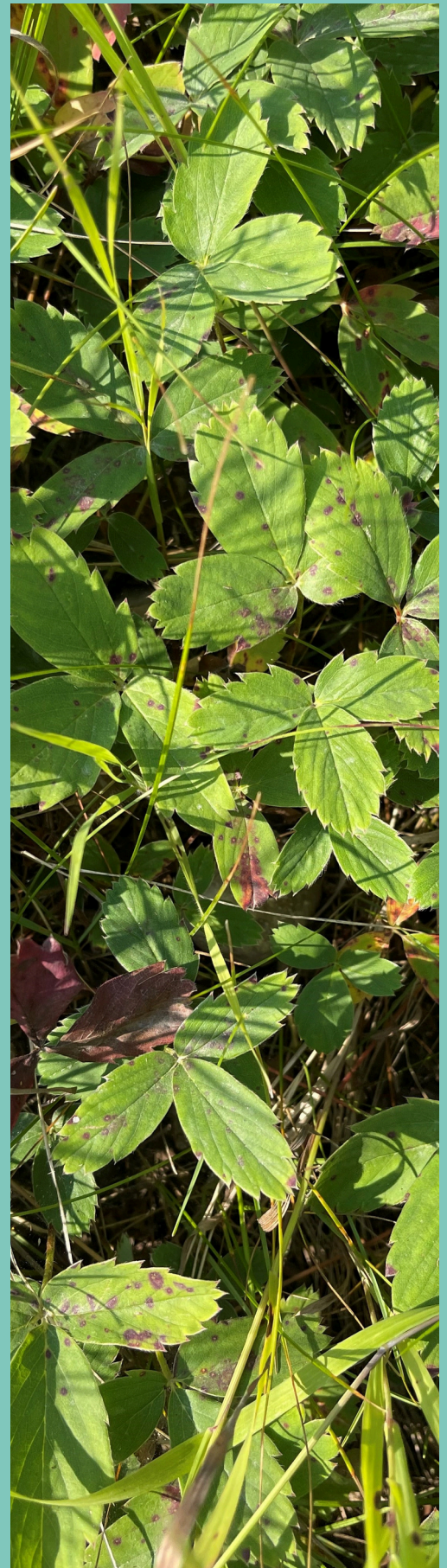
Annual Report

2024-2025



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Mayo strawberries

Chair's Message



YLUPC Chair Al Foster

YLUPC has been diligently working over the past year, making progress in various key areas of regional land planning. One of the foremost priorities has been the Dawson planning region, which is now in an advanced stage of its planning process.

The Dawson Planning Commission is actively developing the "Final Recommended Plan," with the Council providing numerous forms of support, including office space, administrative aid, mapping services, and financial support. The expected completion of this plan is set for 2025-2026, showing concrete progress in completing land use plans for the Yukon.

Meanwhile, the Na-Cho Nyäk Dun (NND) region is in the "pre-planning phase," an earlier stage but one that

is crucial for foundational development. The Council has engaged with both the First Nation of NND (FNNND) and the Yukon Government (YG) to ensure that the commission can effectively hit the ground running, emphasizing collaboration and readiness for future efforts.

The Council has also set forth a key recommendation for ongoing commissions, including the re-establishment of planning commissions in the North Yukon and Peel Watershed regions. This recommendation highlights our commitment to sustained plan monitoring and implementation.

Additionally, the Council has been actively engaged in shaping wider land legislation through its feedback on the Yukon Public Lands Legislation.

Emphasizing the integration of Traditional Knowledge (TK) in our processes, the Council has continued to support a Traditional Knowledge Circle that advises the Council on its activities and helps formalize the role of TK in decision-making.

A recent gathering in Mayo, themed "Building and Empowering Relationships" yielded positive

outcomes, reflecting the Council's commitment to fostering community connections and embracing local wisdom.

Recognizing that effective land relationship planning hinges on strong relationships, the Council is dedicated to building connections with First Nations, boards and committees, and the Yukon Government. Through consistent communication in the form of meetings, workshops, and events, YLUPC continues to strive for an inclusive and collaborative planning environment.

A notable focus of the Council has been engaging youth, given their potential long-term impact from land use planning. The Council conducted two successful planning simulations at local high schools over this past school year.

Discussions with the First Nations School Board about curriculum development would be a systemic approach to embedding land relationship planning within the educational framework. The Council stays committed to seeking further opportunities for youth engagement.

However, the Council is facing significant funding pressures, a critical hurdle that affects ongoing operations and future planning. The uncertainty surrounding the “Land

Claims Implementation Funding,” which has been temporarily extended, highlights the pressing need for stable, long-term financial support.

The Council will continue making a case for new funding necessary to sustain our work. The lack of dedicated funding poses a challenge that could jeopardize the continuity of essential planning efforts.

“Through all these initiatives, YLUPC stays steadfast in our mission to fulfill the spirit and intent of Chapter 11 of the Umbrella Final Agreement, promising a thoughtful and inclusive approach to land use planning in the Yukon.”

Al Foster
YLUPC Chair



YLUPC booth at CYFN GA

Introduction

This report summarizes the achievements and activities of the Yukon Land Use Planning Council (the Council) during the 2024-2025 fiscal year (April 1, 2024 to March 31, 2025).

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. The Council plays the roles of regional planning recommendation body, advocate, and partner.

The Council's secretariat communicated and met regularly with YG staff in the departments of Energy, Mines & Resources, Environment, and the Executive Council Office. The Council also met quarterly with the Honourable John Streicker, Minister of Energy, Mines & Resources for YG. These meetings included discussions aimed at breaking down the barriers to regional planning.

The Council interacted with First Nations on many occasions during the 2024-2025 year. The Council held meetings with Kluane First Nation, White River First Nation, Carcross/Tagish First Nation, and the staff at How We Walk With the Land and Water.



YLUPC booth at CYFN GA

The Council attended several First Nations' events, including the How We Walk With the Land and Water charter signing ceremony at Kettley's Canyon, the Council of Yukon First Nations General Assembly at Lake Laberge, the Champagne & Aishihik First Nations Annual General Assembly in Champagne, and the First Nation of Na-Cho Nyäk Dun Annual General Assembly in Mayo.

Other First Nation interactions included making a presentation to the First Nation Caucus on Implementation Funding and First Nation leadership and staff attendance at the YLUPC Land Relationship Gathering in Mayo.

During 2024-2025, the Council attended several meetings related to UFA Boards and Committees issues, with a particular focus on future funding. This included the UFA Boards & Committees Gathering in January 2025 themed: "Yesterday. Today. Tomorrow is here. Let's Connect." The gathering included workshops related to governance, operational challenges and barriers, training and development, and engagement.

The Council also met with the First Nations School Board about including land use planning in curriculum development and school programming.



Top: FNNND GA
Middle: How We Walk Charter Signing
Bottom: CAFN GA

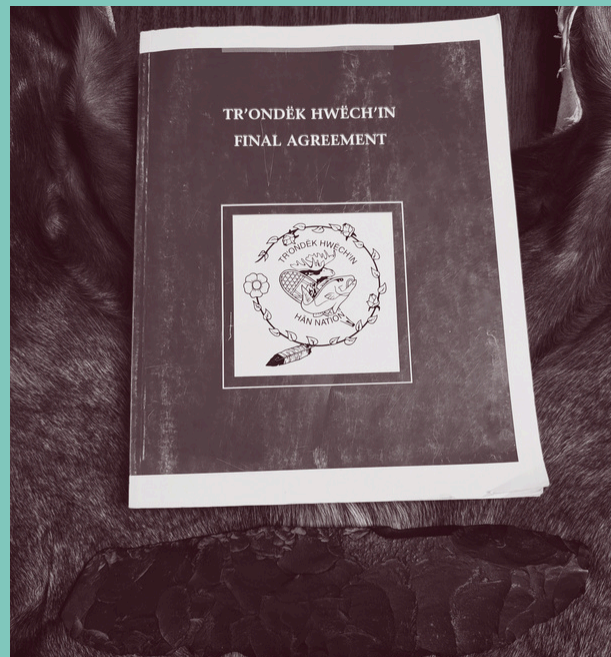


Relationship to Commissions

In 2024-2025, there was one commission in place, the Dawson Regional Planning Commission (DRPC).

The Council provided support to the Commission, guided by a Memorandum of Understanding between the Council and Commission. This agreement was updated and co-signed in April, 2024 and formed part of the Dawson Commission's Financial Transfer Payment Agreement.

In this past year, the Council provided various aid to the DRPC, including technical, financial, administrative, planning, and communication support. Details are included on page 10 of this report.



Top: DRPC Public Meeting
Middle: "No Voice" at a DRPC meeting
Bottom: DRPC Senior Planner Kirsten Reid

Who We Are

Council Members



Yukon Land Use Planning Council

2024-2025

Canada
Nominee



Neil Salvin

October 31,
2024 to
October 30,
2027

Council of Yukon First
Nations Nominee



Carl Sidney

February 22,
2024 to
February 21,
2027

Yukon
Nominee



Al Foster

June 15,
2023 to
June 14,
2026

Staff



TIM SELLARS

Director



JULIA BENN

Finance Manager



MICHEAL JIM

Land Relationship
Planner



SAM SKINNER

Senior Planner



**MICHELLE
CHRISTENSEN**

Administrator

Note: Sam Skinner, Senior Planner went on leave January through August 2025. Eric Delong, GIS technician, was hired on contract throughout the fiscal year.

Our Activities

The Council's 2024-2025 Annual Work Plan identified the following priorities:

- 1) Dawson Planning Region
- 2) Na-Cho Nyäk Dun Planning Region
- 3) Advancing Land Use Planning
- 4) Embracing Traditional Knowledge
- 5) YESAA Conformity Checks
- 6) Plan Implementation
- 7) Future Funding
- 8) Workshops
- 9) Communications

This section provides updates for each of these priorities.



North Klondike Highway



1) Dawson Region

The Dawson Regional Planning Commission was appointed in December 2018 and began planning in 2019. The Commission released a Recommended Plan in June 2022. From June 2022 to December 2024, the Tr'ondëk Hwëch'in Government and the Government of Yukon performed their plan review process under 11.6.2 and 11.6.4 of the Tr'ondëk Hwëch'in First Nation Final Agreement.

In the fall of 2024, the Council supported the Commission in a land use planner recruitment process. As a result, Kim Melton and Toshibaa Govindaraj were hired.

The Council continues to provide financial and administrative support for the Commission. This includes assistance with the Dawson budget and work plan, Financial Payment Transfer Agreement, annual report and auditing process.

Other support the Council provided the Commission includes: providing office space, IT 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.



Top: Yukon River
Bottom: Klondike Fireweed

2) Na-Cho Nyäk Dun Planning Region

In October 2023, the Council submitted an 11.3.3 Recommended General Terms of Reference for a Na-Cho Nyäk Dun Planning Commission.

Throughout 2024-2025, the First Nation of Na-Cho Nyäk Dun and the Government of Yukon negotiated a Memorandum of Understanding (MOU) for planning in the region. While this was not completed within the fiscal year, the MOU was signed early in the 2025-2026 fiscal year.

The Council has meanwhile undertaken pre-planning work, including rewriting of the Commission Source Book, developing a regional bibliography, drafting a work plan and budget, developing commission orientation materials, and collection of key documents.

The Council has also convened monthly meetings of the Parties to collaborate on an online annotated bibliography for the region. This work will save the Commission considerable time in terms of data collection.

3) Advancing Land Use Planning

The Yukon Forum developed a Joint Priority Action Plan which led to a regional land use planning workshop in 2018. Arising out of that workshop were four priority objectives, endorsed by the Yukon Forum:

1. Set up commissions for success
2. Support several land use planning commissions
3. Review First Nation and Yukon Government regulations
4. Review funding adequacy



Moosehide Gathering 2025

3.1 Setup Commissions for Success

With the support of the Traditional Knowledge Circle, the Council has developed and endorsed a set of Traditional Knowledge principles and a list of critical components for regional plans that support a shift towards land relationship planning.

The Council has improved and modernized the Commission Source Book which is a key resource that supports regional planning commissions under a common land use planning process as required in Chapter 11. This will be a valuable resource if a Na-Cho Nyäk Dun Planning Commission is established.

Another project that will benefit the future Na-Cho Nyäk Dun Planning Commission is the development of a regional bibliography being coordinated by the Council with the support of the First Nation of Na-Cho Nyäk Dun and the Government of Yukon.



Dawson Regional Planning Commission

3.2 Support Several Planning Processes

Teslin Tlingit Council, Carcross/Tagish First Nation, Government of Yukon and Government of British Columbia met regularly throughout 2024-25 about regional planning in southern Yukon, with the possibility of starting a Chapter 11 process. YLUPC is monitoring these discussions but is not currently involved in the meetings.

The Council continued to meet with First Nations about the possibility of initiating planning in the Kluane region.



Champagne and Aishihik First Nations GA

3.3 Review First Nations & Government Regulations

The Council participated in the Yukon Lands Legislation public engagement conducted by the Government of Yukon (YG). The Council provided formal recommendations under UFA 11.3.3, with specific feedback about planning processes, designations, and plan implementation.

The Council also reviewed and provided feedback on YG's wetlands guidance documents, including the Wetlands Classification Standards and the Guidance for Nomination of Wetlands of Special Importance.

3.4 Review Funding Adequacy

See Section 3.7 "Future Funding"



Dawson Shooting Stars



Traditional Knowledge Circle

4) Embracing Traditional Knowledge

In June 2023, the Council formed a Traditional Knowledge Circle: an advisory group to the Council. The Circle has representation from language groups across the Yukon. The Circle played a pivotal role in supporting the Land Relationship gathering in Mayo in July 2024.

Subsequently, the Circle provided advice on the outcomes of the Gathering and has developed a work plan and drafted critical components for Traditional Knowledge inclusion in regional plans.

5) YESAA Conformity Checks

The Council has no authority to undertake conformity checks for projects undergoing assessment under the Yukon Environmental and Socio-Economic Assessment Act. However, YG and Affected First Nations have asked the Council to take on this role.

The Council has agreed on an interim basis to do reviews of projects for consistency with approved plans until such time as a permanent solution can be found. However, these do not replace conformity checks as required under the legislation which were intended to be conducted by regional planning commissions. The Council has identified this issue for the Parties to resolve.

For the Dawson region, Council secretariat staff engaged with YESAB and Dawson Commission staff to consider how to improve the integration of plan conformity checks into project screening processes, with a specific focus on the Dawson Regional Plan. The goal of this project is for an efficient and effective conformity check process that aligns with legislative and Final Agreement requirements.

The Council also collaborated with YESAB on feedback to the Peel Plan Implementation Committee on their Standard Terms and Conditions in the Peel Watershed.

6) Plan Implementation

6.1 North Yukon Region

There is no active commission in the North Yukon region. The land use plan was approved in 2009 and is being implemented by the 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 was one oil and gas project reviewed in the region this fiscal year.

The Council has created a “North Yukon Plan Change Registry” to begin documenting and communicating implementation activities and amendments to the plan. One example of an implementation activity related to the plan is the establishment of the Ch’ihilii Chik Habitat Protection Area, which includes amendment to the planning boundaries within the region. The Council will continue engaging the Parties about the registry in 2025-2026.

A plan review is overdue and should be conducted for the region. On April 3, 2024, Council made a recommendation to Vuntut Gwitchin and Tr’ondëk Hwëch’in First Nations, and Government of Yukon for a plan review process to be initiated.

Concerns were expressed at the meeting of the Chairs that development activities are beginning to occur in the overlap area between Vuntut Gwitchin and Tr’ondëk Hwëch’in Traditional Territories. To date, the Parties have indicated that capacity is limited and that plan review is not a priority.

6.2 Peel Watershed Region

The Peel Watershed Land Use 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 implementation. The Council is an active participant in PPIC meetings.

The Committee is advancing several implementation activities, including:

- establishing a National Historic Site;
- expediting the surrendering of mineral claims;
- defining the term “adequate baseline data”; and
- creating a process for plan amendment.

In 2024-2025, there were no projects reviewed in the Peel region under YESAA.



Peel Watershed, credit Peel Watershed Planning Commission

The Council closely monitored the Michelle Creek (Yukon Environmental and Socio-Economic Assessment Board vs. Government of Yukon) court case, which went to the Yukon Supreme Court in 2024-2025. The role of the Council in conformity checks was discussed in detail during the case and in the ruling.

The outcome reaffirmed that any opinion that the Council has on a project's consistency with a plan does not carry the weight of a commission's. This has reinforced the Council's recommendation that regional planning commissions must be in place in regions with approved plans.

7) Future Funding

The 10-year Umbrella Final Agreement (UFA) implementation funding agreement with Canada expired March 31, 2024.

The Council was informed that data collection and subsequent negotiations would continue during the 2025-2026 fiscal year to establish the current 10 years of implementation funding, and in the meantime, funding would be extended. Therefore, the Council undertook a detailed analysis of current and future funding needs and made a series of funding presentations in early 2025.

8) Workshops

As part of efforts to embrace Indigenous planning and Traditional Knowledge, the Council planned and hosted a land relationship gathering on the Traditional Territory of the First Nation of Na-Cho Nyäk Dun, in Mayo, July 22-24, 2024.

The theme was building and empowering relationships. The goal of the gathering was to provide guidance and instruction to assist the Council and Circle with improving planning relationships and increasing collaboration between planning partners.

The event was attended by over 70 people from Yukon First Nations, Umbrella Final Agreement Boards and Councils, Government of Yukon, Canada and the Traditional Knowledge Circle.

Traditional storytelling was also part of the gathering and took place at Five Mile Lake Campground.

Proceedings and summary reports from the Land Relationship Gathering were produced and are available from the Council.

The Council participated in a number of other workshops and events as listed in the events table on page 18.



Mayo Land Relationship Gathering, July 2024
Top: Water Ceremony
Jimmy Johnny (middle) and Hammond Dick (bottom) telling stories

9) Communication

Communications work and products completed during the 2024-2025 year included the following.

- Produced a Regional Planning Status Report in April 2024.
- Graphic design and distribution of the 2023-2024 Annual Report.
- Completed work on a photo library to better enable photo access and tracking.
- Posted regular updates on YLUPC website and Facebook page.
- Established a LinkedIn profile.
- Active participation in meetings and events as outlined on page 18.
- Production of Mayo Land Relationship Gathering Report.
- Production of new planning manual for commissions.
- Production of video interviews of previous commission chairs and TK Circle.
- Delivery of planning simulations in Whitehorse high schools.

News

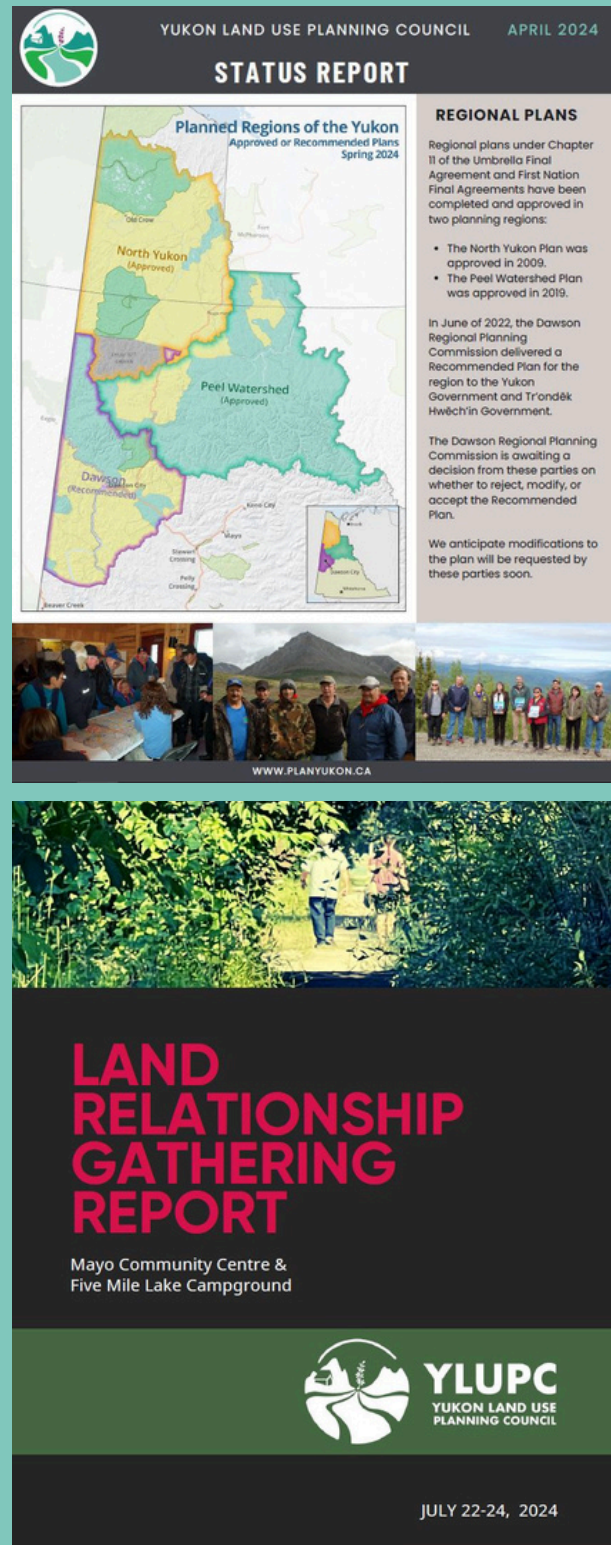
Dawson Regional Planning Commission Advances Chapter 11 Land Use Plan

Dec 18, 2024 | News

YG and TH Feedback on Dawson Recommended Plan Received

Nov 28, 2024 | News

YLUPC Website updates



Top: April 2024 Status Report
Bottom: Mayo Land Relationship Gathering Report

Meetings

During the 2024-2025 fiscal year, the Council hosted six public meetings and seven working sessions. The Traditional Knowledge Circle hosted six meetings. In addition, the Council attended several other key events and meetings.

Event	Location	Date
Renewable Resource Council's Annual General Workshop	Carcross	June 6-7, '24
KFN General Assembly	Burwash Landing	June 15-16, '24
TH Water Summit	Dawson City	June 18, '24
YLUPC Land Relationship Gathering	Mayo	July 22-24, '24
Moosehide	Moosehide	July 25-28, '24
CYFN General Assembly	Ta'an Kwach'an Fish Camp	July 31-August 1, '24
CAFN General Assembly	Shadhāla (Champagne)	September 6-8, '24
FNNND General Assembly	Mayo	October 5, '24
YFN Data Summit	Whitehorse	October 29-30, '24
UFA Boards and Committees Gathering	Whitehorse	January 14-15, '25
DRPC Public Meeting	Dawson City	January 22, '25
Northwest Boreal Partnership Meeting	Carcross	January 27 & 31, '25
First Nations Implementation Caucus	Whitehorse	February 19, '25
Meeting of the Chairs	Whitehorse	March 24, '25

Workplan Variance

As outlined in prior sections, the Council achieved progress in all priority areas within the 2024-2025 Work Plan and Budget. There was very little variance from the work plan.

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

- o **Administration**

Expenditures were reduced by approximately \$10.8 thousand (8%) through cost-sharing office space with DRPC and continuing to adopt digital technology that replaces older and costlier systems and hard-copy printing.

- o **Council**

Expenditures increased by approximately \$13.7 thousand (33%) in travel and honoraria, as all Council members live outside of Whitehorse. Council members also attended more meetings and events than originally planned.

- o **Personnel**

Expenditures came in under budget by approximately \$12 thousand (2%). The main cost savings came as a result of the Senior Planner taking an extended period of leave.

- o **Planning**

Expenditures increased by approximately \$6 thousand (72%) largely due to the cost of mapping support, as compensation for the Senior Planner who was on leave.

- o **Special Projects**

Expenditures increased by \$20 thousand (25%). There was a large variation of each line item within this category. The Traditional Knowledge Circle exceeded their budget by \$40 thousand, much of which was related to hosting the land relationship gathering in Mayo. We mitigated the impact of this by limiting contractor fees and technical support.

As a result of these variances, the Council did run a 2% cumulative deficit (taking into account the previous year's surplus), amounting to a deficit of \$15,446.

The 2024-2025 audit has been completed. There is no management letter associated with the audit: financial statements are accurate and compliant, resulting in an unqualified audit.

YLUPC 2024-2025		Original Budget	Actuals March 31, 2025	Variance	%
Revenue					
	YG	\$784,506	\$784,506	0	0%
	Carry forward	\$20,000	\$17,141	-\$2,859	-14.3%
	Interest	-	\$4,397	\$4,397	100%
	Total Revenue	\$804,506	\$806,044	\$1,538	.2%
Expenses					
	Administration	\$132,707	\$121,858	-\$10,849	-8.2%
	Council	\$41,200	\$54,899	\$13,699	33.3%
	Personnel	\$539,150	\$526,921	-\$12,229	-2.3%
	Planning	\$8,300	\$14,234	\$5,934	71.5%
	Special Projects	\$83,148	\$103,576	\$20,428	24.6%
	Total Expenses	\$804,506	\$821,489	\$16,983	2.1%
Net Surplus/ Deficit		\$0	(\$15,446)		

Finance

Financial Administration

Several measures were taken to enhance the Council's financial management.

For example, the Council has recently gained the capability of doing e-transfers to make payments, which is much more efficient and convenient for both the Council and for recipients.

2023-2024 Annual Report and Audit

In September 2024, the 2023-2024 Annual Report and Audited Financial Statements were completed. The audit was unqualified, or clean, as there was no management letter associated with the audit.

Subsequently, the Council designed and released a public-facing version of the Annual Report.



YLUPC planning simulation at Wood Street CHAOS program, February 2025

Looking Forward

2025-2026 Priorities

1) Dawson Planning Region

Council will support the Dawson Regional Planning Commission in developing a Final Recommended Plan. Support will continue to include administrative, human resource, IT, finance, and technical (including mapping) support.

2) Future Planning Regions

In October 2023, Council recommended establishing a Na-Cho Nyäk Dun Planning Commission. Council hopes that a regional planning commission will be established and that planning will get underway in the 2025-2026 fiscal year. The Council will support the orientation and planning work of this new commission.

3) Implementing Land Use Plans

The Council will continue to assist with the North Yukon and Peel Watershed Plan implementation work. This includes providing online interactive maps, keeping regional data up-to-date, conformity check involvement, cumulative effects monitoring, communication support, tracking plan variances and amendments, and other cooperation with the Parties (First Nations and Government of Yukon).



Tr'ondëk Hwëch'in Water Workshop, June 2024

4) Embracing Traditional Knowledge

The Council would like to see a shift in planning processes under Chapter 11 from “land use planning” to “land relationship planning” as a value-centered, collaborative process founded on relationships and with responsibilities for land, water, animals, and each other. This process fully considers Indigenous knowledge, values, and planning concepts. This work will be informed by the Traditional Knowledge Circle.

5) Future Funding

The Council will continue to prepare for the next 10-year funding cycle 2024-2034, including consideration of new planning regions, plan reviews, sub-regional planning, consistency opinions, and other funding requirements.

6) Communications

The Council will conduct outreach, with a focus on First Nation engagement. To support this work, YLUPC will update its 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.



Mayo Land Relationship Gathering, July 2024

Financial Report

Yukon Land Use Planning Council

Financial Statements

March 31, 2025

Yukon Land Use Planning Council

Financial Statements

March 31, 2025

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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.

A handwritten signature in black ink, appearing to be a stylized 'JB' followed by a long horizontal flourish.

Manager of Finance
August 26, 2025



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Independent Auditors' Report

To the Members of Yukon Land Use Planning Council

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Yukon Land Use Planning Council, (the "Council") which comprise the statement of financial position as at March 31, 2025, 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, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for 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.

Independent Auditors' Report (continued)

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:

- ♦ 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
August 26, 2025

Crowe MacKay LLP
Chartered Professional Accountants

Yukon Land Use Planning Council

Statement of Operations

For the year ended March 31,	2025	2024
Revenues		
Government of Yukon	\$ 784,506	\$ 748,968
Interest income	4,397	5,744
	788,903	754,712
Expenditures		
Administration - equipment	-	4,903
Administration - general	135,204	122,474
Administration - office supplies	5,439	4,579
Administration - office support	-	975
Administration - rentals	74,673	74,562
Amortization	5,023	6,037
Council - honorariums	35,200	31,836
Council - meetings	3,453	3,394
Council - travel/conferences	15,746	8,322
Planning - general	513,113	443,011
Planning - travel/conference	11,621	3,126
Professional fees	11,351	10,629
Special projects	15,689	52,955
	826,512	766,803
Deficiency of revenues over expenditures before other item	(37,609)	(12,091)
Other expense		
Loss on disposal of capital assets	-	373
Deficiency of revenues over expenditures	\$ (37,609)	\$ (12,464)

Yukon Land Use Planning Council

Statement of Changes in Net Assets

For the year ended March 31,

	Investment in Capital Assets	Unrestricted	Total 2025	Total 2024
Balance, beginning of year	\$ 18,114	\$ 17,141	\$ 35,255	\$ 47,719
Deficiency of revenues over expenditures	(5,022)	(32,587)	(37,609)	(12,464)
Balance, end of year	\$ 13,092	\$ (15,446)	\$ (2,354)	\$ 35,255

Yukon Land Use Planning Council

Statement of Financial Position

March 31,	2025	2024
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Assets

Current

Cash	\$ 24,720	\$ 61,164
Accounts receivable (note 5)	8,664	3,697
Prepaid expenses	9,511	5,573

42,895	70,434
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Capital assets (note 3)

13,093	18,115
--------	--------

\$ 55,988	\$ 88,549
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Liability

Current

Accounts payable and accrued liabilities (note 4)	\$ 58,342	\$ 53,294
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Net Assets

Investment in Capital Assets	13,092	18,114
Unrestricted	(15,446)	17,141

(2,354)	35,255
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\$ 55,988	\$ 88,549
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Commitments (note 7)

Due to related party (note 5)

Approved on behalf of the Council:

 Member

 Member

Yukon Land Use Planning Council

Statement of Cash Flows

For the year ended March 31,	2025	2024
Cash provided by (used for)		
Operating activities		
Deficiency of revenues over expenditures	\$ (37,609)	\$ (12,464)
Items not affecting cash		
Amortization	5,023	6,037
Loss on disposal of capital assets	-	373
	(32,586)	(6,054)
Change in non-cash working capital items		
Accounts receivable	(4,967)	17,101
Prepaid expenses	(3,938)	(5,532)
Accounts payable and accrued liabilities	5,047	(22,466)
	(36,444)	(16,951)
Investing activities		
Purchase of capital assets	-	(3,909)
Proceeds on disposal of capital assets	-	439
	-	(3,470)
Decrease in cash	(36,444)	(20,421)
Cash, beginning of year	61,164	81,585
Cash, end of year	\$ 24,720	\$ 61,164

Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2025

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. The Council is not taxable under the Canadian Income Tax Act.

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 consists of cash on hand, bank deposits and bank indebtedness.

(b) Capital assets

Capital assets 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 3.

Capital assets acquired or constructed during the year are not amortized until they are put into use.

No amortization is recorded in the year of disposal.

Capital assets are reviewed for impairment whenever events or changes in the circumstances indicate that the carrying value may not be recoverable. If the total of the estimated undiscounted future cash flows is less than the carrying value of the asset, an impairment loss is recognized for the excess of the carrying value over the fair value of the asset during the year the impairment occurs.

(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.

Interest income is recognized on a time proportion basis as it is earned.

Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2025

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 and accounts receivable.

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

The Council subsequently measures no financial assets and financial liabilities at fair value, without adjustment for transaction costs and with changes in fair value recognized in operations in the period in which they occur:

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, 2025

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) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and 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.

(f) Intangible assets

The Council applies the simplification method to expenditures in a cloud computing arrangement that fall within the scope of AcG-20, Customer's Accounting for Cloud Computing Arrangements. Under this method, expenditures are treated as a supply of services and recognized as an expense when the company receives the service. Expenditures related to implementation activities are expensed as incurred.

3. Capital assets

				2025	2024
	Rate	Cost	Accumulated amortization	Net book value	Net book value
Furniture and fixtures	20%	\$ 48,860	\$ 37,566	\$ 11,294	\$ 14,117
Computer equipment	55%	13,663	11,864	1,799	3,998
		\$ 62,523	\$ 49,430	\$ 13,093	\$ 18,115

Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2025

4. Accounts payable and accrued liabilities

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

	2025	2024
Government remittances	\$ 9,972	\$ 5,915

5. Due to 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) Accounts receivable include amounts receivable from:

	2025	2024
Dawson Regional Planning Commission	\$ 4,711	\$ 99

6. 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% per annum. At March 31, 2025 and March 31, 2024, the line of credit had not been drawn on.

7. Lease commitments

On September 29, 2022, the Council signed a 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.

8. 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.

Yukon Land Use Planning Council

Notes to the Financial Statements

March 31, 2025

9. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Credit risk

The Council does have credit risk in accounts receivable of \$8,664 (2024 - \$3,697). 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 Council performs continuous evaluation of its financial assets and records impairment in accordance with the stated policy. No significant change in risk from prior year. In the opinion of management, the credit risk exposure to the Council is low.

(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).

Substantially all of cash is comprised of deposits with one financial institution. This risk is reduced by using a Schedule I institution. No significant change in risk from prior year. In the opinion of management, the concentration risk exposure to the Council is low.

(c) Liquidity risk

The Council does have a liquidity risk in the accounts payable and accrued liabilities of \$58,342 (2024 - \$53,294). 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. No significant change in risk from prior year. In the opinion of management, the liquidity risk exposure to the Council is low.

(d) Interest rate risk

The Council is exposed to interest rate risk. Interest rate risk is the risk that the Council has interest rate exposure on its bank indebtedness, which are variable based on the bank's prime rates. This exposure may have an effect on its earnings in future periods. The Council reduces its exposure to interest rate risk by regularly monitoring published bank prime interest rates which have been relatively stable over the period presented. The Council does not use derivative instruments to reduce its exposure to interest rate risk. In the opinion of management the interest rate risk exposure to the Council low and is not material. As of March 31, 2025, the line of credit has not been drawn on. No significant changes from prior year.

