YLUPC
YUKON LAND USE PLANNING COUNCIL

# Annual Report

APRIL 2025-MARCH 2026

YLUPC Land Relationship Gathering at Łu Ghą (Klukshu): credit YLUPC

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Ogilvie Mountains: credit Michelle Christensen

# Chair’s Message

This past year has been a busy and exciting time for land use planning in Yukon. In addition to the Dawson Final Recommended Plan being delivered to Tr’ondëk Hwëch’in and Yukon governments, the First Nation of Na-Cho Nyäk Dun and the Government of Yukon signed a Memorandum of Understanding to begin regional land use planning. In addition to these two milestones in Chapter 11 planning, several other First Nations have approached us to find out more about Chapter 11 planning.

The Dawson Final Recommended Plan could only have been achieved through the hard work and commitment of the Commission members and staff. Council congratulates you all on achieving this significant milestone! The Final Recommended Plan now moves to the approval phase, led by Tr’ondëk Hwëch’in and Yukon governments, which requires a public comment period.

Concerns remain about funding for the Commission to meet its Chapter 12 and Yukon Environmental and Socio-Economic Assessments Act responsibilities once the plan is approved. Funding for post-plan-approval Commission requirements in the Umbrella Final Agreement and subsequent legislation was not foreseen when Canada, the Government of Yukon, and the First Nations initially negotiated funding for treaty implementation, so we will wait and see what solution the parties agree upon. The Council has proposed three possible funded models for their consideration.

From July 30 to August 1, 2025, in collaboration with our Traditional Knowledge Circle, we held an on-the-land gathering at Łu Ghą (Klukshu), themed “Breaking Down the Barriers”. Thank you to Champagne and Aishihik First Nations for welcoming and allowing us to host the gathering on their lands, especially at such a special place. Over 70 people attended, and from the opening prayer by Ron Chambers and the keynote address by Lawrence Joe to the panel discussion that included the Council of Yukon First Nations Grand Chief and the Energy, Mines & Resources Minister, and the salmon preparing and drying demonstration by Carl Sidney, a lot of good discussions were had and relationships made that will help us move forward together in a good way. I hope we continue to find ways to fund these valuable gatherings.

I would like to thank the Circle for the invaluable guidance and advice that they provide to Council. The Circle consists of greatly respected language representatives from Yukon's nine Indigenous language groups with extensive history and knowledge. Formed by Council to support a shift from Western-style land use planning to a more Umbrella Final Agreement-based version of land relationship planning, they also provide advice on traditional knowledge and ways, and help guide on-the-land gatherings.

Council continues to have funding challenges. Currently, we are unlikely to be able to continue to support the Circle or annual on-the-land gatherings to the level that we have in the past. We are aware that Canada, Yukon, and First Nations governments are negotiating a new funding agreement. I hope that these negotiations go well and come to a conclusion soon. I hope they have the wisdom to provide us and future commissions with enough funds to complete regional land use planning in Yukon, and to implement those plans effectively.

I look forward in this coming year to seeing the Dawson Plan finalized; a new regional land use planning commission appointed in the Na-Cho Nyäk Dun region; meeting new people and learning from them at a gathering somewhere in Yukon; continuing outreach to youth about the importance of regional planning and the Umbrella Final Agreement in general; and talks with First Nations, communities, and all levels of governments about Chapter 11: why it is there, what it means, and why it is good for all Yukoners and Canadians.

Neil Salvin
Current Chair (August 2026)
Yukon Land Use Planning Council

Neil Salvin: credit Neil Salvin

Tracks: credit Michelle Christensen

# Introduction

This report summarizes the achievements and activities of the Yukon Land Use Planning Council during the 2025-2026 fiscal year (April 1, 2025, to March 31, 2026).

### Our Role

Under Chapter 11 of the Yukon Umbrella Final Agreement and First Nation Final Agreements, the Council makes recommendations to the Government of Yukon 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 Commissions

In 2025-2026, there was one commission in place: the Dawson Regional Planning Commission. The Council provided support to the Commission, guided by a Memorandum of Understanding between the Council and the Commission.

This past year, the Council provided various forms of aid to the Dawson Regional Planning Commission, including technical, financial, administrative, planning, and communication support. Details are included on page nine of this report.

YLUPC Annual Chair's meeting: credit YLUPC

DRPC Meeting: credit DRPC

### 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 Government of Yukon staff in the departments of Energy, Mines & Resources, Environment, and the Executive Council Office.

The Council also met periodically with the Minister Responsible for Energy, Mines & Resources: before the 2025 Yukon Territorial election, these meetings were with John Streicker. In February 2026, Council met with the incoming Minister, Ted Laking, to provide Council perspectives and inquire about the incoming government's new mandate.

Relationships with First Nations are essential to the success of planning, whether it be prompting new planning opportunities, supporting ongoing planning, or implementing approved plans.

Details of the Council's communications and interactions with First Nations are provided on pages eight and nine and elsewhere throughout this annual report.

During 2025-2026, the Council attended several meetings related to Umbrella Final Agreement Boards and Committees issues, with a particular focus on the creation of a Boards and Committees coordinating body.

In January 2026, the Training Policy Committee hosted a Boards and Committees Gathering during which the concept of a coordinating body for Boards and Committees was brought forward. The Council is an active participant in the ongoing discussions for a coordinating body.

# Who We Are

## Council Members

**AL FOSTER**
Chair

June 15, 2023-June 14, 2026
Nominating body: Yukon

**CARL SIDNEY**
Member

February 22, 2024-February 21, 2027
Nominating body: Council of Yukon First Nations

**NEIL SALVIN**
Member

October 31, 2024-October 30, 2027
Nominating body: Canada

## Yukon Land Use Planning Secretariat

**TIM SELLARS**
Director

**SAM SKINNER**
Senior Planner
(On leave Jan.-Aug. 2025)

**MICHEAL JIM**
Land Relationship Planner

**MICHELLE CHRISTENSEN**
Administrator

**JULIA BENN**
Finance Manager

**ERIC DELONG**
GIS Technician
(Contractor)

## Dawson Regional Planning Commission Secretariat

**KIRSTEN REID**
Senior Planner

**KIM MELTON**
Land Use Planner

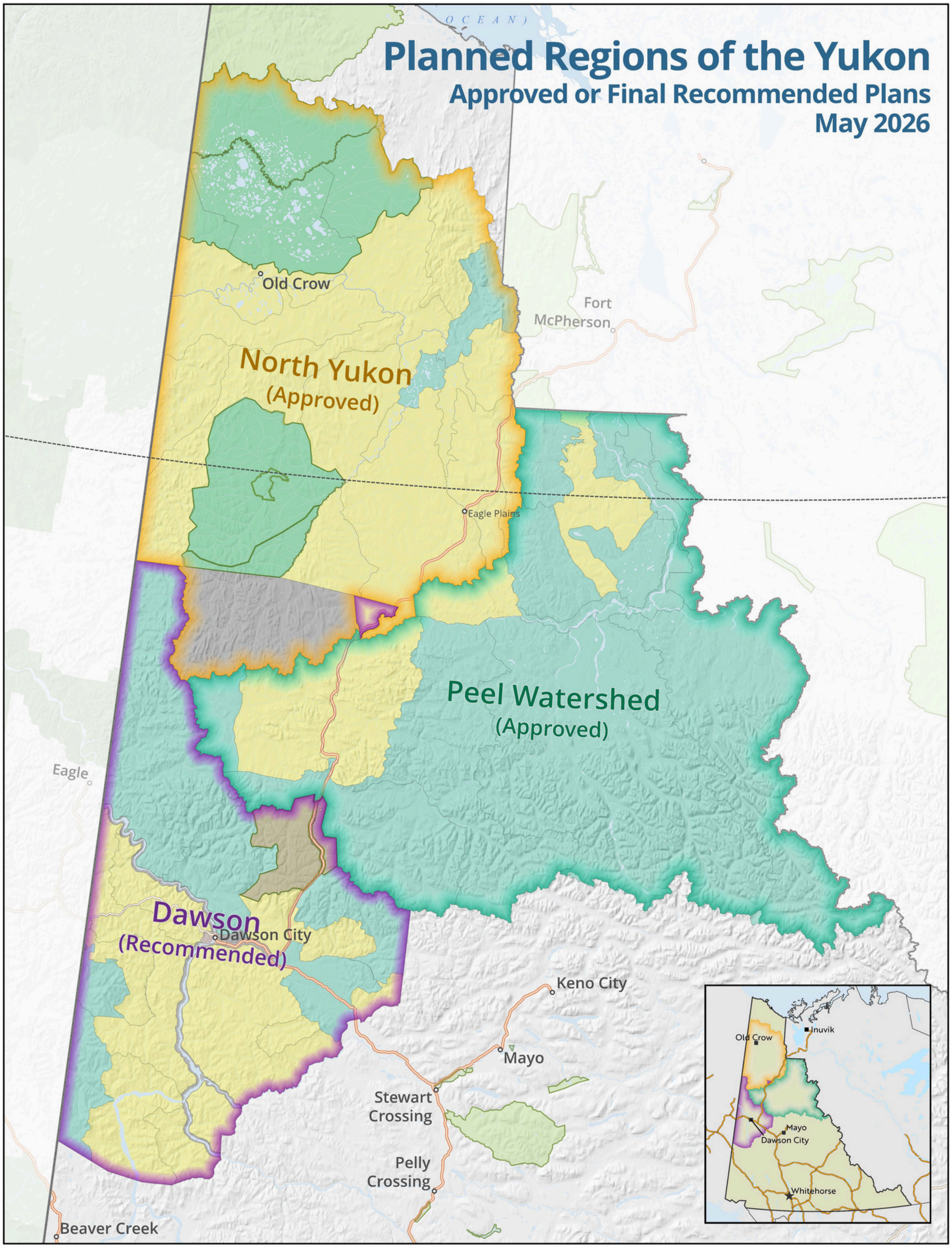
**TOSHIBAA GOVINDARAJ**
Land Use Planner

# Our Activities

The Council's 2025-2026 Annual Work Plan identified the following priorities:

| | |
|---|---|
| 1.0 Dawson Planning Region | 4.0 Embracing Traditional Knowledge |
| 2.0 Future Planning Regions | 5.0 Future Funding |
| 3.0 Implementing Land Use Plans | 6.0 Communications |

Aishihik Lake: credit Micheal Jim



Planned Regions of the Yukon
Approved or Final Recommended Plans
May 2026
OCEAN
Old Crow
Fort McPherson
North Yukon
(Approved)
Eagle Plains
Peel Watershed
(Approved)
Eagle
Dawson
(Recommended)
Dawson City
Keno City
Mayo
Stewart Crossing
Pelly Crossing
Beaver Creek
Inuvik
Whitehorse

## 1.0 Dawson Planning 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. In December 2024, the Tr'ondëk Hwëch'in and Yukon governments proposed modifications to the Recommended Plan, triggering development of a Final Recommended Plan by the Commission.

Throughout 2025-2026, the Commission developed the Final Recommended Plan. With the support of YLUPC secretariat staff, they were successful in achieving this goal, delivering the Final Recommended Plan on March 31, 2026. The Council provided the Commission with financial, supervisory, human resources, information technology, and administrative support. This includes assistance with the Dawson Budget and Work Plan, Financial Payment Transfer Agreement, Annual Report, and auditing process.

The Council also provided the Commission with office space and planning support. Direct planning support included: technical analysis, mapping, cumulative effects modelling, and other related activities. This has once again proven to be a successful model for reducing the workload of Commission members and staff.

The Council developed a General Terms of Reference to provide the Commission with a mandate during the transitional period between plan recommendation and approval; it was formally recommended to the Parties in January, 2026.


Dawson Final Recommended Plan Handover Ceremony: credits YLUPC

## 2.0 Future Planning Regions

In May 2025, the First Nation of Na-Cho Nyäk Dun and the Government of Yukon signed a Memorandum of Understanding for planning in the First Nation's core Traditional Territory. The Parties have since engaged with each other in negotiations of the General Terms of Reference for this planning region.

In December 2025, the Council recommended a revised Terms of Reference for the Na-Cho Nyäk Dun planning region to include the Beaver River Watershed and clarify that a planning commission would operate through a plan approval process. This recommendation replaced the Council's October 2023 recommendation.

Council has meanwhile undertaken pre-planning work, including developing a regional bibliography, drafting a work plan and budget, developing commission orientation materials, and collecting key documents. This work will save the Commission considerable time collecting data.

Over the first six months of the fiscal year, the Council convened monthly meetings of the Parties to collaborate on this pre-planning work. This work was paused during and after the territorial election in October, 2025. These pre-planning meetings restarted in spring of 2026.

The Council held multiple meetings with the First Nation of Na-Cho Nyäk Dun, Champagne and Aishihik First Nations, and Little Salmon/Carmacks First Nation to provide updates on Chapter 11 planning and discuss potential future planning.

Little Salmon Carmacks General Assembly: credit YLUPC

Champagne and Aishihik First Nations General Assembly: credit YLUPC

## 3.0 Implementing Land Use Plans

**3.1 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 Parties (Government of Yukon and Vuntut Gwitchin First Nation), with some assistance from the Council.

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 Chìk Habitat Protection Area, which includes an amendment to the planning boundaries within the region.

A plan review is overdue and should be conducted for the North Yukon planning region. In April 2024, Council made a recommendation to Vuntut Gwitchin First Nation, the Tr'ondëk Hwëch'in Government, and the Government of Yukon for a plan review to be initiated. To date, the Government of Yukon has indicated that capacity is limited and that the plan review is not a priority.

**3.2 Peel Watershed Region**

The Peel Watershed Land Use Plan was approved in 2019. The Parties (Government of Yukon, First Nation of Na-Cho Nyäk Dun, the Tr'ondëk Hwëch'in Government, the Vuntut Gwitchin First Nation, and the Gwich'in Tribal Council) have developed an implementation plan and formed the Peel Plan Implementation Committee to support the implementation. The Council is an active ex officio participant in Committee meetings.

The Committee is advancing several implementation activities, including:

- establishing a National Historic Site;
- facilitating the surrender of mineral claims;
- defining the term "adequate baseline data"; and
- creating a process for plan amendment.

Committee work was significantly impacted by the Yukon territorial election, which paused most of this work between October 1 and the end of the fiscal year.

## 3.3 Conformity Checks

The Council has no authority to undertake conformity checks for projects undergoing assessment under the Yukon Environmental and Socio-Economic Assessments Act. However, in 2017 (for North Yukon) and in 2020 (for the Peel Watershed), the Government of Yukon and Affected First Nations asked the Council to take on this role. The Council agreed on an interim basis to review projects for consistency with approved plans until such time as a permanent solution can be found.

Consistency reviews by the Council 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.

In 2025-2026, two projects were reviewed in the North Yukon and one project was reviewed in the Peel Watershed region under the Act. In addition, YLUPC also reviewed one “Class 1” mineral exploration project for the Peel Watershed region.

The Council did not undertake consistency reviews on behalf of the Dawson Commission, as the Commission continued to be in place and active. The Commission had the authority to make representations, although its focus was on developing the Final Recommended Plan.

Trumpeter Swans: credit Michelle Christensen

## 4.0 Embracing Traditional Knowledge

The Council's Traditional Knowledge Circle met three times as well as planned and participated in the Council's annual land relationship gathering. The Circle also participated in the Tr'ondëk Hwëch'in Land Stewardship Gathering at Nänkäk Ch'ëhòląy (Land of Plenty).

The Circle is an advisory group to the Council. The Circle has representatives from linguistic regions across the Yukon and has played a pivotal role in planning and hosting the Council's Land Relationship Gatherings.

In 2025-2026, the Circle recommended critical components for traditional knowledge inclusion in regional plans. These components are an important part of shifting the planning process towards a value-centered land relationship approach. These include:

- Protect sacred and cultural sites and habitat
- Traditional knowledge must guide decisions
- Follow Indigenous laws and teachings
- Use traditional place names
- Care for the land don't own it
- Share stories and teach on the land
- Balance two ways of knowing
- Respect the seasons
- Listen to the land and the people
- Support healing through land connection

Traditional Knowledge Circle: credit YLUPC

## 5.0 Future Funding

The 10-year Umbrella Final Agreement implementation funding agreement with Canada expired March 31, 2024. The Council was informed that funding negotiations between Canada, Yukon, and Yukon First Nations would continue during the 2025-2026 fiscal year and likely into subsequent years. These negotiations are intended to establish the next 10 years of implementation funding.

In the meantime, the Parties have agreed to continue existing funding levels from 2024 to 2029. The Council has continued to provide information for these negotiations, upon request from the Parties.

## 6.0 Communications

### 6.1 Land Relationship Gathering

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 Champagne and Aishihik First Nations at Łu Ghą (Klukshu), July 30-August 1. Over 70 people attended the event from Yukon First Nations, Umbrella Final Agreement Boards and Committees, Government of Yukon, Canada, and the Traditional Knowledge Circle.

The Council hosted a panel discussion, which included the new Council of Yukon First Nations Grand Chief Mathi'ya Alatini and the Honourable John Streicker, Government of Yukon Minister Responsible for Energy, Mines, & Resources. In keeping with the traditions of Łu Ghą (Klukshu), attendees were offered the opportunity to participate in salmon cutting and smoking activities. Proceedings and summary reports from the Land Relationship Gathering were produced and are available from the Council and online. Full written transcripts were also produced.

### 6.2 First Nations

The Council held multiple meetings with the First Nation of Na-Cho Nyäk Dun, Champagne and Aishihik First Nations, and Little Salmon/Carmacks First Nation to provide updates on Chapter 11 planning and discuss potential future planning opportunities.

The Council attended several First Nations events, including the Council of Yukon First Nations General Assembly at Łu Ghą (Klukshu), the Champagne and Aishihik First Nations Annual General Assembly, also at Łu Ghą (Klukshu), the Tr’ondëk Hwëch’in Land Stewardship Gathering at Nänkäk Ch’ëhòlay (Land of Plenty), and the Yukon River Intertribal Watershed Committee gathering at Haa Shagòon Hìdi (Carcross).

Other First Nation interactions included First Nation leadership and staff attendance at the YLUPC public meetings and at our annual Land Relationship Gathering in Łu Ghą (Klukshu).

### 6.3 Youth Engagement

The Council continued its youth engagement efforts in a number of ways. This included:

- a planning simulation at a Whitehorse high school;
- presentations, a planning simulation, and participation in stewardship plan discussions at Yukon University; and
- a presentation and planning simulation with educators at a First Nation Education Directorate conference.

### 6.4 Website

The Council redesigned and changed website hosting in order to have a more modern and informative home page as well as a more stable platform. Website content has been improved with the adoption of “Storymaps” and interactive maps that assist proponents and assessors in understanding how the plans apply to any given location in North Yukon, Peel Watershed, and Dawson regions.

### 6.5 Plan Implementation Awareness

To better communicate plan implementation, the Council has developed and recommended plan amendment registries for the North Yukon and Peel Watershed regions.

### 6.6 Other Communications Products

Communications products completed during the 2025-2026 year included the following.

- Regional Planning Status Report in April 2025
- 2024-2025 Annual Report
- Planyukon.ca website and Facebook page postings
- Łu Ghą (Klukshu) Land Relationship Gathering Report
- Revised/updated Communications Plan

The Council participated in several other workshops and events as listed in the "Events and Meetings" table on the next page.

Dempster Highway views: credit Michelle Christensen

# Events & Meetings

During the 2025-2026 fiscal year, the Council hosted nine meetings, including four public meetings and five working sessions. The Traditional Knowledge Circle hosted three meetings. In addition to these meetings, the Council attended several other key events and meetings, as follows:

| Event/Meeting | Location | Date |
|---|---|---|
| Tr'ondëk Hwëch'in Land Stewardship Gathering | Nänkäk Ch'ëhòlǫy (Land of Plenty) | April 15-16, 2025 |
| Southern Lakes Caribou Annual Gathering | Haa Shagòon Hìdi, Carcross | June 4-5, 2025 |
| CYFN General Assembly | Brooks Brook | June 24-26, 2025 |
| CAFN General Assembly | Łu Ghą (Klukshu) | July 18-20, 2025 |
| Yukon River Intertribal Watershed Committee | Haa Shagòon Hìdi, Carcross | July 22-24, 2025 |
| YLUPC Land Relationship Gathering | Łu Ghą (Klukshu) | July 30-Aug. 1, 2025 |
| Yukon River Chinook Rebuilding Strategy Celebration | Kwanlin Dün Cultural Centre, Whitehorse | November 21, 2025 |
| UFA Boards and Committees Gathering | Kwanlin Dün Cultural Centre, Whitehorse | January 14-15, 2026 |

| Event/Meeting | Location | Date |
| --- | --- | --- |
| Northwest Boreal Partnership Meetings | Online | Monthly roundtables |
| Meeting of the Chairs | Whitehorse | March 4, 2026 |
| Ecological Cumulative Effects Framework | Mount McIntyre, Whitehorse | March 23-25, 2026 |
| Yukon Biodiversity Forum | Kwanlin Dün Cultural Centre | March 28, 2026 |
| Dawson Regional Planning Commission Plan Release | Dawson City | March 31, 2026 |

Tr'ondëk Hwëch'in Land Stewardship Gathering: credit YLUPC

# Work Plan Variance

As outlined in prior sections, the Council achieved progress in all priority areas within the 2025-2026 work plan and budget with little variance from the work plan. However, there were several areas where there was a variance in spending compared with the original budget:

- **Administration**

We reduced expenditures by $10,130 (8%). This was accomplished through cost-sharing of office space with the Dawson Commission and continuing the adoption of digital technology that replaces older and costlier systems and hard-copy printing. This category was under budget despite Council having to absorb an office rental increase starting December, 2025.

- **Council**

Expenditures increased by $4,763 (11.8%) in travel and honoraria, as all Council members live outside of Whitehorse. Council members also attended more meetings and events than originally planned.

- **Personnel**

Expenditures came in over budget by $23,879 (4.5%). The main factor was the increase in the Manager of Finance's salary based upon the outcome of a salary review. There were minor increases due to health benefits coverage increases and the choice not to recover personnel costs attributable to the Dawson Planning Region.

- **Planning & Communications**

Expenditures came in under budget by $4,818 (12.2%). Most of this category went towards the website redesign. Communications and promotional material purchases were cut.

- **Special Projects**

Expenditures decreased by $16,294 (19.2%). Savings were found from the Traditional Knowledge Circle budget by holding fewer meetings than were planned and by finding alternative sources to fund their attendance at activities and events. Council also limited contractor and technical support.

As a result of these variances, the fiscal year ended with a small surplus of 0.20%. Since the 2024-2025 fiscal year ended with a deficit of $15,446, the resulting cumulative deficit is approximately $12,296.

The 2025-2026 audit has been completed. No management letter was associated with the audit, as the financial statements were accurate and compliant, resulting in an unqualified audit.

Ogilvie Mountains: credit Michelle Christensen

# Finance

**Budget Summary**

| YLUPC 2025-2026 | Original Budget | | Actuals March 31, 2026 | | Variance | % |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| YG | **$819,152** | | **$819,152** | | $0 | 0% |
| Deficit | $0 | | ($15,446) | | $15,446 | 100% |
| Interest | $0 | | $4,022 | | $4,022 | 100% |
| **Total Revenue** | **$819,152** | | **$807,728** | | | |
| **Expenses** | | | | | | |
| Administration | $127,203 | | $117,072 | | -$10,130 | -8.0% |
| Council | $40,440 | | $45,202 | | $4,763 | 11.8% |
| Personnel | $527,300 | | $551,179 | | $23,879 | 4.5% |
| Planning & Communications | $39,360 | | $34,542 | | -$4,818 | -12.2% |
| Special Projects | $84,849 | | $68,555 | | -$16,294 | -19.2% |
| Purchase of Capital Assets | | | $3,474 | | | |
| **Total Expenses** | **$819,152** | | **$820,024** | | | |
| Net Surplus (Deficit) | | | ($12,296) | | | |

# Looking Forward

The Council priorities, as set out in the YLUPC 2026-2027 Annual Workplan and Budget, are:

1. **Dawson Planning Region**

   The Council will support the Commission in conformity checks and the Parties' public engagement on the Final Recommended Plan. Commission support will continue to include administration, 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 planning will get underway in 2026-2027. The Council will support the orientation and planning work of this new commission.

3. **Implementing Land Use Plans**

   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, providing consistency opinions, cumulative effects analysis and communication, communications support, tracking plan variances and amendments, and other activities in cooperation with the Parties (First Nations governments and the Government of Yukon).

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, including consideration of new planning regions, plan reviews, sub-regional planning, consistency opinions, and other funding requirements.

## 6 Communications

Council will conduct outreach, with a focus on First Nations engagement. To support this work, YLUPC will update its communication strategy, develop new materials that align with new planning approaches, expand communications related to plan implementation, and update tools for new planning commissions.


Farewell lunch for outgoing Council member Al Foster: credit YLUPC

# Financial Report

Yukon Land Use Planning Council

Financial Statements

March 31, 2026

## Yukon Land Use Planning Council

**Financial Statements**

**March 31, 2026**

## Management Responsibility Statement

The accompanying financial statements are the responsibility of the management of the Yukon Land Use Planning Council (the "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.

**Manager of Finance**
**August 25, 2026**

Crowe

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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, 2026, 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, 2026, 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.

Crowe MacKay LLP

**Whitehorse, Canada**
**August 25, 2026**

**Chartered Professional Accountants**

## Yukon Land Use Planning Council

### Statement of Operations

| For the year ended March 31, | 2026 | 2025 |
|---|---|---|
| **Revenues** | | |
| Government of Yukon grant | $ 819,152 | $ 784,506 |
| Interest income | 4,022 | 4,397 |
| | 823,174 | 788,903 |
| **Expenses** | | |
| Administration - general | 152,033 | 135,204 |
| Administration - office supplies | 2,891 | 5,439 |
| Administration - rentals | 74,669 | 74,673 |
| Amortization | 4,204 | 5,023 |
| Council - honorariums | 29,692 | 35,200 |
| Council - meetings | 1,406 | 3,453 |
| Council - travel/conferences | 13,605 | 15,746 |
| Planning - general | 501,273 | 513,113 |
| Planning - travel/conference | 20,431 | 11,621 |
| Professional fees | 13,308 | 11,351 |
| Special projects | 7,242 | 15,689 |
| | 820,754 | 826,512 |
| **Excess (deficiency) of revenues over expenses** | $ 2,420 | $ (37,609) |

See accompanying notes

## Yukon Land Use Planning Council

### Statement of Changes in Net Assets

**For the year ended March 31,**

| | Investment in Capital Assets | Unrestricted | Total 2026 | Total 2025 |
|---|---|---|---|---|
| **Balance, beginning of year** | $ 13,092 | $ (15,446) | **$ (2,354)** | $ 35,255 |
| Excess (deficiency) of revenues over expenses | (4,204) | 6,624 | **2,420** | (37,609) |
| Purchase of capital assets | 3,474 | (3,474) | **-** | - |
| **Balance, end of year** | **$ 12,362** | **$ (12,296)** | **$ 66** | $ (2,354) |

## Yukon Land Use Planning Council

### Statement of Financial Position

| March 31, | 2026 | 2025 |
|---|---|---|
| **Assets** | | |
| **Current** | | |
| Cash | $ 18,544 | $ 24,720 |
| Accounts receivable (note 5) | 7,607 | 8,664 |
| Prepaid expenses | 8,596 | 9,511 |
| | 34,747 | 42,895 |
| **Capital assets (note 3)** | 12,363 | 13,093 |
| | $ 47,110 | $ 55,988 |
| **Liabilities** | | |
| **Current** | | |
| Accounts payable and accrued liabilities (note 4) | $ 47,044 | $ 58,342 |
| **Net Assets** | | |
| **Investment in Capital Assets** | 12,362 | 13,092 |
| **Unrestricted** | (12,296) | (15,446) |
| | 66 | (2,354) |
| | $ 47,110 | $ 55,988 |

**Commitments (note 7)**

Approved on behalf of the Council:

________________ Member

________________ Member

## Yukon Land Use Planning Council

### Statement of Cash Flows

| For the year ended March 31, | 2026 | 2025 |
|---|---|---|
| **Cash provided by (used for)** | | |
| **Operating activities** | | |
| Excess (deficiency) of revenues over expenses | $ 2,420 | $ (37,609) |
| Item not affecting cash | | |
| Amortization | 4,204 | 5,023 |
| | 6,624 | (32,586) |
| Change in non-cash working capital items | | |
| Accounts receivable | 1,057 | (4,967) |
| Prepaid expenses | 915 | (3,938) |
| Accounts payable and accrued liabilities | (11,298) | 5,047 |
| | (2,702) | (36,444) |
| **Investing activity** | | |
| Purchase of capital assets | (3,474) | - |
| **Decrease in cash** | (6,176) | (36,444) |
| **Cash, beginning of year** | 24,720 | 61,164 |
| **Cash, end of year** | $ 18,544 | $ 24,720 |

See accompanying notes

## 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 method 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.

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 does not subsequently measure any financial assets or financial liabilities at fair value.

**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.

## 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 council receives the service. Expenditures related to implementation activities are expensed as incurred.

## 3. Capital assets

| | | | | 2026 | 2025 |
|---|---|---|---|---|---|
| | Rate | Cost | Accumulated amortization | Net book value | Net book value |
| Furniture and fixtures | 20% | $ 48,860 | $ 39,825 | $ 9,035 | $ 11,294 |
| Computer equipment | 55% | 17,137 | 13,809 | 3,328 | 1,799 |
| | | $ 65,997 | $ 53,634 | $ 12,363 | $ 13,093 |

## 4. Accounts payable and accrued liabilities

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

| | 2026 | 2025 |
|---|---|---|
| Government remittances | $ **391** | $ 9,972 |

## 5. Related party transactions

(a) The Council has the following related party:

Dawson Regional Planning Commission, related through a funding agreement

(b) Accounts receivable include amounts receivable from:

| | 2026 | 2025 |
|---|---|---|
| Dawson Regional Planning Commission | $ **4,201** | $ 4,711 |

## 6. Line of credit

In the event of an overdraft, the Council can draw down upon a line of credit to a maximum of $80,000 which bears interest at the bank's prime rate plus 1.5% per annum. At March 31, 2026, the line of credit had not been drawn on.

## 7. Lease Commitments

During the year, the Council signed a lease agreement with 42157 Yukon Inc. to rent office space. The agreement states that the term of the lease is three years commencing the first day of December 2025 and expiring November 30, 2028. The rent is payable in 36 consecutive monthly installments of $7,020 plus GST in advance on the first day of each calendar month after year-end.

## 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.

## 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 has credit risk in accounts receivable of $7,607 (2025 - $8,664). 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.

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.

(b) Liquidity risk

The Council has a liquidity risk in the accounts payable and accrued liabilities of $47,044 (2025 - $58,342). 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.

(c) 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 relates to potential future borrowings under the variable-rate line of credit. 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, 2026, the line of credit has not been drawn on. No significant changes from prior year.

YLUPC

YUKON LAND USE PLANNING COUNCIL

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