



ANNUAL GENERAL MEETING
Wednesday, October 13th, 2021
WCCSC Wax Room and via virtual attendance

MINUTES OF THE MEETING

Jean Paul Molgat, President and Chair of this meeting, welcomed members attending the AGM. Twenty (20) members were in attendance physically including eight of ten board members and both managers. Eight (8) members, including board member Leslie Gomm were in attendance virtually via Zoom.

The Monique Waterreus Award was not presented. The Monique Waterreus Award is an award given to a Junior skier who competed at the national or International level the previous season. Due to Covid-19 related travel and competition restrictions there were not any junior athletes competing nationally or internationally.

AGM Agenda

1. Call To Order

Jean Paul Molgat called the meeting to order at 7:03 pm.

2. Adoption of AGM Agenda

The Annual General Meeting (AGM) agenda was presented by Jean Paul Molgat.

Motion: "That the AGM agenda be adopted as presented."

Moved by Jan Downing, seconded by Deb Higgins. **CARRIED**

3. Approval of Minutes of the 2020 Annual General Meeting

Jean Paul Molgat presented the draft minutes from the 2020 AGM.

Claude Chabot pointed out that there was a typographical error that described 2020 Monique Waterreus Award winner Derek Deuling as a "notional skier" rather than a "national skier". The typographical error was noted for correction by secretary Craig Thur.

Motion: "That the minutes of the October 7th, 2020 AGM be accepted as presented."

Moved by Stuart Hamilton, seconded by Claude Chabot. **CARRIED**



4. Financial Report (Leslie Gomm, Director/Acting Treasurer)

4.1 2020/2021 Financial Report

Adam Greenwood was out of the Territory and therefore Director Leslie Gomm presented the Club's Financial Report for the 2020/2021 fiscal year.

A page titled Historical Financial Summary provided historical financial information dating back to the 2012/2013 season which showed the club has had surpluses seven (7) of the last nine (9) years and every year since 2016 when the club last hosted the Ski Nationals however the \$207 911.18 operating surplus for the 2020/2021 season was the largest operating surplus and it resulted in WCCSC having a Net Surplus of \$158 833.03 after Capital Expenditures were subtracted.

Printed Copies of the **draft** Financial Statement as prepared by Ordish & Ordish (received on 2021-10-12) were distributed and given the capital assets valuation system used by accountants Ordish and Ordish reported a \$185 657.00 net surplus for 2020/2021.

4.2 Motion to Waive Financial Review

Jean Paul Molgat introduced a motion to request waiving the review of the Club's financial statements, ending June 30th, 2022.

Motion: " That the Whitehorse Cross Country Ski Club requests the Registrar to waive the requirement set out in 9.(3) of the Societies act Regulations that the financial statement of the club for the fiscal year ending June 30th, 2022 be reviewed and signed by a professional accountant.

Moved by Dan Shier, seconded by John Parry. **CARRIED**

4.3 The 2021/2022 Operating and Capital Budget

Leslie Gomm presented Adam Greenwood's budget for the Club's Operating and Capital Budget for 2021/2022.

Printed copies of both Operating and Capital Budget scenarios were available for members to review.

A Net Deficit of \$72 258.00 (-72 258.00) was projected using conservative revenue estimates.



5. Reports

5.1 President's Report

Jean Paul Molgat prepared a written report. Prior to providing a summary of the past year he acknowledged the profound loss and sorrow felt by many ski club members over the death of former club manager Miriam Lukzsova.

Reading from his prepared report he informed the membership of the following highlights of the 2021/2022 season:

- The board spent a considerable amount of time over the 2020/2021 season developing and approving a full suite of Governance Policies that will allow for policy based governance over ski club operations and more fully empower WCCSC's strong management team. This suite of policies is now available on the club's website;
- The board created a Human Resources Committee that worked on policy development and formalized the compensation structure for club managers at a level comparable to compensation and benefits for similar work in other organizations in Whitehorse;
- A Biathlon Feasibility Study was completed to explore the integration of the sport of biathlon into the WCCSC trail network and club facilities. WCCSC contributed financially by funding the consultancy fees of a biathlon course design expert. Biathlon Yukon used the study in part to determine that they would pursue development at their current Grey Mountain location. WCCSC remains committed to an ongoing partnership with Biathlon Yukon;
- The WCCSC board under its policy governance model is focussed on planning for the future. Growing membership and day pass users are directing the board to pursue expansion of the trail network, increase our trail maintenance ability and develop new programming with awareness and encouragement of increasing diversity;
- The WCCSC board is committed to working with CCY to build capacity for hosting major events such as a Ski Nationals and the 2027 Canada Winter Games should Whitehorse be selected as the host city;
- The WCCSC's partnerships with Kwanlin Dun First Nation, Yukon Government, the City of Whitehorse and Cross Country Yukon are vital to the continued success of the club and new partnerships with groups such as the Northern Huts Society;
- Financial support from the Yukon Government's Community Development Fund and the Yukon Lotteries Commission allowed WCCSC to purchase a new Pisten Bully which will improve the quality and reliability of trail grooming;
- The club is in a very solid financial positions which will allow us increase our contingency reserve and spend on equipment and projects such as trail work



and hut improvements as identified in the WCCSC 5 year capital projects plan;

- Land tenure remains an ongoing focus. Most of the trail network falls subject to the administrative control of the Yukon Government with some private ownership (most of the Pierre Harvey trail is on land owned by Atco) and the club is committed to working with these partners to ensure long standing secure tenure;
- WCCSC will also work with the Yukon Government on its proposed McIntyre Creek Park to ensure that the interests of the club are understood and respected during this process;
- Climate change and weather volatility is a concern that will be major focus of the board over the coming years and our strong financial position will allow us to pursue ways to decrease our dependence on fossil fuels;
- The WCCSC board is grateful for all of the club volunteers and staff who contribute so greatly to the success of WCCSC.

5.2 Club Manager's Report

Club manager Ben Poudou prepared a written report and spoke about the changes the club had to make during 2020/2021 ski season to adhere to Covid-19 mitigation compliance which included children and youth activities being based outside as much as possible.

Highlights included:

2223 memberships were purchased;

4918 day passes were purchased;

There were 1713 ski rental packages sold;

Christine Prescott coordinated the Bunny and Jackrabbit children's programs;

Brian Horton coordinated the successful Lynx and Junior Development Programs;

The Ski S'cool program run by Phil Hoffman was a success once again;

The Free Ski Day was full with a capped limit of 100 pre-registered skiers

The Hut to Hut event had over 200 participants and 30 volunteers.

The Yukon Ski Marathon used the old Northwestel Loppet Trail with only specific sections timed.



The past success of club events has us working to determine how to best manage events for the upcoming season while complying with continued COVID-19 mitigation restrictions.

Ben thanked WCCSC sponsors who contributed a combined sponsorship valued at approximately \$25 000.00:

- Air North (Air North Challenge)
- Chieftain Energy (Pisten Bully Fuel)
- Northwestel (Jackrabbit programs),
- Morrison Herschfield (Lynx Program),
- EDI Environmental Dynamics (Hut to Hut event),
- Coast Mountain Sports (Free Ski Day),
- Vector Research (Ski S'cool),
- Icycle Sports (fat bikes and CKRW trail report),
- Dan Shier (snow clearing of the dog parking lot),
- The Wayfarer Oyster House.

5.3 Operation Manager's Report

Jan Polivka provided a written Operations' Manager's Report:

Highlights included:

- 2020/2021 saw the most hours ever put on our Pisten Bully for one season with 100% more hours during a season in which the Pisten Bully was used from November 6th until late March;
- A new Pisten Bully was purchased with CDF and Lotteries funding at is is scheduled to arrive prior to the beginning of the 2021-2022 season. This Pisten Bully will have rubber tracks which will allow for safe usage during early and late season snow conditions;
- The trail widening homologation project was completed with the help of money received from the Community Development Fund;
- The Skyline Trail improvements continued in 2020 with the help of Energy North and Kirk Potter donating his excavator;
- Ten (10) new LED overhead trail lights were installed;
- Although the huts were closed during the 2020-2021 season for Covid-19 mitigation reasons, improvements were made to the Sarah Steele Hut and the club is looking forward to reopening the huts;
- A proposal was submitted for the development of a new 2.5 km long trail between Best Chance Corner and the Gravel Pit. The trail will cross Copper



Trail at the mid-way point creating two loops and it will be dog friendly. This trail will replace the regular grooming of Copper Haul Road which was not an efficient use of grooming resources due to it being a multi-use (motorized) trail;

- A new electric snowmobile was funded with the help of Energy North;
- Thank-you to the Youth Achievement Centre for their continued partnership with WCCSC.;
- Thank-you to the Community Development Fund, Lotteries Yukon, the City of Whitehorse, Energy North, Contagious Mountain Biking Club, Cross Country Yukon and all of the many ski club volunteers.

6. Election of Executive & Directors

Dan Shier presided over the elections.

Dermot Flynn's one (1) year term as Past President has ended pursuant to the WCCSC by-laws. Thank-you Dermot for your years of leadership and wisdom!

The following nominations were approved by nomination and acclamation for the 2021/2022 year:

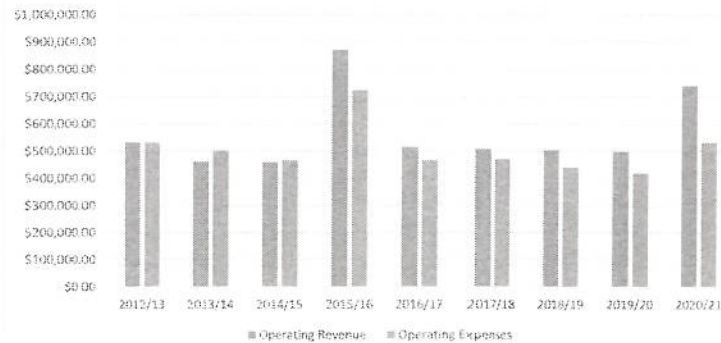
President	Jean Paul Molgat
Vice-President	Sarah Murray
Treasurer	Leslie Gomm
Secretary	Craig Thur
Directors	Stuart Hamilton
	Jan Downing
	Deb Higgins
	Sue Johnson

7. Adjournment of AGM

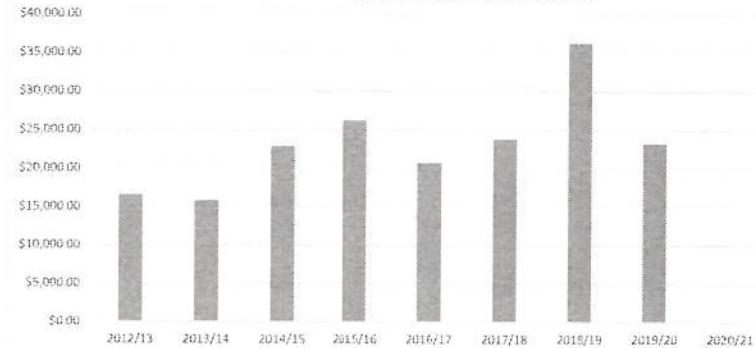
Motion: Deb Higgins moved that the meeting be adjourned at 8:19 pm.

Season	Financial Report					User Fees			
	Operating Revenue	Operating Expenses	Operating Surplus/Deficit	Capital Expenditures	Capital Revenues/Sponsorship	Adult Season Pass	Child Season Pass	Adult Day Pass	Youth/Student/Senior Day Pass
2012/13	\$533,446.00	\$531,991.00	\$1,455.11	\$149,953.26	\$16,500.00	\$225.00	\$50.00	?	?
2013/14	\$461,446.00	\$500,738.00	-\$39,291.43	\$17,115.79	\$15,750.00	\$225.00	\$50.00		
2014/15	\$458,749.00	\$466,607.00	-\$1,858.00	\$3,700.00	\$22,838.00	\$260.00	\$55.00		
2015/16	\$869,960.40	\$724,154.00	\$145,805.77	\$135,040.73	\$26,210.00	\$260.00	\$65.00	\$15.00	\$7.50
2016/17	\$515,898.00	\$465,420.00	\$80,663.00	\$26,533.00	\$20,700.00	\$275.00	\$70.00	\$15.00	\$7.50
2017/18	\$507,308.80	\$469,924.65	\$37,384.15	\$19,063.37	\$23,756.28	\$280.00	\$70.00	\$15.00	\$8.00
2018/19	\$503,548.00	\$440,082.86	\$63,465.14	\$35,366.19	\$36,164.72	\$280.00	\$70.00	\$15.00	\$8.00
2019/20	\$497,530.00	\$419,535.09	\$77,994.91	\$160,234.61	\$23,200.00	\$280.00	\$70.00	\$17.00	\$9.00
2020/21	\$740,969.22	\$533,058.04	\$207,911.18	\$71,062.65	\$0.00	\$280.00	\$70.00	\$17.00	\$9.00
		Average	\$45,702.33						

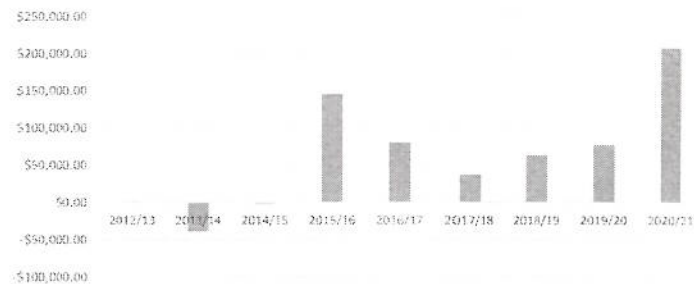
Operating Costs



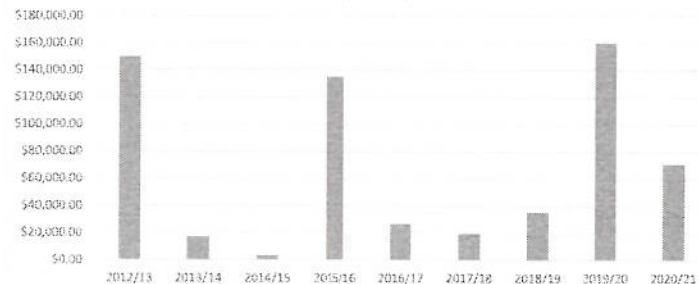
Capital Revenue/Sponsorship



Operating Surplus/Deficit



Capital Expenditures



Financial Report to Board
2020/21 Season to June 30, 2021 (Year-End)

Operating Revenue		YTD Draft	Budget	Difference	Comment
1	Memberships	\$ 451,174	\$ 260,000	74%	
2	Day Passes	\$ 54,456	\$ 40,000	36%	
3	Grants	\$ 37,500	\$ 25,000		includes \$11,500 from Sport Yukon for COVID
4	Advertising	\$ 2,450	\$ 3,500		
5	Sponsorships	\$ 18,275	\$ 20,000		
6	Programs	\$ 52,160	\$ 38,000		
7	Events	\$ 4,909	\$ 11,000		
8	Ski Equipment Rentals	\$ 36,111	\$ 20,000		
9	Ski Equipment Service	\$ 7,040	\$ 3,500		
10	Merchandise Sales	\$ 21,404	\$ 20,000		
11	Coffee and Food	\$ 783	\$ 2,500		
12	Equipment/Office Rentals/Lockers	\$ 13,948	\$ 15,000		
13	Donations In Kind	\$ 11,233	\$ 3,000		
14	Donations	\$ 110			
15	Interest				
16	Lessons	\$ 76	\$ 500		
17	Sale of Capital Asset	\$ 4,500	\$ -		Ski Doo Sale
18	Insurance Rebate	\$ 24,839			
Total Revenue		\$ 740,969.22	\$ 462,000		

Expenses	YTD Draft	Budget	Difference	Comment
19 Accounting	\$ 5,600	\$ 4,500	24%	Haven't paid for Ordish to complete Year End Reporting
20 Lease	\$ 35,966	\$ 37,000		
21 Bank Fees	\$ 24,761	\$ 15,000	65%	
22 Volunteer Recognition	\$ 6,147	\$ 2,500		
23 Permits/Dues/Fees/Passes	\$ 7,737			Membership processing costs
24 CCC/CCY Fees	\$ 42,769	\$ 30,000	43%	Higher because of more memberships (incl. line 23 and 24)
25 Office Expenses	\$ 7,156	\$ 3,500		
26 Programs	\$ 16,965	\$ 20,000		
27 Events	\$ 3,540	\$ 9,000		
28 Special Project-Strategic Planning	\$ 21,130			
29 Advertising/Promotion/Web Main	\$ 2,626	\$ 3,000		
30 Trails Maintenance	\$ 684	\$ 6,000		
31 Trail Light Replacement	\$ -	\$ -		
32 Equipment Repair	\$ 28,202	\$ 18,000		
33 Fuel	\$ 19,416	\$ 8,000		
34 Building Maintenance/Janitorial/Elect/teleph	\$ 38,676	\$ 25,000		includes outhouses & COVID Expenses
35 Insurance	\$ 11,663	\$ 11,000		
36 Wages and Benefits	\$ 235,324	\$ 240,000		includes bookkeeping
37 GST Expense	\$ 4,000	\$ 4,000		
38 Vehicle Expense	\$ 4,193	\$ 5,000		
39 Cost of Sales	\$ 16,503	\$ 2,000		
40 Lesson Instructor	\$ -	\$ 150		
Total Expense	\$ 533,058	\$ 443,650		

Operating Surplus/Deficit	\$ 207,911.18	\$ 18,350
---------------------------	---------------	-----------

Capital Expenditures						
41	Inventory Purchases (rental equipment)	\$	7,348	\$	10,000	
42	Inventory Purchases (merchandise)	\$	11,166	\$	20,000	
43	Grooming Equipment	\$	41,365	\$	-	Neveplast
44	Trail Maintenance Purchases	\$	11,183			
Total Expenditures		\$	71,062.65	\$	30,000	

Trail Homologation Project

44	Grant	\$ 75,835.71		
	Total Revenue	\$ 75,835.71	\$ -	
45	Trail Maintenance	\$ 53,851		
	Total Expenses	\$ 53,851.21	\$ -	

Total Project Surplus/Deficit	21,984.50	0.00
-------------------------------	-----------	------

NET SURPLUS/Deficit after Capital	\$	158,833.03	-\$	11,650.00
-----------------------------------	----	------------	-----	-----------

Whitehorse Cross Country Ski Club

Motion for 2020 Annual General Meeting

October 13, 2021

Request to the Registrar

Moved:

That the Whitehorse Cross Country Ski Club requests the Registrar to waive the requirement set out in clause 9.(3) of the Societies Act Regulations that the financial statements of the Club for the fiscal year ending June 30, 2022 be reviewed and signed by a professional accountant.

~~2020-2021~~ Season Budget

21/22

Operating Revenue

2021-2022 Budget

			Comment
1	Memberships	\$ 331,500	No change to membership rates. Assumes 1,700 members
2	Day Passes	\$ 45,000	No change to rates except senior discount will be reduced from 50% to 20% to match membership discount
3	Grants	\$ 17,500	
4	Advertising	\$ 3,500	
5	Sponsorships	\$ 20,000	
6	Programs	\$ 50,000	Includes \$6,600 for new programming
7	Events	\$ 9,000	AirNorth Challenge and Ski Marathon plus new free events
8	Ski Equipment Rentals	\$ 25,000	We will be reducing rental fee to make skiing more accessible
9	Ski Equipment Service	\$ 4,500	
10	Merchandise Sales	\$ 20,000	
11	Coffee and Food	\$ 1,500	
12	Equipment/Office Rentals/Lockers	\$ 15,000	
13	Donations In Kind	\$ 3,000	
14	Donations	\$ -	
15	Interest	\$ 1,250	
16	Lessons	\$ -	
17	Sale of Capital Asset	\$ -	
18	Insurance Rebate	\$ -	
Total Revenue		\$ 546,750.00	

Expenses

19	Accounting (bookkeeping for 2021)	\$ 20,000	Bookkeeping fees are included (moved from Wages)
20	Lease	\$ 37,000	
21	Bank Fees	\$ 25,000	VISA payment covered by WCCSC to reduce our costs
22	Volunteer Recognition	\$ 3,500	
23	Permits/Dues/Fees	\$ 40,000	Assumes 1,700 members
24	Office Expenses	\$ 8,000	includes rental equipment software and new trail report software
25	Programs	\$ 20,000	Includes another portable toilet in stadium
26	Events	\$ 13,000	Increased budget to reflect membership's interest in events
27	Advertising/Promotion/Web Main	\$ 3,000	
28	Trails Maintenance	\$ 20,000	Plan to do a lot more trail maintenance - hire contractors
29	Trail Light Replacement	\$ 11,000	
30	Equipment Repair	\$ 22,000	Increased to reflect having two piston bully machines
31	Fuel	\$ 16,000	
32	Bld Maintenance/Janitorial/Elec/Tel	\$ 35,000	
33	Insurance	\$ 11,000	
34	Wages and Benefits	\$ 260,000	Hiring assistant club manager and increased benefit costs
35	GST Expense	\$ 4,000	
36	Vehicle Expense	\$ 5,000	
37	Cost of Sales	\$ 2,000	
38	Lesson Instructor		
39	Consulting Services	\$ 15,000	will go towards hiring consultants to support some of our initiatives identified in the strategic plan (inclusion, health and safety, trail planning, etc)
Total Expenses		\$ 570,500	

Operating Surplus/Deficit

-\$ 23,750.00

Capital

40	Inventory Purchases (rental equipment)	\$ 15,000.00	
41	Inventory Purchases (merchandise)	\$ 20,000.00	
42	Equipment/Building Purchases	\$ 405,000.00	New Piston Bully and Electric Snow Machine
43	Signage	\$ 6,000.00	
44	Stadium Speakers		
45	Outhouse	\$ 1,500.00	
46	Office Equip	\$ 2,000.00	
47	Trail Homologation		
48	Exterior Wax Facility		
Total Capital Expenditures		\$ 449,500.00	

Capital Funding

49	Lotteries Funding	190,496.00	Piston Bully
50	CDF Funding	190,496.00	Piston Bully
51	Energy Solution Center	\$20,000	Electric snow machine
Total Capital Funding		400,992.00	

NET SURPLUS/Deficit after Capital

-72,258.00

WHITEHORSE CROSS COUNTRY SKI CLUB

Financial Statements

Year Ended June 30, 2021

(Unaudited - See Notice To Reader)

Draft for discussion purposes only

Prepared by	Reviewed by
RB	TO
10/04/21	10/12/21

WHITEHORSE CROSS COUNTRY SKI CLUB

Index to Financial Statements

Year Ended June 30, 2021

(Unaudited - See Notice To Reader)

	Page
NOTICE TO READER	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Changes in Net Assets	3
Statement of Receipts and Disbursements	4 - 5
Notes to Financial Statements	6 - 7

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of Whitehorse Cross Country Ski Club as at June 30, 2021 and the statements of changes in net assets and receipts and disbursements for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Whitehorse, Yukon Territory
October 12, 2021

CHARTERED PROFESSIONAL ACCOUNTANTS

Disclaimer of Liability

These financial statements were compiled solely for the use of Whitehorse Cross Country Ski Club. We make no representations of any kind to any person in respect of these financial statements and accept no responsibility for their use by any other person.

WHITEHORSE CROSS COUNTRY SKI CLUB**Statement of Financial Position****June 30, 2021***(Unaudited - See Notice To Reader)*

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 327,779	\$ 192,817
Accounts receivable	6,848	14,066
Inventory	12,767	17,862
Prepaid expenses	34,481	-
	<u>381,875</u>	<u>224,745</u>
TANGIBLE CAPITAL PROPERTY (Note 4)	141,814	110,243
	<u>\$ 523,689</u>	<u>\$ 334,988</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 3,999	\$ 3,999
Goods and services tax payable	12,453	5,986
Deferred income	12,191	26,844
Deferred contributions on capital property	57,357	46,127
	<u>86,000</u>	<u>82,956</u>
NET ASSETS		
Unrestricted net assets	284,873	130,788
Internally restricted net assets (Note 5)	11,000	11,000
Investments in tangible capital property (Note 4)	141,816	110,244
	<u>437,689</u>	<u>252,032</u>
	<u>\$ 523,689</u>	<u>\$ 334,988</u>

Director_____
Director

Printed: October 12, 2021 4:04 PM

Prep _____ Added _____ Approved _____

See notes to financial statements

WHITEHORSE CROSS COUNTRY SKI CLUB**Statement of Changes in Net Assets****Year Ended June 30, 2021***(Unaudited - See Notice To Reader)*

	Unrestricted Net Assets	Internally Restricted Net Assets	Investments in Tangible Capital Property	2021	2020
NET ASSETS - BEGINNING OF YEAR	\$ 130,788	\$ 11,000	\$ 110,244	\$ 252,032	\$ 188,364
Change in Capital Assets	(31,572)	-	31,572	-	
Excess of receipts over expenses	185,657	-	-	185,657	63,668
NET ASSETS - END OF YEAR	\$ 284,873	\$ 11,000	\$ 141,816	\$ 437,689	\$ 252,032

WHITEHORSE CROSS COUNTRY SKI CLUB
Statement of Receipts and Disbursements
Year Ended June 30, 2021
(Unaudited - See Notice To Reader)

	2021	2020
RECEIPTS		
Government Grants:		
-City of Whitehorse	\$ 3,000	\$ 10,000
-Lotteries Yukon	12,030	5,714
-Yukon Government	93,254	91,861
Donations	11,342	9,324
Advertising	2,450	3,400
Membership fees	451,174	281,862
Merchandise and other	29,228	31,367
Passes	54,456	66,331
Rentals	13,948	16,326
Ski equipment rentals	36,111	22,358
Ski programs and events	57,145	50,355
Sponsorship	18,275	26,122
Sport Yukon- Covid 19 funding	11,500	-
	793,913	615,020
DISBURSEMENTS		
Amortization	26,439	15,332
Bad debts	4,408	3,960
Bank charges	24,952	14,490
Volunteer recognition, awards and donations	6,147	2,595
Fees, permits and dues	50,506	32,483
GST expense	3,948	4,319
Insurance	11,663	10,171
Merchandise	16,503	21,285
Office	7,156	3,287
Professional fees	22,048	20,253
Programs and events	20,505	28,035
Promotion	2,626	1,657
Rent	35,966	36,398
Repairs and maintenance	53,092	37,577
Special projects	21,130	-
Sponsor recognition	-	5,810
Telephone and internet	6,469	5,013
Trail maintenance and development	80,112	111,018
Utilities	11,511	9,473
Wages and benefits	219,067	190,696
	624,248	553,852
EXCESS OF RECEIPTS OVER DISBURSEMENTS FROM OPERATIONS	169,665	61,168

(continues)

Printed: October 12, 2021 4:04 PM

Prep _____ Added _____ Approved _____

See notes to financial statements

WHITEHORSE CROSS COUNTRY SKI CLUB
Statement of Receipts and Disbursements *(continued)*
Year Ended June 30, 2021
(Unaudited - See Notice To Reader)

	2021	2020
OTHER INCOME		
Gain on disposal of tangible capital property	11,706	-
Other income	4,286	2,500
	15,992	2,500
EXCESS OF RECEIPTS OVER DISBURSEMENTS	\$ 185,657	\$ 63,668

WHITEHORSE CROSS COUNTRY SKI CLUB

Notes to Financial Statements

Year Ended June 30, 2021

(Unaudited - See Notice To Reader)

1. BASIS OF PRESENTATION

The basis of measurement and the disclosures in these financial statements are not necessarily in accordance with Accounting Standards for Not For Profit Organizations.

2. SUMMARY OF CERTAIN ACCOUNTING POLICIES

Tangible capital property

Tangible capital property are stated at cost less accumulated amortization. Tangible capital property are amortized over their estimated useful lives at the following rates and methods:

Buildings and improvements	20 years	straight-line method
Office equipment	5 years	straight-line method
Motor vehicles	5 years	straight-line method
Outdoor lighting	10 years	straight-line method
Program and race equipment	5 years	straight-line method
Trail grooming equipment	5 years	straight-line method
Signs	5 years	straight-line method
Rental equipment	5 years	straight-line method

Revenue recognition

Whitehorse Cross Country Ski Club 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.

Membership revenues are recognized as revenue over the fiscal year to which it relates.

Contributed services

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed volunteered services are not recognized in the financial statements.

The company receives contributed telephone and internet services. These expenses are measured at fair value at the date of contribution and are used in the normal course of operations.

3. PURPOSE OF THE ORGANIZATION

The Whitehorse Cross Country Ski Club is a not-for-profit organization registered in the Yukon Territory. Its major activity is to co-ordinate and manage cross-country skiing facilities and activities in the Whitehorse area.

Management has determined that they are exempt from payment of income tax under Section 149(1) of the Income Tax Act.

WHITEHORSE CROSS COUNTRY SKI CLUB**Notes to Financial Statements****Year Ended June 30, 2021***(Unaudited - See Notice To Reader)***4. TANGIBLE CAPITAL PROPERTY**

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Buildings and improvements	\$ 70,238	\$ 10,786	\$ 59,451	\$ 62,964
Office equipment	8,006	5,212	2,794	4,395
Motor vehicles	6,500	5,138	1,362	2,662
Outdoor lighting	11,183	559	10,624	-
Program and race equipment	14,041	1,404	12,637	-
Trail grooming equipment	58,267	20,870	37,397	23,612
Signs	4,659	2,556	2,103	3,035
Rental equipment	27,386	11,940	15,446	13,575
	<u>\$ 200,280</u>	<u>\$ 58,465</u>	<u>\$ 141,814</u>	<u>\$ 110,243</u>

5. INTERNALLY RESTRICTED NET ASSETS

The board of directors has placed internal restrictions on net assets for the following:

	2021	2020
Equipment Reserve	\$ 4,000	\$ 4,000
Lighting Reserve	2,000	2,000
Waxroom Expansion Reserve	5,000	5,000
	<u>\$ 11,000</u>	<u>\$ 11,000</u>

6. COMPARATIVE FIGURES

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in current year financial statements.

WCCSC President's report for 2021 AGM

Good evening everyone.

On behalf of the Board of Directors, I would like to thank all of you for attending tonight. I know AGMs can feel somewhat procedural and tedious, the AGM is nonetheless an essential part of our club's governance. We thank you for supporting our cherished organization by attending tonight.

Before I get into my remarks, I would like to take a moment to recognize the deep sorrow felt by so many of our members, our board of directors and our staff at the tragic passing this year of our former club manager Miriam Luskova. We will forever remember Miriam as a positive, welcoming presence both in our club and in the wider community. She is sorely missed and we were lucky to have her in our lives.

I will try to keep my remarks focused on a few of the key goals and objectives we set out in our 3-year strategic plan and how the Board moved the needle on reaching those objectives this year.

Governance

For several years now, the club has been working on implementing policy-based governance. We first surveyed our members, then developed a strategic plan. The plan directs us to move to policy-based governance. So, we developed a set of policies that includes our mission, our values, our governance style and process and policies on club operations. I am very proud to say that in July of this year, thanks to the tremendous effort of all Board members and a few dedicated volunteers, we have completed this work. A full suite of policies can now be found on the club's website.

Having policy-based governance means that the Board can focus more effort on setting a course for the club, developing and implementing strategies, thinking about the future and building and maintaining the club's partnerships. This also means that we can leave more of the day-to-day decisions about the club's operation to our strong management team, giving them more latitude in how they meet the objectives set by the Board.

Part of policy-based governance is regularly reaching out to membership to gauge how well we are meeting your expectations and whether we are getting closer to meeting the objectives in the strategic plan. We always receive excellent feedback on surveys, including the one we sent out at the end of the season this year. You will see more surveys in the future, with the next one focused on our strategic plan goal of increasing diversity at the club.

I would like to extend a heartfelt thank you to all Board members for their tireless work on our governance, and also a very special thank you to Bengt Petterson, who volunteered countless hours to reviewing and editing our policies, and to Fraser Pierce, who volunteered his insights and expertise on policy governance. We are so grateful to both of you.

Human Resource Management

The success of our club depends heavily on our staff and our volunteers. One of our goals this year was to develop a stronger framework for ensuring we maintain and build on our human resource capacity, including our volunteer human resources.

Our Human Resources Committee worked very hard to develop a suite of human resource policies that formalize our senior staff's compensation structure, set out their leave entitlements and job descriptions and establish regular goal-setting and review. Their remuneration was reviewed against standards for similar work in Yukon and in relation to Yukon's escalating cost of living. Our policies also now include clear expectations and procedures regarding respect in the workplace and guidance on dealing with workplace conflict or harassment. We are very happy to say we have now modernized and regularized our workplace policies.

Ben will likely touch on this in his manager's report, but much time and energy was spent this year on improving volunteer recruitment and retention. I will let Ben speak to this, but I would be remiss if I did not thank Sue Meikle who volunteered her time and extensive knowledge to support Ben in this work. Sue also volunteered her time to provide an orientation session to the Board on policy governance. Sue, you are a real asset to our club and thank you on behalf of the Board and the membership for all you do.

Biathlon Feasibility Study

One of the goals set out in our strategic plan was to explore further integrating the sport of biathlon into our services and facilities. Following the announcement of a major government investment in biathlon facilities in 2019, our Board proposed to Biathlon Yukon that we jointly explore the feasibility of situating biathlon trails and facilities within our trail network. This concept had first been proposed in the lead-up to the 2007 Canada Winter Games but had never been definitively explored. Seeing the potential for strong synergies and cost-savings, our Board recommended a feasibility study to Biathlon Yukon and participated in Biathlon Yukon's eventual study, which was conducted by a local consultant. The club contributed to the study by funding a biathlon course design report by a leading expert in the field.

In the end, Biathlon Yukon determined that it wished to pursue development at its existing location. We would like to thank Biathlon Yukon for doing this work and we continue to stress that our Board remains strongly committed to continuing and building on our partnership in other ways.

I would also like to extend the Board's gratitude to the indefatigable Grant Abbott and to the equally dedicated Marcus Wattereus for their technical support throughout the feasibility work. Our club is lucky to have volunteers like the two of you.

For those who are interested, a copy of the feasibility study is available on Biathlon Yukon's website, to which our website will provide a link.

Planning for the Future

Under a policy governance model, a Board's main function is to remain focused on the future. In doing so, we look at what opportunities there might be and what threats or risks the club might face.

Our growing membership as well as the growing interest in our sport and in outdoor recreation generally are strong opportunities. As our membership grows, so do our revenues as does our stature within the community. With about 10% of Whitehorse residents being members of our club and another 10% using our facilities occasionally through day passes and on school outings, we are an ever-stronger pillar of the recreational and athletic foundation of Whitehorse. We are seizing this moment to expand our facilities through new trail development, increase our capacity to maintain our trails and developing new programs and services such as instruction for adults and improving the quality and diversity of our services and events. We are also continuing to build our capacity toward hosting major competitions in the coming years including XC Ski Nationals and the, if Whitehorse is selected, the 2027 Games. The Board is exploring opportunities for deeper partnerships with the Kwanlin Dun First Nation, the Yukon Government, the City of Whitehorse, Cross Country Yukon, various landholders and community organizations like the Northern Huts Society.

In that vein, we would like to recognize the tremendous support received by Yukon government's Community Development Fund and the Yukon Lotteries Commission toward the purchase of a second Pisten Bully groomer for the club. The new machine will increase our grooming capacity, provide much needed back-up increase the reliability of grooming, despite increasingly volatile weather brought to us by climate change.

The club was very fortunate to receive almost all of the funds for this significant purchase from these two bodies. I would like to extend a special thank you to the incomparable Jan Downing for her tireless support to our managers in obtaining this funding. Jan, we truly could not have done this without you.

As you will hear from our Treasurer, the club is in a very solid financial position. We have been able to set aside the contingency reserve set out by our new governance policy on fiscal responsibility. We also have reserves set aside for future projects such as further trail work and facility development such as outhouses and huts, as identified in a 5-year capital projects plan.

This brings me to make a few comments about the threats and risks we face. A key risk is the security of our tenure. As set out in the strategic plan, the Board remains focused on improving the security of our tenure over our trail network, most of which is on land under the administration and control of the Yukon government or under private ownership. We have begun work with these partners to explore more secure forms of tenure than our current license of occupation, leases and memorandums of understanding. This will be continue to be one of the Board's key priorities in the coming year. We will also engage with Yukon government on its proposal to create McIntyre Creek Park and will make sure that the interests of our club are well understood throughout that process.

The other major risk we face is climate change. The North's climate is warming 3 times faster than the global average and, notwithstanding last winter's epic conditions on our trails, we know that we must prepare our club for more volatility in the weather and, eventually, shortened or interrupted seasons.

A major focus of the Board over the next year will be looking at the best ways to adapt our club's activities and services to the changing climate and ways to mitigate the club's impact, including by setting targets for reducing our dependence on fossil fuels. Our strong financial position will be real advantage in facing this major risk. We are already acting on this issue by deploying a new electric snowmobile groomer sometime this year.

In closing, I would like to thank all club members for their engagement and support and for the important feedback they have shared with us through surveys or individually to Board members or staff. Most importantly, I would like to thank all of the club's volunteers for the countless hours spent on trail work, grooming, holding events, coaching, patrolling and sitting on our Board. Last but not least, thanks to Ben, Jan, Tony and the rest of our staff for their tremendous work.



Club Manager Report October 13, 2021

first, I would like to acknowledge that we are on the traditional territory of the Kwanlin d'ia First Nation and the Tsimshian Nation.

Summary

We started the season 2020/21 with a big unknown. We were confident about our ability to open the trails safely but what about the rest. Program, chalet, rental shop, ... Yes, trails are the most important part of our activity but the facility and service we provide helps open this sport to a lot more people.

We are lucky to really start our operation late October and that leaves us some time to adjust to the covid regulation after Yukon is back to school and at work.

We delayed membership and program registrations to make sure we have a solid plan to operate the club.

With a membership over 1400 in 2019/20, we knew that every choice we will make to adjust our operation to the pandemic will not satisfy everybody but keeping our members and daypasses users safe was a priority.

The focus was on keeping the trail and the grooming operation open and running which was not really a concern. We were still open and grooming during the first world-wide wave of Covid in March 2020.

Opening anything else was a bonus.

The first bonus was programs. Programs from kindergarten to 18 year old are well established at the club and in the community and we did our best to make sure kids can get on skis and have fun. Thanks a lot to our program coordinators who came up with a great plan.

- Program will be 100% outside.
- Keep the group small (unfortunately had to leave registrant on wait list because of that)
- Avoiding touch games and sharing equipment
- No more snack offer by the club for Jackrabbit
- Mask offered the every coaches

With this plan, we have been able to open every program as usual and get **754 athletes**. (500 kids in the Vector Research Ski S'Cool program, 148 in the Northwestel Jackrabbit/Bunny program, 66 in the Morisson Hershfield Lynx program and 40 in the Junior Development Program)

We all know how lucky we are to have such a chalet and we did our best to keep it open. We implement mandatory masks before the federal government requires it in public facilities. Because of that, the transition when masks became mandatory everywhere went very smoothly in our facility. People were just simply used to it since the beginning of the season.

↳ reorganizing space



Club Manager Report October 13, 2021

To keep our members safe, we decided to close saunas and showers but left the changeroom open. The chalet was still open to the public but the message "if you don't have to come in, don't come in" was out there and we saw a lot less use of the chalet by regular members. Leaving more space for day pass buyers and equipment renters.

I would like to send a big thanks to every member who changed their way of using the facility last winter in order to keep us open and safe.

The huts. this one was a hard choice but we decided to keep them closed knowing that they are well used through the winter. Having no control on how they will be used and not wanting to get into a booking system for them, we decided to start the season without them.

Despite the COVID 19, the club had an incredible increase in membership with a peak at **2223 members** at closing time April 17, 2021. (1441 members in 19/20 was a record).

Membership went up but also day passes sales. daypasses sold (in the chalet and online) were 3531 on 19/20 and went up to **4918** last year. $\uparrow 28\%$

Rental Package more than doubled from 863 sets of equipment rented in 19/20 to **1713** rented in 20/21. $\uparrow 100\%$ (double)

Yes the membership is growing but we also have a huge amount of people in whitehorse who skis once in a while and doesn't own skis who need to be acknowledged.

I would like to thank everybody who came on our trails, even only ones last year and enjoy a beautiful ski.

Why was the club so popular last year? Here is what I think.

- We almost didn't get any rock skis season last year with a big snowfall on November 4 that covered pretty much all the trails.
- Covid probably helped us to get that much membership. Other facilities closed or with restriction, traveling almost impossible and the pay back of our effort staying open in march 2020. What a great location to fight the covid on the ski trails.

Having that many members was a surprise and we had to adjust the operation and rules when issues were flagged. We recognize that we had trouble sharing information about new rules sometime and apologize to members and day pass users who have been confused.

One of the big changes has been the one way of travel on dog and sundog which has been received really well. We started it as a trial but decided to keep it this way for the upcoming season. The one way of travel makes the trail way safer than before which is our priority.



Club Manager Report October 13, 2021

Management/Staff/Office/Administration

This year the Whitehorse Cross Country Ski Club employed 2 full-time employees, 8 part-time employees, as well as 3 program coordinators.

Management: (Permanent Full Time Positions)

- Club Manager – Benjamin Poudou
- Operations Manager – Jan Polivka

Program Coordinator:

- Brian Horton (for Lynx (8/12) and Junior Development Program (12/18))
- Christine Prescott (Jackrabbit / Bunny (4 to 8)).

Ski S'Cool Coordinator:

- Phil Hoffman

Part-Time Pro Shop Staff:

- 8 part time employees
- 1 part time PB groomers

Sponsorships

The club relies on several main sponsors and many smaller sponsors. The total value of sponsorships is close to \$25,000.

- Northwestel – Jackrabbit Program title sponsor
- EDI Environmental Dynamics – Hut to Hut title
- Air North – Air North Challenge
- Chieftain Energy - Pisten Bully fuel
- Morrison Hershfield – title sponsor for Lynx Program
- Vector research Ski S'Cool title sponsor
- Coast Mountain Sports – Free Ski Day, logo on the day passes
- I Cycle sport – Trail report on CKRW
- Dan Shier-dog parking lot sponsor
- The Wayfarer Oyster House

Programs

- Vector Research Ski S'Cool had a very successful season with most of the schools in Whitehorse participating, and over 500 students.



Club Manager Report October 13, 2021

- The Northwestel Jackrabbit/Bunny program was stable with around 148 young athletes from 4 to 8 year old.
- The Morrison Hershfield Lynx Program had 43 athletes. We added a new program last year under the lynx umbrella for new to skiing kids from 9 to 12 year old. Only a few spots were available as a trial and were filled in a day. We are continuing this program in another format this year but it was definitely a gap to be filled.
- The Junior Development Program (JDP) has been a real success. This program for youth ages 12-18 is a program where fitness and technique development is the goal. The program still grows this year with 40 athletes (31 in 19/20). Biathlon Yukon athletes are well represented in this program which helps us to have great relationships with our Nordic neighbor across the valley.

Events

Event organization has been challenging too last year. We decided to **cancel all events food and social oriented** with the unknown of the Covid regulation. Despite that, we have been able to host 4 events last year.

- **Coast Mountain Sport Free ski day.** one more time it's been a real success. Ski conditions were amazing. Because of COVID we capped the number of participants at 100 with pre registration required.
- **Nightspeed race series.** twice a month, a beginner friendly race around the chalet. new organizer each time. We haven't been able to serve food like the first year but are hoping to do so this year. that would help bring family by reducing the dinner prep at home.
- We modified the **Air North Challenge** quite a bit this year. Due to covid regulation we didn't want to instal the Orienteering flag all around the trail with their share punch. Not really covid friendly. We went through an App, and worked OK. The limitation was that participants had to have a smartphone and the app was not really designed for a month-long event. We did it, it was not ideal and are hoping to put back flags on the trails this year and have an event a bit more inclusive.
- **The Yukon ski marathon** saw some changes too this year. Using the old Northwestel loppet trail (Up the mountain and Pierre Harvey trail). The format was a Enduro style race with only a few sections timed. We received a lot of good comments about this format. less pressure for beginner racers because you would only know your time at the end of your course. because of Covid, we didn't have any post event, ... the YSM team is meeting this week to prepare for the 2022 race. We are all excited about it.

Others



Club Manager Report October 13, 2021

One of our guiding value is:

as mentioned in our strategic plan.
"We embrace **diversity and inclusivity** to grow this sport and our community of members by ensuring - regardless of age or ability- can access the joys of cross country skiing"

On that specific topic we've been pro active during this past year.

- We ordered 2 sit skis to give access to our beautiful trail to anyone who needed one.
- We offered free rental and/or free day pass for a friend on Fridays for most of the season (we are planning to keep doing that this year)
- We offered free rental for kids during March Break
- For this coming season we lowered the rental prices.

Another great action we did, was to give every revenue for daypasses sale of December 24 and 31 to the Whitehorse Food bank. We have been able to give them a cheque of approx \$2200.

↳ We are looking forward at this upcoming season and have more action like this one - We are always open to ideas so feel free to reach out to me -
Over the summer 2021,

- We redid our sponsorship matrix.
- We created an **online volunteer platform**. Volunteers have always been essential for the club and we could not do half of it without them. Making the signup and position description more accessible will help recruiting more volunteers and having even more great events and help for operation.

↳ Rentrac

Thanks to everyone involved in the club operation. Our funders, every board member for their huge volunteer work to overlook the club and to be such a nice employer, to my colleagues because without them the work will be less fun, to every volunteer helping and to every skier. thanks

to our partner:

CCY, Ski Patrol Yukon, CRBC, Ht Sima, Biathlon Yukon, Kwanlin Koyuk - obviously the City of Whitehorse and YG -

Operations Report for 2021 AGM.

October 13, 2020

Last season was challenging season from the operations perspective, since we got record amount of snow. That put bit more pressure on our staff.

Equipment:

1 PistenBully snowgroomer

6 Snowmobiles available on the beginning of the season.

2 snowmobiles were stolen in December. They were never recovered. Ski Club had them insured and they are being replaced.

Grooming:

We had early snow (mid October) and record amount of snow last season which in many was great. Since we had record number of members we groomed 100% more then in the busiest season in previous years. We also groomed about 30% more daily then any compare to previous seasons. The Pisten Bully was on the trails since November 6. As every year we had couple of technical issues with PB but we managed to keep up with our smaller equipment.

Trail improvements:

Trail widening project which was divided into 2 years is succesfully completed. We received money for the project from CDF

Major upgrade of Skyline trail was done in the summer 2020, thanks to Energy North and Kirk Potter for donating excavator and his operating time.

The Ski Bridge have been replaced and it was used last winter. The bridge is owned by City of Whitehorse.

New stairs were built to connect Wax Room and CGC, thank you to City of Whitehorse.

We did replaced 10 trail lights for LED as part of our trail light upgrade.:

Buildings:

Due to Covid 19 pandemic there were some special rules in the Wax room. Our huts stayed closed for public during the season.

We did renovations on Sarah Steele's Hut.

Upcoming 2021-22 season:

With the increase number of members we decided to have 2nd Pisten Bully. We are about to receive new Pisten Bully 100 next week. This will provide more consistancy to our grooming, especially when the PB is broken and we have to groom with smaller equipment which is very challenging. We are planning to groom more on the weekends. New PB comes with rubber track which will allow us to use them in lower snowconditions.

We are excited to submit the proposal for new Trail development between Bext Chance Corner and Gravel Pit. If approved by YG, this trail will connect 2 existing mining roads in the area and is 2.5 km long. The trail with Cross Copper trail mid way which creates 2 loops. This trail will be tlog friendly and will replace the use of Copper Haul Rd.

Significant upgrade of Ascent trail was done this September.

We are hoping to receive Electric snowmobile this winter.

We are also planning to do some more upgrades to our Stadium building next spring, but this depend on the City's efforts to utilized the stadium area for more summer use. City currently did feasibility study on this matter.

Thank You to:

Community Development Fund, Lotteries Yukon, Grant Abbott, Our great volunteers, City of Whitehorse, Energy North, CMBC, CCY and our Board and staff at Ski Club.

Jan Polivka
Operations Manager