

# ANNUAL REPORT 2022



Patricia Beach, Photo: Paul Murch

Lake Winnipeg Foundation

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**LWF**

**LAKE  
WINNIPEG  
FOUNDATION**

# 2022

## BY THE NUMBERS

**109** FLOW-METERED  
SAMPLING SITES

monitored by the Lake Winnipeg  
Community-Based Monitoring Network

**17** MONTHLY  
DONORS

**8** ADVOCACY  
MESSAGES  
submitted to government

**1** NEW  
STRATEGIC  
PLAN

**15** PARTICIPANTS

in the Lake Winnipeg Indigenous  
Collective's youth camp

**1,430** DONATIONS

received from citizens, groups and  
businesses

## OUR VISION:

A **CLEAN, HEALTHY LAKE WINNIPEG** and **WATERSHED**,  
now and for future generations.

## OUR MISSION:

To **ADVOCATE FOR CHANGE** and **COORDINATE ACTION**  
to improve the health of Lake Winnipeg.



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LWF's greatest strength is evidence-based advocacy.

In 2022, we continued our call for accelerated phosphorus compliance at Winnipeg's North End Water Pollution Control Centre (NEWPCC). Though the year started out on a disappointing note, we [held both the city and provincial government to account for 20 years of phosphorus non-compliance at NEWPCC](#). In June, our tenacity paid off, when Winnipeg's city council reviewed a new design for the plant's biosolids facilities that will accelerate phosphorus compliance. In the leadup to the 2022 civic election, we met with mayoral candidates, [urging them to commit the necessary funding for the improved design of the biosolids facilities](#). Winnipeg's new mayor, Scott Gillingham, has highlighted this as a priority for the city's 2024-27 multi-year budget.

As we advocate to reduce municipal sources of phosphorus, LWF's water-monitoring efforts are providing critical evidence to identify phosphorus hotspots within the lake's larger watershed. The Lake Winnipeg Community-Based Monitoring Network (LWCBMN) completed its seventh field season in 2022, with 72 volunteers and 12 watershed districts collecting water samples at 109 flow-metered stations. To increase the efficiency of our program and catch up on the pandemic backlog, we partnered with Dr. Nora Casson's lab at the University of Winnipeg to analyze LWCBMN samples for phosphorus concentration. We look forward to having three years of phosphorus-hotspot data to share in 2023.

Looking ahead to 2023, we'll be watching for the spring federal budget announcement. Following a concerning divestment from freshwater protection in Budget 2022, the LWF community rallied throughout the summer: calling on the federal government to follow through on promised funding for the Freshwater Action Plan, and [advocating for renewed federal funding for the Lake Winnipeg Basin Program in Budget 2023](#). Throughout 2022, we shared all available LWCBMN data with Environment and Climate Change Canada staff to inform the design of a new evidence-based funding program for Lake Winnipeg – one that targets recognized phosphorus hotspots.

Our board and staff team also worked diligently throughout the year to develop LWF's new 2023-2027 strategic plan. Our discussions were both optimistically inspiring and reflectively honest – a combination which sets us on solid footing as we launch our new plan in 2023.

The LWF community is giving Lake Winnipeg a powerful voice through our collective advocacy. Thank you for speaking up and joining in!

– Alexis Kanu



As an advocacy organization, LWF works to influence policy, guide investment, encourage evidence-based action and hold governments accountable for the protection of Lake Winnipeg. Our government advocacy submissions are shared on our website's ["Resources for Citizens"](#) page.



Biosolids digesters at Winnipeg's North End Water Pollution Control Centre. An updated plan for the NEWPCC Phase 2 Biosolids Project would increase digester capacity, enabling the city to achieve phosphorus compliance sooner and at reduced cost. Approval of additional funding required for increased digester capacity has been deferred to Winnipeg's 2024-27 multi-year budget process. Photo: Alexis Kanu

### Protecting Lake Winnipeg through phosphorus compliance

Achieving phosphorus compliance at Winnipeg's North End Water Pollution Control Centre (NEWPCC) remains a priority focus for us. The city's largest sewage treatment plant is also the single largest point source of phosphorus flowing into Lake Winnipeg, and the facility remains non-compliant with the 1 mg/L phosphorus limit first set out in its provincial operating licence back in 2005.

Throughout 2022, we pushed for accelerated phosphorus reduction at NEWPCC.



Winnipeg's north end sewage treatment plant is the single largest point source of phosphorus flowing into Lake Winnipeg. Photo: Alexis Kanu



LWF's Alexis Kanu speaks at the August funding announcement for the NEWPCC Phase 2 Biosolids Project. Photo: Rainah Uhl



**Excess phosphorus is causing harmful algal blooms on Lake Winnipeg.**  
Winnipeg's North End Water Pollution Control Centre (NEWPCC) is the single largest point source of phosphorus flowing into Lake Winnipeg. In 2019, the province set a phosphorus limit of 1 mg/L on NEWPCC's operating licence. September 2022, NEWPCC remains non-compliant with this limit.

Proven, cost-effective and efficient solutions to meet phosphorus levels for sewage effluent have been implemented in jurisdictions across North America over the last half century. Winnipeg city council must commit to implementing these solutions to achieve phosphorus compliance at NEWPCC – fulfilling the city's responsibility to the lake that bears its name.



September's phosphorus compliance report, released by LWF, the Lake Winnipeg Indigenous Collective and the International Institute for Sustainable Development.

We started the year by [writing to Jeff Wharton, Manitoba's minister of Environment, Climate and Parks](#), reiterating the urgency with which the provincial government must act to ensure the city meet its licence requirements. LWF's Executive Director also continued to participate in stakeholder meetings with the City of Winnipeg, reviewing the city's plans and progress throughout the year.

Summer saw important steps taken towards phosphorus compliance.

First, Winnipeg's city council approved additional funding for an updated plan for interim phosphorus removal at NEWPCC. Improving on the initial design, the new plan increases the dosing capacity of a chemical called ferric chloride in order to maximize phosphorus removal from the plant's liquid waste stream, while also reducing the amount of sludge produced as a byproduct of the wastewater treatment process. Construction began on this project in October 2022, and the interim solution is projected to be up and running by October 2023.

Council also reviewed a new design for the NEWPCC Phase 2 Biosolids Project. The updated plan increases biosolids digester capacity, enabling the city to achieve phosphorus compliance much sooner and at much reduced cost.

Proactively designing the biosolids facility to meet the 1 mg/L phosphorus limit once the project is completed was [one of the recommendations put forward in June](#) to both the City of Winnipeg's Water and Waste Department and the Province of Manitoba's Environmental Approvals Branch by LWF, the Lake Winnipeg Indigenous Collective (LWIC) and the International Institute for Sustainable Development (IISD).

More promising news came in August when three levels of government confirmed \$552 million in funding for the Phase 2 Biosolids Project. However, this approved funding was based on 2019 estimates and does not include the cost to increase biosolids digester capacity – currently estimated at \$130 million.

October's civic election was an opportunity to remind candidates of the city's environmental responsibilities to Lake Winnipeg. In the leadup to the vote, LWF, LWIC and IISD [released a report](#) which laid out the specific city council commitments required to achieve phosphorus compliance at NEWPCC by 2030. We shared this report with all candidates, asking them to commit to ensuring that the interim phosphorus-reduction solution is completed on time, and to approve the additional funding needed for increased biosolids digester capacity as part of Winnipeg's 2024-27 multi-year budget process.

After years of advocacy from LWF members, phosphorus compliance at NEWPCC is now within reach. We will continue to push Winnipeg's political leaders and public service to follow through on their commitments.



## Investing in evidence-based freshwater solutions

At the federal level, our 2022 advocacy efforts focused on securing renewed multi-year funding for the Lake Winnipeg Basin Program.

In February, together with the Lake Winnipeg Indigenous Collective, we reminded Canada's government of its obligation to Lake Winnipeg – releasing a pre-budget submission which asked federal leaders to invest in key funding priorities originally outlined in our joint position paper, [Five Things the Federal Government Must Do for Lake Winnipeg](#).

Our *Five Things the Federal Government Must Do for Lake Winnipeg* [Year One report card](#) was released a month later, and was an opportunity to review progress made on our earlier recommendations for specific actions to improve freshwater health. Unfortunately, we had to revise this report card in April, when Budget 2022 failed to deliver on promised funding for a new 10-year, \$1 billion Freshwater Action Plan.

We channelled our surprise and disappointment into action. Together with DataStream, the Atlantic Water Network and other water-monitoring leaders from across the country, we co-authored [an article for The Hill Times](#), an Ottawa-based newspaper focused on federal politics – highlighting the need to address urgent freshwater challenges through federal funding for watershed-level initiatives informed by regional water monitoring. Together with our members, we sent letters and postcards to Environment and Climate Change Minister Steven Guilbeault, [calling on Canada's government to renew funding for the Lake Winnipeg Basin Program in Budget 2023](#).

Multi-year funding is critical to continued progress on phosphorus reduction and Indigenous engagement within the Lake Winnipeg watershed. While we spoke up for renewed federal investment in regional programs, we also worked to inform the design of such programs – sharing Lake Winnipeg Community-Based Monitoring Network data with Environment and Climate Change Canada staff, and advocating for targeted support within identified phosphorus hotspots where phosphorus reduction will have the greatest impact.

Thank you to everyone who joined us in our 2022 advocacy efforts. It is through speaking out that citizens can create meaningful change – and our collective efforts are making a difference for Lake Winnipeg.



Our postcard campaign urged the federal government to deliver on promised funding for a new 10-year, \$1 billion Freshwater Action Plan in Budget 2023, and to renew multi-year funding for the Lake Winnipeg Basin Program; Photo: Alan Campbell

The Lake Winnipeg Community-Based Monitoring Network (LWCBMN) mobilizes citizen scientists and watershed partners to collect water samples across Manitoba in order to measure phosphorus concentration. With the guidance of LWF science advisors, this long-term monitoring program is identifying phosphorus hotspots – localized areas that contribute higher amounts of phosphorus to waterways than other areas. Targeting phosphorus-reduction initiatives within hotspots will reduce the amount of phosphorus entering Manitoba’s lakes and rivers, and improve the health of Lake Winnipeg.



LWF’s Meghan Mills (left) and LWCBMN volunteer Carla Keast collect samples from Truro Creek; Photo: Paul Mutch

### LWCBMN 2022: A year of high flows, new partnerships and continued growth

In contrast to 2021’s extremely dry field season, 2022 was a wet year, with increased snowfall over the winter, and severe snow and rainstorms that exacerbated spring flooding. Many LWCBMN sites in the Red River Valley were flooded, and the intense flows washed out multiple bridges and roads, leading LWCBMN to pause sampling activities for a few weeks during the spring to ensure the safety of volunteers and partners. As LWCBMN’s ongoing efforts are demonstrating, water flow from the spring melt drives phosphorus exports. As such, we expect analyzed 2022 data to show relatively high phosphorus loading due to the year’s wet conditions.

Matching up LWCBMN sampling sites with Water Survey of Canada flow-metered stations enables us to calculate phosphorus loads – the amount of phosphorus being exported off the landscape and into local waterways. In 2022, we collected samples from 109 such flow-metered sites (up from 102 in 2021). The majority of new sites are located within the Swan Lake Watershed District and the West Interlake Watershed District – two new LWCBMN partners for 2022. LWF now partners with 12 of Manitoba’s 14 watershed districts. Each district brings regional water-management expertise and valuable community connections to the network.





A Water Survey of Canada flow-metered station at the outlet of Bone Lake, Man.; Photo: Meghan Mills



Collected water samples are analyzed for phosphorus concentration at the University of Winnipeg. Photo: Paul Mutch



The Pembina River in southwest Manitoba is featured in a video highlighting the importance of community-based monitoring. Photo: Build Films



From left: Gila Somers (Government of the Northwest Territories), Emma Wattie (Atlantic Water Network) and Chelsea Lobson (LWF) present in Yellowknife, NWT. Photo: Kianna Durston

Throughout 2022, LWF continued our partnership with Canada Research Chair Dr. Nora Casson to analyze LWCBMN samples at the University of Winnipeg. After supply-chain challenges and COVID-related delays, sample analysis is now underway. We are excited to soon have data to share from our 2020, 2021 and 2022 sampling seasons – each year distinct from the other, and each with its own story to tell us about phosphorus loading and the health of our waterways.

LWF is also partnering with the University of Winnipeg on a [research project led by Dr. Darshani Kumaragamage](#). This project is looking at ways to reduce the amount of phosphorus released from agricultural land into waterways during spring runoff. The field sites chosen for this research were based on phosphorus hotspots identified by LWCBMN. Focusing research in phosphorus hotspots will ensure that the solutions identified are applicable and effective within those hotspots.

Participant engagement and information-sharing remain priorities for LWCBMN. In addition to a [new video highlighting how community-based monitoring is identifying phosphorus hotspots](#), LWCBMN's Sampling Sights e-newsletter was used to provide updates on LWCBMN data use, share relevant lake and watershed science, and highlight the volunteers and partners whose efforts make this program possible.

In-person gatherings returned in 2022 – and with them, the opportunity to present, learn and network with key partners. Highlights included the Manitoba Association of Watersheds Conference and the Canadian Ecotoxicology Conference, both held in Winnipeg. In November, LWF Programs Director Chelsea Lobson attended the Government of the Northwest Territories (GNWT) Water Stewardship Workshop in Yellowknife, NWT. Chelsea participated on a panel with partners from DataStream, the Atlantic Water Network and GNWT, reflecting on 10 years of collaboration to support open data through DataStream. This was also an opportunity to learn about GNWT's water governance which incorporates community-based monitoring into decision-making processes.

LWCBMN has continued to grow in size, scope and impact. In 2022, LWF increased our staff capacity for this important work; the LWCBMN team now includes a full-time Program Coordinator and a full-time Field and Data Technician.

Since its establishment in 2016, LWCBMN has evolved into a flagship program for LWF – one that has been nationally recognized both for its ability to successfully engage citizens in cost-effective, scientifically robust water stewardship, and for its role in addressing Canada's chronic data gap by supplementing and enriching existing federal and provincial datasets. We are grateful to all the partners, volunteers and science advisors for their ongoing commitment.



Indigenous elders from Rio Rancheria conduct a water ceremony on the north coast of Colombia in the Gulf of Mexico, part of a 2022 learning exchange between delegations from Colombia and Canada. Photo: Daniel Gladu Kanu

The Lake Winnipeg Indigenous Collective is always looking for ways to recentre Indigenous peoples in the protection of Lake Winnipeg. This work includes monitoring the ongoing activities of the Canadian government. We have been working with the Canadian Coalition for Environmental and Climate Justice on a renewed campaign to expedite Bill C-226, the National Strategy Respecting Environmental Racism and Environmental Justice Act. A similar bill had already received support in a previous Parliament. Unfortunately, an election was called before it could become a law. After sustained pressure from a coalition of organizations across Canada, this bill is now on track to pass all stages and become a law.

Environmental racism is a well-established phenomenon wherein Indigenous, Black and other racialized communities experience disproportionate impacts from polluting industries and other environmental hazards, and have uneven access to nature and environmental benefits. Bill C-226 would require the minister of Environment and Climate Change to develop a national strategy – with timelines – to assess, prevent and address environmental racism. It would also require action on information gaps, as Canada currently has no national monitoring or census data to effectively identify or manage environmental racism. For First Nations around Lake Winnipeg, this will be important for addressing the impacts of water contaminants, chronic flooding, and loss of suitable fishing and hunting areas.

After two years without an in-person meeting, we were happy to bring people together for a film screening of the [Lake Winnipeg Project](#) in June. Directed by Kevin Settee and produced by the National Film Board of Canada, this four-part film series features Poplar River, Matheson Island, Fisher River and Camp Morningstar in stories which document the experiences of Indigenous people living around Lake Winnipeg.





We also hosted an in-person youth camp in September at Brokenhead Ojibway Nation. The camp was a very special time spent with 15 youth, along with knowledge carriers and community members. As a group, we participated in a mix of traditional activities, art workshops, and collaborative learning about water, our collective responsibilities to water and strategic organizing. Our intent was not just to learn, but also to talk about action and strategy.

[Decolonizing Water](#) is an Indigenous-led partnership committed to enhancing the protection of water and Indigenous water governance. In 2022, we partnered with Decolonizing Water to explore the concept of legal personhood – and how this concept might apply to Lake Winnipeg.

Seeking legal personhood status for a body of water can be used as a tool in court to enforce laws. For some Indigenous people such as the Maori, legal personhood is a way to bridge the gap between Western/ European and Indigenous legal systems. Multiple jurisdictions around the world have established this type of recognition through changes in constitutions, legislation, policies and municipal by-laws. At this point there is no strong evidence that such actions have prevented or curtailed environmental harms, or resolved conflicts between legal systems. However, they may still prove useful when combined with other efforts.

A highlight of 2022 was the opportunity to travel to Colombia as part of a learning exchange with Indigenous and Afro communities who have been working to protect their rivers using the concept of legal personhood. We were invited by groups living on three rivers: Rio Attrato, Rio Rancheria and Rio Caqueta. Without a doubt the violence and lack of enforcement of environmental laws were at times jarring, but there were also many similarities in the struggles and actions taken by Indigenous water protectors. We look forward to hosting a delegation of Colombians in Canada in late spring 2023.

– Daniel Gladu Kanu





A strategic plan is an important organizational tool – and in 2022, LWF board and staff continued the collaborative work of developing a new plan to guide our efforts over the next five years.

The process was an in-depth one. Together, we reviewed past achievements and considered emerging challenges. We acknowledged our organizational strengths and identified opportunities for improvement. We encouraged ourselves to dream big and challenged ourselves to have honest conversations. We discussed our shared values – and committed ourselves to using them as we work to advance our shared mission.

LWF is uniquely positioned to link science with action, and our 2023-2027 strategic plan charts an ambitious path forward for evidence-based advocacy. Our new plan will guide priority-setting and decision-making: helping us focus our efforts in the areas of greatest opportunity and impact as we pursue our vision of a healthy Lake Winnipeg.

Through the planning process, LWF board and staff committed to educating ourselves and our members on racism and colonialism, in recognition of their impact on both water-quality degradation and our collective efforts to protect Lake Winnipeg. Part of this learning journey was the continuation in 2022 of the reconciliation reading club established in January 2021 by LWF and the Lake Winnipeg Indigenous Collective (LWIC). This club is an opportunity for LWF and LWIC staff to equip ourselves with knowledge, terminology and perspectives that will help us integrate actions of reconciliation and anti-racism within our professional work and in our personal lives. The discussions we are having are sometimes difficult – but they are always important. Staff reflections on the books we've read to date can be found on [LWF's website](#).

Our new strategic plan establishes four high-level goals related to membership, advocacy, evidence and governance. As part of each goal, we've identified a series of related actions which we will aim to achieve over the next five years. As a priority next step for 2023, LWF board and staff will be developing key performance indicators to hold ourselves accountable and on track.

LWF's 2023-2027 strategic plan will be available on our website in May 2023.



The Lake Winnipeg Foundation's Science Advisory Council (SAC) is a volunteer network of scientists who contribute their knowledge and expertise in support of the foundation's advocacy for Lake Winnipeg. We are active and retired scientists with a shared concern for the health of our aquatic environment. Collectively, we offer the knowledge gained from many years in the study of how land and water ecosystems respond to cultural impacts and management solutions.

Over the years, the SAC has provided guidance on the urgency and the means to reduce phosphorus export from our cities and farmlands – contributing to the design of LWF's Community-based Water Monitoring and Agricultural Water Stewardship programs, and continuing to provide ongoing scientific advice as this work evolves.

Several SAC members have sat on the foundation's board of directors in recent years, and throughout 2022, these members participated in the development of LWF's new strategic plan, bringing a scientific perspective to a variety of discussions about the organizational priorities which will guide LWF's work over the next five years.

Much of the phosphorus that is responsible for algal blooms in Lake Winnipeg comes from small watersheds that have been identified as phosphorus hotspots by LWF's community-based monitoring efforts. Learning more about the specific land-use practices that cause high phosphorus export from these watersheds is key to developing successful agricultural strategies to reduce phosphorus loading to Lake Winnipeg, while developing partnerships with agricultural stakeholders will help LWF understand impediments and co-benefits of possible strategies. The 2023-2027 strategic plan recognizes that both goals are key to developing evidence-based, workable solutions.

If you would like to learn a bit more about the members of LWF's Science Advisory Council, you can find [brief introductions on the foundation's website](#).

- Dr. Greg McCullough





Clockwise from top left: Andrea and son Paxton hosted a used book sale in Winnipeg Beach (submitted photo); Elder Mae Louise Campbell (centre) and Jamie Goulet (left) offered teachings at Walk for Water Victoria Beach & District (photo: Susan Hall); Bike to the Beach cyclists en route to Victoria Beach (photo: South Basin Photoworks); more than 100 citizens joined together for Walk for Water 2022 (photo: Susan Hall)

Every summer, citizens join together to support LWF's fundraising efforts. These community events are a chance to connect with each other and raise funds to support year-round advocacy efforts.

Bike to the Beach returned for its third year on Aug. 5, with 64 cyclists challenging themselves to complete the ambitious 133-km route. The 2022 ride raised an incredible \$143,634.78, breaking the record it set the previous year. A huge thank you to everyone who made this success possible.

Two days later, more than 100 citizens joined together for Walk for Water Victoria Beach & District. New for 2022, we were honoured to have Elder Mae Louise Campbell and Jamie Goulet, co-founders of the Clan Mothers Healing Village, join us to offer teachings, a song and a blessing. In addition to raising \$26,294.22, Walk for Water was once again an inspiring show of community support for our shared mission. Our online art auction also returned for 2022, showcasing the talents of local artists and raising \$1,455 in bids.

Throughout the year, a number of individuals, groups and organizations supported freshwater solutions with their own events: from school fundraisers in Winnipeg to a "Beach Blanket Bingo" in Albert Beach. Collectively, these independent initiatives raised \$8,248.99.

At LWF, our members are our greatest strength. Whether you're a monthly donor, an avid *Watershed Observer* reader or an active Instagram follower, your continued support drives our efforts forward – and makes a healthy Lake Winnipeg possible. We are proud to be part of such a passionate community of lake-lovers.



## Board of Directors

LWF's board of directors is comprised of well-informed people with diverse backgrounds and relevant experience who contribute to the strategic direction of the foundation, ensuring strong decision-making and effective oversight.

Board composition is reviewed annually to ensure the right calibre and scope of director expertise, allow for well-planned succession and provide for effective committee membership. Directors are elected for various terms to ensure continuity, and can be appointed by the board between annual general meetings.

Bryan Allison	Claire Herbert	Greg McCullough
Becky Cook	David Horne	Les McEwan
Gene Degen	Frank Indome	Jonathan Paterson
Kathryn Dompierre	Amanda Karst	Selena Randall
Florence Eastwood	Bruce Maclean	

Thank you to outgoing directors Gene Degen, Florence Eastwood, Les McEwan and Selena Randall. We are grateful for the many contributions you have made during your years of service.

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## Staff

Marlo Campbell	Michelle Jordan	Meghan Mills
Kianna Durston	Alexis Kanu	Kakeka ThunderSky
Daniel Gladu Kanu	Chelsea Lobson	Madison Yogis

Thank you to outgoing staff members Meghan Mills and Madison Yogis, and to 2022 co-op student Maja Crawley. We wish you all the best in your future endeavors.

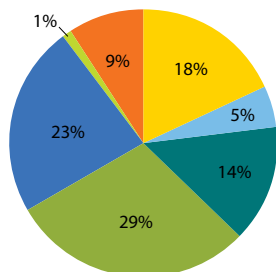
We are excited to welcome the newest members of the LWF staff team, Karl Friesen-Hughes, Claire Harvey and Anna Netsvetayeva. We look forward to working with you!

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## Science Advisors

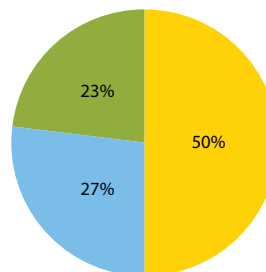
Genevieve Ali	Brenda Hann	Greg McCullough
Pascal Badiou	Caleb Hasler	Selena Randall
Greg Brunsill	Robert Hecky	Michael Rennie
Nora Casson	Ray Hesslein	Alex Salki
Matthew Gale	Scott Higgins	Karen Scott
Gordon Goldsborough	Darshani Kumaragamage	Michael Stainton
Stephanie Guildford	Hedy Kling	Hank Venema
Geoffrey Gunn	Lyle Lockhart	

## 2022 INCOME



- Foundation Grants
- Government Grants
- Corporate Grants & Donations
- Corporate Sponsorship
- Private Donors
- Events & Sales
- Other Revenue

## 2022 EXPENSES



- Administration, Governance and Fundraising
- Communications, Advocacy and Education
- Programs

LWF accepts funding from a wide range of sources in the spirit of collaboration and in recognition that we all have a role to play in supporting evidence-based solutions. The funding we accept will never compromise our mission, our organizational values or our on-the-ground efforts.

### Funders

### 2022 Funding

Blennerhassett Family Foundation	\$275
Canadian Heritage	\$32,739
Colleges & Institutes Canada	\$22,657
Conseil Économique et Coopératif de la Saskatchewan	\$7,805
ECO Canada	\$28,160
Environment and Climate Change Canada	\$129,782
MakeWay	\$11,500
Manitoba Environment, Climate and Parks	\$14,494
Manitoba Habitat Heritage Corporation	\$9,404
Manitoba Hydro	\$10,000
Manitoba Sport, Culture and Heritage	\$5,930
Nature Canada	\$2,923
Payworks	\$100,000
RBC Foundation	\$70,971
Red River Cooperative Ltd.	\$7,500
TD Friends of the Environment Foundation	\$8,000
The Winnipeg Foundation	\$82,680
Thomas Sill Foundation Inc.	\$9,852

**\$554,672**

**LAKE WINNIPEG FOUNDATION INC.**

**Financial Statements**

**For the Year Ended December 31, 2022**



**LAKE WINNIPEG FOUNDATION INC.**  
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**For the Year Ended December 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors  
LAKE WINNIPEG FOUNDATION INC.

Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying financial statements of LAKE WINNIPEG FOUNDATION INC., which comprise the statement of financial position as at December 31, 2022 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 LAKE WINNIPEG FOUNDATION INC. as at December 31, 2022 and its financial performance 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity 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 ASNPO, 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Ashern, MB 204.768.2346  
Birtle, MB 204.842.5301  
Notre-Dame-de-Lourdes, MB 204.248.2557  
Steinbach, MB 204.326.6871

Stonewall, MB 204.467.5566  
Winnipeg, MB (St. Boniface) 204.987.4875  
Winnipeg, MB (St. Norbert) 204.269.7460

[talbotcpa.ca](http://talbotcpa.ca)



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

Winnipeg, Manitoba  
April 06, 2023

Talbot and Associates  
Chartered Professional Accountants

Ashern, MB 204.768.2346  
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**LAKE WINNIPEG FOUNDATION INC.**  
**Statement of Financial Position**  
**December 31, 2022**

	2022	2021
<b>ASSETS</b>		
CURRENT		
Cash and short-term investments	\$ 612,126	\$ 579,558
Accounts receivable	19,664	19,932
Due from government agencies	5,714	3,346
Prepaid expenses	9,631	4,988
	<u>647,135</u>	<u>607,824</u>
TANGIBLE CAPITAL ASSETS (Note 3)	114,067	84,743
	<u>\$ 761,202</u>	<u>\$ 692,567</u>
<b>LIABILITIES</b>		
CURRENT		
Accounts payable and accrued liabilities	\$ 19,582	\$ 27,787
Wages payable	33,193	30,505
Deferred grant revenue	410,125	368,015
	<u>462,900</u>	<u>426,307</u>
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 4)	32,203	44,366
	<u>495,103</u>	<u>470,673</u>
<b>NET ASSETS</b>	<u>266,099</u>	<u>221,894</u>
	<u>\$ 761,202</u>	<u>\$ 692,567</u>

**Approved on Behalf of the Board:**

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\_\_\_\_\_

The accompanying notes are an integral part of these financial statements.



**LAKE WINNIPEG FOUNDATION INC.**  
**Statement of Net Assets**  
**For the Year Ended December 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 221,894</b>	<b>\$ 186,726</b>
EXCESS OF REVENUES OVER EXPENSES	<b>44,205</b>	35,168
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 266,099</b>	<b>\$ 221,894</b>

The accompanying notes are an integral part of these financial statements.

**LAKE WINNIPEG FOUNDATION INC.**  
**Statement of Operations**  
**For the Year Ended December 31, 2022**

	2022	2021
<b>REVENUE</b>		
Grants	\$ 436,411	\$ 583,987
Event-Based Fundraising	179,690	159,870
Unrestricted operating funds	134,846	-
Donations and memberships	79,124	130,209
Other revenue	12,163	11,264
Interest income	5,339	1,919
Honorariums	-	2,750
	<b>847,573</b>	<b>889,999</b>
<b>EXPENSES</b>		
Amortization of tangible assets	28,310	20,374
Audit fees	4,377	4,539
Conference and travel	7,933	11,448
Consulting	-	2,419
Communications	25,291	-
External granting	5,300	-
Fundraising	31,149	35,717
Insurance	4,709	3,944
Meetings and conventions	2,038	3,229
Office expenses	29,600	26,354
Program expenses	89,716	159,017
Rent	26,791	32,472
Service charges	7,459	8,921
Telephone	2,043	2,023
Training expense	8,172	6,552
Wages and benefits	530,480	537,822
	<b>803,368</b>	<b>854,831</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 44,205</b>	<b>\$ 35,168</b>

The accompanying notes are an integral part of these financial statements.

**LAKE WINNIPEG FOUNDATION INC.**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Excess of revenues over expenses for the year	\$ 44,205	\$ 35,168
Items not affecting cash:		
Amortization of tangible assets	28,310	20,374
Amortization of deferred contributions	(12,163)	(11,264)
Changes in non-cash working capital:		
Accounts receivable	268	16,256
Due from government agencies	(2,369)	167
Prepaid expenses	(4,643)	(957)
Accounts payable and accrued liabilities	(8,205)	(39,275)
Wages payable	2,688	(2,921)
Deferred grant revenue	42,110	4,323
	<b>90,201</b>	<b>21,871</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments to acquire tangible capital assets	(57,633)	(44,794)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Contributions received	-	8,986
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>32,568</b>	<b>(13,937)</b>
<b>CASH AND SHORT TERM INVESTMENTS - beginning of the year</b>	<b>579,558</b>	<b>593,495</b>
<b>CASH AND SHORT TERM INVESTMENTS - end of the year</b>	<b>\$ 612,126</b>	<b>\$ 579,558</b>

The accompanying notes are an integral part of these financial statements.

**LAKE WINNIPEG FOUNDATION INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

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**1. PURPOSE OF THE ORGANIZATION**

The Organization is a not-for-profit community service organization dedicated to providing support and encouragement for research and education regarding the biological health of the waters and shorelines of Lake Winnipeg, Canada. The Foundation is a registered charity under the Income Tax Act. Lake Winnipeg Foundation was incorporated on May 18, 2005 under the Canada Corporations Act.

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**2. SIGNIFICANT ACCOUNTING POLICIES**

**a. Basis of preparation**

The financial statements of the Organization have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

**b. Cash and short-term investments**

The Organization considers short-term investments purchased with a maturity of three months or less to be cash equivalents. Because of the short-term maturity of these investments, their carrying amount approximates fair value.

**c. Inventories**

Inventory of promotional materials are not inventoried and are reported as an expense in the period they are purchased.

**d. Tangible capital assets**

Tangible capital assets are stated at cost less accumulated amortization. Amortization is provided using the straight-line method over the estimated useful lives as follows:

Equipment	5 years
Website and software	5 years

The Organization regularly reviews its tangible capital assets to eliminate obsolete items.

The amortization of the tangible capital assets is calculated half of the above mentioned rates for the year of purchase and no amortization is recorded in the year of disposal.



## **2. Significant Accounting Policies**

### **e. Revenue recognition**

The Organization uses the deferral method of accounting for contributions under which restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred.

Restricted contributions for the purchase of tangible capital asset that will be amortized have been deferred and will be recognized as revenue on the same basis as the amortization expense related to the acquired tangible assets.

The Organization recognizes government funding, grants and donations in the period in which it is received unless it is otherwise stated by the funder.

The Organization recognizes fundraising in the period in which the activity occurs.

Interest revenue is recognized when it is earned.

### **f. Use of estimates**

When preparing financial statements according to Canadian accounting standards for not-for-profit organizations (ASNPO), the Organization makes estimates and assumptions relating to:

- Reported amounts of revenue and expenses
- Reported amounts of assets and liabilities
- Disclosure of contingent assets and liabilities

Management's assumptions on a number of factors including historical experience, current events, actions that the company may undertake in the future, and other assumptions that management believes are reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions. Estimates when accounting for certain items such as useful lives of capital assets, impairment of long-lived assets, allowance for doubtful accounts, and provision for slow-moving inventories.

### **g. Financial instruments**

The Organization initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets subsequently measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable, and accrued liabilities.

**LAKE WINNIPEG FOUNDATION INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**3. TANGIBLE CAPITAL ASSETS**

			<b>2022</b>	<b>2021</b>
	<b>Cost</b>	<b>Accum. Amort.</b>	<b>Net Book Value</b>	<b>Net Book Value</b>
Website and software	\$ 41,451	\$ 9,498	<b>\$ 31,953</b>	\$ 24,090
Equipment	149,268	67,154	<b>82,114</b>	60,653
	<b>\$ 190,719</b>	<b>\$ 76,652</b>	<b>\$ 114,067</b>	<b>\$ 84,743</b>

**4. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS**

The deferred contributions related to capital assets are grants received specifically for the purchase of equipment. The grants are reported as deferred revenue and amortized and reported as revenue at the same rate the equipment is amortized.

	<b>2022</b>	<b>2021</b>
Opening balance	<b>\$ 44,366</b>	\$ 46,643
Grant received	-	8,987
Less : reported to revenue	<b>(12,163)</b>	(11,264)
Ending balance	<b>\$ 32,203</b>	<b>\$ 44,366</b>

**5. FINANCIAL INSTRUMENTS**

The Organization's financial instruments consist of cash and short-term investments, prepaid expenses, accounts payable and accrued liabilities, and due to government agencies. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values.

Interest rate risk

The Organization is exposed to interest rate risk with respect to the investment in the Endowment fund. Changes in interest rates can affect the fair value of investments and the cash flows related to interest income.

**LAKE WINNIPEG FOUNDATION INC.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

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**6. COMPARATIVE FIGURES**

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

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**7. CONTRIBUTED SERVICES**

The Organization would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty in compiling these hours, contributed services are not recognized in the financial statements.

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**8. ENDOWMENT FUND**

Lake Winnipeg Foundation Inc. has established a permanent endowment fund, administered by the Winnipeg Foundation. The Winnipeg Foundation receives all contributions to the endowment fund directly, and invests them in accordance with its own investment guidelines. Lake Winnipeg Foundation Inc. will receive distributions from the Winnipeg Foundation on an annual basis, as determined by the Winnipeg Foundation in accordance with the terms of the agreement. The market value of the fund at its most recent valuation at December 31, 2022 was \$180,920 (2021 - \$188,642).

	<b>2022</b>	<b>2021</b>
<b>Contributed capital at the beginning of the year</b>	<b>\$ 184,704</b>	<b>\$ 42,848</b>
The Winnipeg Foundation	<b>6,212</b>	15,000
Individual contributions	-	125,037
Capitalized income	<b>8,387</b>	1,819
<b>Contributed capital at the end of the year</b>	<b>\$ 199,303</b>	<b>\$ 184,704</b>