

ANNUAL REPORT 2020

Patricia Beach; Photo: Paul Mutch

Lake Winnipeg Foundation

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LWF

**LAKE
WINNIPEG
FOUNDATION**

2020

BY THE NUMBERS

240 PARTICIPANTS

in the Lake Winnipeg Indigenous Collective's
Traditional Knowledge and Reciprocity webinar

43 CYCLISTS

involved in Bike to the Beach

80 SAMPLING TRIPS

to Agricultural Water
Stewardship project sites

6 ADVOCACY MESSAGES

submitted to government

10 WATERSHED DISTRICTS

partnering with the Lake Winnipeg
Community-Based Monitoring Network

323 STUDENTS

reached through the delivery of
targeted educational presentations

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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Audited 2020 financial statements are attached as an addendum to this report.

For all of us, 2020 was a year like no other. Challenging, tiresome and sorrowful – yet also reflective, purposeful and even hopeful.

At LWF, we certainly faced difficulties, but adaptation also brought about new opportunities to advocate for change and coordinate action for Lake Winnipeg.

The pandemic hit Manitoba just as our Community-Based Monitoring and Agricultural Water Stewardship programs were gearing up for the spring water-sampling season. Many community volunteers were eager to keep sampling and, with the help of our science advisors, we developed new protocols to continue collecting [citizen-generated data](#) that point the way to solutions for Lake Winnipeg.



Later in the spring, we held our first-ever virtual AGM. A necessary public health adaptation, the online meeting had the exciting advantage of allowing members from across the country to participate.

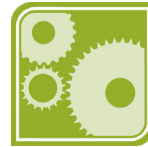
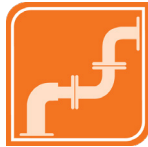
Member participation defined our 2020 summer season as well, as citizens found new ways to stay connected. Inspiringly, in an unprecedented global pandemic, LWF hosted the largest fundraising event in our history – the inaugural Bike to the Beach ride, which raised over \$58,000 for the lake.

The enforced stillness of the pandemic also gave us time to reflect on our own key priorities, as well as the necessary commitments and investments we collectively require from all levels of government.

In October 2020, together with the International Institute for Sustainable Development and the Lake Winnipeg Indigenous Collective (LWIC), we responded to upgrade plans for Winnipeg's north end sewage treatment plant, [calling for accelerated action and proactive integrated planning](#) to bring the plant into compliance with its licensed phosphorus limits. In December 2020, in partnership with LWIC, we released [Five Things the Federal Government Must Do for Lake Winnipeg](#), a position paper which outlines immediate actions that will have a meaningful, positive impact on water quality and water governance for Lake Winnipeg.

As always, the support of our members makes all of this possible. It is not just your donations, but your dedication that ensures Lake Winnipeg remains a priority, now and for future generations.

- Alexis Kanu



LWF is committed to building the political will, partner capacity and public support needed to create meaningful change for Lake Winnipeg. Our flagship initiative, the Lake Winnipeg Health Plan, is a set of eight evidence-based actions to reduce phosphorus loading. By addressing the root causes of potentially harmful algal blooms, our plan provides a blueprint for cost-effective decision-making and long-term, adaptive freshwater management.

In 2020 we focused our efforts on the following actions:



Action 3 - Setting the Standard for Wastewater Treatment

In 2020 LWF continued to advocate for accelerated phosphorus reduction at Winnipeg's North End Water Pollution Control Centre (NEWPCC), the city's largest sewage treatment plant and the single largest point source of phosphorus to Lake Winnipeg.

At the request of Manitoba Conservation and Climate, LWF accepted a role as advisor to the project steering committee tasked with implementing both an interim phosphorus reduction plan at the NEWPCC and a larger full-plant upgrade. In this capacity, we offered advice to both department staff and government officials; communicated ongoing progress to the public to ensure transparency and maintain accountability; and championed accelerated timelines for the implementation of cost-effective solutions.

On Jan. 31, the project steering committee released its plan for interim phosphorus reduction and full upgrades. The phosphorus-reduction solution we had previously proposed for use at the NEWPCC was one of three options selected for subsequent lab testing over the course of the year.

An updated plan released by the project steering committee in October included projected timelines for both objectives. Concerningly, the plan lacked a firm commitment to reduce the NEWPCC's phosphorus load before 2032.

Together with our partners at the International Institute for Sustainable Development and the Lake Winnipeg Indigenous Collective (LWIC), we responded with [a joint statement](#). In it, we reminded the governments of Manitoba and Winnipeg of their past promises to accelerate action at the NEWPCC, and highlighted two opportunities to achieve meaningful impact: implement an interim solution as soon as possible to reduce phosphorus as much as possible within the constraints of the plant's existing infrastructure; and ensure new NEWPCC biosolids facilities are designed to address existing constraints and optimize phosphorus reduction so that the NEWPCC can meet the 1 mg/L phosphorus requirement in its provincial operating licence.



We also launched a “Focus on Phosphorus” citizen advocacy campaign which included a template and online advocacy tips to assist lake-lovers in crafting personalized messages to elected officials.

Our 2020 Action 3 work built on the momentum created by engaged citizens who spoke out for Lake Winnipeg and the need for improved sewage treatment. This work remains one of our most dynamic advocacy files – and we remain determined to achieve results.



Action 4 - Monitoring our Waterways

The Lake Winnipeg Community-Based Monitoring Network (LWCBMN) mobilizes citizens to collect water samples across Manitoba in order to measure phosphorus concentration. With the help of watershed partners and 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 action in hotspots will reduce the amount of phosphorus entering Manitoba's lakes and rivers, and improve the health of Lake Winnipeg.

The value of a nimble and responsive network of volunteer citizen scientists was highlighted in 2020, when COVID-19's arrival in Manitoba coincided with the spring melt, a critical season for sampling. LWCBMN's citizen scientists live, work or commute near their sampling sites, and many were keen to get outside and remain active, especially during this time of social distancing and self-isolation. LWCBMN protocols were adapted for the 2020 field season to protect volunteers and comply with all public health recommendations. While many centralized monitoring programs across the country were not able to sample, LWCBMN was able to maintain its activities and ensure data continuity.



LWCBMN bottles were donated to Winnipeg distillery Patent 5 to be filled with hand sanitizer and distributed to vulnerable populations.

In order to minimize physical contact, sampling equipment was not distributed to volunteers. Instead, volunteers were trained to assemble their own sampling kits using plastic drinking-water bottles. LWCBMN sampling bottles which usually would be assembled into kits were instead donated to Patent 5, a Winnipeg-based distillery whose operations shifted to producing hand sanitizer for free distribution to vulnerable populations.

LWCBMN has grown to include 161 sampling sites. While capacity was challenged in 2020, collection efforts continued at prioritized long-term sites. In addition to 75 volunteer citizen scientists and 10 watershed district partners across Manitoba, the network welcomed its first international partner, a Grade 10 Biology class from Minot, North Dakota, whose students began collecting samples of the Souris River. LWF is excited by this new partnership and hopes that this is only the beginning of our sampling efforts in the United States – Lake Winnipeg’s watershed doesn’t stop at the border and neither should our monitoring.

In 2020 LWF also formed two new research partnerships. University of Winnipeg scientists are using LWCBMN phosphorus data to target research on soil amendments aimed at preventing phosphorus losses from agricultural fields, while the University of Manitoba’s Stress Ecology Laboratory is leveraging LWCBMN’s volunteer capacity, equipment and protocols as part of a two-year study to identify salinity hotspots in the Lake Winnipeg watershed.

Public interest in community-based monitoring and its value to freshwater management remains high. Throughout the year, LWF staff presented on the importance of citizen-generated data to Environment and Climate Change Canada, Manitoba Habitat and Heritage Corporation, Partners FOR the Saskatchewan River Basin and other stakeholder groups.

In April, we released the [2019 LWCBMN report](#) and 12 regional reports. In June, LWF hosted an “LWCBMN takeover” on our Instagram account; featuring live video from various sampling sites and educational posts about sampling equipment and protocols, this social-media initiative was a fun way to connect with online audiences. And in October, LWCBMN was highlighted in [a feature story published by Canadian affairs magazine The Walrus](#), and showcased by WWF-Canada in its updated national freshwater health assessment report.



Karine and Émilie, collecting samples from Rivière Aux Marais at a site south of Letellier, Man.; Photo: Émilie Ferguson

Continuity is key with long-term monitoring data, and we are grateful to LWCBMN citizen scientists and watershed partners for adapting with us in 2020. This program would not be possible without the dedication of community volunteers and watershed partners, the expertise of LWF science advisors and the participation of multiple co-op students.



Action 6 - Promoting Agricultural Water Stewardship

Launched in 2019, LWF's new Agricultural Water Stewardship (AWS) program aims to evaluate phosphorus beneficial management practices (PBMPs) for their effectiveness to reduce phosphorus loading from rural landscapes within a Manitoba-specific context.

Potential PBMPs such as water-retention ponds and nutrient-management strategies are key tools that producers may use to reduce their impact on Lake Winnipeg – but Manitoba's cold winters, heavy spring melt and flat terrain greatly affect PBMP behaviour. With much of the available research on PBMPs conducted in warm climates, there is a significant gap in our understanding of how PBMPs behave in Manitoba's agricultural regions. In partnership with local watershed districts, landowners, government researchers and academics, LWF has begun addressing this knowledge gap by collecting robust water-flow and phosphorus data to determine site-specific performance of PBMPs in Manitoba's cold climate, and targeting these evidence-based practices within regional phosphorus hotspots.

LWF's AWS program uses the same scientifically vetted water-sampling and data-analysis protocols as the Lake Winnipeg Community-Based Monitoring Network (LWCBMN). However, effectively monitoring PBMP sites is more time-sensitive, labour-intensive and costly, as it requires more frequent and responsive sampling, specialized water-level and velocity-monitoring equipment, and training to ensure this equipment is calibrated properly and used correctly.



Pelly's Lake is a large-scale constructed wetland near Holland, Man. – and one of two water-retention PBMP sites now being monitored by LWF's AWS program. Photo: Julie DePauw

In 2020, LWF's AWS Program Coordinator collected daily water samples and flow measurements during the spring snowmelt, as well as in response to rain events during the summer and fall, at two water-retention PBMP sites located in south-central Manitoba, near the communities of Holland and Kaleida. Over the course of this inaugural AWS field season, 150 water samples were collected during 80 separate site visits. By deploying water-level loggers and measuring water velocity, LWF was able to calculate water discharge coming in and leaving these two water-retention PBMP sites.

LWF's AWS Program Coordinator also spent time in 2020 deepening our knowledge of soil science and agricultural phosphorus management – knowledge that will be applied in the strategic development of this program in future years.

The COVID-19 pandemic delayed phosphorus data analysis; once this information is available, LWF's AWS program will be able to generate credible phosphorus-loading and export data that can be used to quantify return-on-investment of PBMP projects, and ensure remedial action is targeted to phosphorus hotspots.



Action 8 - Taking Responsibility

LWF provides public education, engages in community outreach and facilitates issue-based advocacy initiatives in response to elections, government policy and funding decisions, and other external events with the potential to affect freshwater health. We also offer strategic support to community-led grassroots campaigns. Through this ongoing work, our goal is to inform, inspire and empower effective, citizen-led action.

The COVID-19 pandemic created opportunities to engage with citizens in innovative new ways. LWF shifted our work under Action 8 away from in-person gatherings and into virtual spaces – relying heavily on digital communication tools to stay connected with members and supporters, provide citizens with relevant information about current issues, and assist lake-lovers with grassroots advocacy efforts and on-the-ground activities.

In early June, LWF held our first-ever virtual AGM. This event was attended by citizens across Canada and beyond. Throughout 2020 we were active on Facebook, Twitter and Instagram, and provided periodic “e-updates” to lake-lovers around the world. These digital communication channels allowed us to share real-time updates on current events, answer questions and offer practical tips to support citizen advocacy.



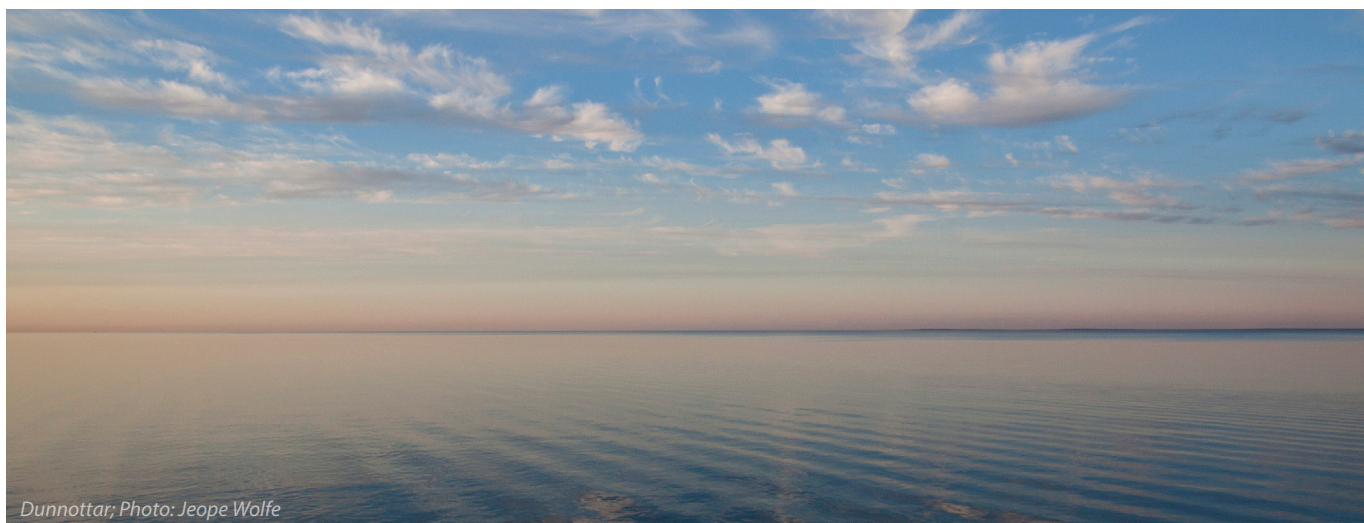
LWF’s work was mentioned 20 times over the course of the year in local and national media. This exposure helps us to inform and engage with new audiences. Media exposure also ensures government decision-makers take note of our issues.

Meaningful change to the health of our lakes and rivers starts with learning, and a significant – and exciting – development in 2020 was the strategic decision to invest LWF resources into youth education. A full-time Education Coordinator was hired in September to begin updating and expanding LWF’s education program through diversified learning opportunities and the creation of accessible, online freshwater resources.

The purpose of LWF's updated education program is to inspire and empower youth to take action for our shared lands and waters, building a new generation of water leaders. Program goals include: fostering a sense of personal and collective responsibility for the health of Lake Winnipeg and its watershed; further solidifying the understanding of key Manitoba curricular concepts by presenting them within the context of Lake Winnipeg and its watershed; inspiring and coordinating active water stewardship; and creating a space for truth and reconciliation in program delivery.

In 2020, LWF staff and volunteers delivered 19 presentations in both English and French to 323 students, from Grade 2 to university level. Due to the COVID-19 pandemic, the majority of these presentations were delivered virtually. The transition to a virtual world also gave rise to new opportunities to connect students living in the Lake Winnipeg watershed and participating in the Lake Winnipeg Community-Based Monitoring Network. LWF piloted an innovative cross-watershed virtual exchange between a group of students from Minot, North Dakota, and Winnipeg, Manitoba.

In addition to connecting with students via LWF's education program, staff from LWF and the Lake Winnipeg Indigenous Collective presented at partner conferences and to community groups, and hosted gatherings and webinars. These opportunities offered the chance to share important information with a broad range of audiences.



The Lake Winnipeg Health Plan: A look ahead

Looking ahead to 2021, LWF will initiate a new strategic planning process to guide our work from 2022 to 2026. We have successfully achieved many of the important objectives of our current plan, and look forward to tackling new questions and new challenges.

Under Action 3, [we will continue to advocate for accelerated action at the north end sewage treatment plant](#), using proven, cost-effective solutions to reduce phosphorus loading. In 2021, we're asking city council to keep its promise to implement interim phosphorus reduction by April 2022. We're also calling for the integration of the interim solution into design plans for new biosolids facilities, to ensure that phosphorus removal can be maximized to achieve compliance with the 1 mg/L phosphorus limit when biosolids capacity is upgraded.

LWCBMN (Action 4) remains a priority program for LWF: the sixth field season began in spring 2021, with more than 70 volunteer citizen scientists collecting water samples at over 165 sampling sites, including over 100 flow-metered stations. The network has once again expanded and now includes additional coverage in the Assiniboine River watershed and the Winnipeg River system. As well, LWF is initiating a new partnership with the University of Winnipeg to provide ongoing lab support for LWCBMN sample analysis.

Under Action 6, the AWS program will build on the dataset collected in 2020, and deploy new automated equipment to collect phosphorus and flow data, resulting in robust, high-frequency data at both project sites currently being monitored.

And under Action 8, we are monitoring public health circumstances as we plan for several in-person and online events this summer. We are also excited to continue developing our education program: LWF's Education Coordinator will lead the creation of accessible, inclusive and impactful educational experiences for students across Manitoba and beyond, as well as for LWF staff, members and board.



Beaver Creek; Photo: Paul Mutch



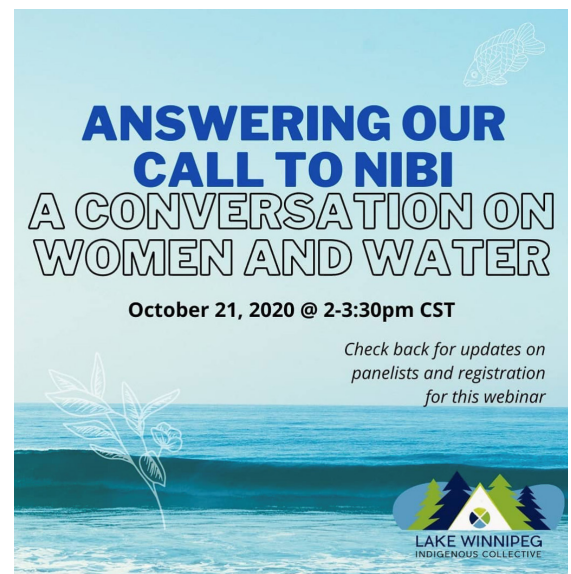
A message from the Lake Winnipeg Indigenous Collective's Director

Looking back on 2020, it was clearly a scary and uncertain time. The collective endured much of the year isolated like everyone else. With so much of our work built on the strength of relationships and being together, we found ourselves at a loss – but not without possibilities.

Relationships are the essential foundation of the collective: critical to understanding Indigenous perspectives on water and on just about everything else. To be in relationship is a commitment to listening and responding in kind, to accepting those relations with openness and understanding, and to being honest. At LWIC, we speak of relationships with human beings, but importantly, also with non-human beings including water and Lake Winnipeg.

With the limitations of the pandemic, we focused our efforts on maintaining relationships with established collective members and partners. We connected by phone and video, and even managed a few socially distanced outdoor meetings, video shoots and water-monitoring trainings. We also took time to build our understanding of public policy and infrastructure developments that affect First Nation Peoples' relationships with Lake Winnipeg, including Winnipeg sewage treatment, a newly proposed Manitoba Water Strategy and the creation of a Canada Water Agency.

In October we hosted a webinar titled *Answering Our Call to Nibi: A Conversation on Women and Water*. Attended by 71 people on Zoom and Facebook Live, this webinar focused on the roles of women in water protection, ceremony and cultural revitalization. Attendees provided a breadth of perspectives and fresh understanding. Our second webinar in December, *Traditional Knowledge and Reciprocity*, focused on the value of Indigenous Knowledge, appropriate compensation, and the work of knowledge holders to give back to the land and community that typically goes unnoticed. This webinar was attended by 240 people. Both webinars can be viewed on the [LWIC YouTube channel](#), along with videos highlighting community partners and Indigenous relationships to the water.





Taylor Galvin presenting on water testing at the 2020 winter gathering in Pinaymootang First Nation; Photo: Rebecca Sinclair

Earlier in the year, before the virus was prevalent in Manitoba, we were fortunate to host a two-day winter gathering in Pinaymootang. The theme of gathering was renewing our responsibility towards Lake Winnipeg. Over 50 elders, youth and community members gathered to talk about responsibilities to water, hear traditional stories about the lake, learn about water monitoring and create goals for renewing our responsibilities to the lake. Participants were inspired by the example of New Zealand legislation secured by the Māori Nation which recognizes the legal personhood of the Whanganui River. We established a partnership with the [Decolonizing Water project](#) to explore the value of declaring legal personhood for Lake Winnipeg. Anishinaabe and Nehiyaw laws describe water as going beyond a singular person; as fully interconnected with all life. This means personhood may not be a perfect solution, but we will continue investigating how recognition of personhood and even sacredness would assist in the protection of Lake Winnipeg.

– Daniel Gladu Kanu

LWF advocates for evidence-based policy and practice to reduce phosphorus loading.

In January 2020, following the 2019 federal election, LWF sent letters to all federal ministers, responding to mandate-letter promises related to Lake Winnipeg. We reiterated the need for action, highlighted opportunities to advance freshwater priorities and offered our assistance with on-the-ground solutions.

Over the course of the year, LWF submitted six advocacy messages to civic, provincial and federal governments, and to the International Joint Commission. These submissions are shared publicly on our website's ["Resources for Citizens" page](#).

A significant 2020 focus for us was advocating for upgrades to Winnipeg's North End Water Pollution Control Centre, work which falls under Action 3 of the Lake Winnipeg Health Plan. We used our advisory position to push for accelerated implementation of cost-effective interim phosphorus-removal technology – and to hold both the provincial and civic governments accountable to their past commitments to action. This work included participating in meetings, sharing feedback on progress, strategically engaging with local media, and providing updates and practical tips to citizens interested in getting involved in local advocacy on this important issue.



LWF's advocacy work is also proactive. In December 2020, LWF and the Lake Winnipeg Indigenous Collective released a joint federal position paper, [Five Things the Federal Government Must Do for Lake Winnipeg](#), which offers recommendations to achieve real impact for Lake Winnipeg by strengthening established programs, acting on robust evidence, enforcing existing laws and regulations, and following through on long-standing commitments. This advocacy document was sent directly to key federal contacts and shared with freshwater partners across Canada. We continue to use this position paper as a foundation for ongoing advocacy efforts.

It is our privilege to bring the collective voice of our members to the tables of decision-makers. Together, we are speaking up for the health of fresh water – and the future of Lake Winnipeg.

The Lake Winnipeg Foundation's Science Advisory Council (SAC) comprises active and retired scientists with experience and expertise with the functioning of land and water ecosystems: from physical and chemical impacts and biological responses right through to human management of the environment. All of us share LWF's concern for the health of Lake Winnipeg.

We were saddened in early 2021 by the death of one of our members, Nancy Loadman, who brought to the SAC positive energy and enthusiasm along with her knowledge of freshwater biology. She was a long-time supporter of Lake Winnipeg and LWF, and we will miss her.



With only occasional exceptions, the SAC has communicated virtually since it was created in 2012, so the constraints of COVID-19 have not at all limited our ability to respond to questions or provide guidance. Calls related to LWF's Community-Based Monitoring and Agricultural Water Stewardship programs have dwindled as the staff involved with this work have grown their own experience and expertise. Still, the SAC continues to get occasional calls, and we are happy to give our advice, even as we are delighted and impressed at how these two programs are becoming essential contributors to better management of our watersheds.

In fall 2020, SAC members contributed reviews and a spirited discussion to the LWF/Lake Winnipeg Indigenous Collective (LWIC) policy discussion paper, *Five Things the Federal Government Must Do for Lake Winnipeg* – a document that includes specific recommendations to bring better management and improved health to Lake Winnipeg. In February 2021, we held a virtual meeting with LWF and LWIC directors to discuss the scientific rationale for the City of Winnipeg's long-term plan to reduce nitrogen in sewage effluent. And at the provincial level, SAC members warned of shortcomings in the science rationale for proposed nutrient targets for Lake Winnipeg and its four major tributary rivers. Our advice and review contributed to the LWF critique of a provincial proposal, submitted during the spring 2021 public comment period.

The SAC continues to contribute scientific underpinnings to LWF's advocacy for Lake Winnipeg. If you would like to learn a bit more about each of us, you can find brief introductions on LWF's website; follow the dropdown menu [About/Our team/Science Advisory Council](#).

- Dr. Greg McCullough

We are proud to be part of a passionate community of lake-lovers, and grateful to the many citizens who participate in our outreach initiatives, and support our grassroots fundraising efforts with their time, energy and donations.

LWF's 2020 summer fundraising season began with fear and uncertainty as we made the decision to cancel our signature Walk for Water events. However, our apprehension about the season soon turned to appreciation and admiration. Near and far, individuals, groups and businesses joined us in adapting to unprecedented circumstances – supporting our summer campaign with donations and personalized fundraisers which together, raised over \$29,000.

A surprising highlight of the season was a new event, Bike to the Beach. Forty-three cyclists participated in Aug. 7's founders' ride, a 130 km route from Winnipeg to Victoria Beach. Bike to the Beach ended up raising over \$58,000 – the most-successful fundraising event in LWF's 15-year history.

The past year also saw LWF receive our largest-ever individual donation: a transformational six-figure investment in LWF's Agricultural Water Stewardship program from supporters Rob Langdon and Josephine Phelan. We are honoured by this demonstration of support for our mission.

Having a diversified approach to funding is important – especially during uncertain times. Individual donations and proceeds from community fundraisers provide stability and flexibility, allowing us to invest funding to deliver maximum impact. Our members' support also enables LWF to leverage new grant opportunities, many of which require applying organizations to provide matching funds.

Truly, 2020 was a year like no other. Thank you to everyone who reached out with messages of encouragement and contributed to making a healthy Lake Winnipeg possible.



(From left) Paul and friends hike Elk Island; submitted photo; Bill McDonald takes on his own Walk for Water; submitted photo; Bike to the Beach riders en route to Victoria Beach; Photo: Chris Mason, South Basin Photoworks

Board of Directors

Bryan Allison
Becky Cook
Gene Degen
Kathryn Dompierre
Florence Eastwood

Jodi Goerzen
David Horne
Amanda Karst
Bruce Maclean
Greg McCullough

Les McEwan
Jonathan Paterson
Roger Ramsay
Selena Randall

Thank you to outgoing director Ramona Bird. Your service is appreciated.

Staff

Marlo Campbell
Julie DePauw
Émilie Ferguson
Daniel Gladu Kanu

Michelle Jordan
Carlie Kane
Alexis Kanu

Chelsea Lobson
Rebecca Sinclair
Madison Yogis

Thank you to outgoing staff members Saz Massey and Emily Verrier. Thanks, too, to Karine Ferguson and Viviane DePauw for their 2020 field work assistance. We appreciate your contributions.

Science Advisory Council

Genevieve Ali
Pascal Badiou
Greg Brunksill
Nora Casson
Matthew Gale
Gordon Goldsborough
Stephanie Guildford
Geoffrey Gunn

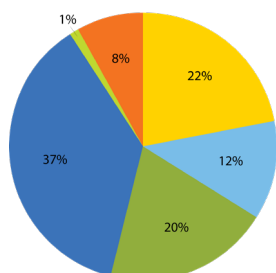
Brenda Hann
Caleb Hasler
Robert Hecky
Ray Hesslein
Scott Higgins
Darshani Kumaragamage
Hedy Kling
Nancy Loadman

Lyle Lockhart
Greg McCullough
Selena Randall
Michael Rennie
Alex Salki
Karen Scott
Michael Stainton
Hank Venema

It is with sadness that we share that Nancy Loadman passed away on Feb. 10, 2021. Nancy was a valued scientific advisor and a committed volunteer of the Lake Winnipeg Community-Based Monitoring Network, and she will be missed.

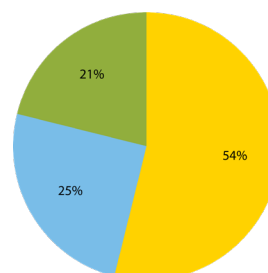


2020 INCOME



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

2020 EXPENSES



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

LWF accepts grants from a wide range of funders 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.

Restricted Grant Funders

2020 Revenue

Assiniboine Credit Union	\$3,000
Environmental Careers Organization	\$26,394
Government of Canada	\$149,384
MakeWay	\$20,450
Manitoba Habitat Heritage Corporation	\$14,855
Mountain Equipment Co-op	\$3,204
Northern Manitoba Food Culture & Community Collaborative	\$4,794
Pinaymootang First Nation	\$500
Province of Manitoba	\$13,711
RBC Foundation	\$189,609
Red River Cooperative LTD	\$7,500
The Chawkers Foundation	\$8,000
The Gordon Foundation	\$15,000
The Thomas Sill Foundation Inc	\$40,714
The Winnipeg Foundation	\$108,076
Wa Ni Ska Tan Hydro Alliance	\$5,584
Young Canada Works	\$6,451
	\$617,226

LAKE WINNIPEG FOUNDATION INC.

Financial Statements

For the Year Ended December 31, 2020

LAKE WINNIPEG FOUNDATION INC.
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For the Year Ended December 31, 2020

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INDEPENDENT AUDIT REPORT

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, 2020 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, 2020 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

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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 20, 2021

Talbot and Associates
Chartered Professional Accountants

Ashern, MB 204.768.2346
Birtle, MB 204.842.5301
Notre-Dame-de-Lourdes, MB 204.248.2557
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LAKE WINNIPEG FOUNDATION INC.**Statement of Financial Position****December 31, 2020**

	2020	2019
ASSETS		
CURRENT		
Cash and short-term investments	\$ 593,495	\$ 378,833
Accounts receivable	36,188	-
Due from government agencies	3,514	4,228
Prepaid expenses	4,031	4,177
	<u>637,228</u>	<u>387,238</u>
TANGIBLE CAPITAL ASSETS (Note 3)	60,320	15,436
	<u>\$ 697,548</u>	<u>\$ 402,674</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 67,062	\$ 13,160
Wages payable	33,426	24,464
Deferred grant revenue	363,692	191,831
	<u>464,180</u>	<u>229,455</u>
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 4)	46,643	-
	<u>510,823</u>	<u>229,455</u>
NET ASSETS	<u>186,725</u>	<u>173,219</u>
	<u>\$ 697,548</u>	<u>\$ 402,674</u>

Approved on Behalf of the Board:

Signed in original _____,

_____,

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, 2020**

	2020	2019
NET ASSETS - BEGINNING OF YEAR	\$ 173,219	\$ 156,990
EXCESS OF REVENUES OVER EXPENSES	13,506	36,229
CONTRIBUTION TO ENDOWMENT FUND (NOTE 7)	-	(20,000)
NET ASSETS - END OF YEAR	<u>\$ 186,725</u>	<u>\$ 173,219</u>

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

LAKE WINNIPEG FOUNDATION INC.**Statement of Operations****For the Year Ended December 31, 2020**

	2020	2019
REVENUE		
Grants	\$ 685,227	\$ 727,079
Events - Based Fundraising	88,039	73,091
Donations and memberships	43,462	72,516
Government of Canada - Canada Emergency Wage Subsidy	8,892	-
Other revenue	5,183	-
Interest income	3,155	6,403
Other income	2,637	2,754
	836,595	881,843
EXPENSES		
Amortization of tangible assets	10,287	4,542
Audit fees	4,044	3,388
Conference and travel	11,407	27,881
Consulting	3,909	4,598
External granting	10,643	8,869
Fundraising	24,625	23,262
Insurance	3,100	2,298
Meetings and conventions	2,957	6,405
Office expenses	26,776	24,089
Program expenses	152,401	225,629
Rent	30,012	26,073
Service charges	5,231	3,235
Telephone	2,861	2,486
Training expense	3,633	9,898
Wages and benefits	531,203	472,961
	823,089	845,614
EXCESS OF REVENUES OVER EXPENSES	\$ 13,506	\$ 36,229

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, 2020**

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Excess of revenues over expenses for the year	\$ 13,506	\$ 36,229
Items not affecting cash:		
Amortization of tangible assets	10,287	4,542
Amortization of deferred contributions	(5,183)	-
Changes in non-cash working capital:		
Accounts receivable	(36,188)	-
Due from government agencies	714	(1,532)
Prepaid expenses	146	(308)
Accounts payable and accrued liabilities	53,902	7,267
Wages payable	8,962	12,901
Deferred grant revenue	171,861	63,781
	218,007	122,880
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments to acquire tangible capital assets	(55,171)	(8,294)
Contributed capital to Endowment fund	-	(20,000)
NET CASH USED BY INVESTING ACTIVITIES	(55,171)	(28,294)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contributions received	51,826	-
INCREASE IN CASH FLOW	214,662	94,586
CASH AND SHORT TERM INVESTMENTS - beginning of the year	378,833	284,247
CASH AND SHORT TERM INVESTMENTS - end of the year	\$ 593,495	\$ 378,833

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, 2020

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.

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. Depreciation 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.

LAKE WINNIPEG FOUNDATION INC.
Notes to the Financial Statements
For the Year Ended December 31, 2020

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), we make 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 we believe 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, 2020

3. TANGIBLE CAPITAL ASSETS

			2020	2019
	Cost	Accum. Amort.	Net Book Value	Net Book Value
Website and software	\$ 30,306	\$ 30,306	\$ -	\$ -
Equipment	88,288	27,968	60,320	15,436
	\$ 118,594	\$ 58,274	\$ 60,320	\$ 15,436

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.

	2020	2019
Grant received	\$ 51,826	\$ -
Less : reported to revenue	(5,183)	-
	\$ 46,643	\$ -

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, 2020

6. 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.

7. 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, 2020 was \$45,033 (2019 - \$41,478).

	2020	2019
Contributed capital at the beginning of the year	\$ 40,414	\$ -
Lake Winnipeg Foundation	-	20,000
The Winnipeg Foundation	-	15,000
Individuals	2,434	5,414
Contributed capital at the end of the year	\$ 42,848	\$ 40,414

8. COVID-19

In March 2020, The World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place have multiple impacts on local, provincial, national and global economics.

The overall effect (if any) of these events on the organization and its operations is too uncertain to be estimated at this time. The impacts will be accounted for when they are known and may be assessed.

Management expects a potential decline in individual donation revenues, event-based fundraising revenues, or other revenues as a result of this situation, but are not able to reasonably forecast the amount of the decline at this time.

Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance. Management agrees that they may require disclosure in the future financial statements but would not affect the amounts recognized in the December 31, 2020 financial statements.