Canadian Goat Society
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CANADIAN GOAT SOCIETY

Annual General Meeting

November 22, 2025
via Zoom - 1:00 p.m. ET.

Welcome

Welcome to the Canadian Goat Society's
November 22, 2025 Annual General Meeting

About the Canadian Goat Society

The Canadian Goat Society (CGS) was incorporated on August 3rd, 1917 and is governed by the Animal Pedigree Act. CGS is dedicated to maintaining the integrity of its herdbooks, providing accurate evaluation programs for performance and type, and promoting the responsible and humane treatment of goats. It is managed by a Board of Directors elected from 6 Districts across Canada.

The Canadian Goat Society maintains the Herd books for nine purebred breeds of goats and a Special Registry for upgraded animals as specified under the animal pedigree act, which are: Alpine, Angora, La Mancha, Nigerian Dwarf, Nubian, Oberhasli, Pygmy, Saanen and Toggenburg.

OBJECTIVES OF THE CANADIAN GOAT SOCIETY
The Society shall have for its objectives, the encouragement, development and regulation of the breeding of registered goats in Canada

a) by keeping a record of breeding and origin of all registered goats and by collecting, preserving and publishing data and documents relating to same;

b) by establishing standards of breeding and by carrying out a system of registration under the Canadian Livestock Records Corporation;

c) by adopting means from time to time to protect and assist those in breeding of registered goats in compliance with the Animal Pedigree Act or any regulations made thereunder;

d) by maintaining an efficient supervision of breeders of goats to prevent, detect and punish fraud;

e) by compiling statitics of the industry and furnishing official and authentic information in regard thereto; and

f) for these purposes, to have power to enter into contracts and agreements and to make, alter and repeal regulations subject to the provisions herinafter set forth.

g) to aid in providing a vehicle for the promotion of goats and goat products in Canada;

h) to monitor and represent issues of concern to the Canadian Goat Industry to the appropriate agencies.

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Agenda (draft)

1. Call to Order
2. Identification of members
3. Introduction of Directors and staff
4. Approval of the agenda
5. Presentation and approval of November 16, 2024 AGM minutes
6. Business arising from the minutes of the previous meeting
7. Director and Committee Reports
    - 7.1 Office Report
    - 7.2 Financial Report
        - 7.2.1 Presentation and adoption of reviewed financial statements
        - 7.2.2 Appointment of 2026 auditor
9. 2026 East & West National Show Announcements
10. CGS Awards Presentation
11. Announcement of 2025/2026 CGS Executive
12. Correspondence
13. Unfinished business
14. New business
15. Adjourn

MINUTES

ANNUAL GENERAL MEETING

Held via Zoom

November 16, 2024 · 11:00 am SK Time

Present: Sandy Howell, Susan Frazer, Arnie Steeves, Ted Brooks Kelly Bidan, Becky Holvik, Brin Jackson, Shannon Skulmoski, PJ Frazer, Nicole Poburan, Jim Tindall, Joanne Battersby, Angela Forste Sherrie Semple, Brenda Keleman Tkachuk, Chris Grab, Deborah Skeels, Linda Carlson, Vanessa Johnne, Eugenia Carnegie, Tamara Wise, Diana Owens, Brynne Herbison, Brian Sullivan, Amanda Lindsay-Peaire, Carol Clayson, Jonathan Dugdale, Tanya McCarthy, Sue Mangan, Zoe Thorbergson, Lauren Topping, Kerry O'Donnell (Secretary Manager)

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1. Called to order at 11:02 p.m. by Sandy Howell with 22 members present at this time and quorum being met and maintained throughout the meeting.

2. Identification of members

- Members were identified by the S/M as they entered the Zoom waiting room and throughout the meeting as they were admitted.
- The S/M gave a brief tutorial on the Zoom platform, housekeeping items, and the process that would be followed for asking questions, commenting, making motions, seconding motions, and voting.

3. Introduction of Directors and Staff
   - Each of the CGS Directors gave a brief introduction of themselves. President Sandy Howell then introduced the S/M.

4. Approval of the agenda

- **Motion to approve the agenda as presented**. Moved by Kelly Bidan. Seconded Vanessa Johnne. None opposed. **CARRIED**

5. Approval of the minutes from the March 23, 2024 Annual General Meeting.
   - **Motion to approve the minutes of the March 23, 2024 AGM**. Moved by Vanessa Johnne. Seconded by Amanda Lindsay-Peaire. None opposed. **CARRIED**

6. Business arising from the minutes of the previous meeting
   - No business arising from the minutes of the previous meeting.

7. Director and Committee Reports

7.1 Office Report

- The Office report was included in the AGM package sent to individuals who had registered for the AGM
- The S/M announced decisions that had been made during the meetings prior to the AGM namely:
    - Members Performance Grant will not be offered in 2025 due to a lack of participation in 2024.
    - 6% increase in unit fees by CLRC effective January 1, 2025 resulting in a comparative increase to members for certain transactions. The S/M enabled screen sharing to highlight the transactions that would be increasing.
    - One-Day and 305-Day Milk Test fees will remain unchanged for 2025
    - Show sanctioning fees will remain unchanged for 2025, AOP Insurance will be automatically included for all sanctioned shows at no cost. Sanctioning fees will be waived for all National shows and Rosettes and certificates will be provided free of charge starting in 2026.
    - The S/M shared the following statement on behalf of the CGS Board in regards to a recent Judges license extension request," *This unfortunate situation has clearly identified a deficiency in the JLC policy that had been overlooked during the previous revision process. As a Board of Directors we unanimously commit to a review of the provisions of the JLC policy that applies to extenuating circumstances, and we will apply the revised policy to this situation prior to the expiration of the current license which is due to expire on December 31, 2024."*
    - Classification program fees will remain unchanged for 2025.
    - Applications that had been received to sit on the various CGS committees were reviewed and committee members have been selected. Anyone still wishing to sit on a committee is encouraged to submit an application to the CGS office.
        - The S/M asked if anyone present had questions or comments on the office report.
        - Carol Clayson stated that she felt that Ted and Callum should not be able to vote on proposals related to the Judge's license as it put them in a position of conflict in the sense that it could offer them more judging opportunities. The S/M requested that this thought be presented under agenda item number 11.

8.2 Financial Report

- The financial report, the audited financial statements, and notes for the audited financial statements were included in the AGM report for attendees. The members were asked for questions or comments they might have on the financial report and audited financial statements.

• Carol Clayson asked for clarification on the legal expenses for the Association. The S/M clarified that a formal written complaint had been sent to the CGS office and legal counsel had been obtained to assist the BOD with proceeding with the complaint. Carol asked if there was not already a process in

place to deal with complaints, to which the S/M clarified that by-laws and policies unfortunately are not always a one-size-fits-all all and that, in this instance, it was felt that obtaining legal counsel was the best route for the Association. Tanya McCarthy added that it was she who had lodged the complaint against Sandy Howell for not following rules and that the CGS Board did not follow the advice of the legal counsel. The S/M noted that as the complainant, Tanya was not involved in any of the meetings with the legal counsel and therefore could not know what advice had been given and verified that that BOD had followed the advice of their legal counsel.

- **Motion: To accept the financial statements as presented**. Moved by Linda Carlson. Seconded by Lauren topping. None opposed. **CARRIED**
- **Motion**: **To appoint RLB from Guelph, Ontario as the auditor for 2025**. Moved by Amanda Lindsay-Peaire. Seconded by Lauren Topping. None opposed. **CARRIED.**

8.3 East and West National Show

- Kelly Bidan announced the 2025 East and West National Shows
  - 2025 West National Show | July 26, 2025 | Rimbey, AB
  - 2025 East National Show | November 7, 2025 | RAWF

9. CGS Awards and Presentations

- One application was received this year for the Silver Master Breeder Award. President Howell noted that this award was based only on performance programs (Classification and Milk Recording) which makes it even more difficult to obtain.
- Congratulations were extended to Brynne Herbison of Mossy Rock Farm, breeder of Nigerian Dwarf Goats for achieving this award. Congratulations were received via the chat in support of Brynne.

10. Announcement of 2024/2025 CGS Executive

- The S/M announced the newly elected Executive for 2024/2025
  - President – Sandy Howell
  - First Vice President – Callum McCleod
  - Second Vice President – Becky Holvik

11. Correspondence – Judge's License Extension Request

- The S/M provided some background to the subject matter of the Judges License Request. An individual had registered to attend the recent JLC that was held in Ontario in October as this was a requirement of renewing their license. The individual had some unfortunate personal events taking place in their life and was subsequently unable to attend. A request was sent to the CGS office by the coordinator of the JLC (unbeknownst to the member unable to attend) requesting an extension on her behalf. The Office indicated to the coordinator that she was not comfortable

going to a Board with someone's personal business unless the person themself had given consent for that to take place. The Coordinator reached out to the member and came back to the CGS office, stating that the member had provided consent. The request for the extension and the surrounding circumstances were then presented to the Board. The S/M noted that the Board felt that they needed to follow their existing policy and follow the pre-existing definition of what an extension entails; namely, the individual would not lose their tenure, they would have a temporarily suspended license for the 2 year period, and on attending and successfully passing the next JLC, would have the license re-activated. The S/M noted that a certain number of CGS members were not in support of this decision which prompted them to send their thoughts in writing.

- No further background information was requested from the members present at the meeting.
- The S/M proceeded to read the letters of concern that had been sent to the CGS Office (in no particular order) from Anne Melnyk, Chris Grab, Brenda Keleman-Tkachuk, Shannon Skulmoski, Deborah Skeels, and Jonathan Dugdale. (Brenda Keleman-Tkachuk read a portion of her letter herself).
- The S/M asked for verification from the members that no one's letter had been missed.
- Carol Clayson questioned why the Board made the decision regarding the license extension rather than the JLC committee, as referenced in the JLC TOR. The S/M replied that at the time the decision was made, the committee was not in existence. The TOR for the committee was only approved by the Board at the meetings held 2 days prior to the AGM and committee members were only chosen from the supplied applications yesterday. In the absence of a committee, the Board made the decision. Carol opinioned that Callum (McLeod) and Ted (Brooks) should not have been able to table the proposal as that placed them in a place of conflict of interest. By denying an extension they in essence provided themselves with more Judging opportunities. (Of note, Ted Brooks does not hold a CGS Judges License).
- Zoe asked for clarification that Chris Grab has a Full Judges license and that the Maritimes JLC was run by two Judges with only one having a valid license. The S/M validated that Lorraine Keeping and Arnie Steeves were on the Maritimes JLC panel and that the CGS Judges Tracker shows Arnie as an Advanced Judge who was not due to attend a JLC until this year (2024). The S/M provided further details on the function of the Judges Tracker and the information it tracks for all CGS Judges. It was noted that Advanced Judges were required to attend a JLC every 5 years under the previous rules and are now required to attend every 6 years.
- Jonathan noted that Arnie was not on the Judges list when he and Chris compiled the Judges list when they were on the Board.
- Brenda Keleman Tkachuk asked if the issue had been rectified. The S/M re-read the statement issued by the Board of Directors regarding the JLC policy.
- It was questioned if a member could make a motion to have the license reinstated. It was suggested that the Board was committed to reviewing the policy as outlined in their statement. It was clarified that if a decision was made by the Board and a member disagreed that they could

submit written correspondence to the office for consideration at a monthly meeting. President Howell noted that to reverse the decision, the Board would have to rescind their motion.

- Director Becky Holvik noted that the difference between ADGA and CGS is that ADGA can grant an extension and the individual would have the opportunity to renew the following year, as their JLC's are offered annually while CGS offers JLCs every two years.
- The S/M noted that the definition of "extension" was not included in the last revision of the JLC policy and that if it had been included there might not be different interpretations of what the word "extension" means.
- It was noted by Sue Mangan that the motion to allow the Maritimes to run with 2 Judges rather than 3 was done as a one time exception. Sue opinioned that the Judges license extension request could have been handled in a similar manner.
- It was opinioned by Carol Clayson that the member in question should have been informed of the Board's decision prior to the report to membership being posted on the website. It was also opinioned that membership in CGS is down due to decisions such as this.
- Amanda Lindsay-Peaire noted that she has difficulty understanding the decision to run the Maritimes JLC with 2 panel members when she felt a rule was clearly in place. It was noted by a Board member that all of the other Advanced Judges had been asked and were unable to attend.

    - **Motion:** That Chris Grab's Judging license be extended to the next JLC and specifically that her license remain active such that she can continue to judge without conditions, (with the exception of Judging national shows) pending the next JLC that she can attend. Motion clarified to add that the Judges license would remain in effect until December 31, 2026. Moved by Brenda Keleman Tkachuk. Seconded by Jonathan Dugdale. None opposed. Abstained: None **CARRIED.**

    - Prior to the President asking for a seconder, the S/M asked if anyone needed to have the motion re-stated.
    - Director Becky Hovik noted that despite the motion, she was just as committed to reviewing the current policy.

12. Unfinished Business

    - No unfinished business

13. New Business

    - Director Kelly Bidan mentioned that the Judge for the East National Show in 2025 was yet to be determined.
    - Deb Skeels asked to visit 7.3 and 7.8. The S/M offered an apology to Deborah as she was sent an incorrect agenda.

- Jonathan Dugdale referred to the report to the membership of the October Board meeting regarding a letter of intent to CLRC and asked President Howell if she is the President of CLRC. President Howell responded that she is the Chair. He opinioned that as such this was a conflict of interest and questioned if she declared this at the meeting and excused herself from the discussion. President Howell noted that she spoke when asked a direct question and did not offer a vote on the matter.
- Carol Clayson opinioned that a conflict of interest only occurs when two businesses are in competition with one another, which CLRC and CGS are not. She then opinioned that Sandy Howell, Arnie Steeves, and Susan Frazer had all been long time members of the Board and questioned at what point would they step aside and allow someone else to be a Director. She noted that Sandy had been the President for the past six years and that it was time for her to step down and allow younger people take over. Board member Susan Frazer noted times when President Howell herself had nominated other Board members to the position of President, and they declined the nomination. Member Linda Carlson opinioned that there was one easy solution to this – elections. A process is already in place and interested individuals can run for election and people can have any Board they want.
- Carol opinioned that some decisions made by the Board have not been in the best interest of the Canadian Goat Society and that members not being able to attend regular meetings of the Board is part of the problem. If members could attend regular meetings, these decisions would not be able to be made. She opinioned that there is no reason the general membership cannot attend regular meetings.
- Jonathan Dugdale mentioned that when he was on the Board he and Tanya McCarthy nominated Chris Grab for President and she was not elected.
- Tanya opinioned that people do not want to join the Board due to the people currently on the board and further stated that they do not want to work with other people.
- Sue Mangan opinioned that Districts should be done away with and expand the Board to 10 Directors.
- Kelly questioned why the general membership is not allowed to attend the regular scheduled Board meetings. The S/M noted that she is not aware of the history behind this. President Howell noted that when the meetings moved to a virtual platform, the Board at the time made a decision to not have general members present at regular Board meetings.
- The S/M questioned if an action item for her following the meeting should be to contact Ag Canada for some clarity and advice on this issue. It was agreed this would be an action item. Jonathan Dugdale opinioned that this issue has been raised multiple times in the past and that he is not confident that the Board would look into it. The S/M stated that she was going to be looking into the matter, not the Board and if she said she was going to be doing that, it would be done. Another member questioned if a date for completion could be given. The S/M responded that a firm deadline for completion is not possible as response time from outside agencies is beyond her control.

- Amanda Lindsay-Peaire asked for an update on the processing of Eastern Canada ROA's. The S/M responded that the show committee has just been formed at the 2 days meetings prior to the AGM and that hopefully an initial meeting could be held prior to Christmas.
- Tanya McCarthy asked if an alleged comment from a Board member/Board members regarding recommendations from the Show committee in relation to ROA discrepancies had been discussed at the meetings prior to the AGM. The S/M noted that they had not, and that if Tanya could compile her correspondence and send it to the CGS Office this could be discussed at a future meeting.
- Carol Clayson questioned the status of work being done to move a portion of the JLC training to an online platform. It was noted by the S/M that that work has not been completed.
- Carol noted that she appreciated the work performed by the S/M and the details in reports. The sentiment was echoed by other members.

16. Adjourn

President Howell thanked everyone for being present at the meeting and bringing their questions and comments forward.

- Motion to adjourn at 1:14 p.m. by Amanda Lindsay-Peaire.

Minutes recorded by Kerry O'Donnell | Secretary Manager Canadian Goat Society

Secretary Manager's report

2024/2025 has been a busy year for CGS.

Summer and early Fall of 2025 saw a much needed redesign of the CGS website taking place. Under the guidance of the talented folks at StratLab Marketing in Saskatchewan, the website has a fresh new face with improved navigation and performance on mobile devices. We are also very pleased that the new website is available in both official languages.

Focusing on increasing the French content in our communications has been one of the priorities of the CGS office with the help our Director from Quebec, Pier-Marc Tremblay. Moving forward, we plan to continue to increase French content by translating program application forms, program booklets and other communication pieces and having those available on the new CGS website.

Our call for photos from CGS members earlier this Sumer was well received and we now have a fresh stockpile of photos for use on the website as well as in the quartley newsletters. Thank you to those of you who submitted photos and for your permission to use them.

The various CGS committees have been hard at work reviewing processes and rules and providing recommendations to the Board of Directors from a fresh perspective. I would like to thank all of our members who have been serving on the committees this past year for volunteering your time to help improve your Association and it's programs.

Elections for CGS Board of Directors will be taking place in 2026 for District 1 (B.C), District 3 (SK & MB), and District 5 (Quebec). We are investigating moving to an electronic voting platform for 2026 and onward to make the process more efficient for members and hopefully increase member participation. Mail in ballots will remain available for those with no email on file or a preference for a mail ballot.

Judge's Licensing Conferences are financially supported by CGS every two years and we will be looking for bids to host the JLC's in 2026. For 2026, financial support for sponsored JLC's will be capped at $2500.00 per conference.

Thanks to everyone who will take time from their busy schedules to join us for this AGM. I am looking forward to hearing your thoughts and opinions!

submitted by Kerry O'Donnell
Secretary Manager - Canadian Goat Society

Membership Highlights

Membership numbers for 2005 are shown for the time period of January 1, 2025 - September 30, 2025. Prior years represent member numbers from January 1 - December 31.

Membership Type	2018	2019	2020	2021	2022	2023	2024	2025
Annual Member	487	493	524	579	603	600	562	517
Junior Member	39	38	30	37	30	28	29	21
Life Member	3	3	3	3	3	3	2	2
TOTAL	529	534	557	619	636	631	601	547

Time Period	Total Members	% Increase/Decrease in Membership	
January 2024	303		
January 2025	274	- 9.6%	
February 2024	374		
February 2025	332	- 11.2%	
March 2024	433		
March 2025	396	- 8.5%	
April 2024	481		
April 2025	452	- 6.0%	
May 2024	512		
May 2025	476	- 7.0%	
June 2024	548		
June 2025	502	- 8.4%	
July 2024	568		
July 2025	524	- 7.7%	
August 2024	581		
August 2025	536	-7.7%	
September 2024	591		
September 2025	547	-7.4%	

Secretary Manager's report

Electronic Voting

- In October of 2024, the CGS bylaws were amended and approved by Ag Canada to include the use of electronic means for members to participate in activities that require voting such as bylaw amendments and Director elections. In 2023, the cost to CGS for Director elections in Districts 1, 3, and 5 was just over $1,100.00. In 2024, the cost to mail out ballots for the proposed bylaw amendments was approximately $1,800.00. In an effort to modernize CGS business practices, decrease costs, potentially increase member participation, and simplify the voting process for members, CGS will be actively investigating a move to electronic voting for 2026. Voting via Canada Post will remain an option for those with no email on file.

2025 yearbook

- The 2025 Yearbook is anticipated to be mailed out in March/April of 2026. All paid CGS members in 2025 will receive a complimentary copy. The contents of the 2025 Yearbook will be similiar to that of 2023 and 2024.

2025 Proposed By-law Amendments

- No proposed bylaw amendments have been submitted for consideration by the membership at this AGM.
- The CGS Bylaw Commitee has been working on a complete review of the CGS bylaws this year with the intention of sending recommendations for proposed bylaw amendments to the CGS Board for the 2026 AGM.

C.C.S.I. goatgenetics.ca

- At the February 12, 2024 Board meeting a motion was made and unanimously passed to write a letter to C.C.S.I. asking that the Nigerian Dwarf breed be incorporated into the database as soon as possible. Genetic evaluation information has been available on the goatgenetics.ca website since November 2024. This occured following a focus group meeting with a group of Nigerian Dwarf breeders who take part in perfomance programs to see what the website had to offer as well as provide feedback for changes/improvement.

Integration of Genetic Services Project

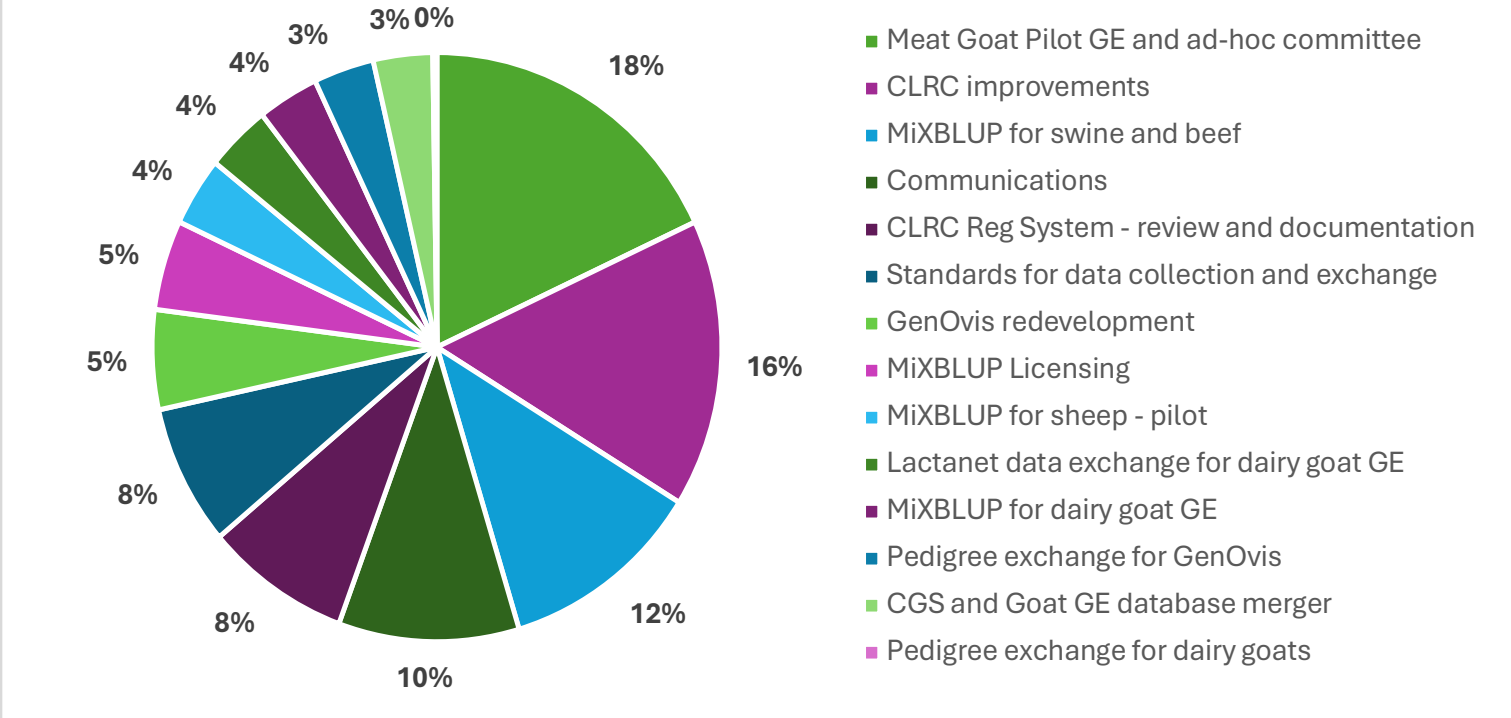
- C.G.S. took part in a three year Federally funded project that began in 2021. The project was scheduled to come to a close on March 31, 2024, however a 6 month extension was granted which extended the project to September 30, 2024.
- The first project is complete and has been signed off by Ag Canada.
- During the first project, financial contributions by CGS to the project were offset by income received from the project for time spent in meetings and working in sub-committees. In essence, participation in the project came at no financial cost to CGS.
- The Genetic Services Network is made up of the following industry groups: CGS (Canadian Goat Society), CMGA (Canadian Meat Goat Association), CSBA (Canadian Sheep Breeders Association), CEPOQ (Centre d'expertise en production ovine du Quebec, OSF (Ontario Sheep Federation), AgSights, CGIL (Centre for Genetic Improvement of Livestock), CLRC (Canadian Livestock Records Corporation) and CCSI (Canadian Centre for Swine Improvement).
- The purpose of the Network is to work collaboratively and share resources to achieve improved services for both Purebred and commercial producers.
- Many smaller groups, (CGS included) have visions of improved services and working towards genetic improvement within the breed/breeds they represent, but lack the financial resources, the human resources, and the

Secretary Manager's report

- technical expertise to do so independently.
- The Integration of Genetic Services Network has provided an opportunity for CGS and the other member groups to achieve improvements that they could not have done alone (and without the assistance of grant money).
- During the first project, improvements to the CLRC website were seen with the move to a a new and improved platform, data exhange between Lactanet and CCSI was updated and improved with reports being received on a monthly basis, and the move to the MixBlup system for the genetic evaluations for dairy goats which allows for the inclusion of genomics in the future.
- With the initial project completed, the Genetic Services Network is now focusing on the submission of another application form to Ag Canada to build on the work started in the first project.
- High level activities have been identified along with deliverables which have received the approval of the CGS Board. The CGS Board has identified integration of information as a priority for dairy goats in the next project (ie. a one stop shop to access pedigee information along with genetics evaluations, classification scores, etc). November 2025 will see work taking place to finalize the project budget with submission of an application hopefully taking place by year end or early 2026.

Integration of Genetic Services Project - Project #1

IT BUDGET BROKEN DOWN BY TASK CATEGORY



Secretary Manager's report

CLRC Unit Fees & CGS Fee Schedule

- CGS received notice from CLRC in early October that there will be a 3% increase in their unit fee as of January 1, 2026. This will see the unit cost rise from $8.35 to $8.60 which relates to a 0.25 increase on the unit fee across all transactions.
- They also announced a $10.00/member fee for Associations who wish to have their members issued paper membership cards. The CGS office prepared a profit loss comparison for CLRC transactions with the increase in place. This was reviewed by the Board of Directors and in order to maintain income at present levels, a motion was passed to institute a 3% increase in fees for 2026 with rounding up to 0.25 for both member and non-member fees. The exception to this was the cost of transferring an animal which on a single transaction had been costing CGS 0.38 per transaction and the cost for G6-S testing which has been costing CGS $7.88 per single transaction. The fee to transfer an animal will be increased to $24.00 and the fee for G6-S testing will be raised to $51.00 effective January 1, 2026. Paperless electronic registrations will have the minimum required decreased to 5 from 10.
- Applying the increase to the fee schedule is not as simple as adding 0.25 to every transaction. You will notice that some items appear to have a higher increase than others. This is due to the unit costs applied to each transaction at CLRC.
- Everything that CLRC does is assigned a unit cost. The unit cost represents the amount of time it takes to complete a transaction.
- Unit costs vary from 0.5 units for a duplicate certificate with no corrections, to the registration of an animal at 1.0 units, to a lease at 1.3 units.
- In addition to unit costs there is also an account entry fee that is charged to CGS everytime CLRC has to open someone's account. The current unit cost for an account entry is
- 1.3 units X the current unit fee of $8.35 = $10.86.
- In addition to the unit fee there is also a volume adjustment fee. The volume adjustment fee is based on the number of transactions an Association has in a year. The more transactions that take place the lower the fee becomes. In the past few years, CGS has had a volume adjustment fee of approximately 1.05. Applying this volume fee to the account entry fee brings the total fees to CGS for an account entry from $10.86 to $10.86 X 1.05 = $11.40
- It is the combination of these different fees that ultimately effect the price increase for each transaction for CGS and CGS members as a whole.
- While CGS will be passing on the 3% increase from CLRC to members and non-members in 2026, CGS will continue to absorb a number of CLRC fees that are not charged to members.
- Costs to CGS from CLRC that are not charged back to members include;
  - ◊ Credit card administration fees: Amounting to $4,438.70 for the September 1, 2024 - August 31, 2025 fiscal year.
  - ◊ DNA office administration fees: $120.00/year
  - ◊ Held application fees: $981.96 for the past fiscal year (This applies to applications that are incomplete and unable to be processed by CLRC as submitted).
  - ◊ CLRC Yearly administrative fee: $600.00/year. The fee amount is based on the membership size of the organization and is meant to cover any and all other work performed by CLRC that is not addressed in the fee schedule. For example, time spent assisting new members with membership and registration questions, or time spent with the CGS office regarding animal registry issues.
  - ◊ These items totalled $6,140.66 for the 2024/2025 fiscal year.

CANADIAN GOAT SOCIETY

FEE SCHEDULE

Effective January 1, 2025

Please add 13% HST to all fees for Ontario
add 15% HST to all fees for Nfld., N.B., N.S. & P.E.I add 5% GST to
all fees for all other provinces

	2025 Fees	January 1, 2026 (Member)	January 1, 2026 (Non- member)
ANNUAL MEMBERSHIP: Includes an annual SelBase membership on www.goatgenetics.ca. Annual Membership Fee, due on January 1st of each year	$86.00	$88.75	
Annual Membership Fee AFTER MARCH 31ST each year	$111.00	$114.50	
ANNUAL MEMBERSHIP - NEW MEMBERS: includes annual membership fee and choice of Registered herd name and tattoo letters and an annual SelBase membership on www.goatgenetics.ca	$96.00	$99.00	
ANNUAL JUNIOR MEMBERSHIP: (applicant must be under 18 years of age) **Annual Membership Fee**, due on January 1st, of each year. Also includes an annual SelBase membership on www.goatgenetics.ca	$51.00	$52.75	
NEW ANNUAL JUNIOR MEMBERSHIP (applicant must be under 18 years of age) includes annual membership fee and choice of Registered herd name and tattoo letters and an annual SelBase membership on www.goatgenetics.ca	$61.00	$63.00	
REJECT FEE	$35.00	$36.25	
RUSH SERVICE - In addition to regular transaction fee. Must be included in remittance	$51.00	$52.75	

REGISTRATION & RECORDATION	**Member 2025**	**Non-Member 2025**	**January 1 2026 member**	**January 1 2026 Non-member**
ANIMALS BORN IN CANADA				
All animals – up to 18 months	21.25	51.00	$22.00	$52.50
18-30 months	31.25	75.00	32.25	$77.25
30-48 months	76.25	188.50	$78.25	$194.25
over 48 months	101.25	251.00	$104.50	$258.75
Volume Registration (minimum 5) - paperless, electronic	12.75	31.00	$13.25	$31.50
URG animals (Unrecorded Grade)	21.25	51.00	$22.00	$52.50
IMPORTED ANIMALS:				
All Animals (no age limit)	46.65	92.65	$47.50	$94.50
Volume Imports (minimum of 10 animals submitted as a group)	36.65	72.65	$37.50	$74.50
TRANSFER OF OWNERSHIP	21.75	41.50	$24.00	$45.75
VOLUME TRANSFER OF OWNERSHIP (minimum 10)	15.65	30.65	$16.50	$32.50
WHOLE HERD TRANSFER (1) a family (2) to settle an estate or partnership (no minimum number of animals required for 1 & 2) or (3) the transfer of a whole herd with a minimum of 30 animals provided that all animals including semen, embryos and fertilized ova are being transferred to the same owner. (Updated certificates are not provided. If a certificate is required, the transfer of ownership within 60 days of sale fee will apply.)	31.50	N/A	$32.50	N/A
Registration of Herd Name	25.00	50.00	$25.75	$51.50
Transfer of Ownership of a Herd Name	25.00	50.00	$25.75	$51.50
Registration of Tattoo Letters	25.00	50.00	$25.75	$51.50
Transfer of ownership of Tattoo Letters	25.00	50.00	$25.75	$51.50
Duplicate and Revised (re-issued) certificates (without corrections)	17.00	34.00	$17.75	$35.00
Duplicate and Revised (re-issued) certificates (with corrections)	25.00	50.00	$25.75	$51.50
Registration of lease agreement	25.00	50.00	$25.75	$51.50
DNA Testing	50.65	50.65	$52.75	$76.00
G6-S Testing	38.00	38.00	$51.00	$76.00

All fees must be paid by VISA, Master Card, or money order or cheque payable to:

Canadian Livestock Records Corporation, 2417 Holly Lane, Ottawa, Ont. K1V 0M7

Telephone: 1-877-833-7110 (toll free) or 613-731-7110 Fax: 613-731-0704

E-mail: clrc@clrc.ca Internet: www.clrc.ca

Do not remit cash.

Secretary Manager's report

2025 C.G.S. One-Day and 305-Day Milk Test Programs

- After a review of the income and expenses associated with the milk recording programs by the Board, the fee schedules for both the One-Day and 305-Day Milk Test programs will remain unchanged for 2026.
- **Changes to the Milk Recording Booklet**: Due to the efforts of the CGS Milk Recording committee a number of changes and improvements to the milk recording programs were presented to the CGS Board of Directors in 2025. No new major changes to the rules have been introduced for 2026. Rather, changes have been largely focused on adding clarity to the current rules. Rules for one-day tests on farm and tests held at Fair/Exhibitions have been seperated for greater clarity. Explanations for Selective and Non-Selective tests have been included and the ability for either the tester or owner to use their own scales and send in the offical milk recording forms to the CGS office has been added. Clarifying language has been added for herds on 305-day test to specify that each individual animal on test (rather than the whole herd) must be in milk for 240 days for a lactation to be considered to be official and publishable. In addition, two new scales have been added to the list of approved CGS scales. The newly approved digital scales will be another option for members, and may be particularly helpful to Nigerian Dwarf herds on test due to their ability to weigh smaller volumes of milk accurately and easily.
- **Changes to the requirements to earn *M's and *P's:** The CGS office began tracking the numbers of breeds participating in the one-day and 305-day milk test programs in 2023 versus the number who attained a star award, and it became apparant that a discrepancy existed between the number of standard breed animals and Nigerian Dwarfs meeting the requirement for either a *M or *P.

	# of ND in *M test	% ND earning *M	# Standard Breed in *M test	% Standard Breed earning *M
2024	176	85.2%	97	42.3%
2025	173	77.5%	112	54%

- A review of the current requirements for both butterfat and volume was undertaken by the CGS milk recording commitee and the CGS office. In reviewing the requirements for both Standard breeds and Nigerian Dwarfs it was noted that changes in the requirements could be instituted for both to improve the integrity of the program. It was noted that the requirements for standard breeds does not consistently follow a linear predictable increase and decrease based on age, and that for Nigerian Dwarfs, the requirements for butterfat in particular, appeared to be substandard. The requirements for awards for both CGS and ADGA were compared. ADGA requirements for 305-day are currently lower than CGS standards for standard breeds and are higher for Nigerian Dwarfs.
- Following the review, the Milk Recording commitee made the following recommendations to the CGS Board which were approved:

1) To align the requirements for Nigerian Dwarfs with the current ADGA scales.

2) To request CCSI to review and adjust the current requirements for standard breeds and apply a linear predictable formula according to age.

3) To decrease the age scale from the current 2 - 8 years to 2 - 0 years to better reflect the ususal practices of the Canadian dairy goat industry.

4) To add protein as a third category for earning awards.

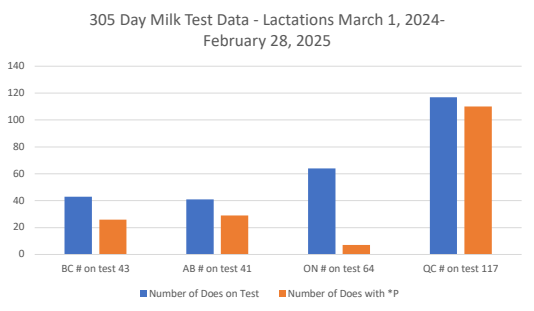
5) To request CCSI review and make recommendations on changes to awards affected by milk program award (ie /Select doe, Select Sire)

- CCSI is currently working on the changes which are planned to come into effect for 2026.

2024/2025 305-Day Milk Test Program

• The 2024/2025 305-day program saw 13 herds on test located in B.C., Alberta, Ontario and Quebec. This was slight increase from the 11 herds on test in the year prior.

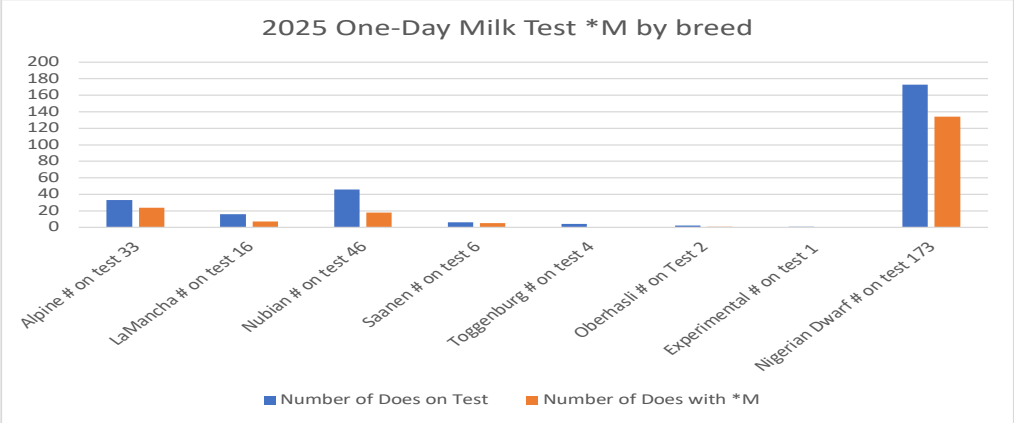
• Of the 13 herds with lactations begininning by Janaury 1, 2024 and ending by February 28, 2025. A total of 265 does were on test with 172 of those meeting the requirements for the *P designation. designation.



2025 One-Day Milk Test Program

• To date, a total of 281 does have participated in an official one-day milk test in 2025. Participation was slightly increased from 2024 when 267 does participated.

• 37 herds took part in the program in 2025 (in comparison to 28 herds in 2024), with participants located in BC, AB, SK, MB, ON, and QC.



CGS Milk Recording Committee Members
Lauren Topping (Chair) - Alberta
Zoe Thorbergson - British Columbia
Raynald Dube - Quebec
Sandy Howell (CGS Board Liaison)- British Columbia

Secretary Manager's report

C.G.S. Show Program

- After reviewing the income and expenses for the 2025 show season, the CGS Board determined that fees will remain unchanged for 2026.
- The newly formed CGS show committee spent a good amount of time this year developing a process to deal with ROA's that have ommisions or errors.
- The proposed review process was presented to the CGS Board of Directors for their review and a new process has been adopted that will go into effect January 1, 2026.
- The goal was to develop an efficient process that made allowances for simple clerical errors and to develop a clear path of action for the CGS office to take when processing show results.
- Under the new process, errors/omissions on ROA's will fall into two major categories; those that are considered correctable and those are are considered non-correctable. As outlined on the flowsheet, correctable errors will include things such as not recording the number of milking classes held, number of Juniors, numbers of Seniors, etc. These are items that can potentially be substantiated by other means such as class placings, photos, etc. Non-correctable errors/omissions are those that relate to the identification of the animal (missing/incorrect tattoo, registration name).
- Any issues with an ROA outside of the scope of the review process will be reviewed by the show committee for a recommendation to the CGS Board of Directors.

2025 Show Numbers

- The number of CGS sanctioned shows and the number of animals being exhibited at shows has been steadily increasing since 2023.
- **2023 Number of Shows - 35 Number of animals exhibited - 3499**
- **2024 Number of Shows - 43 Number of animals exhibited - 3786**
- **2025 Number of Shows - 50 Number of animals exhibited - 4300** (not including Rockton/RAWF)

CGS Show Committee Members
Cindy Frazer (Chair) - Manitoba
Kathleen Arkes - Alberta
Deborah Skeels- Alberta
Melissa McLaughlin - Ontario
Ted Brooks (CGS Board Liaison) - British Columbia

CGS Youth Committee Members
Kelly Bidan (Chair) - Ontario
Melissa McLaughlin - Ontario
Sharon Threatful - British Columbia
Becky Holvik (CGS Board Liaison) - Ontario

CGS REPORT OF AWARDS REVIEW PROCESS

Discrepancies identified on ROA

Discrepancies identified by someone else

Discrepancies noted by Secretary Manager

CGS Office contacted?

NO

Parties advised to contact CGS Office

YES

Secretary Manager to Assess Discrepancies

Potentially correctable

10.11 Report of Awards Explanation Items 1-11, 17-20 missing from ROA

Not correctable

10.11 Report of Awards Explanation Items 12-16, 21-28 incorrectly recorded on ROA

All other possible errors on an ROA

CGS office requests & receives show records for verification from event

CGS office disallows animal award

CGS Show Committee reviews and makes recommendation to CGS BOD

NO

YES

CGS BOD decision

Recommendation to CGS BOD to disallow award

Secretary Manager reviews and makes necessary adjustments to process awards

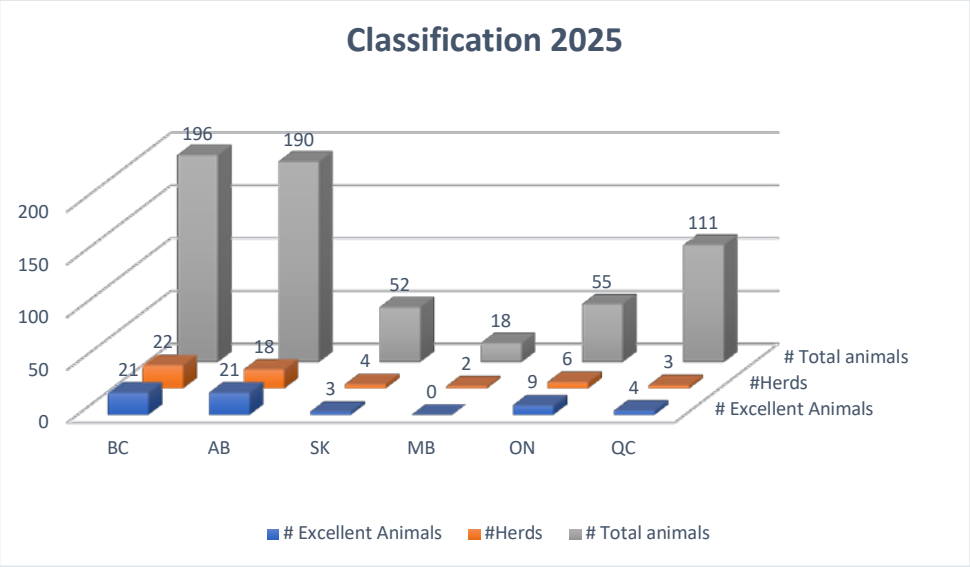
Secretary Manager carries out the decision of the CGS BOD

C.G.S. Classification Program

- The income and expenses associated with the 2025 Classification program were reviewed by the Board and as a result, some changes will be in effect for the 2026 season.
- The fees to members participating in the program will remain unchanged in 2026, with the exception of site fees for meets. The pupose of the site fee for meets or an on farm classification is to help offset the costs to send the Classifier to the event. Currently, meets are charged the same $300.00 site fee that individual members are charged for an on farm visit. At some of the larger meets, more than 40 animals can be presented which necessitates the use of 2 classifiers which can significantly increase the expense to CGS. As a result, the site fee for meets will change for the 2026 season as follows; meets with 2 - 40 animals = $300.00. Meets with 41- 80 animals = $600.00. The $300.00 site fee will be due at the time the application is made, and any further site fees will be invoiced after the event takes place.
- A review of the compensation paid to Classifers also took place. Last year, the CGS Board changed the compensation structure for Classifiers in regard to the daily flat fee received and the number of animals evaluated. This was done to address the wage imbalances Classifier's were experiencing when having to travel long distances and not evaluating animals. After reviewing the income and expenses for the 2025 program the Board has adjusted the compensation to provide further balance between travel days and actual evlaluation days with higher compensation being placed on the expertise related to evaluating animals.
- A meeting with this season's Classifiers will take place at the end of November to gain feedback on the program from the Classifier's perspectives.
- Many thanks to Kelsey Morehouse, Patrick McClean, Nicole Poburan, Callum McLeod, Linda Carlson, and Eugenia Carnegie for their time and efforts to attend the 2025 Classifiere training and for travelling across the country to provide this service for our members in 2025.

Featured left: CGS Classifer Kelsey Morehouse from Nova Scotia classifying the Trilyte and Karrigan herds in Manitoba.

CGS Type Evaluation Committee Members
Arnie Steeves (CGS Board Liaison) - New Brunswick
Eugenia Carnegie - British Columbia
Sandy Howell- British Columbia
Angela Beltane - Consultant - British Columbia



C.G.S. Type Evalation

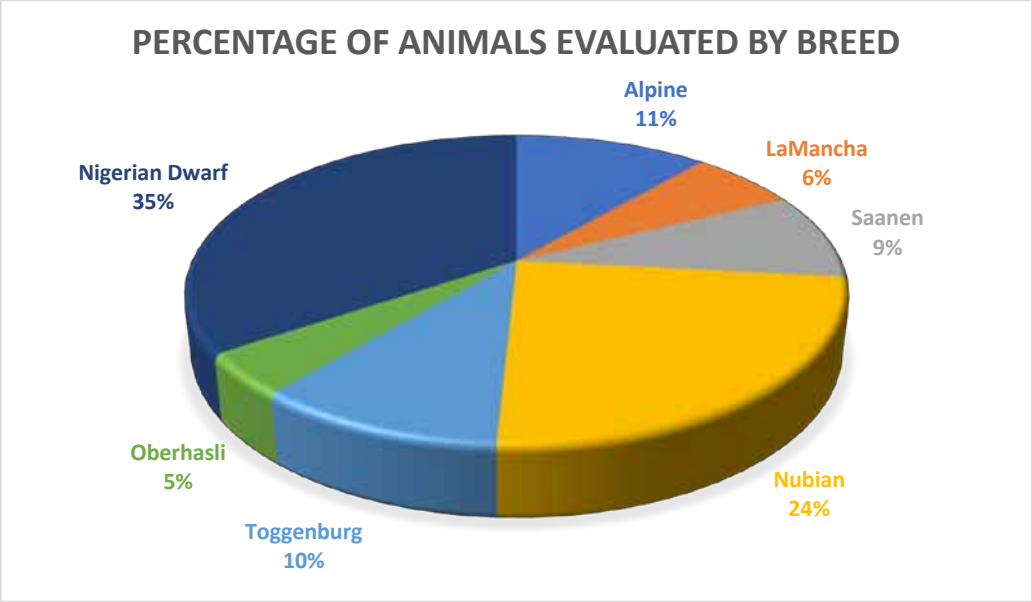
- The CGS Type Evalaution program has seen a number of changes taking place due to admininstrative changes over the years, Originally, CGS had an in house type evaluation in place, In 2011, an agreement was signed with Holstein Canda to allow them to take over this service. Subsequently Holstein Canada made the decion that this partnership was no longer in their best interest.
- Following that, CGS took ownership of its Type Evaluation program and a revised program was established with the help and guidance of the Board at that time.
- Following the 2019 Classification season, the files were handed over to CCSI to maintain.
- Since 2019, improvements and changes have been made to the program to address any issues that have arisen. Over the past year, a comprehensive review of the program and the tables behind it has taken place by the Type Evaluation committee along with the assistance of Brian and Brianna Sullivan at CCSI with the hopes of having an updated version of the program in place for the 2026 Classification season. The committee is also working on updating the Classificiation manuals for both members and Classifiers.
- We would like to extend our thanks to Adam Scanlan and Callum McLeod who previously sat on the committee for the time they devoted to this work.

2025 Classification Numbers

- 2025 saw a total of 627 animals evaluated (in comparison to 544 in 2024).
- 527 Does and 95 Bucks were evaluated.
- 608 Senior animals and 14 Junior animals were presented.
- 58 animals out of the 627 scored EX (9.3%).
- Breeds evaluated were as follows:

Alpine	70
LaMancha	39
Saanen	56
Nubian	149
Toggenburg	64
Oberhasli	27
Nigerian Dwarf	213

Secretary Manager's report



C.G.S. Classifier's Training Program

- A formal training program for CGS Classifiers (similiar in structure to the Judges licensing training sessions) was instituted in 2024 which took place in Alberta.
- 2025 saw the training move to Granby Quebec. Thank you to Gerald Dube and Sylvie Girard for opening your barn and your busy schedules to host the event.
- Classifiers at the event included; Eugenia Carnegie, Linda Carlson, Callum McLeod, Nicole Poburan, Patrick McClean and Kelsey Morehouse with the training led by Arnie Steeves and Angela Beltane.
- The training once again conisted of a half a day of theory followed by practical training working with live animals. Each trait to be assessed was reviewed and discussed in detail, including how to measure linear traits and how to score subjective traits.
- Classifier training dates and a training location for 2026 is to be determined.

Classification Meet sponsored by the Wild Rose Dairy Goat Society with Classifier Callum McLeod.

Secretary Manager's report

Youth Program

- 2023 saw the launch of the C.G.S. Youth Program with 2 different program streams for Youth to participate in. The Youth Showman Awards program (open to any Youth to age 21), regardless of membership in C.G.S. and the Honour Roll program open to Youth to age 21 who are C.G.S. members and participate in 2 of 3 C.G.S. programs (show, production, classification).
- In early 2025, the CGS Youth Committee reviewed the program and presented reccommendations for a number of changes which were accepted by the Board and implemented for the 2025 show season
- The age divisions were adjusted to try and align more closely with 4H age divisions across the country, with the new divisions being: Novice (8 and under), Junior (9 - 12), Intermediate (13 - 16), and Senior (17 - 21).
- In addition the date for determining age divisions was changed from the age as of June 1st to the age as of January 1st.
- Additionally, a change was made to the rule stating that points for showmanship could only be claculated in the District in which they were obtained. Youth can now earn points from any and all Districts they compete in with the points earned being attributed to their District of residence.
- Youth program rules and forms were automatically sent with all CGS sanctioned show packages in 2025.
- The deadline for submission of Youth Honor Roll forms for this year is December 31, 2025. (Showmanship forms are to be submitted by the individual shows).

Purebred registrations (all time)

to September 30, 2025

Breed	# Purebred Registered to date
Alpine	46,342
Angora	15,540
LaMancha	5,648
Nigerian Dwarf	11,676
Nubian	42,066
Oberhasli	453
Pygmy	1,838
Saanen	28,844
Sable	0
Toggenburg	18,827
TOTAL	171,234

Financial report & audit notes

Current Bank Balances

- As of November 7, 2025 the balances in the accounts held with BMO were as follows:
  Chequeing Account - $1,103.95
  Savings Account - $33,055.14
- As of November 7, 2025 the balance in the CIBC account held by CLRC was $5,564.60
- GIC's held at the BMO as shown in the audited financial statements totalled $94,684.00

AUDIT NOTES

Statement of Financial Position (pg 4)
ASSETS

- **Accounts receivable:** This amount is is significantly higher than last year. Last year this amount reflected the amounts owing to CGS from members and non-members with overdue accounts. CLRC changed their accounting practices prior to this reporting period. Previously funds received by CLRC for Associations were deposited as they were received. To reduce the administrative time on CLRC's part (and avoid higher costs to Associations to compensate for this time), CLRC moved to a new deposit system. Income due to Associations in any given month is now deposited on the 15th of the following month in one lump sum. The $16,789 shown in accounts is made up of $15,774.31 owed to CGS for income received in August of 2025 plus overdue account money owing.
- **Prepaid Expenses:** Normally this would account for show sanctioning fees or other expenses received prior to August 31, 2025 for an event occuring after August 31 2025.
- **LIABILITIES**
- **Accounts payable & accrued liabilities:** This is made up of $7500 payable to CLRC for their monthly levy, approximately $8000.00 for work to date by the auditors, and $800.00 for the Secretary Manager's September salary.
- **Government remittances payable:** This represents the amount payable for the quarterly payment for GST in 2025
- **Payroll liabilities:** This amount reflects the payroll remittances to CRA for the month of August which are due September 15.
- **Deferred Income:** This represents the hold back on the return of Classifiers equipment on a final expense claim.

CHANGES IN CHANGES IN UNRESTRICTED NET ASSETS (pg 5)

- **Net deficit for the year:** The $1592.00 shown in 2025 represents the overall loss for CGS for the reporting period.

REVENUES(pg 6)

- **** When comparing the "Actual" figures from 2024 to 2025, please note that due to the change in the financial yeard end, 2024's figures only include 8 month's worth of Income and Expenses, while 2025 contains a full 12 months.****
- **CLRC registry services:** While continuing on a slightly downward trend, registry activity with CLRC was higher than anticipated.
- **Shows:** The amount budgeted of $7500.00 consists of an estimated $2750.00 for show certificates, $4100.00 for show sanctioning fees, along with $700.00 for rosettes. Actual income was $4700 for show certificates, $4700.00 for sanction fees and $3184.00 for rosettes.
- **Interest Revenue:** The 2025 budget was based on interest accrued in the previous financial year. Actual income was lower due to lower interest rates associated with the newer investments, cashing in a GIC to support the redesign of the CGS website, and a lower balance in the BMO savings account.
- **National Integrated Genetic Services:** Income was less than anticipated as a second project was not started prior to August 31, 2025.
- **Semen Sales:** Sales of $53.00 were seen in the prior financial reporting period. The funds will be deposited in January 2026.

Financial report & audit notes

- **EXPENDITURES**
- **CLRC levy:** Higher than anticipated due to higher than anticipated registry activity (income) with CLRC.
- **Personnel costs:** Includes S/M wages, CRA remittances related to salary and bookkeeping services. Budget included $54,080.00 annual salary for S/M plus $450.00/month bookkeeping services. S/M wages were under budget in the reporting period due to working 4 day work weeks during the months of July and August.
- **Dairy Classification Expenses:** Lower than budgeted due to the fact that not all Classifiers attended the Spring training and not all Classifer expenses are included (all expense claims were not received and paid prior to August 31, 2025).
- **CLRC other:** Includes items such as DNA testing, DNA admin fees,the annual admin fee charged to all Associations, NSF fees, postage, etc. DNA testing ($3493.24), DNA admin costs ($120.00), ($4438.70) credit card admin, ($600.00) annual admin fee to CLRC.
- **Office:** Includes all office supplies and CGS subscription services (Zoom, Adobe, Constant Contact, Microsoft 365, Go Daddy for email and website, paper, printer toners etc). The CGS office laptop was also replaced in this reporting period.
- **National Integrated Genetic Services** This line actually reflects CCSI and the costs associated with hosting the CGS database and monthly uploading of pedigree information.
- **Milk Testing:** Slightly higher than anticipated due to some small programming work done by CCSI to enhance the datatbase.

STATEMENT OF CASH FLOWS (pg 7)

- Page 7 is a summary of the the statement of financial position from page 6 showing the difference between August 31, 2024 and August 31, 2025. Numbers without parenthesis indicate an increase in comparison to the year prior and numbers with parenthesis indicate a decrease from the year prior.
- **Net deficit/surplus for the year:** This shows a profit to CGS of $12,824 in 2024 (over a 8 month not a 12 month period) and a loss of $1592.00 in 2025.
- **Accounts receivable:** This item is significantly higher in 2025 when compard to 2024 ($13,991.00 compared to $1,279.00). This is due to the change in accounting practices and deposits made by CLRC.
- **Deferred Income:** This item is made up of income received prior to August 31, 2025 for events/services taking place/being received after August 31, 2025 such as show sanction fees, show certificates, milk tests, etc.

CGS Bylaw Committee Members
Deborah Skeels (Chair) - Alberta
Nicole Poburan- Alberta
Asia Mangan - Ontario
Susan Frazer (CGS Board Liaison) - Manitoba

CGS JLC Committee Members
Eugenia Carnegie (Chair) - British Columbia
Linda Carlson- British Columbia
Lorraine Keeping - Saskatchewan
Callum McLeod (CGS Board Liaison) - Alberta

CANADIAN GOAT SOCIETY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2025

CANADIAN GOAT SOCIETY

INDEX TO THE FINANCIAL STATEMENTS

YEAR ENDED AUGUST 31, 2025

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Statement of Changes in Unrestricted Net Assets	5
Statement of Revenues and Expenditures	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 9

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of: Canadian Goat Society

We have reviewed the accompanying financial statements of Canadian Goat Society that comprise the statement of financial position as at August 31, 2025 and the statements of changes in unrestricted net assets, revenues and expenditures, and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility
Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion
Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Canadian Goat Society as at August 31, 2025 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

RLB LLP

Guelph, Ontario
November 5, 2025

Chartered Professional Accountants
Licensed Public Accountants

	2025	2024
ASSETS		
CURRENT		
Cash	$ 51,646	$ 66,487
Investments (note 4)	94,684	102,601
Accounts receivable	16,789	2,798
Prepaid expenses	0	341
	$ 163,119	$ 172,227
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	$ 16,132	$ 14,889
Government remittances payable	1,549	1,901
Payroll liabilities payable	1,660	2,218
Deferred income	90	7,939
	19,431	26,947
NET ASSETS		
UNRESTRICTED NET ASSETS	143,688	145,280
	$ 163,119	$ 172,227

	2025 (12 months)	2024 (8 months)
UNRESTRICTED NET ASSETS, beginning of year	$ 145,280	$ 132,456
Net (deficit) surplus for the year	(1,592)	12,824
UNRESTRICTED NET ASSETS, end of year	$ 143,688	$ 145,280

CANADIAN GOAT SOCIETY

STATEMENT OF REVENUES AND EXPENDITURES

FOR THE YEAR ENDED AUGUST 31, 2025

	Budget 2025 *(12 months)* (note 6)	Actual 2025 *(12 months)*	Actual 2024 *(8 months)*
REVENUES			
CLRC registry services	$ 135,000	$ 164,943	$ 118,769
Dairy classifications	19,000	23,332	20,777
Shows	7,550	15,661	5,076
Interest revenue	6,500	5,090	3,265
Judges' training	1,496	4,200	0
Milk testing	2,600	2,627	2,957
Yearbook advertisement	1,000	900	900
National integrated genetic services	1,000	560	3,990
Renewal judges licenses	0	300	3,221
Semen sales	250	0	266
	174,396	217,613	159,221
EXPENDITURES			
Canadian Livestock Record Corporation - levy	60,000	62,032	42,965
Personnel costs	67,180	61,984	42,155
Dairy classification expenses	44,050	34,098	18,948
Shows	10,925	10,759	10,831
Judges' training	9,107	9,478	176
Canadian Livestock Record Corporation - other	11,900	9,182	7,947
Office	7,325	8,309	5,631
Audit fees	7,500	7,750	7,500
Genetic evaluation - C.C.S.I.	8,625	7,035	6,165
Annual meeting	0	3,882	0
National integrated genetic services	1,000	1,635	575
Milk testing	705	1,109	479
Interest and bank charges	1,100	914	666
Telephone	800	796	530
Quarterly magazine expenses	175	242	50
By-laws	0	0	1,779
	230,392	219,205	146,397
NET (DEFICIT) SURPLUS for the year	$ (55,996)	$ (1,592)	$ 12,824

See notes to the financial statements

Page 6

	2025 *(12 months)*	2024 *(8 months)*
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Net (deficit) surplus for the year	$ (1,592)	$ 12,824
Changes in non-cash working capital		
Accounts receivable	(13,991)	1,279
Prepaid expenses	341	2,165
Accounts payable and accrued liabilities	1,243	138
Government remittances payable	(352)	994
Payroll liabilities payable	(558)	1,049
Deferred income	(7,849)	7,336
	(22,758)	25,785
CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		
Investments purchased	(20,434)	(65,000)
Investments matured	28,351	29,527
	7,917	(35,473)
NET DECREASE IN CASH	(14,841)	(9,688)
NET CASH, BEGINNING OF YEAR	66,487	76,175
NET CASH, END OF YEAR	$ 51,646	$ 66,487

1. NATURE OF ORGANIZATION

Canadian Goat Society is a not-for-profit organization incorporated under the Livestock Pedigree Act, Canada without share capital. Canadian Goat Society is exempt from income tax. Its purpose is to promote good breeding of goats to obtain higher standards. The majority of revenue for the Society is from membership fees paid by Canadian goat farmers and fees for registering a goat with the Society.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian generally accepted accounting principles for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant areas requiring management's estimates include accrued liabilities. Actual results could differ from those estimates.

(b) FINANCIAL INSTRUMENTS

Measurement of financial instruments
The organization initially measures its financial assets and liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments which are measured at fair value. Changes in fair value are recognized in net surplus.

Impairment
At the end of each reporting period, the organization assesses whether there are any indications that a financial asset measured at cost or amortized cost may be impaired. If there are indicators of impairment, and the organization determines there has been a significant adverse change in the expected amount or timing of future cash flows, an impairment is recognized. If circumstances change, a previously recognized impairment may be reversed.

Transaction costs
The organization recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(c) CONTRIBUTED MATERIALS AND SERVICES

During the year, a number of organizations and individuals donate materials to the organization and a number of volunteers contribute a significant amount of their time. Because of the difficulty in determining the fair value, contributed materials and services are not recorded in the financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) REVENUE RECOGNITION

The organization follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Shows revenue is recognized as revenue when these events occur.

Membership fees are recognized as revenue proportionately over the fiscal year to which they relate.

All other revenue is recognized when earned.

3. FINANCIAL INSTRUMENTS

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit, currency, liquidity, or other price risks arising from the financial instruments.

The extent of the organization's exposure to these risks did not change in 2025 compared to the previous period.

The organization does not have a significant exposure to any individual customer or counterpart.

4. INVESTMENTS

The following investments were on hand as at August 31, 2025:

	2025	2024
BMO GIC with interest (4.05%), matured September 8, 2024	$ 0	$ 5,018
BMO GIC with interest (4.00%), matured March 31, 2025	0	15,000
BMO GIC with interest (4.20%), matured May 29, 2025	0	10,000
BMO GIC with interest (4.50%), due May 25, 2026	35,000	35,000
BMO GIC with interest (4.50%), due June 1, 2026	30,000	30,000
BMO GIC with interest (3.75%), due September 10, 2026	5,433	0
BMO GIC with interest (5.35%), due October 12, 2027	5,000	5,000
BMO GIC with interest (3.25%), due April 15, 2030	10,000	0
BMO GIC with interest (3.25%), due April 17, 2030	5,000	0
Accrued interest	4,251	2,583
	$ 94,684	$ 102,601

5. CANADIAN LIVESTOCK RECORDS CORPORATION

The organization engages the Canadian Livestock Records Corporation (CLRC) as a management service for their membership and registration fees. As of period end, CLRC has a net balance of $2,195 (2024 - $3,534) of credits held for the organization's members.

6. BUDGET FIGURES

The budget figures are presented for information purposes, and have been reclassified to conform to the current financial statement presentation. They have not been audited or reviewed.

Canadian Goat Society
Société Canadienne des Éleveurs de Chèvres

Organized February 23, 1917. Incorporated, Livestock Pedigree Act, August 3, 1917.

CANADIAN NATIONAL RECORD FOR GOATS

KERRY O'DONNELL, SECRETARY	REPRESENTATIVES:
PO Box 726 Roblin, MB R0L 1P0 Tel. 639-921-7788 E-Mail: info@goats.ca	Callum McLeod, Blackie, AB Susan Mangan, Dundas, ON Sandy Howell, Duncan, BC

Members, 2024: 601
Animals registered to December 31, 2024: See next page for Registration Statistics
Deposited to breed account January 1, 2024 to December 31, 2024: $183,464.22
Total number of units X unit cost: 7,841.75 X 7.85 = $61,557.74

Goats 2024 Statistics	Registrations		Transfers		Members		
	Purebred	Special Registry (%)	Purebred	Special Registry (%)	Annual	Junior	Life
Ontario	914	88	787	12	185	15	2
Manitoba	54	17	52	3	17	1	0
Saskatchewan	144	15	92	7	25	1	0
Alberta	587	58	494	16	129	6	0
British Columbia	479	28	426	11	126	4	0
Québec	407	27	173	3	46	2	0
New Brunswick	19	0	12	1	6	0	0
Nova Scotia	129	2	85	1	25	0	0
P.E.I.	4	0	3	0	3	0	0
Nfld & Labrador	0	0	0	0	3	0	0
Yukon	0	0	0	0	1	0	0
United States	0	0	5	0	2	0	0
Others	0	0	0	0	2	0	0
Totals	**2,737**	**235**	**2,129**	**54**	**570**	**29**	**2**

2024/2025 CGS Board of Directors

President	Sandy Howell (District 1)
First Vice President	Callum McLeod (District 2)
Second Vice President	Becky Holvik (District 4)
Ted Brooks	District 1
Susan Frazer	District 3
Kelly Bidan	District 4
Pier-Marc Tremblay	District 5
Arnie Steeves	District 6

CANADIAN GOAT SOCIETY

FEE SCHEDULE

Effective January 1, 2025

Please add 13% HST to all fees for Ontario
add 15% HST to all fees for Nfld., N.B., N.S. & P.E.I
add 5% GST to all fees for all other provinces

ANNUAL MEMBERSHIP:
Includes an annual SelBase membership on www.goatgenetics.ca.

Annual Membership Fee, due on January 1st of each year	86.00
Annual Membership Fee AFTER MARCH 31ST each year	111.00

ANNUAL MEMBERSHIP - NEW MEMBERS:
includes annual membership fee and choice of Registered herd name and tattoo letters and an annual SelBase membership on www.goatgenetics.ca 96.00

ANNUAL JUNIOR MEMBERSHIP: (applicant must be under 18 years of age)
Annual Membership Fee, due on January 1st, of each year. Also includes an annual SelBase membership on www.goatgenetics.ca 51.00

NEW ANNUAL JUNIOR MEMBERSHIP: (applicant must be under 18 years of age)
includes annual membership fee and choice of Registered herd name and tattoo letters and an annual SelBase membership on www.goatgenetics.ca 61.00

REJECT FEE 35.00

RUSH SERVICE - In addition to regular transaction fee. Must be included in remittance..... 51.00

REGISTRATION & RECORDATION	**Member**	**Non-Member**
ANIMALS BORN IN CANADA		
All animals – up to 18 months	21.25	51.00
18-30 months	31.25	75.00
30-48 months	76.25	188.50
over 48 months	101.25	251.00
Volume Registration (minimum 10) - paperless, electronic	12.75	31.00
URG animals (Unrecorded Grade)	21.25	51.00
IMPORTED ANIMALS:		
All Animals (no age limit)	47.50	116.00
Volume Imports (minimum of 10 animals submitted as a group)	37.50	91.00
TRANSFER OF OWNERSHIP	22.50	52.50
VOLUME TRANSFER OF OWNERSHIP (minimum 10)	16.50	38.50
WHOLE HERD TRANSFER	31.50	N/A

(1) a family
(2) to settle an estate or partnership (no minimum number of animals required for 1 & 2) or
(3) the transfer of a whole herd with a minimum of 30 animals provided that all animals including semen, embryos and fertilized ova are being transferred to the same owner.
(Updated certificates are not provided. If a certificate is required, the transfer of ownership within 60 days of sale fee will apply.)

Registration of Herd Name	25.00	50.00
Transfer of Ownership of a Herd Name	25.00	50.00
Registration of Tattoo Letters	25.00	50.00
Transfer of ownership of Tattoo Letters	25.00	50.00
Duplicate and Revised (re-issued) certificates (without corrections)	17.00	34.00
Duplicate and Revised (re-issued) certificates (with corrections)	25.00	50.00
Registration of lease agreement	25.00	50.00
DNA Testing	51.00	51.00
G6-S Testing	38.00	38.00

All fees must be paid by VISA, Master Card, or money order or cheque payable to:

Canadian Livestock Records Corporation, 2417 Holly Lane, Ottawa, ON K1V 0M7

Telephone: 1-877-833-7110 (toll free) or 613-731-7110 Fax: 613-731-0704
E-mail: clrc@clrc.ca Website: www.clrc.ca
Do not remit cash.