



# Yukon Heritage Resources Board



Annual Report April 1, 2018 – March 31, 2019

## Mandate

Mandates for the Board are set out in the Yukon First Nation Final Agreements, the Yukon's *Historic Resources Act*, and various sections of Yukon First Nation Heritage Acts. Under these pieces of legislation, the mandate of the Yukon Heritage Resources Board is to provide advice on heritage-related issues and make recommendations to Governments regarding management of heritage resources and heritage sites, and to make determinations regarding ownership of heritage resources referred to the Board under sections 13.3.2.1 or 13.3.6 of the Final Agreements.

## Guiding Principle

We are committed to providing FAIR, RESPECTFUL, and BALANCED advice, recommendations, and decisions, based on the spirit and intent of the Board's legislated mandates and of the Principles of Reconciliation, as set out by the Truth and Reconciliation Commission of Canada.



## Message from the Chair

This report reflects the activities of the final year of our three-year mandate. Many of these activities are seemingly mundane in nature but underlying all of the decisions and recommendations made over the years is a strong passion for highlighting heritage issues and furthering the role YHRB plays in the implementation of Yukon land claims. We have coalesced as a group around the importance of bringing to life our unique Yukon legislative framework and have taken actions to encourage Party-wide discussion on the larger issues that will shape our future. During the tenure of this Board, we adopted the Truth and Reconciliation Commission of Canada's Principles of Truth and Reconciliation and have used that lens, when appropriate, in making recommendations to the Parties.

What has emerged from our time together has been the opportunity to spend time with an amazing collection of thinkers, historians, advocates, philosophers and strategists that made up this incarnation of the YRHB. Our discussions have not always been easy but they have always been respectful, productive, thought provoking and solution oriented. Individually we have pushed our personal comfort zones and grappled with difficult questions. We have made strong recommendations and brought to light issues that are important to the preservation and conservation of our collective heritage.



Photo: Anne Leckie

I am grateful for the hard work and dedication of every single Board member who gave much of themselves and made short work of sometimes tall orders. I would like to particularly thank Vice-Chair Fran Asp who was the yin to my yang, always available, always supportive and always practical! We would not have been as "on track" without her input. Also under-sung, but much appreciated, are the other two members of the Executive, John Firth and Annette Sinclair, who worked between meetings with Fran and me to keep things going in a seamless manner.

Last but not least, the entire Board functions better and thinks harder due to the diligence of our estimable Executive Director Morgen Smith. Many thanks, per usual, for her continued commitment to the work of the Board. We are well served.

It has been my pleasure to Chair the YHRB for this three-year term. I very much appreciate the confidence of the Board in giving me the privilege of that role. I have learned much and continue to be humbled by the experience.

Until we meet again.

Respectfully submitted,  
Anne Leckie, Chair



## Who We Are

### *Mandate*

The duties and responsibilities of the Yukon Heritage Resources Board (YHRB) are outlined primarily in Chapters 13 and 10 of the Yukon First Nation Final Agreements, in Part 1 the Yukon's *Historic Resources Act*, and in various sections of Yukon First Nation Heritage Acts. According to its mandates, the Board may make recommendations to the Ministers responsible for heritage and to Yukon First Nations regarding the management of a wide range of heritage resources and heritage sites in the Yukon. The YHRB may also be asked to make determinations related to ownership of some heritage resources, pursuant to Sections 13.3.2.1 and 13.3.6 of the Final Agreements.



*Board members and C/TFN staff at Conrad Historic Site. Photo: YHRB*

Under the *Historic Resources Act*, the Board is to perform functions that the Final Agreements assign to YHRB and to advise the Yukon's Minister with regard to a variety of issues, including the following: designation of historic sites; appropriate policies and guidelines for the designation and management of historic sites; appropriate policies, guidelines, and standards for the care and custody of historic objects;

making regulations under the Act; use of the Yukon Historic Resources Fund; and any other matter related to historic resources in the Yukon.

### Board Composition

The Board comprises ten members who operate in the public interest on issues related to Yukon heritage. The Council of Yukon First Nations nominates five appointees and the Government of Yukon nominates five, with the concurrence of the Government of Canada for one of these selections. All appointments are made by the Yukon Minister of Tourism and Culture for three-year terms. Appointees represent a wealth of knowledge and experience, as well as a shared passion for Yukon's heritage and culture.

Members Anne Leckie (Chair), Fran Asp (Vice Chair), Ron Chambers, Roger Ellis, John Firth, Nancy Pope, Annette Sinclair, Sharon A. Peter and Testloa Smith served on the Board throughout the year. Red Grossinger completed a term in July of 2018, and was reappointed to the Board in December of 2018.



## Board Activities

The mandate of the YHRB is to make recommendations to the governments of Yukon, Canada and Yukon First Nations on issues related to the Yukon's heritage resources and sites, and to make determinations regarding ownership of heritage resources referred to the Board under Sections 13.3.2.1 and/or 13.3.6 of the Final Agreements. The Board works with governments, organizations, and individuals across the territory and nationally to fulfil its mandate. Board members are involved in a variety of activities, training, and ongoing education that enable them to continue providing informed and relevant recommendations to all Parties to the Yukon First Nation Final Agreements, and to be prepared in the event they are called upon to make determinations related to heritage resource ownership.

During the 2018-19 fiscal year, the Board made recommendations to governments on a variety of issues, including updating Yukon's formal policies and strategy related to museums and cultural centres; funding amounts for and allocations through the Yukon Historic Resources Fund program; cooperative, intergovernmental management of heritage resources and sites; Canada's stewardship of and regulations for heritage resources; and management of Historic and Heritage Sites.

The Board worked to increase its profile and that of Yukon heritage through participation in and support for heritage community activities and issues. Board members participated in a wide range of training, conferences, and heritage community events and presentations to further their understanding of the board's mandate and of heritage issues in and impacting the Yukon.

In 2018-19, YHRB held four regular Board meetings in Whitehorse, as well as committee meetings to address a variety of issues. The YHRB continued implementation of its current strategic plan and related activities throughout the year.



*Board members Nancy Pope and Annette Sinclair at Robinson for Historic Places Day.  
Photo: Annette Sinclair*



### *Recommendations to and Engagement with the Final Agreement Parties*

As requested and at the Board's discretion, the Board provides input, information, and recommendations to all Parties to the Yukon First Nation Final Agreements, and to Government of Yukon under its mandates in the Yukon's *Historic Resources Act*.

The YHRB submits input and recommendations on the activities of Yukon Government's Cultural Services Branch, as well as on various management planning and intergovernmental processes. The Director of Cultural Services with Government of Yukon's Department of Tourism and Culture acts as liaison to the YHRB and attends Board meetings on a regular basis, providing updates on the activities and programs of the Cultural Services Branch, development of regulations, intergovernmental projects and discussions, and implementation of the Final Agreements. The Yukon's Deputy Minister of Tourism and Culture also met with the Board on several issues during the year.



*Board members attend a meeting.*

Photo: YHRB

The Board attended the annual roundtable for museums and cultural centres hosted by Government of Yukon's Museum Unit, and subsequently made formal recommendations regarding the updating of the Yukon's Museums Strategy and Policy. The YHRB also participated in the 2018 Summit on Archives in the Yukon and made recommendations to Government of Yukon on issues arising from the symposium. Through presentations to the Board

and attendance at community information and planning sessions, the YHRB was updated on and participated in management planning processes for the Conrad and Fort Selkirk Historic Sites and interpretive planning for the Top of the World Highway. Presentations to the YHRB by representatives from the Peel Land Use Planning process and the Beaver River Land Use Planning Committee provided opportunities for Board input on heritage aspects of these planning processes.

In 2018-19, YHRB received regular updates on intergovernmental heritage management discussions coordinated through the Yukon Forum and participated in related meetings in observer capacity.



The Board reviewed and provided recommendations on the Canada's 2018 management plan for Klondike National Historic Sites, and participates as a member on the Klondike National Historic Site advisory committee. At Canada's request, the YHRB participated in the review of the Standing Committee on Environment and Sustainable Development's Preserving Canada's Heritage: The Foundation for Tomorrow report, providing feedback and recommendations on a variety of issues addressed in the report. The Board hosted a Parks Canada representative for an update on its implementation of Section 13.3.8 of the Final Agreements. The YHRB submitted feedback on and support for Indigenous language legislation and related consultation, provided input in interpretive planning for the S.S. Klondike National Historic Site, and made recommendations related to development of federal regulations for the protection of heritage wrecks.

The Board reviewed heritage management planning components of the proposed Keno Hill silver district closure and reclamation plan and submitted feedback through the Yukon Environmental and Socio-economic Assessment Board review process.

In 2018–19, the YHRB continued communications and sought meetings with the Parties to encourage further clarity on its decision-making mandates, as set out in Sections 13.3.2.1 and 13.3.6 of the Final Agreements, and access to related funding.

Representatives of the Board attended and hosted an exhibitor table at the Council of Yukon First Nations' General Assembly, which provided opportunities to share information about the Board's mandate, activities, and membership. The YHRB also attended a variety of heritage and governmental functions hosted and presented by Yukon First Nations.

### ***Board Member Training***

Board members attended a variety of training opportunities, conferences, community events and presentations aimed at broadening their knowledge and competencies and keeping current with heritage community developments. The Board continued to focus on training in the four priority areas identified



*Board member Ron Chambers discussing projectile points.*  
Photo: Anne Leckie



in the Umbrella Final Agreement Implementation Plan, which are board procedures and functions, YHRB mandate, provisions of the Umbrella Final Agreement, and cross-cultural orientation and education.

In 2018–19, the Board focused its training specifically on being better prepared to carry out its mandates under various pieces of legislation. The Board developed and delivered for members directed training in heritage management planning. Board members also accessed general-audience courses in administrative justice pertinent to its decision-making responsibilities under the Final Agreements.



*The annual Yukon/Stikine Heritage Fair, at Yukon College in Whitehorse, May 2018.*

Photo: Heather Jones

Board members participated in a symposium on land-use planning and the future of land claims implementation in the Yukon. As part of training related to the Board's mandate, YHRB members also participated in and shared updates on a wide range of heritage-related events over the course of the year.

At an Implementation Working Group meeting, the Board presented to the Parties on issues related to Board training and related funding, and anticipates continuing these discussions in the future to ensure that Board members have access to required and relevant training, per the Implementation Plans.

### *Engagement in the Heritage Community and Public Activities*

The Board continued its efforts to increase public awareness about Yukon heritage issues and the profile of heritage in the territory through outreach, partnering, and participation in numerous heritage community and public activities. Public events, conferences, and symposia provided numerous opportunities to share more information about the Board's mandate, activities, and membership, and to discuss issues and concerns with the public and governments.

The YHRB distributed informational and promotional materials, updated its website, and shared its annual report with governments, organizations, institutions and individuals. The Board hosted a table at the 2018 Dawson City International Gold Show, which provided an opportunity for outreach to and



networking with members of the public and representatives of the heritage community, industry and other Final Agreement Boards and Committees.

The YHRB participated in the exceptional 2018 Yukon/Stikine Heritage Fair, working with the organizing committee throughout the year, sponsoring participant gifts, and assisting with judging and events the day of the fair. In July of 2018, Board members participated in Moosehide Gathering, hosted by Tr'ondëk Hwëch'in. The well-attended event included workshops, feasts, performances, demonstrations, and an enjoyable weekend of community at Moosehide. The Board participated in the 2018 Yukon Historical and Museums Association (YHMA) symposium, an opportunity for networking, training, and information sharing among those working in the Yukon heritage field, and participated in observer capacity in the annual Provincial and Territorial Museum Associations meeting.

The YHRB tracks regional and national heritage issues through its membership in Yukon Historical and Museums Association and the Yukon Council of Archives, as well as updates from individuals and organizations involved in various aspects of Yukon heritage. This year, the Board also met with the Yukon's representative to the Historic Sites and Monuments Board of Canada to learn more about its mandate and current activities. The Board continues to follow national heritage news through its membership with the National Trust for Canada and the Canadian Museums Association, as well as participation in the National Trust's annual conference.

### ***Board Operations***

During the fiscal year, the YHRB met all the reporting and financial requirements of its Transfer Payment Funding Agreement. The Board continued implementation of its new strategic plan, which will guide activities and budgeting into 2021. Throughout the year, YHRB undertook activities and training in order to meet the goals and objectives outlined in this strategic planning document. The Board continued to update its policies and procedures to streamline internal operations, provide guidance for Board members and staff, facilitate communications, and align activities with the Board's mandate.



*Lansing Post Yukon Historic Site.*

Photo: Government of Yukon



### *Yukon Historic and Heritage Sites*

The Yukon's *Historic Resources Act* and the Yukon First Nation Final Agreements provide for the recognition and protection of Yukon's Historic and Heritage Sites. The Act defines an Historic Site as "a location at which is found a work or assembly of works of human endeavour or of nature that is of value for its archaeological, palaeontological, prehistoric, historic, scientific or aesthetic features." Designation under the Act is meant for sites that are important to the history of the Yukon as a whole.



*Artifacts and specimens at the Yukon Palaeontology Program. Photo: YHRB*

Nominations for Historic Site designation are received by the Department of Tourism and Culture on behalf of the Minister responsible for Heritage, reviewed by the Historic Sites Unit, and submitted to YHRB for evaluation and recommendation to the Minister. The Board evaluates a site using criteria specific to the category of the nominated site, including built, archaeological, palaeontological, and landscape sites. When recommending a site for designation, the Board also makes recommendations on future management of the site. Individual First Nation Final Agreements also set out specific Heritage and Historic Sites for designation.

In 2018-19, the YHRB participated in meetings, site visits, and events related to the development or updating of management plans for Fort Selkirk and Conrad Historic Sites. The Board also assisted Yukon College with its Heritage and Culture Certificate program training section on Historic and Heritage Sites.

Listings of Yukon's historic places that have been designated as significant on a municipal, territorial, or national level can be found at the Yukon Register of Historic Places: <http://register.yukonhistoricplaces.ca>.

### *Yukon Historic Resources Fund Program*

The YHRB, in cooperation with the Government of Yukon, reviews and determines the eligibility of applications to the Yukon Historic Resources Fund (YHRF) program on an annual basis. The Board evaluates eligible applications and recommends projects for funding. In 2018, \$17,000 was made available for these projects through the Government of Yukon's Department of Tourism and Culture.



In 2018, the YHRB recommended that the Yukon Minister of Tourism and Culture approve three applications to the YHRF program for funding. The following projects were funded, per the Board's recommendation:

1. Carcross/Tagish Development Corporation: Southern Lakes Interpretation Panels: Toponymy and First Nation Language Preservation  
Funding: \$7,500
2. Champagne and Aishihik First Nations: Marge Jackson Big Book Project – Phase 1  
Funding: \$5,000
3. Hidden Histories Society Yukon: Yukon Asian History Bibliography  
Funding: \$4,500

## Directions for the Future

In the coming year, the Board looks forward to continued engagement with the Parties to the Final Agreements, participation in the heritage community, and further training related to its mandate and Yukon heritage.

The Board will continue to consider and make recommendations on the following:

- the designation and management of historic and heritage sites, parks, and other special management areas;
- updating and implementation of heritage-related legislation and regulations;
- implementation of the Final Agreements;
- the development and implementation of cooperative heritage management agreements;
- the objectives, policies, and programs of the Yukon's Cultural Services Branch;
- uses of the Yukon Historic Resources Fund;
- regulations developed pursuant to the Yukon's *Historic Resources Act*; and
- other issues related to Yukon heritage, as requested by the Parties or on the Board's initiative.



*YHRB Chair Anne Leckie at the designation ceremony for the Old Log Church and Rectory in 2015. Photo: YHRB*



The Board is encouraged that Government of Yukon and Yukon First Nations, through the Yukon Forum, are moving ahead with discussions on the development of cooperative agreements to facilitate appropriate management of heritage resources within the framework of the Final Agreements, and looks forward to continued participation in observer capacity in these discussions during the coming year.

The YHRB will continue to participate in activities intended to assist the Board in its efforts to stay informed about heritage issues in the Yukon and continue providing informed and relevant recommendations to the Parties. Board members will pursue training related to Yukon land claims history, settlements, and implementation; cross-cultural communication and the incorporation of traditional knowledge in Board recommendations; and the YHRB's mandate, specifically its decision-making role.



*The Board conducted outreach activities at the Gold Show in Dawson in 2018.*

Photo: YHRB

The Board will invite guests and speakers to meetings to provide necessary training and information about the activities of governments, communities, and heritage organizations. In this next year, the YHRB will continue its focus on enhancing communications and engagement with all the Final Agreement Parties, and on clarifying issues around its decision-making mandate. The Board will meet and communicate regularly with governments, organizations, and individuals about a variety of heritage issues and about the YHRB's activities.

The Board continues to support increased public awareness and recognition of the importance of heritage within Yukon's community as a whole. In keeping with this goal, the Board will strive to raise its profile and that of heritage issues by partnering with governments, heritage organizations, and the public on heritage issues important to Yukon people; attending heritage functions; participating in public gatherings and activities of the Parties; and conducting outreach activities. The Board will continue to co-sponsor and participate in the Heritage Fairs program in an effort to foster appreciation for Yukon heritage.

## Management responsibility statement

The management of Yukon Heritage Resources Board (“the Board”) is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Canadian generally accepted accounting principles. The financial statements are considered by management to present fairly the Board’s financial position and results of operations.

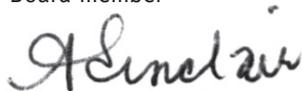
The Board, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that management assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by M. McKay & Associates Ltd., Chartered Professional Accountants, the Board’s auditors. Their report outlines the scope of their examination and their opinion on the financial statements.



Board member

September 3, 2019



***M. McKay & Associates Ltd.***  
***Chartered Professional Accountants***

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## **Independent Auditor's Report**

To the Members of Yukon Heritage Resources Board

### ***Opinion***

We have audited the financial statements of Yukon Heritage Resources Board, which comprise the statement of financial position as at March 31, 2019, and the statements of operations, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with ASNPO.

### ***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 organization 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 organization'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 Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

***M. McKay & Associates Ltd.***  
***Chartered Professional Accountants***

***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 Board'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 Board'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 Board 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.

*M. McKay & Associates*

M. McKay & Associates Ltd.  
Chartered Professional Accountants

Whitehorse, Yukon  
September 3, 2019

**Statement of operations**

For the year ended March 31, 2019

	<b>2019</b>	2018
<b>Revenues</b>		
Government of Yukon	\$ 226,692	\$ 223,843
Miscellaneous income	—	140
Interest income	<b>561</b>	89
	<u>227,253</u>	<u>224,072</u>
<b>Expenses</b>		
Wages and benefits	<b>95,816</b>	90,257
Honoraria	<b>40,147</b>	38,750
Travel	<b>23,098</b>	23,765
Rent	<b>14,760</b>	14,760
Professional services	<b>12,201</b>	16,695
Accommodations	<b>10,609</b>	9,725
Advertising and promotion	<b>10,047</b>	8,709
Training	<b>9,185</b>	5,721
Meals and incidentals	<b>5,072</b>	5,257
Insurance	<b>3,651</b>	3,802
Telephone and internet	<b>3,037</b>	2,986
Office	<b>1,870</b>	2,137
Janitorial	<b>1,133</b>	953
Postage and photocopy	<b>973</b>	296
Office equipment	<b>602</b>	730
Bank charges	<b>551</b>	648
Memberships	<b>378</b>	385
Meeting expense	<b>170</b>	633
	<u>233,300</u>	<u>226,209</u>
Expense recoveries	—	5,942
	<u>233,300</u>	<u>220,267</u>
(Deficiency) excess of revenues over expenses	<u>\$ (6,047)</u>	<u>\$ 3,805</u>

See accompanying notes to the financial statements

## Statement of financial position

March 31, 2019

## Assets

	2019	2018
Current		
Cash	\$ 45,305	\$ 54,146
Accounts receivable	3,055	1,725
Prepaid expenses	4,069	4,064
Restricted cash (note 3)	15,750	13,054
	<u>68,179</u>	<u>72,989</u>
Capital assets (note 4)	1,634	1,854
	<u>\$ 69,813</u>	<u>\$ 74,843</u>

## Liabilities

Accounts payable and accrued liabilities	\$ 14,985	\$ 15,927
Payroll taxes payable	3,656	7,196
Wages payable	22,847	17,129
	<u>41,488</u>	<u>40,252</u>

## Net assets

Unrestricted surplus	26,691	32,738
Investment in capital assets	1,634	1,853
	<u>28,325</u>	<u>34,591</u>
	<u>\$ 69,813</u>	<u>\$ 74,843</u>

Approved on behalf of the Board:



Member



Member

## Statement of changes in net assets

For the year ended March 31, 2019

	Unrestricted Surplus	Investment in Capital Assets	<b>Total 2019</b>	Total 2018
Balance, beginning of year	\$ 32,738	\$ 1,853	<b>\$ 34,591</b>	\$ 34,719
(Deficiency) excess of revenues over expenses	(6,047)	—	<b>(6,047)</b>	3,805
Capital asset additions	—	450	<b>450</b>	748
Authorization of capital assets (note 4)	—	(669)	<b>(669)</b>	(872)
Effects of the change in accounting estimate (note 4)	—	—	—	(3,809)
Balance, end of year	<b><u>\$ 26,691</u></b>	<b><u>\$ 1,634</u></b>	<b><u>\$ 28,325</u></b>	<b><u>\$ 34,591</u></b>

## Statement of cash flows

For the year ended March 31, 2019

	<b>2019</b>	2018
Operating activities		
Cash receipts from Yukon Government	<b>\$ 226,961</b>	\$ 223,843
Interest income earned	<b>561</b>	89
Miscellaneous income received	—	140
Cash paid to suppliers, board members and staff	<b><u>(233,667)</u></b>	<u>(234,151)</u>
Net decrease in cash	<b>(6,145)</b>	(10,079)
Cash, beginning of year	<b><u>67,200</u></b>	<u>77,279</u>
Cash, end of year (note 5)	<b><u>\$ 61,055</u></b>	<u>\$ 67,200</u>
Cash consists of:		
Cash	<b>\$ 45,305</b>	\$ 54,146
Restricted cash	<b><u>15,750</u></b>	<u>13,054</u>
	<b><u>\$ 61,055</u></b>	<u>\$ 67,200</u>

See accompanying notes to the financial statements

## Notes to the financial statements

March 31, 2019

### 1. Nature of operations

Yukon Heritage Resources Board was established in March 1995 under the terms of the Umbrella Final Agreement and the enabling settlement legislation, to make recommendations to federal and territorial ministers responsible for heritage and to each Yukon First Nation regarding the management of Yukon heritage resources and First Nation heritage resources. The Board is exempt from taxation under Section 149(1)(l) of the *Income Tax Act*.

### 2. Significant accounting policies

The Board follows Canadian accounting standards for not for profit organizations.

#### a. Revenue recognition

The Board follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

#### b. Management estimates

The preparation of financial statements in conformity with Board requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### c. Financial instruments

The Board's financial instruments consist of cash, restricted cash, accounts receivable, accounts payable and accrued liabilities. Unless otherwise noted it is management's opinion that the Board is not exposed to significant interest, currency or credit risks.

#### d. Capital Assets

The Board expenses its capital assets in the unrestricted surplus and subsequently capitalizes the cost to the investment in net assets. During the current year, there were capital asset additions of \$449 (2018 — \$748 additions). The Board amortizes its office furniture and equipment on a straightline basis for a period between 5 and 10 years. The Board does not capitalize items with a value of less than \$300.

Disposals are recorded in the year of disposition. No Gain or loss is recorded in the disposal of capital assets.

#### e. Related parties

Related party transactions are in the normal course of operations and have been measured at the exchange amount which is the amount of consideration established and agreed to by the related parties.

## Notes to the financial statements

March 31, 2019

### 3. Restricted cash

The Board has restricted cash to cover the accrued liability for severance pay.

	2019	2018
Severance	<u>\$ 15,750</u>	<u>\$ 13,054</u>

### 4. Capital assets

	Cost	Accumulated amortization	2019 Net	2018 Net
Office furniture and equipment	<u>\$ 7,989</u>	<u>\$ 6,355</u>	<u>\$ 1,634</u>	<u>\$ 1,854</u>

### 5. Lease commitment

The Board entered a five year lease agreement for a monthly rental of \$1,200 (\$14,400 per year) plus GST. The lease ends December 31, 2020.

### 6. Financial instruments

Financial instruments include bank deposits, accounts receivable and accounts payable. The board is exposed to interest risk from changing market interest rates on bank deposits. The board is also exposed to credit risk in the event of non performance of accounts receivable, and credit risk from maintaining all of its cash in one bank.

#### a. Credit risk

The Board does have credit risk in accounts receivable of \$3,055 (2018 — \$1,725). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Board has little credit risk as their receivables are primarily from large senior levels of government.

#### b. Liquidity risk

The Board does have a liquidity risk in the accounts payable and accrued liabilities of \$14,985 (2018 — \$15,927). Liquidity risk is the risk that the Board cannot repay its obligations when they become due to its creditors. The Board reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due. In the opinion of management the liquidity risk exposure to the Board is low and is not material.

**7. Contingent liability**

Funding not spent for purposes described in the Transfer Payment Funding Agreement are subject to review and may be refundable to the Yukon Government.

**8. Comparative figures**

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

## Yukon's Designated Historic and Heritage Sites

Carcross	Caribou Hotel
Dawson City	Dawson City Telegraph Office Yukon Sawmill Company Office
Fort Selkirk	Fort Selkirk
Lake Laberge	<i>A.J. Goddard</i> shipwreck
Mayo	Lansing Post Mabel McIntyre House Mayo Legion Hall
Watson Lake	Watson Lake Sign Post Forest
Whitehorse	Old Log Church and Rectory

Listings of Yukon's historic places that have been designated as historically significant on a municipal, territorial or national level can be found at the Yukon Register of Historic Places (<http://register.yukonhistoricplaces.ca>).

Header photos:

Page 1. Lansing Post Historic Site. Photo: Government of Yukon.

Page 2. Remains of spool of tramline cable, Conrad Historic Site. Photo: Government of Yukon.

Page 3. The old village near Mayo. Photo: YHRB

Page 4. Robinson Roadhouse. Photo: YHRB

Page 5. YHRB member Roger Ellis at the Moosehide Gathering. Photo: Testloa Smith

Page 6. Working on the sign from the Caribou Hotel in Carcross, a Yukon Historic Site. YHRB photo

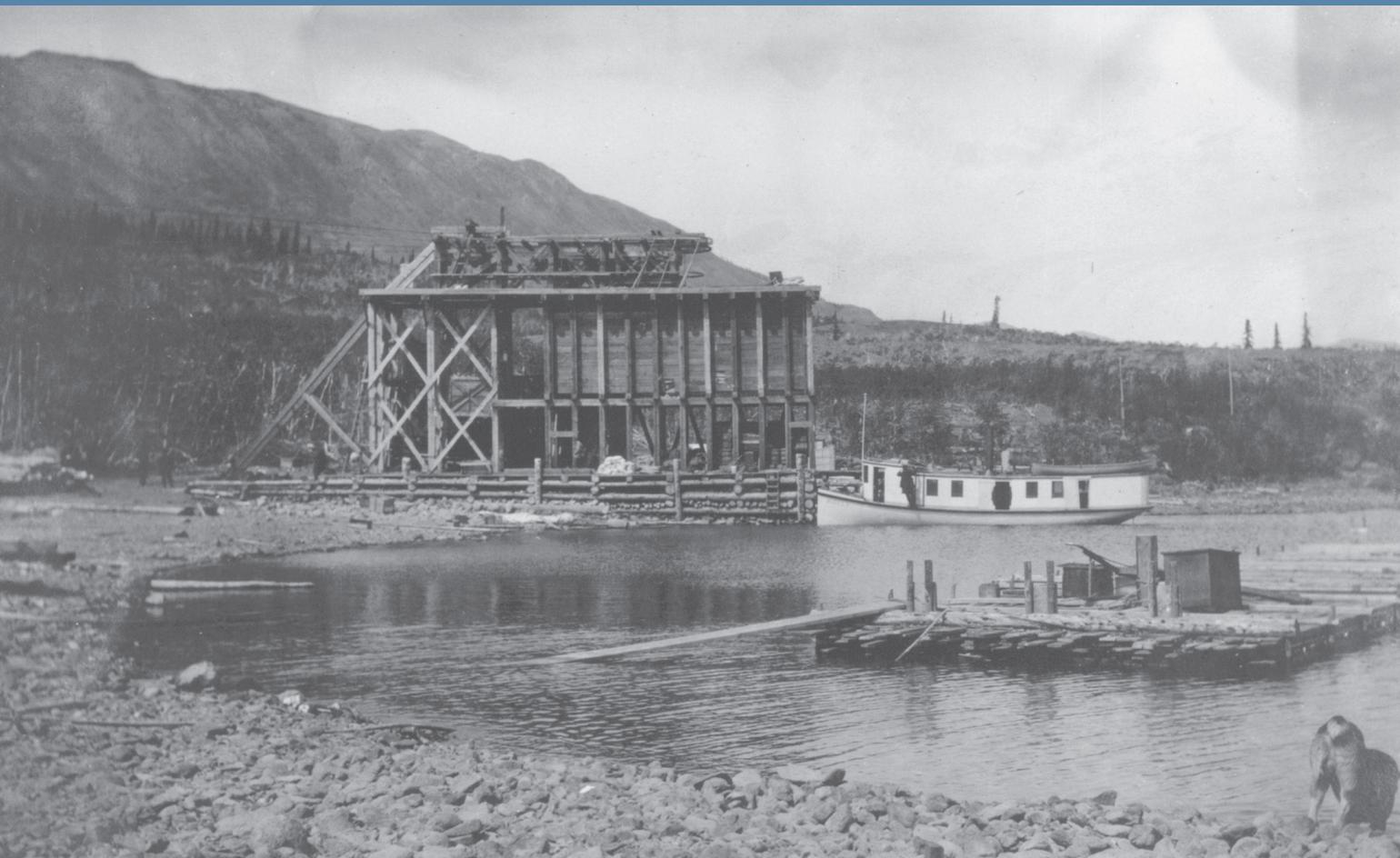
Page 7. Forty Mile, Fort Constantine and Fort Cudahy Historic Site. Photo: Government of Yukon

Page 8. Dakų Nän Ts'èddhyèt dance festival at the Da Kų Cultural Centre. YHRB photo

Page 9. YHRB member Testloa Smith at the Hà Kus Teyea celebration in Teslin. Photo: Anne Leckie

Page 10. Yukon Sawmill Company Office, Dawson. Photo: Government of Yukon

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Front cover: Remains of tramline terminal, Conrad Historic Site. YHRB

Back cover: The *Mabel F* at tramline terminal, Conrad, 1907. Yukon Archives, John Scott fonds, 89/31 #157