



# Yukon Heritage Resources Board



Annual Report April 1, 2012 – March 31, 2013

## Mandate

Under the Yukon First Nation Final Agreements and the Yukon's *Historic Resources Act*, 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.



## Message from the Chair

In 2012–13, the members of the Yukon Heritage Resources Board worked at a brisk pace, bringing to fruition many of the initiatives identified for the year.

We made recommendations on the Yukon Historic Resources Fund program. Based on our experience from previous years, we also assisted in the development of more streamlined guidelines and application materials for this fund. The board also made recommendations with regard to the development of palaeontology regulations, encouraged joint training initiatives for Umbrella Final Agreement Boards and Committees, participated on the territorial Museums Advisory Committee, sponsored and attended the Frozen Pasts international ice patch conference, and participated in annual activities such as the museums and cultural centres round table and the Yukon Heritage Fair.

We continued to broaden our public profile, and that of the heritage community in general, by having a booth at Dawson City's International Gold Show, attending the Council of Yukon First Nations' General Assembly, and participating in individual First Nation community and government events.

A highlight of the year came in March 2013, when we hosted the first of what we hope becomes an annual Open House, complete with an introduction to hand games enthusiastically taught by several board members. We also worked with the heritage community in preparing to host the national conference of the Canadian Museums Association (CMA) in the Yukon in May 2013.

Special thanks is due to our Executive Director, Morgen Smith, who kept us on track with humour and grace. In closing, I offer a heartfelt thank you to all of the board members who ceaselessly offered their time and energies in the furtherance of Yukon heritage and who made my job as Chair a pleasure.



*M. Secker*



## Mandate

The duties and responsibilities of the Yukon Heritage Resources Board (YHRB) are outlined primarily in Chapter 13 of the Yukon First Nation Final Agreements and in the Yukon's *Historic Resources Act* (Part 1, Section 4). Under the Final Agreements, the board may make recommendations to the Minister and to Yukon First Nations regarding the management of Moveable Heritage Resources and Heritage Sites. The YHRB may also be asked to make determinations pursuant to Chapter 13 section 13.3.2.1 (ownership of contested heritage resources) and 13.3.6 (management of ethnographic objects and palaeontological or archaeological objects).

Under the *Historic Resources Act*, the board is to perform functions that the land claims agreements assign to YHRB and to advise the Minister with regard to the following: appropriate policies and guidelines for the designation 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 affecting historic resources in the Yukon.



*Board members Bill Pringle, Testloa Smith and Roger Ellis with Executive Director Morgen Smith at the opening of the Kwanlin Dün Cultural Centre. YHRB photo*

## 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 the Government of Yukon selections. All appointments are made by the Yukon Minister of Tourism and Culture for three-year terms. Appointees represent a wealth of experience and knowledge, as well as a shared passion for Yukon's heritage and culture.

Members Anne Leckie (Chair), Alexia McKinnon (Vice-Chair), Ron Chambers, Roger Ellis, Claire Festel, Missy Follwell, Sharon Kabanak, Bill Pringle, Dianna Raketti and Testloa Smith continued to serve on the board in this fiscal year. Morgen Smith continued as Executive Director of the board.



## Board activities

The mandate of the YHRB is to provide advice to governments on issues that affect the territory's heritage resources. Board members are involved in a variety of activities that help them stay informed about heritage issues in the Yukon in order to continue providing informed and relevant recommendations to the Parties. The board works with a variety of groups, individuals, and governments across the territory and nationally to fulfil its mandate.

During the 2012–13 fiscal year, the board made recommendations to governments related to the development of heritage regulations and to distribution of funding through the Yukon Historic Resources Fund. 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 training, conferences, and heritage community events to further their understanding of the board's mandate.

The YHRB continued to implement its strategic plan and related activities throughout the year. In 2012–13, YHRB held four regular board meetings in Whitehorse and attended a wide range of meetings and events related to heritage issues.

### *Chapter 13 Heritage Manual Drafting Committee*

Per section 13.5.3 of the Yukon First Nation Final Agreements, one of the issues on which the board may make recommendations to the Parties to the Final Agreements is the following:

13.5.3.6: the development, revision and updating of a manual including definitions of ethnographic, archaeological, palaeontological and historic resources, to facilitate the management and interpretation of these resources by Government and Yukon First Nations, such manual to be developed by Yukon First Nations and Government.

Over the course of several years, YHRB encouraged the Parties to develop the manual referenced in 13.5.3.6 in order to facilitate heritage management under the Final Agreements. In 2012, the Parties' Implementation Working Group struck the Chapter 13 Heritage Manual Drafting Committee to undertake the development of this heritage manual. The committee includes representatives of or makes reports to each of the Parties, and continues to meet regularly to advance development of the manual.



YHRB continues to participate on the committee in an observer capacity and responds to the committee's requests for input regarding the scope and content of the manual and other issues. The board is encouraged by the significant progress made on this initiative to date and looks forward to further discussions among the Parties.

### *Engagement in the heritage community and with the Umbrella Final Agreement (UFA) Parties*

The board responds to requests for input and information from all Parties to the Yukon First Nation Final Agreements. The Director of the Cultural Services Branch with Government of Yukon's Department of Tourism and Culture and liaison to the YHRB attends board meetings on a regular basis, providing updates on the activities of the Cultural Services Branch, development of regulations, status of Yukon heritage training programs, and activities of Yukon museums and First Nation cultural centres. In this fiscal year, the board also received presentations specific to ongoing implementation of the Government of Yukon's Museums Strategy as it pertains to museums and cultural centres in the territory, and on the *Searching for Our Heritage* database, which compiles information about Yukon-related museum collections held outside the territory. The Yukon's Minister of Tourism and Culture is invited to attend board meetings to share information about the board's mandate, activities, and composition, as well as discuss a variety of Yukon heritage issues.

YHRB submits input and recommendations regarding the activities of Government of Yukon's Cultural Services Branch as requested and at the board's discretion. In December of 2012, YHRB recommended to Yukon Government that it initiate development of regulations related to the management of palaeontological resources under the Yukon's *Historic Resources Act* and consistent with the objectives, mandates and guidance of the Yukon First Nation Final Agreements. The board made recommendations to the Yukon Historic Resources Fund and helped develop more streamlined guidelines and application materials. The board continues to participate on the territory's Museums Advisory Committee as an ex-officio member.

Members of the board attended and hosted information tables at the Council of Yukon First Nations' General Assembly and at individual First Nation General Assemblies during the fiscal year. These events provided opportunities to share information about the board's mandate, activities and membership.

Representatives of the board attended the 2012 Yukon museums and cultural centres roundtable to learn more about implementation of museums policy. In November of 2012, representatives met with the Yukon First Nations Heritage Group to discuss current projects, issues and concerns. The board





continues to be represented in an observer role on the Chapter 13 Heritage Manual Drafting Committee, and responds to requests for input or recommendation by the Parties, as requested and at the board's discretion.

### *Board member training*

Board members attended a variety of training opportunities, conferences, community events and presentations aimed at broadening their knowledge and keeping current with heritage community developments as they carry out their responsibilities under the board's mandate. The board continued to focus on training in the four priority areas identified in the Umbrella Final Agreement Implementation Plan: board procedures and functions, board mandate, provisions of the Umbrella Final Agreement, and cross-cultural orientation and education.

Board members completed Yukon-based courses related to the history of Yukon First Nations, Yukon First Nations Self-Government Agreements, and First Nations Traditional Knowledge. As part of training related to the board's mandate, YHRB members and staff participated in and shared updates on a wide range of heritage-related events over the course of the year, including community presentations on heritage topics; activities celebrating collections of historical photographs, artefacts and documents; Heritage After Hours events around Whitehorse; conferences; and historic site visits.

Board members visited the Government of Yukon's archaeology, palaeontology, conservation, casting and museum collections facilities and staff to learn more about their recent activities and the multi-government projects in which they are involved. The board also contributed to and participated in the Frozen Pasts international ice patch research conference, a multi-government initiative hosted in Whitehorse in June of 2012.

YHRB encouraged the UFA Parties to develop training specific to UFA Boards and Committees to facilitate the implementation of the Final Agreements. Board members also worked together to identify additional training courses, interests, and needs that are important in carrying out YHRB's mandate.



*Frozen Pasts International Glacial Archaeology Conference field trip.*

Photo: Roger Ellis



### *Public activities to heighten awareness of heritage and YHRB*

The board continued its efforts to increase public awareness about Yukon heritage issues and the profile of heritage within the territory through outreach and partnering with heritage organizations on events and publications. Throughout the year, board members and staff participated in numerous heritage community and public activities.

The annual Yukon Territorial Heritage Fair was held in May, bringing many young participants from around the territory and the Stikine region to Whitehorse for a day of fun and interactive heritage education. YHRB members assisted with judging and the day's activities, and continue to be inspired by the enthusiasm of students involved in the fair and the quality and diversity of their projects. The board looks forward to participating in future heritage fairs.

YHRB hosted a table at the International Gold Show in Dawson City over the May long weekend and participated in the event's "Lightning Talk" series, sharing information on the board's mandate and activities with the public. The Gold Show continues to be a dynamic opportunity for outreach to and networking with members of the public and representatives of the heritage community, industry, and other UFA Boards and Committees.



*The Dehcho Drummers and Kaska Dena Drummers at the opening of the KDCC.*

Photo: Anne Leckie

Board members were honoured to attend the grand opening of the Kwanlin Dün Cultural Centre (KDCC). Held on June 21 — National Aboriginal Day — at the building's waterfront location in downtown Whitehorse, the event was an inspiring day full of performances, education and celebration of the facility and of Yukon land claims implementation.

In September of 2012, in conjunction with national Culture Days events, the board welcomed visitors to its offices in the Taylor

House historic site. The open house was an excellent opportunity to meet members of the public, heritage, and UFA Boards and Committees communities. In March of 2013, another board Open House event featured instruction in traditional hand games with several board members. This well-attended event brought numerous visitors to Taylor House for conversations with the board, a shared dinner, and an opportunity to practise and play hand games.





The board continues to follow national heritage news through its membership with the Heritage Canada Foundation (HCF) and CMA. A board member and the board's Executive Director attended HCF's annual meeting to learn more about ongoing heritage-related discussions in regional, national, and international contexts, and to present information about heritage management in the Yukon.

YHRB tracks regional and national heritage issues through its membership in the Yukon Historical and Museums Association (YHMA), and through updates from historical societies. The board's Executive Director is a member of the YHMA Yukon Heritage Training Fund review committee and sits on the host committee for the upcoming CMA annual conference, to be held in the Yukon.

### **Board operations**

During the fiscal year, the board met all the reporting and financial requirements of its Transfer Payment Funding Agreement. The board continued to implement its new strategic plan, which will guide activities and budgeting over the next four years. Throughout the year, YHRB undertook activities and training in order to meet the goals and objectives outlined in the strategic plan. The board updated its policies and procedures and the Member Handbook in order to streamline internal operations and better align procedures with the board's mandate and activities.

### **Yukon Historic Sites**

The Yukon's *Historic Resources Act* and the Yukon First Nation Final Agreements provide for the recognition and protection of Yukon's historic sites (*see page 16 for a list of 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 Yukon as a whole; a site nominated under the process will be compared to all other similar sites in the Yukon when determining its significance. Anyone in the Yukon can nominate a site for territorial designation under the Act. Individual First Nation Final Agreements also set out particular sites for designation.



*The 2012 Heritage Fair, held at the Yukon Transportation Museum.*

Government of Yukon photo



Nominations 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; categories include built, archaeological, palaeontological, and landscape sites. When recommending a site for designation, the board makes recommendations on management of the site based on the Standards and Guidelines for the Conservation of Historic Places in Canada.

### Yukon Historic Resources Fund

YHRB, in cooperation with the Government of Yukon, reviews and determines the eligibility of applications to the Yukon Historic Resources Fund on an annual basis. The board evaluates eligible applications and recommends projects for funding. This year, \$18,066 was made available for projects through interest generated by the fund and supplemental support from the Government of Yukon's Department of Tourism and Culture. In 2012, the board recommended that the Yukon Minister of Tourism and Culture approve three applications to the Yukon Historic Resources Fund program for funding:

1. Museum of Yukon Natural History (Caribou Crossing Trading Post):  
Royal Canadian Mounted Police Museum  
Recommendation: Fund \$3,966
2. Hidden History Group: Filling the Gaps in Yukon's Hidden History  
Recommendation: Fund \$7,250
3. Champagne and Aishihik First Nations: Developing a Catalogue for the Gúyàt exhibit at Da Kù Cultural Centre  
Recommendation: Fund \$6,850

**Result: Accepted**

### Directions for the future

The board looks forward to continued participation in the heritage community, engagement with the UFA Parties, and continued training related to its mandate. In the coming year, the board will continue to consider and make recommendations on the following:

- regulations developed pursuant to the Yukon's *Historic Resources Act*;
- the development, revision and updating of a manual to facilitate the management and interpretation of heritage resources, per section 13.5.3.6 of the Yukon First Nation Final Agreements;



- the designation of Yukon historic sites;
- applications to the Yukon Historic Resources Fund;
- the objectives, policies, programs of the Yukon's Cultural Services Branch, including implementation of the Museums Strategy; and
- other issues related to Yukon heritage, as requested by the Parties or on the board's initiative.

As outlined in the Yukon First Nation Final Agreements, YHRB will review and make recommendations on management plans for historic sites, special management areas and parks in the Yukon.

YHRB will focus on a variety of activities intended to assist it in its efforts to stay informed about heritage issues in the Yukon in order to continue providing informed and relevant recommendations to the Parties. In conjunction with other UFA Boards and Committees and through other available opportunities, board members will engage in additional training related to Yukon land claims history, settlements, and implementation; cross-cultural communication and the incorporation of traditional knowledge; and other issues specific to YHRB's mandate.

The board will invite guests and speakers to meetings to provide necessary training and information about the activities of governments and heritage organizations. The board will seek to meet and communicate regularly with governments, organizations and individuals about a variety of heritage issues and about YHRB activities. The board looks forward to ongoing regular meetings with the Yukon First Nations Heritage Group to better inform the board in carrying out its mandate, and to attending First Nation General Assemblies.

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 General Assemblies and other activities of the Parties; and conducting outreach activities. To further the objective of instilling a passion for heritage in students, the board will continue to co-sponsor and participate in the Heritage Fairs program.

YHRB will continue to encourage progress on the development of a manual, per section 13.5.3.6 of the Final Agreements, to facilitate the management of heritage resources in the Yukon within the framework of the Final Agreements.

## Management responsibility statement

The management of Yukon Heritage Resources 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 management's financial position and results of operations.

The organization, 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., Certified General Accountants, the societies' auditors. Their report outlines the scope of their examination and their opinion on the financial statements.

Board member

A handwritten signature in black ink, appearing to read "M. McKay", is written over the typed name.

September 3, 2013

## Independent auditor's report

### To the Members of Yukon Heritage Resources Board

We have audited the accompanying financial statements of Yukon Heritage Resources Board, which comprise the statement of financial position as at March 31, 2013, and the statements of operations, changes in net assets 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.

### Auditor's responsibility

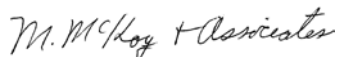
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements 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 organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Heritage Resources Board as at March 31, 2013, 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.



M. McKay & Associates Ltd.

Certified General Accountants, Whitehorse, Yukon

September 3, 2013



**Statement of operations**

For the year ended March 31, 2013

|   | 2013              | 2012             |
|---|-------------------|------------------|
| <b>Revenues</b>                               |                   |                  |
| Government of Yukon                           | \$ 204,381        | \$ 201,281       |
| Interest income                               | 1,535             | 1,258            |
| Miscellaneous income                          | 95                | 84               |
|   | <u>206,011</u>    | <u>202,623</u>   |
| <b>Expenses</b>                               |                   |                  |
| Advertising and promotion                     | 982               | 273              |
| Accommodations                                | 7,233             | 5,697            |
| Wages and benefits                            | 88,053            | 78,371           |
| Janitorial                                    | 1,291             | 1,107            |
| Honoraria                                     | 35,250            | 27,575           |
| Insurance                                     | 3,259             | 3,511            |
| Bank charges                                  | 518               | 527              |
| Meeting expense                               | 360               | 296              |
| Meals and incidentals                         | 3,656             | 3,371            |
| Memberships                                   | 143               | 208              |
| Office  | 1,598             | 2,458            |
| Office equipment                              | 2,050             | 1,661            |
| Postage and photocopy                         | 484               | 277              |
| Repairs and maintenance                       | 4,219             | 3,029            |
| Special projects                              | 2,189             | —                |
| Support services                              | 20,071            | 24,042           |
| Telephone and internet                        | 3,092             | 3,027            |
| Travel and per diem                           | 27,449            | 22,597           |
| Training                                      | 1,723             | 1,501            |
| Utilities                                     | 8,542             | 8,458            |
|   | <u>212,162</u>    | <u>187,986</u>   |
| (Deficiency) excess of revenues over expenses | <u>\$ (6,151)</u> | <u>\$ 14,637</u> |

## Statement of financial position

March 31, 2013

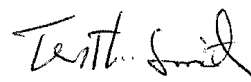
|  | 2013              | 2012              | 2012<br>opening   |
|--|-------------------|-------------------|-------------------|
| <b>Assets</b>                            |                   |                   |                   |
| <b>Current</b>                           |                   |                   |                   |
| Cash                                     | \$ 89,305         | \$ 92,768         | \$ 70,937         |
| Accounts receivable                      | 1,538             | 1,296             | 1,612             |
| Prepaid expenses                         | 2,484             | 2,432             | 3,461             |
|  | <u>93,327</u>     | <u>96,496</u>     | <u>76,010</u>     |
| Capital assets                           | 27,652            | 27,402            | 25,742            |
|  | <u>\$ 120,979</u> | <u>\$ 123,898</u> | <u>\$ 101,752</u> |
| <b>Liabilities</b>                       |                   |                   |                   |
| <b>Current</b>                           |                   |                   |                   |
| Accounts payable and accrued liabilities | \$ 16,915         | \$ 21,058         | \$ 15,823         |
| Payroll taxes payable                    | 3,264             | —                 | 1,945             |
| Wages payable                            | 15,426            | 11,565            | 9,006             |
|  | <u>35,605</u>     | <u>32,623</u>     | <u>26,774</u>     |
| <b>Net assets</b>                        |                   |                   |                   |
| Balance                                  | 85,374            | 91,275            | 74,978            |
|  | <u>\$ 120,979</u> | <u>\$ 123,898</u> | <u>\$ 101,752</u> |

Contingent liability (note 3)

Approved on behalf of the board:



Member



Member

See accompanying notes to the financial statements

**Statement of changes in net assets**

For the year ended March 31, 2013

|   | Unrestricted<br>Surplus | Investment<br>in Capital<br>Assets | <b>Total<br/>2013</b>   | Total<br>2012    |
|---|-------------------------|------------------------------------|-------------------------|------------------|
| Balance beginning of year                     | \$ 63,873               | \$ 27,402                          | <b>\$ 91,275</b>        | \$ 74,978        |
| (Deficiency) excess of revenues over expenses | (6,151)                 | —                                  | <b>(6,151)</b>          | 14,637           |
| Capital asset additions                       | —                       | 2,050                              | <b>2,050</b>            | —                |
| Disposal of capital assets                    | —                       | (1,800)                            | <b>(1,800)</b>          | 1,660            |
| Balance, end of year                          | <u>\$ 57,722</u>        | <u>\$ 27,652</u>                   | <u><b>\$ 85,374</b></u> | <u>\$ 91,275</u> |

**Statement of cash flows**

For the year ended March 31, 2013

|   | <b>2013</b>             | 2012             |
|---|-------------------------|------------------|
| Operating activities                            |                         |                  |
| Cash receipts from Yukon Government             | <b>\$ 204,381</b>       | \$ 201,595       |
| Interest income earned                          | <b>1,535</b>            | 1,259            |
| Miscellaneous income received                   | <b>95</b>               | 85               |
| Cash paid to suppliers, board members and staff | <b>(207,424)</b>        | (179,448)        |
| Investing activity                              |                         |                  |
| Purchase of capital assets                      | <b>(2,050)</b>          | (1,660)          |
| Net (decrease) increase in cash                 | <b>(3,463)</b>          | 21,831           |
| Cash, beginning of year                         | <b>92,768</b>           | 70,937           |
| Cash, end of year                               | <u><b>\$ 89,305</b></u> | <u>\$ 92,768</u> |

## Notes to the financial statements

March 31, 2013

### 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 applies the Canadian accounting standards for not-for-profit enterprises.

#### a. Newly adopted accounting standards

The board has adopted the Part III of the CICA handbook, Accounting Standards for Not-For-Profit organizations. Adoption of these accounting standards did not result in revaluation to the opening 2012 statement of financial position.

#### b. 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.

#### c. Management estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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.

#### d. Financial instruments

The board's financial instruments consist of cash, term deposits, 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.

#### e. Capital assets

The board expenses its capital assets. During the current year, capital expenditures included additions of \$2,050 (2012 - \$1,650) and disposals of \$1,800. The capital asset cost is also recorded as an asset, with equal amounts credited to investment in capital assets. Disposals are recorded as a reduction to both the capital asset account and the investment in capital assets account. Capital assets are not amortized.

### 3. Contingent liability

Funding not spent for purposes described in the Transfer Payment Funding Arrangement may be refundable to Government of Yukon after its review of the board's operations. Unspent funding may be retained subject to Government of Yukon approving a subsequent fiscal year annual plan and budget that includes unspent funding.

### 4. 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.

### 5. Economic dependence

The board is dependent upon the Yukon Government for continued financial support.

## Yukon's historic places

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>).

|              |  |
|--------------|--|
| Carcross     | Caribou Hotel                          |
| Dawson City  | Bank Of Commerce                       |
|              | Dawson City Telegraph Office           |
|              | P. Denhardt                            |
|              | Yukon Sawmill Company Office           |
| Fort Selkirk | Fort Selkirk                           |
| Lake Laberge | <i>A.J. Goddard</i> shipwreck          |
| Mayo         | Mabel McIntyre House                   |
|              | Mayo Legion Hall                       |
| Whitehorse   | Captain Martin House                   |
|              | Casey Car House                        |
|              | Donnenworth House                      |
|              | Hulland House                          |
|              | Log skyscrapers                        |
|              | Old Firehall                           |
|              | Pioneer Hotel Two                      |
|              | Smith House                            |
|              | T.C. Richards Building                 |
|              | Telegraph Office                       |
|              | The Taylor House                       |
|              | Train Crew's House 1                   |
|              | Train Crew's House 2                   |
|              | White Pass & Yukon Route Railway Depot |



Header photos (except where noted, Yukon government photo):

Page 1. Valley near Carcross.

Page 2. Aerial view of Fort Selkirk

Page 3. Mayo Legion.

Page 4. Abandoned dredge, Sulphur Creek.

Page 5. Yukon Heritage Fair, 2011

Page 6. Artifact, Whitehorse area. YHRB photo

Page 7. Ice-age bison skull. YHRB photo

Page 8. Building on Keno Hill.

Page 9. Third Avenue, Dawson City.



Yukon Heritage Resources Board  
412 Main Street, Whitehorse, Yukon Y1A 2B7  
phone 867-668-7150  
fax 867-668-7155  
e-mail [yhrb@northwestel.net](mailto:yhrb@northwestel.net)  
web [www.yhrb.ca](http://www.yhrb.ca)



Front cover: Klondikers with their boats at Canyon City, ca. 1898. Eric A. Hegg, ph.; University of Washington Libraries, Special Collections, UW27318z

Back cover: Megan Kelsch, student in the 2013 Yukon College Field School excavation at Canyon City, June 2013. Photo by Susan Moorhead Mooney