



# Yukon Heritage Resources Board



Annual Report April 1, 2019 – March 31, 2020

## 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

Passion for our shared history is something all Yukoners have in common. We explore abandoned places such as the one pictured here at 17 mile on the Stewart River. We pass down stories and traditions and seek to understand how our collective heritage has shaped our modern Yukon and informs our future.

Our leaders of the past included in the Final Agreements and the other corresponding legislation the means to bring passionate Yukoners together to reflect, provide advice to governments, and make decisions on a variety of issues. The YHRB serves this function for Heritage.

We continue to have an amazing group of Yukoners willing to give of their time and their experiences to serve on the Board. In 2019–20, we saw the retirement of some and the arrival of new faces. A particular shout-out and heartfelt thank you to Sharon A. Peter, Fran Asp, Roger Ellis and Ron Chambers for their years of service to the Board and the unstinting sharing of their knowledge and perspectives. They helped shape who we have become as a Board.

We are pleased to welcome Elaine Shorty as Vice Chair and Zena MacLean, who bring with them a wealth of knowledge to complement our existing team and expand our horizons once again. And, as always, a thank you to our Executive Director, Morgen Smith for her unfailing support of the Board and our mandate.



*Photo: Anne Leckie*

*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 of 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 attend a meeting.*

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.



Member Red Grossinger served on the Board throughout the year. Members John Firth, Anne Leckie, Nancy Pope, Annette Sinclair, and Testloa Smith were all reappointed in the summer of 2019, when they were joined by new members Elaine Shorty and Zena McLean. Members Anne Leckie and Elaine Shorty were chosen by the Board to the positions of Chair and Vice-Chair, respectively. Outgoing members during the fiscal year included Fran Asp, Ron Chambers, Roger Ellis, and Sharon Peter, to whom the Board is very grateful for their service and dedication over the years.

### 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 2019–20 fiscal year, the Board made recommendations and provided input to governments on a variety of issues, including designation of Yukon Historic Sites; updating policies and strategy related to museums and cultural centres in the Yukon; regulations impacting heritage resources and sites; historic site management; and distribution of funding through and changes to the Yukon Historic Resources Fund program.

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 2019–20, 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.



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

Upon request and at the Board's discretion, the Board provides input, information, and recommendations to all Parties under 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 Government of Yukon's Cultural Services Branch. 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 Minister of Tourism and Culture is invited to attend Board meetings to share information about the Board's mandate, activities, and concerns, as well as discuss a variety of Yukon heritage issues.

In 2019–20, the Board reviewed and made recommendations on designation of a Yukon Historic Site and continued to receive updates and information on management planning processes for the Conrad and Fort Selkirk Historic Sites. The Board attended the annual roundtable for museums and cultural centres hosted by Government of Yukon's Museum Unit, and continued to participate in and provide recommendations regarding the updating of the Yukon's Museums Strategy and Policy. The Board received updates on and provided input related to development of Off-Road Vehicle regulations for the territory.

The YHRB participated in observer capacity in meetings of the intergovernmental Heritage Working Group and provided information and presentations to the group on request.

At the request of Parks Canada, the Board reviewed initial documents related to the S.S. Klondike National Historic Site management planning process and provided formal input. The Board also participated as a member of Parks Canada's Klondike National Historic Sites Advisory Committee throughout the year.

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 with governments.



The Board reviewed the Yukon Environmental and Socio-economic Assessment Board (YESAB) recommendations to government on closure and reclamation planning for the Keno Hill mining district, which included input provided by the YHRB and others on recommended heritage management planning and activities. The Board also initiated development of its formal input on scope and content of the Yukon Mineral Development Strategy.

Throughout the fiscal year, 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, as well as its mandate under different pieces of legislation.

### *Board Member Training*

The YHRB continued to focus on training in the four priority areas identified 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. New and returning Board members participated in orientation sessions to familiarize themselves with mandate and operational matters of the Board. Members also 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.

In 2019–20, the Board focused its training specifically on being better prepared to carry out its mandates under various pieces of legislation. Training included general-audience courses in administrative justice and understanding legislation, as well as training specific to the Board's responsibilities and procedures related to its decision-making function under Sections 13.3.2.1 and 13.3.6 of the Final Agreements. The Board also coordinated and delivered specialized training for members in heritage management planning.



*Board members attended Haa Kusteeyi Celebration in Carcross. Shown here is the arrival group for the opening ceremonies.*

Photo: Annette Sinclair



Board members and staff continued to work together to identify and coordinate additional training related to YHRB's mandate. The YHRB also initiated renewed discussions with the Training Policy Committee around improving access to required and relevant training for UFA Boards, Committees, and Councils.



*The annual Yukon/Stikine Heritage Fair, at Yukon College in Whitehorse, May 2019.  
Photo: Bruce Barrett*

Board members participated in symposia related to archives and records management and residential school commemoration. 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.

### *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 widely. The Board co-hosted a Canada's Historic Places Day celebration at Robinson Roadhouse with Government of Yukon's Historic Sites Unit. The Board also hosted a table at the 2019 Dawson City International Gold Show, which provided an opportunity for outreach to and networking with representatives of the heritage community, industry, public, and other UFA Boards and Committees.

The YHRB participated in the exceptional Yukon/Stikine Heritage Fair, working with the organizing committee throughout the year, sponsoring participant gifts, and assisting with judging and events on the day of the fair. The Board continues to be impressed by the creativity and passion of participants, as well as the support of their communities.



In July of 2019, Board members participated the Haa Kusteeyí Celebration at Carcross, an Inland Tlingit celebration hosted by Carcross/Tagish First Nation, Teslin Tlingit Council, and Taku River Tlingit First Nation. Highlights of the multi-day gathering included cultural performances, interactive classes and demonstrations, canoe events, and feasts.

Board members participated in the 2019 Our Trails Bring Us Together/Haa deiyí wóoshxh haa ła.ât/Łäch'í tǎn kwäga dūjal du conference, co-presented by the Yukon Historical & Museums Association, Jilkaat Kwaan Heritage Center, Champagne and Aishihik First Nations/Da Kų Cultural Centre, and Kwanlín Dün Cultural Centre, and in the International Council on Monuments and Sites (ICOMOS) Canada national conference held in the Yukon.

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 met with the Yukon's newly appointed 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 annual National Trust's conference.

### *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 as Historic Sites under the Act is meant for sites that are important to the history of the Yukon as a whole.



*The Board celebrated Canada's Historic Places Day celebration at Robinson Roadhouse. YHRB photo*



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 the YHRB for review, 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.



*The Board conducted outreach activities at the Gold Show in Dawson in 2019. Photo: YHRB*

In the 2019–20 fiscal year, pursuant to its mandate and the provisions of the Yukon's *Historic Resources Act*, the YHRB reviewed a nomination for designation of the Watson Lake Air Terminal Building as a Yukon Historic Site and recommended the site for designation. Per the Board's recommendation, the site was designated an Historic Site by the Yukon's Minister of Tourism & Culture.

Individual First Nation Final Agreements also set out specific Heritage and Historic Sites for designation; the Board may be asked to make recommendations on management for these sites. In 2019–20, the YHRB participated in meetings 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.

### ***Yukon Historic Resources Fund***

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 2019, \$24,997.15 was made available for these projects through interest generated by the fund and supplemental support from the Government of Yukon's Department of Tourism and Culture. 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 recommendations:

1. Anglican Parish of St. Mary with St. Mark: Mayo: Celebrating Heritage Where Cultures Meet  
Funding: \$9,880
2. Sheila Joe: Reconnecting to Those Who Walked the Trails Before Us  
Funding: \$10,000
3. Helene Dobrowolsky: The Van Bibber Family Research Project  
Funding: \$5,117.15

The Board also reviewed and made recommendations related to a proposal from Government of Yukon to distribute portions of the Fund's principal, in addition to earned interest.

## Board Operations

During the fiscal year, the YHRB satisfactorily met all the reporting and financial requirements of its Transfer Payment Funding Agreement. The Board continued implementation of its strategic plan, which will guide activities and budgeting into 2021. Throughout the year, the YHRB undertook activities and training in order to meet the goals and objectives outlined in this strategic planning document. The Board updated policies to streamline internal operations, provide guidance for Board members and staff, facilitate communications, and anticipate and address change. The YHRB also began developing and instituting new operational practices in response to the COVID-19 pandemic.

## 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 intergovernmental and cooperative heritage management agreements and projects;
- 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.

Operationally, the YHRB will continue to adapt policies, procedures, and activities to ensure adherence to mandates, best practices, and Board and staff safety in relation to COVID-19.

The Board is encouraged that Government of Yukon and Yukon First Nations, through the Yukon Forum and the Heritage Working Group, are pursuing cooperative heritage management and stewardship within the framework of the Final Agreements, and looks forward to continued participation with the Heritage Working Group in observer capacity over 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 mandates, and will continue discussions with the Training Policy Committee around training for UFA implementation bodies.

The Board will invite guests and speakers to meetings to provide necessary training and information about the activities of governments, communities, and heritage organizations. The Board will meet and communicate regularly with governments, organizations, and individuals about a variety of heritage issues and about the YHRB's activities, and will seek clarification around its decision-making responsibilities and mandates under different legislation.

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 the profile of heritage by partnering with governments, heritage organizations, and the public on issues important to Yukon people; participating in heritage-related activities of the Parties and communities; conducting outreach activities; and co-sponsoring and participating in the Heritage Fairs program.

## 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 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, 2020

***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, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Accounting Standards for Not for Profit Organizations (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.

### ***Emphasis of matter***

Without modifying our opinion, we draw attention to note 5 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID 19 and its effect on the global economy. Our opinion is not modified in respect of this matter.

### ***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.

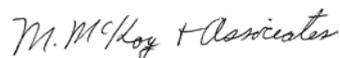
***M. McKay & Associates Ltd.***  
***Chartered Professional Accountants***

***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 Ltd.  
Chartered Professional Accountants

Whitehorse, Yukon  
September 3, 2020

**Statement of operations**

For the year ended March 31, 2020

	<b>2020</b>	2019
<b>Revenues</b>		
Government of Yukon	\$ 229,855	\$ 226,692
Interest and miscellaneous income	<u>740</u>	<u>561</u>
	<u>230,595</u>	<u>227,253</u>
<b>Expenses</b>		
Wages and benefits	93,933	95,816
Honoraria	39,150	40,147
Travel	21,924	33,708
Rent and utilities	16,338	15,893
Training	15,340	9,185
Professional and support services	14,014	12,580
Public relations	6,419	10,047
Meeting expenses	5,166	5,242
Office	4,993	7,031
Insurance	<u>3,843</u>	<u>3,651</u>
	<u>221,120</u>	<u>233,300</u>
Excess (deficiency) of revenues over expenses	<u>\$ 9,475</u>	<u>\$ (6,047)</u>

See accompanying notes to the financial statements

**Statement of financial position**

March 31, 2020

**Assets**

	2020	2019
Current		
Cash	\$ 50,053	\$ 45,305
Accounts receivable	985	3,055
Prepaid expenses	3,987	4,069
Restricted cash (note 3)	17,515	15,750
	<u>72,540</u>	<u>68,179</u>
Capital assets (note 4)	9,689	1,634
	<u>\$ 82,229</u>	<u>\$ 69,813</u>

**Liabilities**

Current		
Accounts payable and accrued liabilities	\$ 22,249	\$ 14,985
Payroll taxes payable	614	3,656
Wages payable	24,016	22,847
	<u>46,879</u>	<u>41,488</u>

**Net assets**

Unrestricted surplus	25,661	26,691
Investment in capital assets	9,689	1,634
	<u>35,350</u>	<u>28,325</u>
	<u>\$ 82,229</u>	<u>\$ 69,813</u>

Contingent liabilities (note 5)

Approved on behalf of the Board:

 Member

 Member

See accompanying notes to the financial statements

## Statement of changes in net assets

2020	Total	Unrestricted Surplus	Investment in Capital Assets
Balance, beginning of year	\$ 28,325	\$ 26,691	\$ 1,634
Excess of revenues over expenses	9,475	9,475	—
Capital asset additions	—	(10,505)	10,505
Amortization of capital assets	(2,450)	—	(2,450)
Balance, end of year	<u>\$ 35,350</u>	<u>\$ 25,661</u>	<u>\$ 9,689</u>

2019	Total	Unrestricted Surplus	Investment in Capital Assets
Balance, beginning of year	\$ 34,372	\$ 32,519	\$ 1,853
Excess of revenues over expenses	(6,047)	(6,047)	—
Capital asset additions	—	(450)	450
Amortization of capital assets	—	669	(669)
Balance, end of year	<u>\$ 28,325</u>	<u>\$ 26,691</u>	<u>\$ 1,634</u>

For the year ended March 31, 2020

## Statement of cash flows

	2020	2019
Operating activities		
Cash receipts from Yukon Government	\$ 229,855	\$ 226,961
Interest income earned	608	561
Cash paid to suppliers, board members and staff	(213,599)	(233,667)
Cash flow from (to) operating activities	<u>16,864</u>	<u>(6,145)</u>
Investing activity		
Purchase of capital assets	(10,351)	—
Net increase (decrease) in cash	6,513	(6,145)
Cash, beginning of year	61,055	67,200
Cash, end of year (note 6)	<u>\$ 67,568</u>	<u>\$ 61,055</u>
Cash consists of:		
Cash	\$ 50,053	\$ 45,305
Restricted cash	17,515	15,750
	<u>\$ 67,568</u>	<u>\$ 61,055</u>

See accompanying notes to the financial statements

## Notes to the financial statements

March 31, 2020

### 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 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.

#### 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 \$10,351 (2019 — \$449 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.

	2020	2019
Severance	<u>\$ 17,515</u>	<u>\$ 15,750</u>

### 4. Capital assets

	Cost	Accumulated amortization	2020 Net	2019 Net
Office furniture and equipment	<u>\$ 18,495</u>	<u>\$ 8,806</u>	<u>\$ 9,689</u>	<u>\$ 1,634</u>

### 5. Contingent liabilities

#### COVID 19

Before year end, there was a global outbreak of a novel coronavirus known as COVID 19, which has had a significant impact on organizations through the restrictions put in place by the Canadian and U.S. governments regarding travel, business operations and isolation/quarantine orders. The extent of the impact the COVID 19 outbreak may have on the Board will depend on future developments that are highly uncertain, and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, the duration of the outbreak, including the length of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are, or may, be put in place by Canada, U.S. or other countries to fight the virus. The Board's activities have not been significantly impacted thus far; however, the Board continues to assess the impact COVID 19 will have on its operations.

#### OTHER

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

### 6. 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.

## 7. 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 \$985 (2019 — \$3,055). 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 \$22,249 (2019 — \$14,985). 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.

## 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 Air Terminal Building 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>).

- Page 1. Anglican Rectory, Fort Selkirk. Photo: Government of Yukon
- Page 2. Aboriginal Day celebrations at the Kwanlin Dün Cultural Centre. YHRB photo
- Page 3. The Watson Lake Sign Post Forest Historic Site. Photo: Government of Yukon
- Page 4. Sulphur Dredge in the Klondike gold fields. Photo: YHRB photo.
- Page 5. Board members visit the Government of Yukon's archaeology/palaeontology lab. YHRB photo
- Page 6. Building on Keno Hill. Photo: Government of Yukon
- Page 7. Board members and C/TFN staff at Conrad Historic Site. Photo: YHRB
- Page 8. Mayo Legion Historic Site. YHRB photo
- Page 9. Abandoned army vehicles on the Canol Highway. Photo: Government of Yukon
- Page 10. Lansing Post Yukon Historic Site. Photo: Government of Yukon

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Front cover: Watson Lake Air Terminal Building, now a Yukon Historic Site. Photo: Teri McNaughton

Back cover: Watson Lake Air Terminal Building, August 1951 (cropped). Canada. Dept. of National Defence, Library and Archives Canada, PA-067427