An aerial photograph of a winter landscape in the Yukon. A wide, snow-covered river winds through the scene, with a small town visible on its left bank. The town consists of numerous small buildings and houses. To the right of the town, a road or path leads up a steep, snow-covered hill. In the background, large, rugged mountains are covered in snow under a bright blue sky with scattered white clouds.

# Yukon Geographical Place Names Board

❖ 2020 – 2021 ANNUAL REPORT ❖







The names of places reflect Yukon’s diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tutchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chù (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechhàl Mān (Sekulman Lake), ‘Stone Scraper for Hides’ describe artifacts, people and events. Today’s Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias’ feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada’s Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon’s first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yusezyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes and failures of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle’s Nest Bluff, testify to the richness of Yukon’s wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses’ manes. Another legend tells of a chief’s white horse drowning there.

(left) Chii Vee Njik (Bell River) and wetlands, south of The Bastion, in northern Yukon.

(cover) The community of Carcross (Todezáané in Tagish, Naataase Héen in Tlingit) lies on the narrows between Bennett Lake and Nares Lake. Nares Mountain (Médzih Dzélé in Tagish, Watsix Shaayí in Tlingit, both “caribou mountain”) lies behind Carcross in this photo. Nares Lake is called Taasleyí Méné’ in Tagish, Taasteiyí Áayí in Tlingit, both “pikefish lake”.

## The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

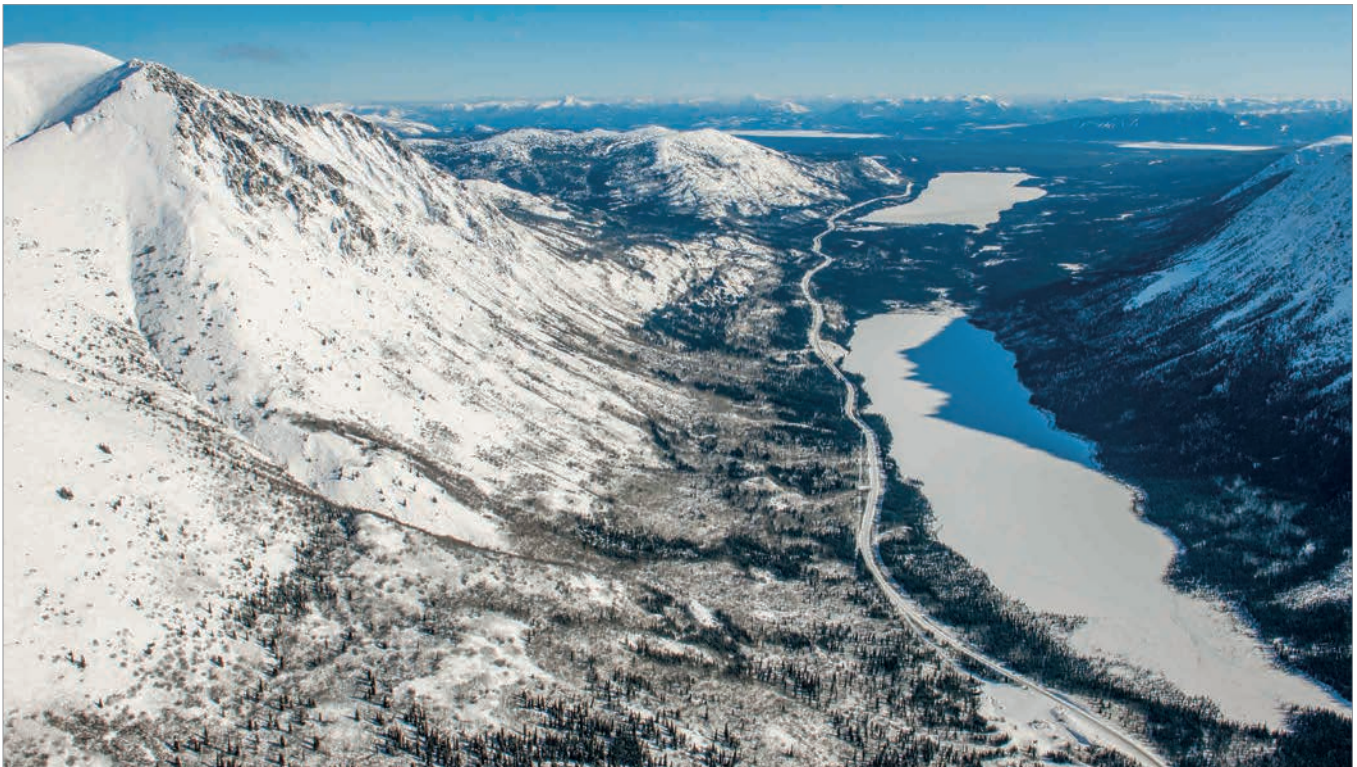
## The Board's Responsibilities

The *Yukon Geographical Place Names Board* (YGPNB) is constituted under the *Umbrella Final Agreement* (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

## Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

(below) Choutla Lake (unofficial name) with Crag Lake behind, on the Carcross-Tagish road. It is called T'asé Méné' in Tagish, Keshuwaa Aayí in Tlingit, both "grayling lake".



## Member Profiles 2020-2021

### CO-CHAIRS:



› JOHN RITTER: Mr. Ritter has served the Board for four consecutive terms. He is also founding Director of the Yukon Native Language Centre. As a linguist, he has worked with all Yukon languages and contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods held with native elders.



› TESTLOA SMITH: Mr. Smith was appointed to the Board in 2016. He is a member of the Ross River Dena Council and is a fluent speaker of the Kaska language. Mr. Smith has served in various capacities for the Ross River Dena Council and the Kaska Dena Council for many years. He is currently serving as Land Steward in the Department of Lands, Resources, and Heritage for the Ta'an Kwäch'än Council in Whitehorse.

### MEMBERS:



› GORDON ALLISON: Mr. Allison's career has centred around natural resource management, with positions with the Federal and First Nations governments. He presently does contract work in land management and heritage, primarily for CAFN, from his long-time home in Haines Junction. He has a keen interest in Yukon's geography and history and in his free time enjoys historical research.



› ZENA MCLEAN: Ms. McLean is a member of the Carcross-Tagish First Nation with Tlingit and Scottish/German ancestry. Her Chilkat Tlingit family roots predate the discovery of gold in Yukon. Retired from a career with Transport Canada, she now works for the Parks Canada Field Unit on the Chilkoot Trail.



› GERRY PERRIER: Mr. Perrier has worked in the mapping sector for over 30 years and is currently the Geomatics Administrator for the Yukon Department of Environment. He leads the department's geomatics unit in the development and delivery of mapping and GIS solutions in support of Fish & Wildlife, Yukon Parks, Water Resources, Environmental Programs, and Conservation Officer Services.



› G. ELAINE SHORTY: Ms. Shorty was born and raised in the Yukon and has worked with grassroots Yukoners in communications, heritage, traditional knowledge and senior level administration. She also worked for several years with the Yukon First Nations Heritage Group, membership of which includes each the 14 Yukon First Nations.

### SUPPORT PERSONNEL:



› MATTHIAS LEMKE: Mr. Lemke has lived in Yukon for over 40 years. He began providing financial and administrative support to the Board in the fall of 2018, continuing work with Beyond Words Business Services. Matthias has a Yukon College diploma in finance and business administration and 20 years of related experience in the private sector.



› GARRY NJOOTLI: Mr. Njootli was appointed Yukon Toponymist in 2003. He is responsible for reviewing place-name submissions sent to the Government of Yukon's Heritage Resources Unit. He ensures they are complete and meet basic criteria before being forwarded to the Yukon Geographical Place Names Board for consideration. He also serves as a non-voting member of the Board. Mr. Njootli is a member of the Vuntut Gwitchin First Nation (Old Crow, Yukon).









Montana Mountain with Bove Island in Tagish Lake, looking southeast. Montana Mountain is known as Chílíh Dzélé in Tagish, Tsálgi Shaayí in Tlingit, both translating as “*gopher mountain*”. Various peaks and features of the mountain have individual names also.

## Yukon's Place Name Review Process

Initially, place name applications are submitted to the Yukon Government's *Heritage Resources Unit*, a component of the Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names' meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- completeness of the applications when initially submitted to the Heritage Resources Unit;
- whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- whether the sites identified are located within parks;
- whether the locations of the sites have been accurately determined;
- whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (see Figure 1 on page 10).

(right) The late Elder Angela Sidney's work, *Place Names of the Tagish Region*, has been of immense value to CTFN and YGPNB.

## Umbrella Final Agreement direction to the Board

The *Umbrella Final Agreement* directs the Board in its review of place name applications as follows:

- Section 13.11.2: "When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency."
- Section 13.11.3: "A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board*."
- Section 13.11.4: "Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series."



### PLACE NAMES OF THE TAGISH REGION, SOUTHERN YUKON

Compiled by Mrs. Angela Sidney  
for the  
Yukon Native Languages Project  
Council for Yukon Indians  
1980



## Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.
2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.
3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.
4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.
5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.
6. The spelling and accenting of names shall agree with the rules of the language in which they were written.
7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly to the Geographic Names Board of Canada (GNBC).



(left) The late Elder Lucy Wren recorded many place names in Tagish and Tlingit. She was an important language and culture keeper for both languages.



## Summary of Board Activities During the 2020-2021 Fiscal Period

The Yukon Geographical Place Names Board (YGPNB) held three Zoom meetings during the fiscal year.

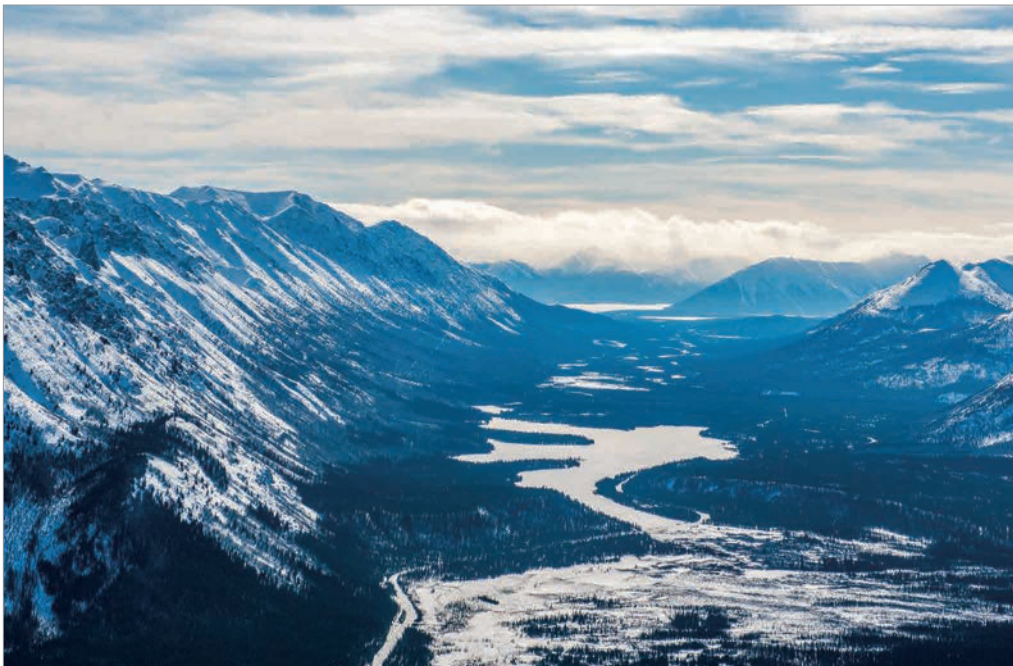
As with many other groups and organizations, the YGPNB found 2020 a challenging year with covid restrictions limiting its ability to travel, meet, and consult in person. The Board held its first Zoom meeting on February 19, 2021, almost a year following its last in-person meeting at Yukon Archives. The Board reviewed the issue of access to YGPNB materials stored at the Yukon Native Language Centre. Over the years the YGPNB drafted working maps for names being reviewed by the Board, and made sound recordings with First Nations speakers to assist its deliberations. These items are still stored at YNLC but remain inaccessible to the Board at this point in time. The Board accordingly decide to purchase a number of Yukon toponymic and historical publications for use in present and future deliberations.

Board member Mr. Gordon Allison reported on an interview he did with a correspondent for *Up Here* magazine, Ms. Rhiannon Russell, who was writing an article on aboriginal place names in northern Canada. The article appeared as *The Original North* in the March/April 2021 issue of the magazine.

At the February meeting the Board also reviewed its finances and approved the appointment of an auditor.

The next meeting was held on March 19, 2021, and included a Zoom link with officials and members of the Carcross Tagish First Nation. The CTFN Elders provided the Board with cultural and historical information relating to the First Nation's large batch of place name submissions. The submitted names are in both the Tagish Athabaskan and Tlingit languages, with accompanying English translations. Much of the original documentation was provided in the 1970s by the late Mrs. Angela Sidney, Mrs. Lucy Wren, and others. The Board reviewed each name and its written documentation, exact location, and images selected from the YGPNB slide collection. The CTFN Elders provided their personal perspectives on the named places, adding greatly to the sense of urgency in recognizing the traditional names.

The final Board meeting was held on March 26, 2021, and was dedicated to reviewing the CTFN submissions and determining next steps in the process. For each of the name submissions, CTFN will make a recommendation to the Board on which of the two names (Tagish or Tlingit) should be considered the official name (and which should be recognized as alternate.)

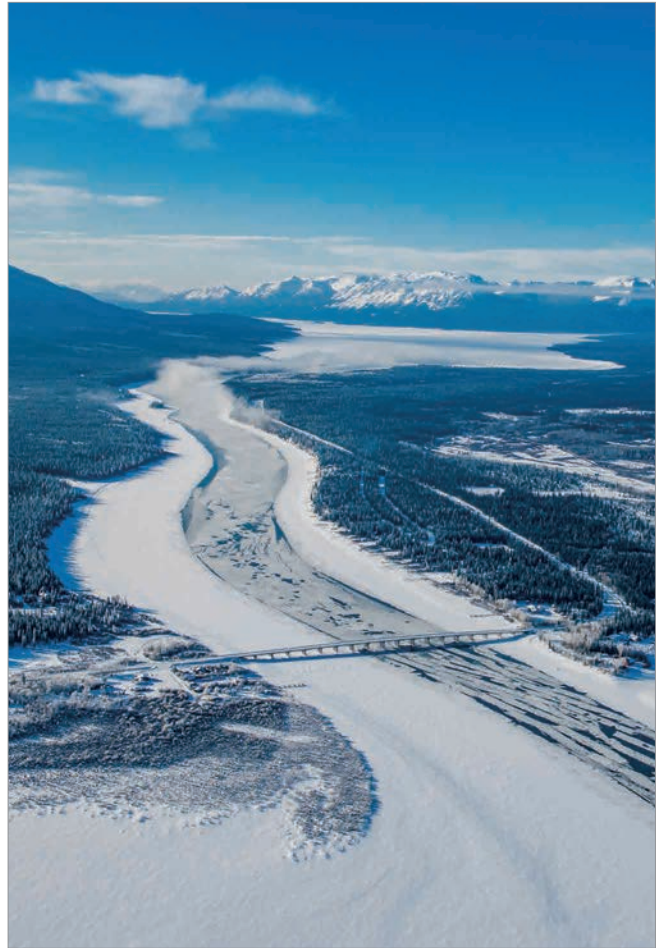


(left) Gray Ridge is a steep mountain ridge facing the Wheaton River and Annie Lake, on the left in this photo. Its Tagish name is Taaghahi “facing the water”, its Tlingit name is Takaadi T’ooch’ “rockslide charcoal (black)”. Finger Mountain entering Bennett Lake is shown in the distance.



During the summer months of 2020, Co-chair Mr. John Ritter worked with Ms. Sheila Maissan to prepare a manuscript and choose photos for the 2019-2020 Annual Report. They also drafted additions to the Board's web site [www.yukonplacenames.ca](http://www.yukonplacenames.ca). The Board finds the web a very useful tool for sharing information about YGPNB activities. The addition of a *Resources* section permits the inclusion of new as well as previous research work on Yukon toponymy. The on-line postings of text, sound, and attractive images help to foster an awareness of Yukon's landscape, its rich cultural heritages, and its languages. The Board continues to utilize the services of Myron Design to produce its Annual Reports as well as maintain and refine its website.

*Landscape photos are by Garry Njootli or Wayne Towriss.*



(right) Tagish narrows connects Tagish Lake and Marsh Lake. Tagish means “breakup (of ice)” and has given its name to the community, the language and the people of the area.

## YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

### GEO NAMES

Natural Resources Canada  
560 Rochester Street, 1st floor  
Ottawa, Ontario  
Canada K1A 0E4

Email: [nrcan.gnbc-ctc.nrcan@canada.ca](mailto:nrcan.gnbc-ctc.nrcan@canada.ca)

[www.geonames.nrcan.gc.ca](http://www.geonames.nrcan.gc.ca)

For information about the Yukon Geographical Place Names process or to obtain a status report on a submitted application contact:

### YUKON TOPONYMIST

Cultural Services Branch  
Heritage Resources Unit (L-1)  
P.O. Box 2703  
Whitehorse, Yukon  
Canada Y1A 2C6

Telephone: (867) 667-3099  
Toll-free: (800) 661-0408 (ext. 3099)  
Fax: (867) 393-6456  
Email: [Geographical.Names@gov.yk.ca](mailto:Geographical.Names@gov.yk.ca)

For additional information about the activities and mandate of the Yukon Geographical Place Names Board please contact:

### SECRETARIAT

Yukon Geographical Place Names Board  
P.O. Box 31164  
Whitehorse, Yukon  
Canada Y1A 5P7

Telephone: (867) 667-7500

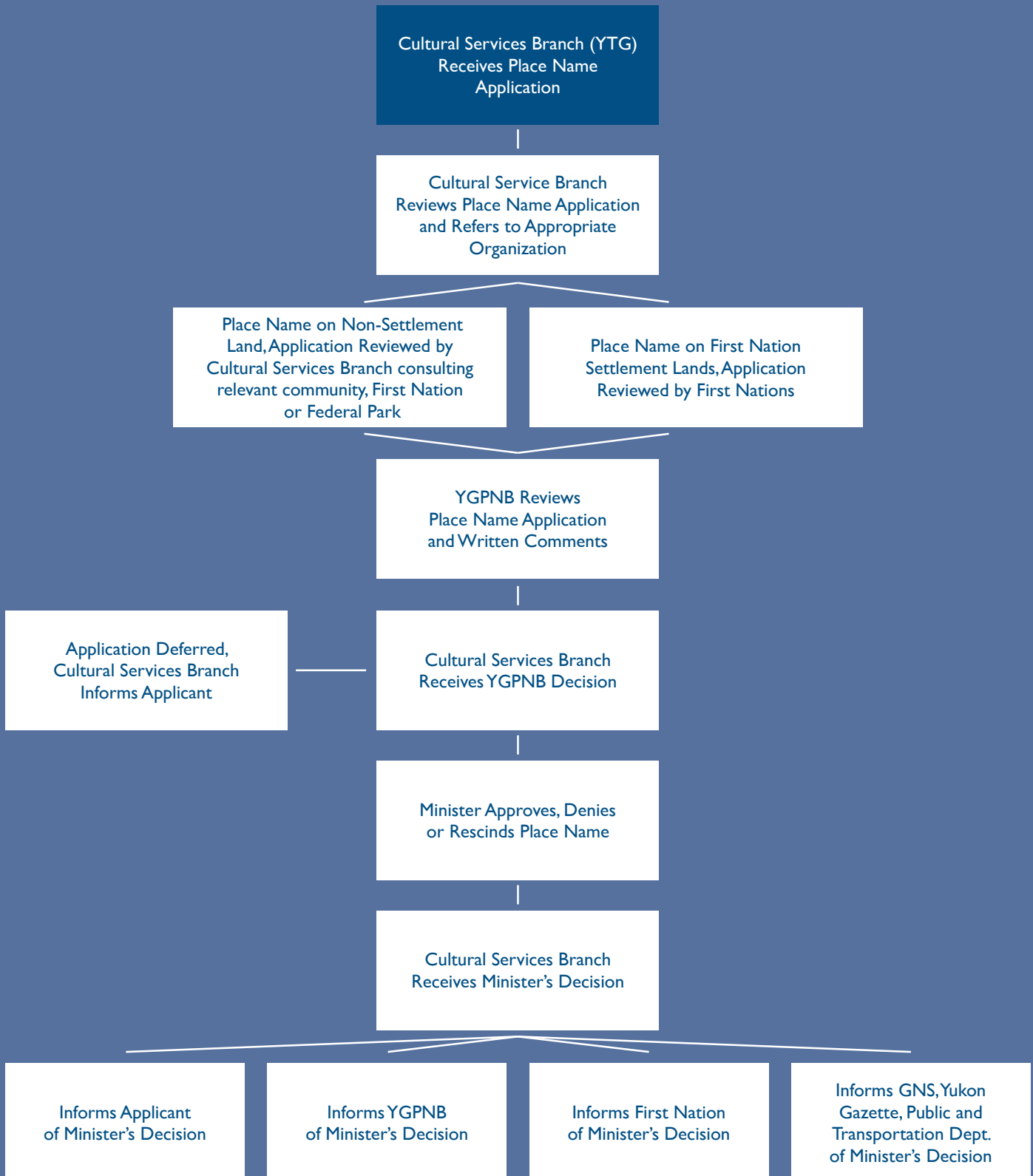
Fax: (867) 393-3904

Email: [yukonplacenames@yknet.ca](mailto:yukonplacenames@yknet.ca)

[www.yukonplacenames.ca](http://www.yukonplacenames.ca)



**FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET**





# **2020 - 2021 FINANCIAL STATEMENTS**

March 31, 2021

## INDEX

	Page
Management Responsibility Statement	1
Independent Auditors' Report	2 - 3
Statement of Operations and Changes in Net Assets	4
Statement of Changes in Net Assets	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 10
Supplementary Schedule A and B	11-12

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



## MANAGEMENT RESPONSIBILITY STATEMENT

The management of Yukon Geographical Place Names 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 accounting standards for not-for-profit organizations. The financial statements are considered by management to present fairly the board's financial position and results of operations.

Management, 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.



Chairperson

August 16, 2021

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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Yukon Geographical Place Names Board

### Opinion

We have audited the financial statements of Yukon Geographical Place Names Board, which comprise the statement of financial position as at March 31, 2021, and the statements of operations and changes in net assets, 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 board as at March 31, 2021, and the results of its 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 board 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 4 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.

### Other matter

The attached supplementary schedules A and B are not required under Canadian accounting standards for not-for-profit organizations and are unaudited.

### 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 board'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 board's financial reporting process.

### 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.

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



## INDEPENDENT AUDITOR'S REPORT, continued

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  
August 16, 2021

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

**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**STATEMENT OF OPERATIONS**  
**AND CHANGES IN NET ASSETS**  
**For the year ended March 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Yukon Government Transfer	\$ 81,874	\$ 80,681
<b>EXPENSES</b>		
Secretariat	24,938	24,475
Honoraria	10,531	16,397
Annual report	7,533	5,965
Professional fees	7,060	4,715
Rent	4,800	4,920
Communications and website	4,141	981
Documentation	3,975	25,721
Office and general	2,340	1,448
GST expense	1,074	-
Meetings	843	397
Travel	114	9,521
Bank charges	85	213
	<u>67,434</u>	<u>94,753</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	14,440	(14,072)
Unrestricted net assets, beginning of year	50,189	69,092
Repayable to funder (note 7)	<u>-</u>	<u>(4,831)</u>
Unrestricted net assets, end of year	<u>\$ 64,629</u>	<u>\$ 50,189</u>

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



**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**For the year ended March 31, 2021**

	<u>Unrestricted net assets</u>	<u>2014 Surplus</u>	<u>Investment in capital assets</u>	<u>Total 2021</u>	<u>Total 2020</u>
Balance, beginning of year	\$ 12,100	\$ 16,024	\$ 22,065	\$ 50,189	\$ 69,092
Excess (deficiency) of revenues over expenses	18,415	(3,975)	-	14,440	(14,072)
Repayable to funder	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,831)</u>
Balance, end of year	<u><u>\$ 30,515</u></u>	<u><u>\$ 12,049</u></u>	<u><u>\$ 22,065</u></u>	<u><u>\$ 64,629</u></u>	<u><u>\$ 50,189</u></u>

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

**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**STATEMENT OF FINANCIAL POSITION**  
**March 31, 2021**

<b>ASSETS</b>		<u>2021</u>	<u>2020</u>
CURRENT			
Cash	\$	53,631	\$ 41,540
Prepaid expenses		-	117
GST receivable		<u>1,086</u>	<u>967</u>
		54,717	42,624
CAPITAL ASSETS (note 3)		<u>22,065</u>	<u>22,065</u>
	\$	<u><u>76,782</u></u>	<u><u>\$ 64,689</u></u>
<b>LIABILITIES</b>			
CURRENT			
Accounts payable and accrued liabilities	\$	11,901	\$ 9,669
Accounts payable and accrued liabilities		252	-
Payroll remittance		-	4,831
Government of Yukon (notes 7 and 8)		<u>12,153</u>	<u>14,500</u>
<b>NET ASSETS</b>			
UNRESTRICTED NET ASSETS (note 7)		30,515	12,100
2014 SURPLUS (note 8)		12,049	16,024
INVESTMENT IN CAPITAL ASSETS		<u>22,065</u>	<u>22,065</u>
		<u>64,629</u>	<u>50,189</u>
	\$	<u><u>76,782</u></u>	<u><u>\$ 64,689</u></u>

Approved on behalf of the Council:

 Chairperson

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



**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**STATEMENT OF CASH FLOWS**  
**For the year ended March 31, 2021**

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Government transfer	\$ 81,874	\$ 80,681
Cash paid to suppliers, board members and staff	<u>(67,434)</u>	<u>(94,752)</u>
	<u>14,440</u>	<u>(14,071)</u>
Cash flow from (to) operating activities		
INVESTING ACTIVITIES	<u>-</u>	<u>-</u>
FINANCING ACTIVITIES		
Accounts Payable	2,484	49
Prepaid Expenses	117	(117)
GST Receivable	(119)	150
Repayable to funder	<u>(4,831)</u>	<u>-</u>
Cash flow (to) from financing activities	<u>(2,349)</u>	<u>82</u>
NET INCREASE (DECREASE) IN CASH	12,091	(13,989)
CASH, beginning of year	<u>41,540</u>	<u>55,529</u>
CASH, end of year	<u><u>\$ 53,631</u></u>	<u><u>\$ 41,540</u></u>
CASH CONSISTS OF:		
Cash	<u><u>\$ 53,631</u></u>	<u><u>\$ 41,540</u></u>

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**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2021**

**1. Nature of operations**

Yukon Geographical Place Names Board was established under the Umbrella Final Agreement, and the Yukon First Nations Final Agreements. Its main purpose is to consider and recommend to the Yukon government the naming or renaming of places or features in Yukon. It is exempt from income taxation under Sec. 149(1)(l) of the Income Tax Act.

**2. Significant accounting policies**

The board applies the Canadian accounting standards for not-for-profit organizations.

**(a) Revenue recognition**

The board follows the deferral method of accounting for government transfers. 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.

**(b) Accounting estimates**

The preparation of financial statements in accordance with the selected standard (changes in statements) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the year. Actual results could differ from these estimates.

**(c) Capital assets**

As is common with many small non-profit organizations with revenue under \$500,000 the Board does not amortize its capital assets. Capital asset purchases are reported as expenses in the year purchased, and recorded as assets valued at historical cost. Proceeds from the disposal of capital assets are reported as revenue in the year sold. Amortization is not recorded. The investment in capital assets account reports the accumulated cost of capital assets.

**(d) Financial instruments**

Financial assets and liabilities are initially measured at fair value. Subsequently, financial instruments are reported at amortized cost, except for investments in equity instruments that are quoted in active markets, which are measured at fair value. Changes in fair value are recognized in net income.

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**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2021**

**3. Capital assets**

	<u>2021</u>	<u>2020</u>
Office furniture and equipment	\$ 5,665	\$ 5,665
Website	<u>16,400</u>	<u>16,400</u>
	<u>\$ 22,065</u>	<u>\$ 22,065</u>

**4. Contingent liabilities**

On March 11, 2020, 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 international 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 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.

**5. Financial instruments**

Financial instruments consist of cash, GST receivable, accounts payable and accrued liabilities. Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assist users of financial statements in assessing the extent of risk related to financial instruments.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates.

(b) Credit risk

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 credit risk in bank deposit accounts and receivables.

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**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2021**

**5. Financial instruments, continued**

**6. Economic dependence**

The board is dependent upon Yukon government transfers for continuing operations.

**7. Unrestricted net assets**

The Board may retain up to 15% of the current years transfer from the Yukon Government as a closing surplus to assist in fulfilling its mandate in subsequent years. Furthermore, upon further review, the Yukon Government may request repayment of any ineligible expenditures.

As a result of the novel coronavirus known as COVID-19 discussed in note 4 above the funders have approved a one time transfer of the current year surplus to the 2022 fiscal year. This surplus is to be spent by March 31, 2022 or will be subject to the usual repayment requirements as outlined in the above paragraph.

**8. 2014 surplus**

The remaining balance of the 2014 surplus must be spent prior to March 31, 2023. Any unspent funds may constitute a debt to the Yukon Government and have to be repaid.

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**YUKON GEOPHICAL PLACE NAMES BOARD  
REVENUES, EXPENSES, AND SURPLUS  
FOR THE YEAR ENDED MARCH 31, 2020  
Supplementary Schedule**

**SCHEDULE A - GENERAL OPERATIONS**

	<u>2021</u>	<u>2020</u>
<b><u>Revenue</u></b>		
Government of Yukon	\$ 81,874	\$ 80,681
	<u>\$ 81,874</u>	<u>\$ 80,681</u>
<b><u>Expenses</u></b>		
5750 · Secretariat	24,938	24,475
5700 · Honoraria	10,350	15,966
5850 · Annual Report	7,533	5,965
5785 · Rent Expense	4,800	4,920
5780 · Professional Fees/Audit	7,060	4,715
5670 · Travel	-	3,756
5600 · Meals, Incidentals, Per diems	114	3,567
5650 · Accommodation	-	2,198
5830 · Office Supplies	869	782
5820 · Postage	1,113	665
5795 · Website Maintenance	2,214	519
Telephone	1,928	463
5630 · Meeting Room/refreshments	843	397
5855 · Workers' Compensation	55	258
5770 · Bank Charges	85	213
5710 · CPP Expense	126	173
5757 · Documentation	-	720
Photocopying	359	-
GST expense	1,074	-
	<u>63,459</u>	<u>69,751</u>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 18,415</b>	<b>\$ 10,930</b>
<b>Repayable to funder</b>	<b>-</b>	<b>(4,831)</b>
<b>Balance, beginning of year</b>	<b>12,102</b>	<b>6,003</b>
<b>Balance, end of year</b>	<b><u>\$ 30,517</u></b>	<b><u>\$ 12,102</u></b>
 The Government of Yukon agreement allows a surplus of 15% of current year funding	 (12,281)	
<b>Current Year Surplus</b>	<b><u>30,517</u></b>	
<b>Excess above allowable amount</b>	<b><u>18,236</u></b>	

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**YUKON GEOPHICAL PLACE NAMES BOARD  
REVENUES, EXPENSES, AND SURPLUS  
FOR THE YEAR ENDED MARCH 31, 2020  
Supplementary Schedule**

**SCHEDULE B - 2014 SURPLUS**

	<u>2021</u>	<u>2020</u>
<b><u>Revenue</u></b>		
	\$ -	\$ -
<b><u>Expenses</u></b>		
Documentation	3,975	25,000
Geographic Names Conference	-	-
	\$ 3,975	\$ 25,000
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (3,975)</b>	<b>\$ (25,000)</b>
<b>Balance, beginning of year</b>	<b>16,024</b>	<b>41,024</b>
<b>Balance, end of year</b>	<b>\$ 12,049</b>	<b>\$ 16,024</b>

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Ezhinjik (Eagle River) valley near  
Eagle Plains in north Yukon.



