

# Yukon Geographical Place Names Board

❖ 2022 – 2023 ANNUAL REPORT ❖





The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchtua 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 Chú (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)* Kalt'a Mān "lily pad lake" near the Donjek River, a heritage area of White River First Nation. A traditional trail led from this lake north to the Yukon River. This was once the site of Copper City.

*(cover)* Looking west down Tombstone River, towards the Chandindu River valley, with Tombstone Mountain on the left. The Tombstone mountains as a cluster are known in Gwich'in as Ddhah Ch'aa Tat, "sharp, ragged peaks". The Tombstone River's Gwich'in name is Aat'oo Han, "birch river."

## 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) Naalen “stream flowing around”. This mountain sits by itself close to Nakhū Chù, Takhini River, and is a prominent feature of the local landscape. The Southern Tutchone name Naalen refers to the flow of the river at the base of the mountain.



## Member Profiles 2022-2023

### CO-CHAIRS:



› JOHN RITTER: Mr. Ritter has served on the board since its inception. 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 First Nations 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'an Council in Whitehorse.

### MEMBERS:



› 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.



› 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.



› ANNE LECKIE: Dr. Leckie holds a Ph.D. in Geography from the University of Calgary and has worked in Yukon Land Claims and Implementation since the 1980s. Anne has a passion for Yukon history and was a founding member of the Mayo Historical Society. She is a published academic author and her work also includes chapters in the local Yukon history books *Gold and Galena* and *Heart of the Yukon*. Anne has served on a number of Yukon boards and has lived for over 35 years at her off-grid farm located between Stewart Crossing and Mayo, Yukon.



› BESSIE COOLEY: Ms. Cooley is a fluent speaker of the Tlingit language and served for many years as the Tlingit Language Instructor at the Teslin School. At Yukon College she completed the Certificate and Diploma Courses for Native Language Instructors, and earned both an Associate of Applied Science degree in Native Language Education and a Bachelor of Arts degree in Native Studies at the University of Alaska Fairbanks. In retirement Bessie continues to serve as a Tlingit language resource person and mentor in her home community of Teslin.

### 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.



› WILLIAM WOODLEY: Mr. Woodley's background is in using GIS and remote sensing to investigate northern environmental queries and he previously worked for the Government of the Northwest Territories in Inuvik and Tr'ondëk Hwëch'in in Dawson City. He entered the role as the Yukon Toponymist in 2021.





Near Jakes Corner: Tsambā'ā (Tagish language) or Sinwā (Tlingit) "grey ridge", Mt. White in English. This feature is one of many documented in the 1970s by Tagish Elder Angela Sidney.

## 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.

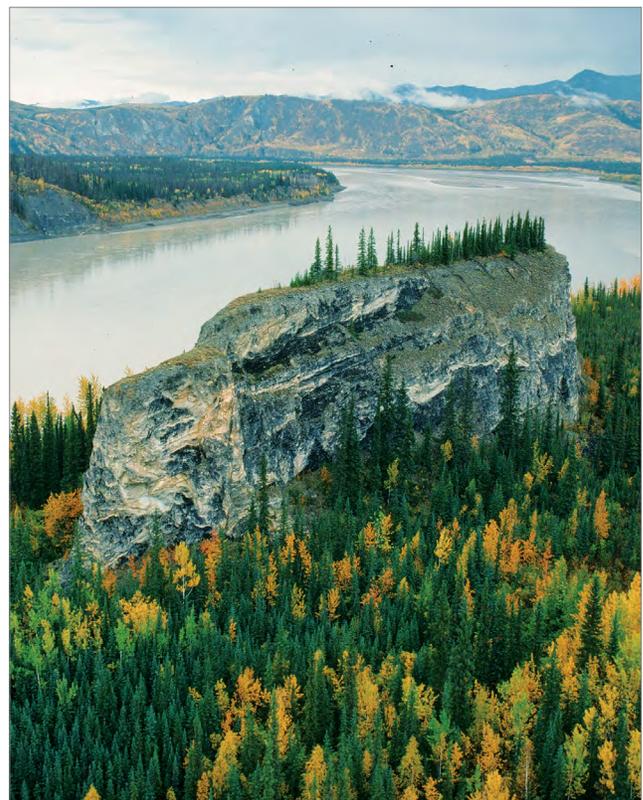
The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (see Figure 1 on page 10).

(right) Nànidhät (Hän language), “Old Woman Rock” on the Yukon River, downstream from Fortymile.

## 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.”



## 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) Mr. William Nersyoo, late Gwich'in Elder who spearheaded Peel River place names documentation in the 1970s. He made several boat trips to the Upper Peel as a very fit 78-year old, pointing out significant landmarks and noting their Gwich'in names. Others involved in that effort included the late Andrew Kunnizzi and his son, the late Isaac Kunnizzi.

(below) Dìlū Mǎn (Northern Tutchone language) is a lake at the head of Mbò Chù, Fyfe Creek, which drains into the Yukon River south of Big Salmon.



## Summary of Board Activities During the 2022-2023 Fiscal Period

In 2022-2023 the Yukon Geographical Place Names Board (YGPNB) resumed its in-person meetings after a long period of Covid-19 restrictions that compelled the Board to rely on alternate ways of conducting its reviews, including Zoom meetings, phone calls, and e-mail communications. Board members were quite pleased to be able to meet again in person after nearly two-year hiatus.

At its first meeting held on April 22, 2022, the Board welcomed Acting Yukon Toponymist William Woodley, who presented a very informative overview of the Government of Yukon's online mapping and place names database. It is designed to complement the Gazetteer of Yukon, and it will be a very useful tool for the Board's review of submissions from various regions of the Yukon.

The Board also welcomed Mr. William Firth, a fluent speaker of the Gwich'in language who has been involved in language documentation and revitalization activities for many decades. He attended the meeting to pronounce and provide linguistic background for a number of Gwich'in place names being considered by the Board. The names are from the Peel River region of the Yukon and include the Peel, Ogilvie, Blackstone, Hart, Bonnet Plume, Snake, and Wind Rivers. Mr. Firth explained the features of the modern spelling system that represent the sounds of Gwich'in language.

The Board continues to devote time and attention to a large number of place name submissions for the Peel River region. These submissions have been in the queue for some time, nearly all of them from Gwich'in organizations in the Northwest Territories. At the April 22nd meeting a background document was distributed that contains information about some of the Gwich'in knowledge keepers, maps, images and information related to the Gwich'in Tribal Council's name applications.

In summer 2022 Co-chair Mr. John Ritter worked with Ms. Sheila Maissan to prepare a manuscript and choose photos for the 2021-2022 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.

On January 23, 2023 the Board held its second meeting at the Normandy Living Complex in Whitehorse. One new member (Ms. Anne Leckie) and one returning member (Mrs. Bessie Cooley) were welcomed by Board members.



(left) Fortymile River, Ch'édähdëk (Hän language). The prominent hill in the centre was noted by Lt. Schwatka in 1883. He referred to this feature as "Cone Hill" then called Forty Mile river location "Cone Hill River". Those names were never adopted.

At this meeting, Mr. Brian Groves, Manager of Cultural Services, provided an update on the three hundred place name submissions requiring consideration by the Board. The vast majority are from individual Yukon First Nations.

Mr. William Firth, the Board's Gwich'in linguistic consultant, was present at the meeting via Zoom. He pronounced and explained the meanings of places in the Peel River area of the Yukon, just as he had done at the April meeting. The Board is pleased to have his valuable linguistic support going forward. With a new full Board in place, it decided to make a major start on reviewing the Peel submissions at its next meeting in 2023.

During the year Board members discussed various toponymic issues that arise in the course of its work. These including a review of the various criteria to be applied when recommending commemorative names. It also discussed methods of respectful advocacy and outreach when dealing with First Nation names.

Over the years YGPNB and YNLC have received many requests for images. The difficulty of locating precise images is one impetus for an indexing project. During this fiscal year YGPNB responded to requests from White River First Nation for images to enhance and illustrate their own language and cultural materials, and from Heritage Canada / National Resources Canada for an Ottawa exhibit of Indigenous place names. YGPNB is glad to help as it can with such endeavours.



(above) Fall colours along the Dempster Highway.

Landscape images featured in this Annual Report are by Mr. Wayne Towriss, well-known Yukon photographer; and Mr Garry Njootli, Yukon Toponymist.

## 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)

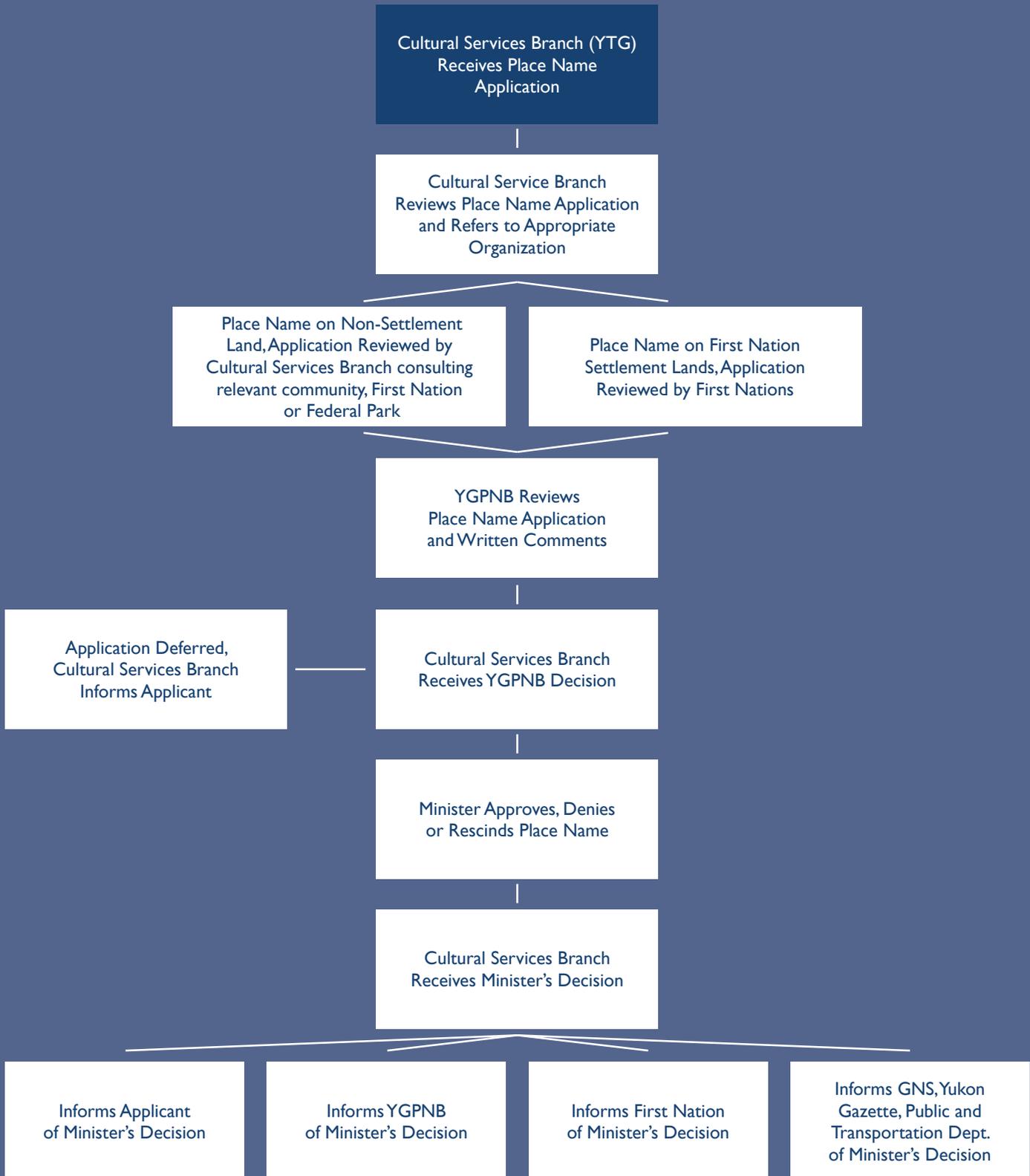
For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

### **SECRETARIAT**

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

Telephone: (867) 667-2200  
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**



# **2022 - 2023 FINANCIAL STATEMENTS**

March 31st, 2023

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*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 22, 2023

*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, 2023, 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, 2023, 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.

### **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. 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:

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

### INDEPENDENT AUDITOR'S REPORT, continued

- ◆ 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 22, 2023

*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, 2023**

|  | <u>2023</u>          | <u>2022</u>          |
|--|----------------------|----------------------|
| <b>REVENUES</b>                            |                      |                      |
| Yukon Government Transfer                  | \$ <u>85,481</u>     | \$ <u>83,413</u>     |
| <b>EXPENSES</b>                            |                      |                      |
| Secretariat                                | 24,750               | 24,750               |
| Honoraria                                  | 18,083               | 7,550                |
| Documentation                              | 14,745               | 1,638                |
| Travel                                     | 10,664               | 2,178                |
| Annual report                              | 6,055                | 3,411                |
| Office and general                         | 6,055                | 1,666                |
| Rent                                       | 4,800                | 4,800                |
| Professional fees                          | 4,600                | 4,701                |
| Communications and website                 | 3,341                | 2,108                |
| GST expense                                | 1,227                | 1,012                |
| Meetings                                   | 785                  | -                    |
| Bank charges                               | 231                  | 85                   |
|  | <u>95,336</u>        | <u>53,899</u>        |
| <br>(LOSS) NET EARNINGS                    | <br>(9,855)          | <br>29,514           |
| Unrestricted net assets, beginning of year | 94,143               | 64,629               |
| Repayable to funder (note 6)               | <u>(38,990)</u>      | <u>-</u>             |
| <br>Unrestricted net assets, end of year   | <br><u>\$ 45,298</u> | <br><u>\$ 94,143</u> |

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*Chartered Professional Accountants*

**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**For the year ended March 31, 2023**

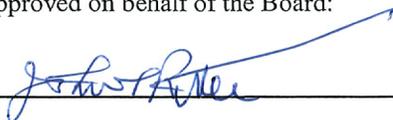
|                            | <u>Unrestricted<br/>net assets</u> | <u>2014 Surplus</u> | <u>Investment in<br/>capital assets</u> | <u>Total<br/>2023</u> | <u>Total<br/>2022</u> |
|----------------------------|------------------------------------|---------------------|---|-----------------------|-----------------------|
| Balance, beginning of year | \$ 61,667                          | \$ 10,411           | \$ 22,065                               | \$ 94,143             | \$ 64,629             |
| (Loss) net earnings        | (9,855)                            | -                   | -                                       | (9,855)               | 29,514                |
| Repayable to funder        | (38,990)                           | -                   | -                                       | (38,990)              | -                     |
| Balance, end of year       | <u>\$ 12,822</u>                   | <u>\$ 10,411</u>    | <u>\$ 22,065</u>                        | <u>\$ 45,298</u>      | <u>\$ 94,143</u>      |

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

**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**STATEMENT OF FINANCIAL POSITION**  
**March 31, 2023**

|  | <b>ASSETS</b>    |                   |
|--|------------------|-------------------|
|  | <b>2023</b>      | <b>2022</b>       |
| <b>CURRENT</b>                           |                  |                   |
| Cash                                     | \$ 71,037        | \$ 71,649         |
| Contribution receivable                  | -                | 9,400             |
| Prepaid expenses                         | -                | 106               |
| GST receivable                           | 1,232            | 1,022             |
|  | <b>72,269</b>    | <b>82,177</b>     |
| <b>CAPITAL ASSETS (note 3)</b>           | <b>22,065</b>    | <b>22,065</b>     |
|  | <b>\$ 94,334</b> | <b>\$ 104,242</b> |
| <b>LIABILITIES</b>                       |                  |                   |
| <b>CURRENT</b>                           |                  |                   |
| Accounts payable and accrued liabilities |                  |                   |
| Accounts payable and accrued liabilities | \$ 10,046        | \$ 10,099         |
| Government of Yukon (notes 6 and 7)      | 38,990           | -                 |
|  | <b>49,036</b>    | <b>10,099</b>     |
| <b>NET ASSETS</b>                        |                  |                   |
| <b>UNRESTRICTED NET ASSETS (note 6)</b>  | <b>12,822</b>    | <b>61,667</b>     |
| <b>2014 SURPLUS (note 7)</b>             | <b>10,411</b>    | <b>10,411</b>     |
| <b>INVESTMENT IN CAPITAL ASSETS</b>      | <b>22,065</b>    | <b>22,065</b>     |
|  | <b>45,298</b>    | <b>94,143</b>     |
|  | <b>\$ 94,334</b> | <b>\$ 104,242</b> |

Approved on behalf of the Board:

  
 \_\_\_\_\_ Chairperson

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

**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**STATEMENT OF CASH FLOWS**  
**For the year ended March 31, 2023**

|   | 2023         | 2022          |
|---|--------------|---------------|
| <b>OPERATING ACTIVITIES</b>                     |              |               |
| Government transfer                             | \$ 94,881    | \$ 74,013     |
| Cash paid to suppliers, board members and staff | (134,326)    | (53,899)      |
| Cash flow (to) from operating activities        | (39,445)     | 20,114        |
| <b>INVESTING ACTIVITIES</b>                     |              |               |
|   | -            | -             |
| <b>FINANCING ACTIVITIES</b>                     |              |               |
| Prepaid expenses                                | 106          | (106)         |
| GST receivable                                  | (210)        | 64            |
| Accounts payable                                | (53)         | (2,054)       |
| Repayable to funder                             | 38,990       | -             |
| Cash flow from (to) financing activities        | 38,833       | (2,096)       |
| <b>NET (DECREASE) INCREASE IN CASH</b>          | <b>(612)</b> | <b>18,018</b> |
| CASH, beginning of year                         | 71,649       | 53,631        |
| CASH, end of year                               | \$ 71,037    | \$ 71,649     |
| <br><b>CASH CONSISTS OF:</b>                    |              |               |
| Cash  | \$ 71,037    | \$ 71,649     |

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

**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2023**

**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.

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

**YUKON GEOGRAPHICAL PLACE NAMES BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**March 31, 2023**

**3. Capital assets**

|                                | 2023      | 2022      |
|--------------------------------|-----------|-----------|
| Office furniture and equipment | \$ 5,665  | \$ 5,665  |
| Website                        | 16,400    | 16,400    |
|                                | \$ 22,065 | \$ 22,065 |

**4. Financial instruments**

Financial instruments consist of cash, accounts receivable 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.

(c) Concentration risk

The board does have concentration risk. Concentration risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. One particular customer's account represents 100% of the total outstanding receivables at March 31, 2022. The board reduces this risk by regularly assessing the credit risk associated with these accounts and closely monitoring any overdue balances. In the opinion of management the concentration risk exposure to the board that is associated with their customers is low and is not material.

(d) Liquidity risk

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

**YUKON GEOGRAPHICAL PLACE NAMES BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
March 31, 2023**

**5. Economic dependence**

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

**6. 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.

**7. 2014 surplus**

The remaining balance of the 2014 surplus must be spent prior to March 31, 2024. Any unspent funds may constitute a debt to the Yukon Government and have to be repaid.

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

**YUKON GEOPRAPHICAL PLACE NAMES BOARD  
REVENUES, EXPENSES, AND SURPLUS  
FOR THE YEAR ENDED MARCH 31, 2023  
Supplementary Schedule**

**SCHEDULE A - GENERAL OPERATIONS**

|  | <u>2023</u>             | <u>2022</u>             |
|--|-------------------------|-------------------------|
| <b>Revenue</b>   |                         |                         |
| Government of Yukon  | \$ 85,481               | \$ 83,413               |
|  | <u>\$ 85,481</u>        | <u>\$ 83,413</u>        |
| <b>Expenses</b>  |                         |                         |
| 5750 · Secretariat   | 24,750                  | 24,750                  |
| 5700 · Honoraria   | 17,800                  | 7,300                   |
| 5850 · Annual Report   | 6,055                   | 3,411                   |
| 5785 · Rent Expense  | 4,800                   | 4,800                   |
| 5780 · Professional Fees/Audit   | 4,600                   | 4,701                   |
| 5670 · Travel  | 4,009                   | 1,165                   |
| 5600 · Meals, Incidentals, Per diems                                       | 3,810                   | 823                     |
| 5650 · Accomodation  | 2,846                   | 189                     |
| 5830 · Office Supplies   | 4,977                   | 594                     |
| 5820 · Postage   | 1,077                   | 1,072                   |
| 5795 · Website Maintenance   | 1,993                   | 792                     |
| 5790 · Telephone   | 1,348                   | 1,316                   |
| 5630 · Meeting Room/refreshments   | 785                     | -                       |
| 5855 · Workers' Compensation   | 106                     | 200                     |
| 5770 · Bank Charges  | 231                     | 85                      |
| 5710 · CPP Expense   | 177                     | 50                      |
| 5757 · Documentation   | 14,745                  | -                       |
| 5910 · GST Expense 50%   | 1,227                   | 1,012                   |
|  | <u>95,336</u>           | <u>52,261</u>           |
| <b>Excess (deficiency) of revenues over expenses</b>                       | <b>-\$ 9,855</b>        | <b>\$ 31,152</b>        |
| <b>Repayable to funder</b>   | <b>-</b>                | <b>-</b>                |
| <b>Balance, beginning of year</b>  | <b>61,667</b>           | <b>30,515</b>           |
| <b>Balance, end of year</b>  | <b><u>\$ 51,812</u></b> | <b><u>\$ 61,667</u></b> |
| <br>   |                         |                         |
| <b>Surplus end of year</b>   | <b>51,812</b>           |                         |
| <b>Less surplus carry forward to 2023/24 fiscal year, (15% of funding)</b> | <b><u>(12,822)</u></b>  |                         |
| <br>   |                         |                         |
| <b>Amount repayable, (if negative then zero)</b>                           | <b><u>38,990</u></b>    |                         |

*McKay & Associates Ltd.*  
Chartered Professional Accountants

**YUKON GEOPHICAL PLACE NAMES BOARD  
REVENUES, EXPENSES, AND SURPLUS  
FOR THE YEAR ENDED MARCH 31, 2023  
Supplementary Schedule**

**SCHEDULE B - 2014 SURPLUS**

|  | <u>2023</u>             | <u>2022</u>             |
|--|-------------------------|-------------------------|
| <b><u>Revenue</u></b>                                | <u>\$ -</u>             | <u>\$ -</u>             |
| <b><u>Expenses</u></b>                               |                         |                         |
| Documentation  | -                       | 1,638                   |
|  | <u>\$ -</u>             | <u>\$ 1,638</u>         |
| <b>Excess (deficiency) of revenues over expenses</b> | <u>\$ -</u>             | <u>\$ (1,638)</u>       |
| <b>Balance, beginning of year</b>                    | <b>10,411</b>           | <b>12,048</b>           |
| <b>Balance, end of year</b>                          | <u><b>\$ 10,411</b></u> | <u><b>\$ 10,411</b></u> |

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



Gyò Chù Dachäk in 1982, Big Salmon village,  
"mouth of salmon river". Gyò Cho Chù, Big Salmon  
River, enters the Yukon River from the left.

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

