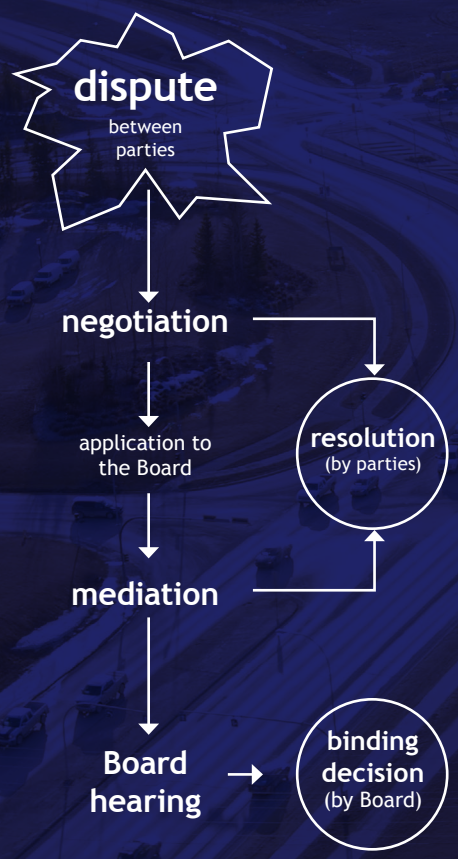
Annual Report

2018–2019

Yukon Surface Rights Board



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Background

The Yukon Surface Rights Board

The Yukon Surface Rights Board (the "Board") is a tribunal whose primary role is to resolve access disputes between persons owning or having an interest in the surface of the land and others having a right to access or use the land. The Board's process starts when the parties are unable to reach an agreement and a party applies to the Board.

The Board's jurisdiction is derived from several statutes. The primary authority for the Board is set out in the *Yukon Surface Rights Board Act* (Canada) (the "*Act*") which came into force on February 14, 1995. The *Act* was drafted to reflect the principles established in Chapter 8 of the *Council for Yukon Indians* (now the Council of Yukon First Nations – "CYFN") *Umbrella Final Agreement* (the "*UFA*"). The *UFA* is an agreement between the Government of Canada, CYFN, and the Government of Yukon which established the framework for comprehensive land claim agreements in Yukon with Yukon First Nations. Additional responsibilities of the Board are set out in other laws and agreements including the *Quartz Mining Act* (Yukon), the *Placer Mining Act* (Yukon), the *Oil and Gas Act* (Yukon), the *Expropriation Act* (Canada), the *Radiocommunications Act* (Canada), and individual Yukon First Nation Final Agreements.

Board membership

The Board is an independent, impartial body made up of five members - two of whom are selected by the Council of Yukon First Nations and two selected by the Government of Canada. The fifth member, the Chairperson, is appointed by the Minister of Aboriginal Affairs and Northern Development based on a recommendation from the other Board members. Appointments to the Board are for a three-year term.

What sorts of disputes does the Board hear?

The Board's primary responsibility is to hear and decide disputes related to accessing or using Yukon First Nation settlement land and, in certain circumstances, disputes involving access to or use of non-settlement land.

2018-2019 Yukon Surface Rights Board Members

Chairperson

- **Al Foster**—*Board nomination,* term to February 6, 2021

Members

- **Elizabeth Moses**—*CYFN nomination,* term to January 11, 2020
- **Jennifer Lee**—*Federal Government nomination,* term to Aug 14, 2020
- **Melaina Sheldon**—*CYFN nomination,* term to May 10, 2020
- **Vacant**—*Federal Government nomination,* vacant since March 13, 2018

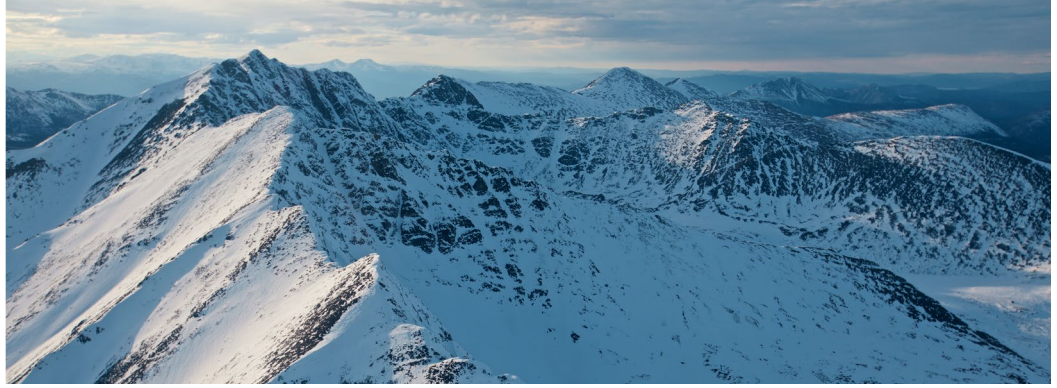
Settlement land

In relation to settlement land, the responsibilities of the Board include:

- resolving access disputes between a Yukon First Nation and a person with a right to enter and use, cross, or stay on that Yukon First Nation's settlement land;
- resolving access disputes between a Yukon First Nation and a person with right to access settlement land in order to exercise a mineral right;
- resolving disputes between Government and a Yukon First Nation relating to Government's use or restoration of gravel quarries located on settlement land; and
- determining the compensation to be provided to a Yukon First Nation for the expropriation of settlement land.

Non-settlement land

In relation to non-settlement land the primary responsibility of the Board is to resolve disputes between a person with a right or interest in the surface of the land, for example a landowner, and a person who has a right of access to that land under a mineral right. The Board has specific responsibilities under the *Placer Mining Act* (Yukon) and the *Quartz Mining Act* (Yukon) to hear and determine disputes about compensation to be paid under those Acts for loss or damages, and about the adequacy of security required by the mining recorder. The Board also hears interpretation disputes of certain provisions of the Laws of the Legislature of Yukon that have been identified in regulations and which confer rights of access for the purpose of the exercise of a mineral right.



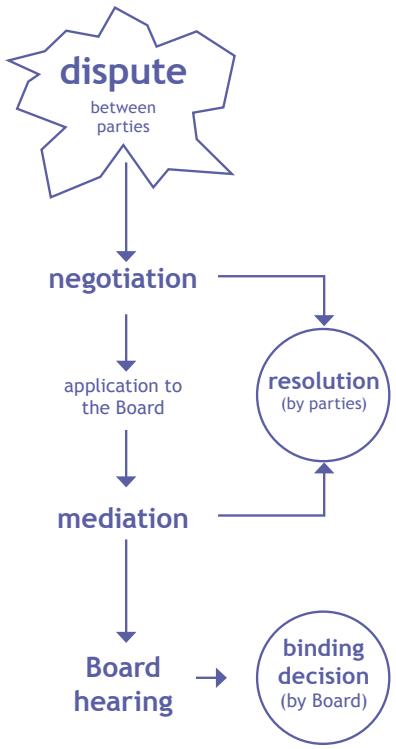
Application and Hearing Process

What to do if there is a dispute?

Negotiate

The Board is intended to be the last means of resolving disputes. Consequently, applicants must attempt to resolve their disputes through negotiation before they apply to the Board for an order. Negotiation attempts must be documented and meet the minimum requirements outlined in the *Board's Rules of Procedure*. Attempts at negotiation may include:

- telephone discussions
- in-person meetings
- mediation attempts
- correspondence between parties



What to do if negotiations are unsuccessful?

Apply to the Board

If the dispute is not resolved by negotiation, either party may submit an application to the Board for consideration. The application must include the supporting documentation required by the *Yukon Surface Rights Board Act* and the *Board's Rules of Procedure*.

The *Guide to Making an Application to the Yukon Surface Rights Board* has helpful information on completing and filing an application. If the Chairperson of the Board determines that the application is complete, the application is submitted to the Board.

Mediation

When the Board accepts an application, it will first offer mediation to the parties. If the parties agree to mediation, the Board will appoint a mediator and contribute a nominal amount, set out in the *Rules of Procedure*, towards the cost of mediation. The parties involved in the dispute are responsible for any additional mediation costs.

If mediation is successful, the parties may choose by consensus to:

- not involve the Board further and let their mediated settlement direct future interactions between the parties; or
- request that the terms and conditions of a mediated settlement be made an order of the Board. The Board may make the settlement an order only if the terms and conditions of the submitted mediated settlement fall within the scope of the Board's authority.

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What if mediation is unsuccessful?

Proceed to a Hearing

If the dispute is not resolved by mediation, the matter will normally proceed to a hearing.

The hearing will follow the process set out in the *Yukon Surface Rights Board Act* and the *Board's Rules of Procedure*.

An application to the Board will usually be heard and decided by a panel of three Board members. If settlement land is involved at least one of the panel members will be a Board member nominated by the Council of Yukon First Nations. However, the *Act* does allow the parties to an application to agree to a panel comprised of a single Board member.

Location of Board Hearings

A dispute involving settlement land will generally be heard in the traditional territory of the Yukon First Nation whose settlement land is involved. A dispute relating to non-settlement land will usually be heard in the community closest to the land in question.

Hearing process

Applications to the Board are dealt with as informally and expeditiously as the circumstances and considerations of fairness permit. The *Board's Rules of Procedure* provide considerable direction on the hearing process.

Upon completion of a hearing, the Board issues its decision with reasons.

Who may participate in a hearing?

Section 29 of the *Yukon Surface Rights Board Act* identifies the parties to a hearing. The parties to a hearing may include:

- the parties to the dispute and any other party the Board determines has a right or interest in the land areas affected by the dispute;
- where settlement land is an issue, the affected Yukon First Nation and any affected interest holder;
- in some cases, the Minister of Crown-Indigenous Relations and Northern Affairs (CIRNAC) and/or a designated minister of the Government of Yukon; and
- in the case of applications related to accessing mineral rights on non-settlement land, the mining recorder.

What kind of hearing decisions may the Board make?

Binding Orders

Orders of the Board are binding and may be enforced in the same manner as an order of the Supreme Court of Yukon.

Types of Orders

Depending upon the nature of the dispute, the Board may:

- require security to be given to address any loss or damage that may occur regarding the surface of the land;
- require compensation to be paid for any loss or damage that may occur regarding the surface of the land;
- designate the kind of equipment that will be allowed on the surface of the land;
- designate the route of access that must be taken when entering onto the surface of the land;
- limit the times of access (for example, access might not be allowed during spring melt or break up due to the potential damage that may result); and
- stipulate other terms and conditions which the Board, in accordance to its enabling legislation, considers appropriate to address the issues in dispute.

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2018/19 Activities

Applications to the Board

There were no applications to the Board during the 2018/19 fiscal year.

Access to Information Requests

The Board, pursuant to the *Access to Information Act* (Canada), had no access to information application requests during the 2018/19 fiscal year.

Training

The issues that come before the Board are complex in nature and require Board members to have a broad understanding of a wide range of issues. Some of these include:

- the *Umbrella Final Agreement* and First Nation Final Agreements and their respective Implementation Plans;
- administrative law and the principles of natural justice;
- dispute resolution;
- mining and land use legislation;
- mining and land use best practices;
- a variety of legislation governing the Board and its administration, and
- land use and legal issues.

Board members and staff participate in relevant training and conferences in an effort to maintain and develop capacity. The Board retains legal counsel and is regularly briefed on legal decisions that have a bearing on or is, directly or indirectly, related to its jurisdiction or process. The Board has been developing a dynamic in-house training manual for new and existing Board members.

Communications

Pursuant to section 38 (a) of the *Yukon Surface Rights Board Act*:

'The Board shall keep a public record of all applications made to the Board and orders and other decisions made by the Board in respect of applications'.

Listings of the Board's public record, summary of access to information requests, governance and procedure documents, and publications can be accessed from the Board's office or website (www.yukonsurfacerights.ca).

The Board's office, located in Whitehorse, is equipped with a reading room for the viewing of the Board's public records and reference material.

Public relations

During the 2018/19 fiscal year the Board maintained an office in Whitehorse, updated the Board's web site, produced and distributed the Board's annual report, and attended public functions and meetings.

Industry relations

The Board kept industry informed by:

- attending and/or hosting a booth at industry functions such as the Yukon Geoscience Forum and the Dawson City Gold Show; and
- including industry associations on the Board's consultation mail-out list.

First Nations relations

The Board was available to meet First Nations whom request and to provide information and guidance respecting the Board's legislation and procedures. Annually, the Board provides each Yukon First Nation and all *UFA* boards and councils with a copy of the Board's annual report. All Yukon First Nations and *UFA* boards and councils are included on the Board's consultation mail-out list. The Board attended and displayed communication material at the Council of Yukon First Nations' AGM.

Government relations

The Board keeps in contact with First Nations', territorial, federal and municipal governments. This often requires attending workshops with the various governments when invited. The Board submitted funding reports to the Department of Aboriginal Affairs and Northern Development and activity reports to the federal Access to Information and Privacy Commissions.

Participation in related initiatives

During the fiscal year the Board has:

- provided information when requested, for Federal Government updates to the *Yukon Surface Rights Board Act* and Regulations;
- updated its communications material;
- maintained its mobile friendly internet site;
- marketed the Board's role and process;
- participated in Board member development by participating in third party training initiatives; and
- continued to develop and implement its in-house training program.

Planned Activities — 2019/20

In addition to fulfilling its legislative responsibilities, the Board intends to:

- continue to update the new Board member training material and manual;
- improve on the Board policy document;
- continue communications with industry, the public, and the governments of Yukon, Canada, and First Nations;
- continue to fine tune the Board's internet site;
- participate in industry trade shows and community visits upon request;
- continue to edit communication material to reflect new and recent changes in legislation and regulations;
- continue to participate in training initiatives for tribunal members with Canadian Council of Administrative Tribunals, Foundation of Administrative Tribunals, Yukon College, Government of Canada and Government of Yukon; and
- continue developing and implementing the Board's in-house training program.

FAQ

What are surface rights?

Surface rights refer to the rights and/or interests associated with the surface of land which may include land ownership, lease hold interests, or other rights to access or use the surface of land.

What are subsurface rights?

Subsurface rights refer to rights associated with resources below the surface of land such as minerals, oil, and gas.

Do land owners have subsurface rights to their land?

Not usually. Most private landowners have "fee simple" title to their land which typically does not include the subsurface rights.

Does First Nation settlement land include subsurface rights?

First Nations have both surface and subsurface rights on Category A Settlement Lands. On Category B Settlement Lands, they have only the surface rights; the subsurface rights on Category B lands are reserved to the Crown.

Financial Statements

March 31, 2019

Management Responsibility Statement

The accompanying financial statements of the Yukon Surface Rights Board (the "Board") are the responsibility of the Board's Management and have been reviewed and approved by the Board of Directors.

The financial statements have been prepared in accordance with Canadian public sector accounting standards, and include some amounts that are based on management's best estimates and judgements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains a system of books, records, internal controls and management practices designed to provide reasonable assurance that transactions are properly authorized and recorded, assets are safeguarded, reliable financial information is produced on a timely basis, and the Board complies with applicable laws and conflict of interest rules.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises this responsibility by meeting with management and the external auditors on a regular basis. These financial statements have been independently audited by the Board's external auditor, M. McKay & Associates Ltd., and their report is included with these financial statements.

Allan J. Foster	Ian Pumphrey
Chairperson and CEO	*Executive Director*

Independent Auditors' Report

To the Members of the Yukon Surface Rights Board

Opinion

We have audited the accompanying financial statements of Yukon Surface Rights Board ("the Board") which comprise the statement of financial position as at March 31, 2019, and the statement of operations, statement of changes in net financial assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Yukon Surface Rights Board as at March 31, 2019, the results of its operations, the changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 entity 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 audit opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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:

- 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 entity'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 entity'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 repo11. However, future events or conditions may cause the entity 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.
Certified General Accountants

Whitehorse, Y.T.
July 18, 2019

Statement of

Financial Position

as at March 31, 2019

	2019	2018
Financial assets		
Cash Note 3	$ 82,340	$ 58,911
Accounts receivable	-	437
GST receivable Note 4	1,218	1,674
	83,558	**61,022**
Liabilities		
Accounts payable	$ 7,669	$ 7,225
Repayable to funder Note 7	40,381	40,381
	48,050	**47,606**
Net financial assets	**35,508**	**13,416**
Non-financial assets		
Tangible capital assets Note 5	674	1,870
Prepaid expenses	**894**	**894**
Total non-financial assets	**1,568**	**2,764**
Accumulated surplus Note 6	**$ 37,076**	**$ 16,180**

Contractual obligations
Note 8

Approved by the
Yukon Surface Rights Board:

Allan J. Foster,
Chairperson and CEO

Elisabeth Moses,
Board Member

- The accompanying notes are an integral part of the financial statements—see page 20

Statement of

Operations and Accumulated Surplus

for the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Revenue			
Government of Canada	$ 210,682	$ 210,682	$ 208,038
Other revenue	-	402	782
	210,682	**211,084**	**208,820**
Expenses			
Wages and benefits	**99,990**	**99,638**	**97,799**
Honoraria	**35,700**	**24,475**	**29,850**
Professional fees Note 9	**19,064**	**13,038**	**19,543**
Rent	**16,456**	**16,445**	**16,074**
Travel	**9,500**	**11,374**	**15,389**
Communications & Conferences	**9,000**	**10,432**	**14,736**
Training	**7,500**	**2,857**	**4,530**
Office supplies	**5,181**	**3,406**	**3,386**
Telephone	**2,700**	**1,781**	**2,582**
GST	**1,600**	**1,218**	**1,674**
Board meeting	**1,300**	**892**	**1,368**
Insurance & Miscellaneous	**2,091**	**3,516**	**1,931**
Amortization	**-**	**674**	**674**
Interest & bank charges	**600**	**442**	**490**
Total expenditures	**210,682**	**190,188**	**209,986**
Annual surplus (deficit)	**$ -**	**20,896**	**(1,166)**
Accumulated surplus, beginning of year		**16,180**	**17,346**
Accumulated surplus, end of the year		**$ 37,076**	**$ 16,180**

- The accompanying notes are an integral part of the financial statements—see page 20

Statement of

Change in Net Financial Assets

for the year ended March 31, 2019

	2019 Budget	2019 Actual	2018 Actual
Annual surplus (deficit)	$ -	$ 20,896	$ (1,166)
Items not affecting net financial assets			
Acquisition of tangible capital assets	-	-	-
Amortization of tangible capital assets	-	674	674
		522	-
(Increase) decrease in prepaid expenses	-	-	(2)
	-	1,196	672
Increase (decrease) in net financial assets	-	22,092	(494)
Net financial assets, beginning of year	13,416	13,416	13,910
Net financial assets, end of year	$ 13,416	$ 35,508	$ 13,416

- The accompanying notes are an integral part of the financial statements—see page 20

Statement of

Cash Flow

for the year ended March 31, 2019

	2019	2018
Cash received from Goverment of Canada	$ 210,682	$ 208,038
Cash received for interest and other income	839	782
	211,521	208,820
Cash paid for		
Wages and benefits	99,638	98,236
Honoraria	24,475	29,850
Rent	16,445	16,074
Travel	11,374	15,389
Communications	10,330	15,050
Insurance & miscellaneous	3,516	1,932
Office supplies	3,406	3,386
Professional fees	12,817	19,857
Training	2,857	4,530
Telephone	1,663	2,582
GST	762	1,994
Interest & bank charges	442	450
Board meeting	892	1,368
	188,617	210,698
Cash provided by (used in) operating transactions	22,904	(1,878)
Capital transactions		
Non cash item, adjustment to tangible capital assets	525	-
Increase (decrease) in cash	23,429	(1,878)
Cash, beginning of year	58,911	60,789
Cash, end of year	$ 82,340	$ 58,911

- The accompanying notes are an integral part of the financial statements—see page 20

Notes to Financial Statements

for the year ended March 31, 2019

1. Authority and operations

The Yukon Surface Rights Board (the "Board") is an organization established by the Government of Canada with no share capital pursuant to the *Yukon Surface Rights Board Act* (Canada) (the "*Act*".), assented to on December 15, 1994. The Board has jurisdiction concerning surface rights disputes in respect of land in the Yukon Territory. Additional responsibilities of the Board are set out in other statutes and agreements including the *Quartz Mining Act* (Yukon), the *Placer Mining Act* (Yukon), the *Oil and Gas Act* (Yukon) and individual Yukon First Nations Final Agreements.

The *Act* was drafted to reflect the principles established in Chapter 8 of the *Council for Yukon Indians* (now the Council of Yukon First Nations - "CYFN") *Umbrella Final Agreement* (the "*UFA*"). The *UFA* is an agreement signed on May 29, 1993, between the Government of Canada, CYFN, and the Government of Yukon which establishes the framework for comprehensive land claim agreements in Yukon with Yukon First Nations. Under the *Act*, the Board is to prepare an annual budget for review and approval by the Department of Aboriginal Affairs and Northern Development Canada. The Implementation Plan attached to individual Yukon First Nation Final Agreements committed the Government of Canada to pay the approved expenses of the Board and provide implementation funding of the Board for ten years ended February 13, 2005. The Implementation Plan also commits the Government of Canada to provide additional funding for the costs of mediation, adjudicative hearings and processes required of the Board under the *Act*.

On March 30, 2017, a new seven-year funding agreement was signed between the Board and the Department of Indigenous and Northern Affairs Canada (now Crown-Indigenous Relations and Northern Affairs Canada — "CIRNAC"), reflecting financial amendments made to the Implementation Plan, and is set to expire March 31, 2024.

2. Significant accounting policies

(a) Basis of presentation

These financial statements have been prepared in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

(b) Tangible capital assets

Tangible capital assets are stated at cost less accumulated amortization. Computer software purchased and renewed annually is not stated as it is considered an annual expense. Amottization is based on the

Furniture and fixtures	20%
Computer hardware	30%
Computer software	30%

(c) Government funding

Government funding is recorded when the transfer has been authorized, eligibility criteria have been met and a reasonable estimate can be made under the current funding agreement in place with the Department of Indigenous and Northern Affairs Canada.

(d) Expenses and revenues

Expenses and revenues are recorded using the accrual basis of accounting.

The preparation of the financial statements in accordance with PSAS requires management to make certain estimates and assumptions to affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting year. Actual results could differ significantly from these estimates.

(e) Measurement of uncertainty

Management estimates are used for estimating the useful life of tangible capital assets and the repayable to funder (see note 7).

3. Cash

During the year, the Board maintained a revolving line of credit with a credit limit of $50,000 with a bank which is repayable on demand. The credit facility is accessible through overdrawing the cash account held with the bank. This credit facility is collateralized by all of the Board's unrestricted assets. Terms of the credit agreement state that future drawings, if any, will be subject to the bank's prime rate plus 4.25%. There were no drawings on the line at March 31, 2019.

4. Receivables

Receivables consists of a Goods and Services Tax refund in the amount of $1,218 (2018 $1,674), and Accounts receivable of $nil (2018 $437).

5. Tangible capital assets

	Furniture and fixtures	Computer hardware	2019	2018
Cost				
Opening balance	522	2,203	2,725	6,748
Correction for 2018	-	-	-	-
Disposals	**(522)**	-	(522)	(4,023)
Closing balance	**-**	**2,203**	**2,203**	**2,725**
Accumulated amortization				
Opening balance	-	899	855	4,205
Amortization	-	674	674	674
Disposals	-	-	-	(4,024)
Closing balance	**-**	**1,529**	**1,529**	**85**
Net book value	**-**	**674**	**674**	**1,870**

6. Accumulated surplus

In accordance with the Umbrella Final Agreement Implementation Plan amended and effective April 1, 2014, a carryover of 15% of the annual funding is permitted by the board. Any amount over will be recovered by the funder. However, the above described clause is not included in the funding agreement signed with the Department of Indigenous and Northern Affairs Canada. It is unknown whether the department intends to follow this restriction on the annual surplus, or not, given the current agreement doesn't expire until March 31, 2024. See note 7 below.

7. Repayable to funder

In accordance with the funding agreement(s) with the Department of Indigenous and Northern Affairs Canada, the department requires the repayment of any unexpended balances. Under the funding agreement which expired March 31, 2017, the unexpended balances and repayable amounts are estimated as $40,381. The Department of Indigenous and Northern Affairs Canada may recover the unexpended balances through a decrease in subsequent year funding. The current funding agreement expires March 31, 2024 and any unexpended balances at that point in time will have to be repaid to funder.

8. Contractual obligations

The Board has entered into a three-year lease for office space which expires on December 31, 2019. The total commitment of the Board as at March 31, 2019 related to this lease is as follows:

Year ending March 31, 2019	$ 10,890

9. Professional fees

Professional fees incurred during the year ended March 31, 20 I 9 were as follows:

Audit fees	$ 5,985
Legal fees	7,053
	$ 13,038

10. Comparative amounts

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 Surface Rights Board
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Yukon Surface Rights Board