



Yukon Heritage Resources Board



Annual Report April 1, 2009 – March 31, 2010

Vision

The Yukon Heritage Resources Board is a visible, active advisor to federal, territorial and First Nation governments on heritage. We protect and promote heritage by operating with integrity, committing to representativeness and sharing knowledge and skills. The Board are leaders and innovators in sustaining and nurturing all facets of Yukon heritage.

Mission

The Yukon Heritage Resources Board is a board created under the Umbrella Final Agreement (UFA) to represent all people of the Yukon and to advise the federal, territorial and First Nation governments on heritage matters. As stewards of our rich and diverse cultural heritage, we agree to:

- Provide conscientious, fair and respectful advice to ensure governments meet their obligations and responsibilities;
- Advance opportunities associated with the development and interpretation of heritage resources;
- Protect the value of heritage; and
- Foster relationships based on fairness, equity and representativeness.

These Vision and Mission statements were adopted by the Board in 2004.



Message from the Chair

As the board looks ahead to the completion of many members' terms early in the new fiscal year, I would like to thank them for their hard work on behalf of the board and heritage issues in the Yukon.

One major YHRB focus during the fiscal year was completing consultations with territorial, federal and First Nation governments in relation to draft rules for addressing disputes over heritage ownership. During the consultative process, the development of a definitions manual, as outlined in the Final Agreements, was identified as one of the most critical elements related to heritage ownership.

The board reviewed and made recommendations on applications to the Yukon Historic Resources Fund and on the designation of the wreck of the *A.J. Goddard* as a heritage site. Board members have also been active in the heritage community, participating in heritage fairs and the Dawson City Gold Show, completing administrative justice training and attending a number of heritage events.

The highlight of my year was attending the *Governing Under the Midnight Sun* conference. Members of the Alaska contingent presented their experiences and involvement in the state's land claims process, which was very different from the Yukon's. An increasing sense of understanding and appreciation developed over the three days as Yukon panel members and speakers shared their stories about being on the frontlines of shaping this territory's political landscape. Emotions ran high during the special address by Jake Epp at the closing dinner. He recounted the key role he played in signing the letter that effectively transferred real governance responsibilities to the Yukon more than a quarter century ago.

Heritage comes in many forms — it holds meaning not only in the preservation of physical things, but in the collective experiences of our community. It has been an honour to serve this organization as chair and I look forward to participating in the upcoming term as a board member.



YHRB chair Claire Festel. Photo: Claire Festel



Who we are

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



The Taylor House, on Main Street in Whitehorse, home of YHRB.

Photo: YHMA

Under the *Historic Resources Act*, the board is to perform functions that the land claims agreements assign to YHRB and to advise the Minister with regard to the following: appropriate policies and guidelines for the designation of historic sites; appropriate policies, guidelines and standards for the care and custody of historic objects; making regulations under the Act; the allocation of the Yukon Historic Resources Fund; and any other matter affecting historic resources in the Yukon.

The board comprises ten members from throughout the Yukon who operate in the public interest on issues related to Yukon heritage. The Council of Yukon First Nations nominates five appointees and the Yukon government nominates five (with the concurrence of the government of Canada for one of these selections). All appointments are made by the Yukon Minister of Tourism and Culture for three-year terms.

Board members Claire Festel (Chair), Sharon A. Peter (Vice-Chair), William Asp, Ron Chambers, Missy Follwell, Nancy Huston, Anne Leckie, Alexia McKinnon, Bill Pringle and Testloa Smith served on the board in this fiscal year. Morgen Smith continued in her role as Executive Director of the board.



Board activities

The mandate of the YHRB is to provide advice to governments on issues that affect the territory's heritage resources. Board members work with a variety of groups and individuals across the territory and nationally to fulfil this mandate. During fiscal year 2009–10, board members made recommendations on designation of Yukon historic sites and distribution of the Yukon Historic Resources Fund; pursued additional training to further their understanding of the board's mandate; and increased the visibility of the YHRB through participation in and support for heritage community activities. The board continued to solicit input from the Parties on its draft rules of procedure for determining ownership of contested heritage resources and is preparing to complete the first phase of the consultation process.

The board held four regular meetings during the year: the May meeting was held in Dawson City; the meetings in September and November of 2009 and February of 2010 were held in Whitehorse.

Draft rules to adjudicate disputed ownership of heritage resources

Since 2007, YHRB has been in the process of meeting its responsibility to interpret its mandate to make determinations in disputes over heritage resources under sections 13.3.2.1 and 13.3.6 of the Yukon First Nation Final Agreements. The board is developing a set of procedures that can be used in determining ownership of heritage resources referred to it under these sections, in the event that it is called upon to do so. The board is bringing to an end the first round of consultation on its *Draft Rules of Procedure for Determining Ownership of Heritage Resources under Chapter 13 of Yukon First Nation Final Agreements*. Input from the Parties on the draft rules will be incorporated into the next draft of the rules, and will be recorded and addressed in a report for the information of incoming board members.



The Caribou Hotel in Carcross, circa 1905, now a designated Yukon historic site.

YA, John Scott fonds, 89/31, #240



Community visit

The board held its annual community meeting in Dawson City in May of 2009, to coincide with the International Gold Show. Hosting a table at the Gold Show provided an opportunity to meet members of the public, as well as representatives of the heritage community, industry and other Yukon boards. While in Dawson, board members and staff were treated to tours and interpretive programs at the Dawson City Museum and the Dänojà Zho Cultural Centre, as well as a Parks Canada historic walking tour. The board met with City of Dawson staff to learn more about the community's heritage planning efforts, which have received national recognition. YHRB hosted a reception during the visit to Dawson, inviting members of the public to meet board members and share their thoughts, concerns and ideas about heritage issues in the Yukon.



(l-r): Claire Festel, Bill Pringle, Nancy Huston and Missy Follwell in Dawson City, May 2009.

Photo: Missy Follwell

Engagement in the heritage community and with the UFA Parties

The board continued to encourage the Parties to develop a heritage definitions manual, per 13.5.3.6 of the Final Agreements, a process that is now moving forward through the Land Claims and Implementation Secretariat. This manual will facilitate the management of heritage resources in the Yukon under the terms of the Final Agreements.

In response to increasing interest in and applications to the Yukon Historic Resources Fund, the board supported identification of alternative and supplementary sources of funding for heritage projects and research. YHRB also supported continuation of the funding for the position of Yukon Historic Sites Registrar, a position that lost its federal funding with the end of the Historic Places Initiative in March 2010.

Updates from the Parties kept the board informed about the implementation of heritage site planning processes outlined in the Final Agreements.

The board participated in public review sessions and submitted comments on Parks Canada management plan review processes for the *S.S. Klondike* National Historic Site of Canada and the Chilkoot Trail National Historic Site of Canada.



The board chair continued to participate as an ex-officio member of the Yukon Museums Advisory Committee and provided input to the museums strategy review process. The board's Special Projects Committee worked with Yukon Government's Historic Sites Unit to further streamline the Yukon Historic Resources Fund application process. Rick Lemaire, Director of Cultural Services with the Yukon Government's Department of Tourism and Culture and Yukon government liaison to the board, provided YHRB with regular updates on the activities of the Cultural Services Branch.

The board's Executive Director participates as a member of the Yukon Historical & Museums Association (YHMA) conference planning committee and the YHMA Yukon Heritage Training Fund review committee. The board actively follows national heritage news through its membership with the Heritage Canada Foundation (HCF) and the Canadian Museums Association, as well as regional and national heritage issues through its membership in YHMA.

Board member training

Board members attended a variety of training opportunities and presentations geared to improving their abilities to carry out their responsibilities within the board's mandate. The board continued to focus on training in the four priority areas identified in the Umbrella Final Agreement (UFA) Implementation Plan: board procedures and functions, board mandate, provisions of the UFA, and cross-cultural orientation and education.

The board participated in a half-day training session on identifying and managing for the protection of heritage values. Members also received a presentation on the background and applications of the *Standards and Guidelines for the Conservation of Historic Places in Canada*. The board visited the Yukon government's Archaeology, Palaeontology, and Conservation facility in Whitehorse to learn about the many recent and ongoing projects of these units and to discuss a variety of issues related to heritage research and management in the Yukon. As part of YHRB's efforts to prepare for situations in which it may be called upon to make decisions in disputes over heritage resource ownership, board members and staff attended administrative justice courses offered through Yukon College.



(l-r): Claire Festel, Bill Pringle and Ron Chambers with Greg Hare of the Archaeology, Palaeontology and Conservation facility.

Photo: Missy Follwell



Board member participation in the heritage community

YHRB continued to work in partnership with Yukon heritage organizations to organize the Yukon Territorial Heritage Fair. Board members and staff assisted on the planning committee and as judges, YHRB provided participant gifts, and the board Chair spoke at this year's event. Board members and staff also assisted with the Golden Horn School Heritage Fair.

The board's Executive Director participated as a member of the planning committee for YHMA's 2009 *Governing Under the Midnight Sun* conference. Board members attended the very successful conference and the associated Aron Senkpiel lecture. They also represented the board at Heritage After Hours events, the opening reception for the Historic Places Initiative Management Committee Meeting, the Teslin Tlingit Council's *Ha Kus Teyea* Celebration in Teslin, exhibit openings at a variety of museums and heritage institutions, the Yukon Heritage Awards ceremony, an information session on the development of the new Champagne and Aishihik First Nations Cultural Centre, and groundbreaking ceremonies for the Kwanlin Dün First Nation Cultural Centre.



Caribou fence, northern Yukon.
Photo: Parks Canada

Board Operations

Throughout the year, YHRB undertook activities and training in order to meet the goals and objectives outlined in its strategic plan.

The strategic action plan was updated throughout the year to reflect ongoing progress toward these goals and objectives and the Parties were provided regular updates on activities of the board.

In this fiscal year, the board moved to a new system of quarterly activity and financial reporting required under the new Transfer Payment Funding Agreement. The board continued to update its members handbook and developed several new internal policies to guide board decisions on a variety of issues.



Public activities to heighten awareness of heritage and YHRB role

YHRB participated in Dawson City's 2009 International Gold Show, which was an opportunity for outreach to the public, heritage-related groups, the mining community and other UFA boards and committees. The board shared information about its activities and mandate at heritage community events throughout the year. Newly produced informational signs and displays about the board's mandate and activities were also displayed at a variety of events. YHRB submits quarterly activity updates to the YHMA newsletter to update members on its activities and solicit input on board projects.

Yukon Historic Sites

The recognition and protection of Yukon's historic sites is provided for under the *Historic Resources Act* and Yukon First Nation Final Agreements. The Act defines a historic site as "a location at which is found a work or assembly of works of human endeavour or of nature that is of value for its archaeological, palaeontological, prehistoric, historic, scientific or aesthetic features." Anyone in the Yukon can nominate a site for designation under the Act. Designation under the Act is meant for sites that are important to the history of Yukon as a whole; a site nominated under the process will be compared to all other similar sites in the Yukon when its significance is determined.

Nominations are received by the Minister of Tourism and Culture's office, referred to the Historic Sites Unit for review and then to YHRB for evaluation and recommendation to the Minister. The board evaluates a site using criteria specific to the category of the nominated site: whether it is a built, archaeological, palaeontological or landscape heritage resource. When recommending a site for designation, the board makes recommendations on the management of the site based on the *Standards and Guidelines for the Conservation of Historic Places in Canada*.

During the fiscal year, the board reviewed and made recommendations regarding the nomination of the wreck of the *A.J. Goddard* for Yukon historic site designation.



The A.J. Goddard crosses Lake Bennett, circa 1898.

Alaska State Library, Charles Horton Metcalf Photograph Collection, PCA-34



Recommendations of the Yukon Heritage Resources Board 2009–10

Designations

The board recommended that the wreck of the *A.J. Goddard* be designated a Yukon historic site.

Result: Accepted

Yukon Historic Resources Fund

YHRB, in cooperation with the Yukon government, reviews and determines the eligibility of applications to the Yukon Historic Resources Fund on an annual basis. The board evaluates eligible applications and recommends projects for funding. This year, \$18,440 in interest generated by the fund was available for these projects.

In 2009–10, YHRB recommended to the Yukon Minister of Tourism and Culture Elaine Taylor that the following eight applications to the Yukon Historic Resources Fund be approved for funding:

1. Rehabilitation project (repair and replacement of windows), Caribou Hotel, Carcross;
2. Archiving and indexed web posting, *Klondike Sun* newspaper, Dawson City;
3. Cataloguing, conservation and digitizing, J.J. Van Bibber's photo collection, Dawson City;
4. Repair and upgrade, Jack London Museum, Dawson City;
5. Repair of stairs, decks and railings, Whitehouse Cabins, Dawson City;
6. *Hets'edan Ku* traditional sewing project, Phase 2, Pelly Crossing;
7. Historic research, 9th Avenue Trail, Dawson City; and
8. Public interpretation, Little John Site (summer of 2010), Little John Site and Beaver Creek.

Result: Accepted



Directions for the future

In the coming year, YHRB will complete the first round of consultations on its *Draft Rules of Procedure for Determining Ownership of Heritage Resources under Chapter 13 of Yukon First Nation Final Agreements*. The board will produce interim rules incorporating feedback received during the process and will compile information about the rules development process to date for the information of future board members. YHRB will continue to encourage the Parties to develop a heritage definitions manual, per 13.5.3.6 of the Final Agreements, to facilitate the management of heritage resources in the Yukon.

The board will continue to make recommendations on the designation of Yukon historic sites; applications to the Yukon Historic Resources Fund; and the objectives, policies and programs of the Yukon's Cultural Services Branch. As outlined in Yukon First Nation Final Agreements, YHRB will review and make recommendations on management plans for historic sites, special management areas, and parks in the Yukon. YHRB will also continue to consider and make recommendations on a variety of other issues related to Yukon heritage, as set out in its mandate.

YHRB will continue to review and update its strategic action plan at each board meeting and keep government representatives apprised of the board's activities. The board will continue to pursue training relevant to increasing its capacity to understand and meet its mandate. The board will invite guests to regular and special meetings to provide information about the activities of governments and heritage organizations, and to communicate with them about the board's activities. The board will continue to co-sponsor and participate in the Heritage Fairs program and will continue to raise its profile by partnering with governments, heritage organizations and the public on heritage issues important to Yukon people; attending heritage functions; and holding a regular board meeting in a Yukon community on an annual basis.



*Yukon Territorial Heritage Fair,
May 2009.*

Photo: Yukon government

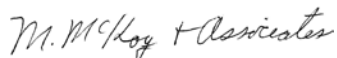
Auditor's report

To the Members of Yukon Heritage Resource Board

We have audited the statement of financial position of Yukon Heritage Resources Board as at March 31, 2010 and the statements of operations, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the the board's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the board as at March 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



M. McKay and Associates Ltd.
Certified General Accountants
Whitehorse, Yukon
July 9, 2010

Statement of financial position

March 31, 2010

Assets

	2010	2009
Current		
Cash	\$ 51,022	\$ 33,237
Accounts receivable	1,610	1,703
Prepaid expenses	2,214	3,398
	<u>54,846</u>	<u>38,338</u>
Capital assets (Note 4)	25,742	24,735
	<u>\$ 80,588</u>	<u>\$ 63,073</u>

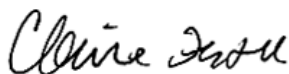
Liabilities

Current		
Accounts payable and accrued liabilities	\$ 11,008	\$ 11,454
Payroll liabilities	4,515	3,046
	<u>15,523</u>	<u>14,500</u>

Net assets

Net assets invested in capital assets	25,742	24,735
Unrestricted net assets	39,323	23,838
	<u>65,065</u>	<u>48,573</u>
	<u>\$ 80,588</u>	<u>\$ 63,073</u>

Approved by the board members:



Member



Member

Statement of operations

For the year ended March 31, 2010

	2010	2009
Revenue		
Government of Yukon	\$ 194,272	\$ 190,044
Investment income	172	1,759
	<u>194,444</u>	<u>191,803</u>
General and administrative expenses		
Advertising and promotion	3,943	2,192
Accommodation	4,807	5,069
Honoraria	27,950	27,525
Insurance	3,252	3,211
Janitorial	1,865	1,691
Miscellaneous	202	604
Memberships	253	163
Office supplies	1,803	2,225
Special projects	5,700	—
Office equipment	1,006	1,882
Meeting room	300	—
Meals and incidentals	3,239	6,713
Photocopying and postage	490	965
Repairs and maintenance	2,350	2,725
Support services	15,334	22,287
Telephone	4,915	3,248
Training	5,233	12,658
Travel	16,255	14,916
Utilities	7,224	7,207
Wages and benefits	72,838	82,306
	<u>178,959</u>	<u>197,587</u>
Excess (deficiency) of revenue over expenses	<u>\$ 15,485</u>	<u>\$ (5,784)</u>

Statement of changes in net assets

For the year ended March 31, 2010

	Invested in capital assets	Unrestricted	Total 2010	Total 2009
Net assets				
Balance, beginning of year	\$24,735	\$23,838	\$48,573	\$52,475
Excess (deficiency) of revenues over expenses	—	15,485	15,485	(5,784)
Investment in capital assets	1,007	—	1,007	1,882
	<u>25,742</u>	<u>39,323</u>	<u>65,065</u>	<u>48,573</u>
Balance, end of year	<u>\$25,742</u>	<u>\$39,323</u>	<u>\$65,065</u>	<u>\$48,573</u>

Statement of cash flows

For the year ended March 31, 2010

	2010	2009
Operating activities		
Cash received from Yukon Government	194,272	190,044
Other cash received	181	1,750
Cash paid to suppliers and employees	(175,661)	(196,313)
Cash flow from operating activities	<u>18,792</u>	<u>(4,519)</u>
Investing activities		
Purchase of equipment	(1,007)	(1,882)
Cash flow from investing activities	(1,007)	(1,882)
Increase (decrease) in cash	17,785	(6,401)
Cash, beginning of year	<u>33,237</u>	<u>39,638</u>
Cash, end of year	<u>\$ 51,022</u>	<u>\$ 33,237</u>

Notes to Financial Statements

March 31, 2010

1. Purpose of the organization

The Yukon Heritage Resources Board was established in March 1995 under the terms of the Umbrella Final Agreement and the enabling settlement legislation, to make recommendations to federal and territorial ministers responsible for heritage and to each Yukon first nation regarding the management of Yukon heritage resources and first nation heritage resources. The board is exempt from income taxation under Sec. 149(1)(l) of the *Income Tax Act*.

Since its inception, the board assisted First Nation, territorial, federal and municipal governments in developing heritage resource policies.

2. Significant accounting policies

- a. These financial statements have been prepared in accordance with accounting practices generally accepted in Canada. In preparing these financial statements, management has made estimates and assumptions that affect the amounts reported. Actual results could differ from these estimates.
- b. The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those reported.

- c. Revenue recognition
Restricted government contributions are recognized as revenue when received or receivable. In accordance with the Transfer Payment Funding Agreement, the board may retain the closing surplus subject to Yukon approving a subsequent fiscal year annual plan and budget that includes the closing surplus.
- d. Capital assets
Purchases of capital assets are recorded as expenses. The costs of capital assets are recorded as assets, with equal amounts credited to investment in capital assets.

3. Financial instruments

Financial instruments consist of cash, accounts receivable and accounts payable. Unless otherwise noted, it is management's opinion that there are no significant currency, credit or interest risks arising from these financial instruments.

4. Capital assets

	2010	2009
	Cost	Cost
Furniture and equipment	<u>\$ 25,742</u>	<u>\$ 24,735</u>

5. Economic dependence

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

6. Contingency

Funding not spent for purposes described in the Transfer Payment Funding Agreement may be refundable to Yukon after its review of the board's operations.

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

Page 1. Train engine and Caribou Hotel, Carcross

Page 2. Whitehorse area artefact. YHRB photo

Page 3. Montana Mountain

Page 4. Mayo Legion Hall

Page 5. Old Crow area. YHRB photo

Page 6. RCAF Building, Watson Lake

Page 7. Fort Selkirk

Page 8. Abandoned vehicles on the Canol Road

Page 9. Forty Mile



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