



CRIME PREVENTION  
& VICTIM SERVICES  
TRUST FUND

**Annual  
report**  
2020-21



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## Message from the Chair | Lareina Twardochleb

On behalf of the Board of Trustees, I am pleased to present the twenty-second annual report of the Crime Prevention and Victim Services Trust. In accordance with Section 8 of the *Crime Prevention and Victim Services Trust Act*, this report is provided for the year ending March 31, 2021.

The Crime Prevention and Victim Services Trust receives applications twice per year from First Nations governments, municipalities, school councils and community organizations. These projects are focused on reducing crime, preventing gender-based violence, addressing the root causes of criminal behaviour and providing information or programming for victims of crime.

As per the Act, a Board of Trustees manages the Trust, establishes criteria, guidelines and conditions for funding and considers submitted proposals. In 2020-21, the Board of Trustees approved 12 projects for a total of \$278,881. These projects are providing effective ways and means of keeping Yukoners healthy and safe. Yukon youth have participated in gatherings and workshops in different Yukon communities which have a higher rate of youth criminal activity; a week-long, land-based camp for youth to learn about salmon harvesting, conservation, traditional medicines, foods and languages, and traditional justice; workshops about building resiliency in a highly-digital time; a youth bison hunt; and music mentorship and culture nights.

Other projects that were funded include a virtual cultural festival centering on Indigenous and marginalized women; a free, closed-group program for mothers and their children who have experienced intimate relationship abuse; and a performance about situations of sexualized assault. A few projects are moving to their next stages: a Community Impact Statement Coordinator

pilot project; art and craft circles; peer support and mentorship for women experiencing violence; and cultural support for Indigenous women.

Seven of these projects either originated in rural Yukon communities or served them. Each of these projects represent the commitment of community organizations to adapt and respond to address crime and victimization.

It would be difficult to present this annual report without acknowledging that 2020-21 presented Yukoners, and people around the world, with unprecedented challenges as we faced the COVID-19 pandemic. The pandemic had significant impacts on work and home life, on gatherings and community travel and on many usual ways of supporting one another. Our call out for proposals reminded Yukoners that projects that focus on victims and crime prevention were needed more than ever and we were impressed with the level of innovation and adaptability presented in proposals. Unfortunately, some organizations had to withdraw their applications. Although the Trust worked to build flexibility and support into the timelines and activities of projects, some organizations were not able to complete their projects due to the pandemic and related restrictions. We commend all of the organizations that submitted innovative projects and continued to persevere through setbacks and unknown territory to provide supports to Yukoners.

The Board of Trustees would like to thank all of the organizations that planned and delivered projects focused on crime prevention and provide supports for victims of crime. We believe your work made a difference in the lives of Yukoners during this challenging year. We look forward to supporting more local projects in the coming year.

# History

In the mid-1990s, employees in the Government of Yukon's Department of Justice began to discuss ways to generate funding to support crime prevention programs and projects focused on services for victims in the Yukon. At that time, it was very difficult to identify funds to support these initiatives.

The Government of Yukon had just entered into an agreement with the Klondike Visitors Association to allow the operation of slot machines at Diamond Tooth Gerties in Dawson City. At the same time, unclaimed funds gathered interest in a court trust account due to the Victim surcharges that had recently been introduced in the Criminal Code. The Government of Yukon had also signed an agreement with the Government of Canada, which determined how proceeds of crime would be shared between the two governments.

The possibility of combining these existing sources of funds together into a trust fund was suggested. The fund would generate interest revenue, which could be used each year to support crime prevention projects and services for victims. This idea was discussed and refined and eventually led to the introduction of the *Crime Prevention and Victim Services Trust Act* in the Yukon Legislature in the fall of 1997.

There was support from all parties in the Legislature for this initiative, with two minor amendments. The first amendment increased the size of the Board to nine members by adding a second First Nation member; the second amendment stated that revenue from the Klondike Visitors Association under the Slot Machine Agreement would cease when the Trust principal reached \$2,000,000.

The *Crime Prevention and Victim Services Trust Act* received assent in the fall of 1997 and was proclaimed in 1998. The first awards of the Trust were made in 1998.

In the fall of 2004, the Act was back in the Legislature when a number of new amendments were introduced. The most significant amendment removed the cap on funding revenue from the Klondike Visitors Association. Another amendment allowed the payment of honoraria to board members who are not otherwise paid by their employer to sit on the Board of Trustees. Other amendments were primarily administrative in nature.

In 2018, the Government of Yukon committed to amend legislation to ensure a diverse, inclusive society that promotes lesbian, gay, bisexual, trans, queer, Two-Spirit plus (LGBTQ2S+) equality and non-discrimination, including increasing gender diversity on legislated boards and committees that already have statutory sex or gender composition requirements. The *Crime Prevention and Victim Services Trust Act* was amended to add gender-based violence and gender equality issues, in addition to existing language about violence against women and women's equality.

## Purpose and mandate

*Section 4 of the Crime Prevention and Victim Services Trust Act establishes the funding objectives of the Trust:*

- a. the promotion and provision of services intended to reduce the incidence of crime;
- b. the promotion and provision of services intended to prevent gender-based violence and violence against women and children;
- c. the promotion and provision of services intended to address the root causes of criminal behaviour;
- d. the provision and publication of information about how crime can be prevented and how people can protect themselves from being victimized by crime, about the needs of victims of offences and about services offered for victims of offences; and
- e. the promotion and provision of programs and services for the victims of offences, including programs and services to promote the rights described in the Victims' Bill of Rights.

**From its inception in 1998, until March 31, 2021, the Trust has approved a total of 387 projects that focused on crime prevention and services for victims of crime.**

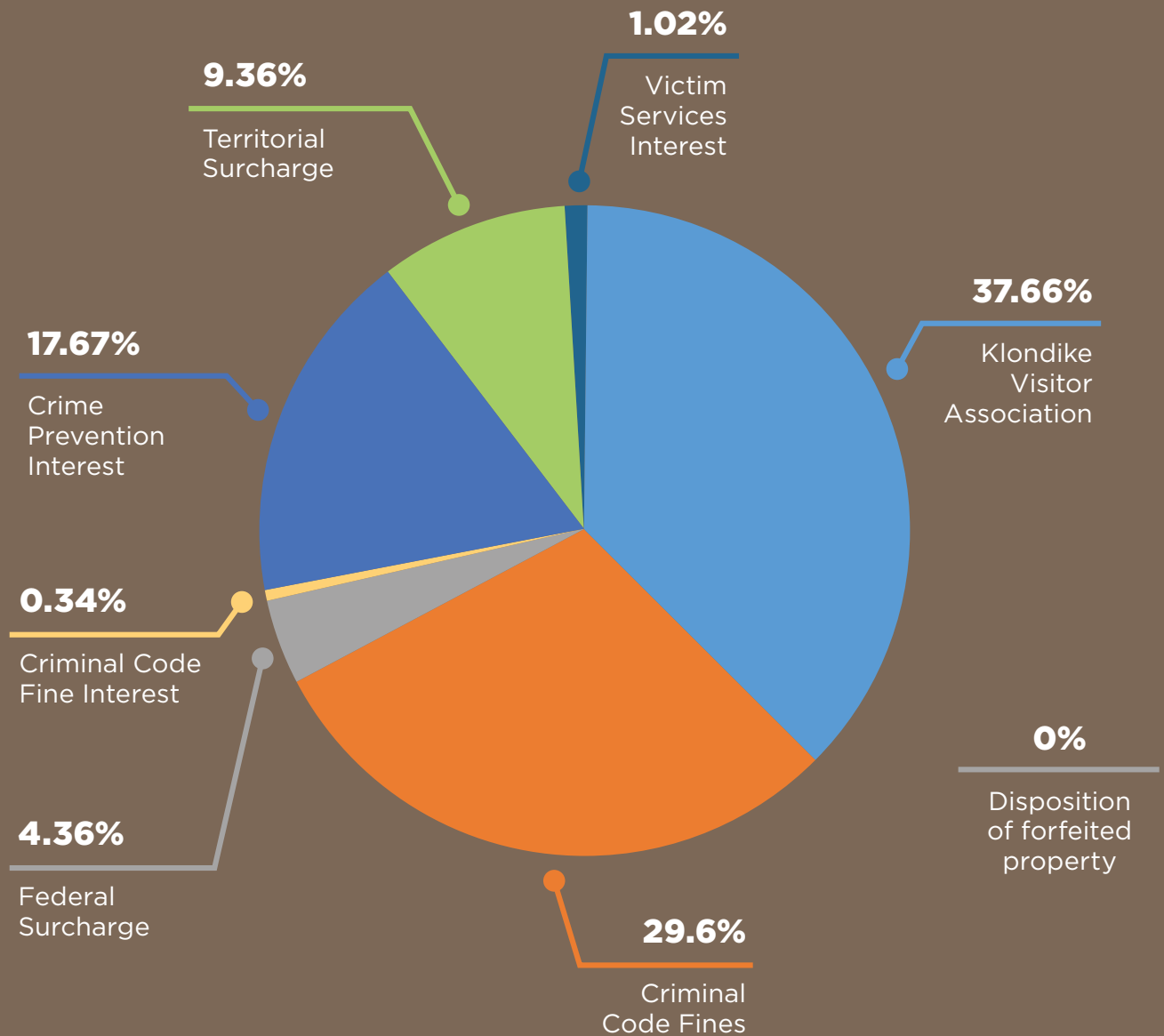
## Funding sources

*Section 2 of the Crime Prevention and Victim Services Trust Act specifies the sources of funding for the Trust:*

There is hereby established a trust fund to be known as the Crime Prevention and Victim Services Trust to which shall be credited

- a. money held in the Victim Services Fund established under the *Victim Services Act* and continued under this Act;
- b. money received by the Government of the Yukon from a licensed agent under the Public Lotteries Act as a consequence of its conduct or management of a lottery scheme as defined in section 207 of the *Criminal Code* (Canada) on behalf of the Government of the Yukon;
- c. interest received by the Government of the Yukon as a consequence of money paid in court which is not required to be paid out to any beneficiary;
- d. fines paid into court by an offender on whom a fine was imposed under the *Criminal Code* (Canada);
- e. any money donated by any person on condition that it be used for the purposes of the trust;
- f. victim surcharges imposed under the *Criminal Code* (Canada);
- g. any money received by the Yukon from Canada in accordance with the Memorandum of Understanding respecting the Sharing of the Proceeds of the Disposition of Forfeited Property and other matters entered into by the Yukon and Canada on March 28, 1996;
- h. Any money appropriated to the trust by the Legislature. *S.Y. 2015, c.6, s.6; S.Y. 2004, c.7, s.2; S.Y. 2002, c.49, s.2*

# CPVST Funding Sources 2020/21



Estrada & Tan, Chartered Professional Accountants, Crime Prevention and Victim Services Trust financial statements year ended March 31, 2021. Please see 2020-21 Audited financial statements within this report.



## Board of Trustees

*Section 5 of the Crime Prevention and Victim Services Trust Act specifies the constitution of the Board of Trustees and their remuneration:*

1. The trust shall be managed and controlled by a board of trustees that consists of the Director of Victim Services, if any, and the following members appointed by the Commissioner in Executive Council
  - a. one person who is a member of the public service recommended by the Minister of Justice (or, if there is no Director of Victim Services, two such persons);
  - b. one person who is a member of the public service recommended by the Minister of Health and Social Services;
  - c. one person recommended by the Royal Canadian Mounted Police;
  - d. two persons recommended by the Minister of Justice from among persons nominated by the Council of Yukon First Nations, other Yukon First Nations, and First Nation organizations with an interest in justice issues;
  - e. one person recommended by the Minister of Justice from among persons nominated by organizations concerned with gender equality issues, women's equality issues and problems facing women in the Yukon;
  - f. two persons recommended by the Minister of Justice from among persons in the general public who have expressed an interest in justice issues.
- 1.01 In appointing members of the board, the Commissioner in Executive Council shall make a reasonable effort to ensure that the membership of the board reflects the cultural, regional and gender diversity of Yukon
2. Members of the board shall be appointed to serve terms not exceeding three years and may be reappointed for further terms.
3. Vacancy in the membership of the board does not impair the capacity of the remaining members to act.
4. The Commissioner in Executive Council shall designate one of the members of the board to be the chair.
5. The members of the board may designate one or more of their members to be the vice-chair of the board to act as chair when the chair is absent or unable to act.
6. Persons appointed to the board may be paid transportation and living expenses incurred in connection with the performance of their duties away from their home but, except as otherwise provided for by the regulations, the payment of those expenses shall conform to the payment of such expenses for members of the public service of the Yukon.
7. Persons appointed to the board who do not receive remuneration from their employer for their service on the board shall be entitled to receive remuneration as may be prescribed by the Commissioner in Executive Council.

*Section 6 of the Act outlines the powers of the Board of Trustees and Section 7 outlines the Trust management principles that the Board must follow.*

During 2020, the members of the Board were:

**Section 5(1)(a) Chair**

The trust shall be managed and controlled by a board of trustees that consists of the Director of Victim Services.

- Lareina Twardochleb

**Section 5(1)(a)**

one person who is a member of the public service recommended by the Minister of Justice.

- Luda Ayzenberg

**Section 5(1)(b)**

one person who is a member of the public service recommended by the Minister of Health and Social Services.

- Cameron Grandy

**Section 5(1)(c)**

one person recommended by the Royal Canadian Mounted Police.

- S/Sgt Brad Kaeding (until August 6, 2020)
- Sgt. Kent Langley (from August 7, 2020)

**Section 5(1)(d)**

two persons recommended by the Minister of Justice from among persons nominated by the Council of Yukon First Nations, other Yukon First Nations, and First Nation organizations with an interest in justice issues.

- Kelsea Cook (from October 24, 2019)
- Phyllis Smith (until February 11, 2021)
- Vacant

**Section 5(1)(e)**

one person recommended by the Minister of Justice from among persons nominated by organizations concerned with women's equality issues and problems facing women in the Yukon.

- Marian Horne (until October 9, 2020)
- Charlotte Hrenchuk (from December 17, 2020)

**Section 5(1)(f)**

two persons recommended by the Minister of Justice from among persons in the general public who have expressed an interest in justice issues.

- Tamara Horsey
- Ricky Mawunganidze

**Notes**

- Marian Horne – appointed October 10, 2017 and expired October 9, 2020
- Phyllis Smith – appointed August 7, 2018 and revoked February 11, 2021
- S/Sgt Brad Kaeding – appointed September 11, 2019 and revoked August 6, 2020

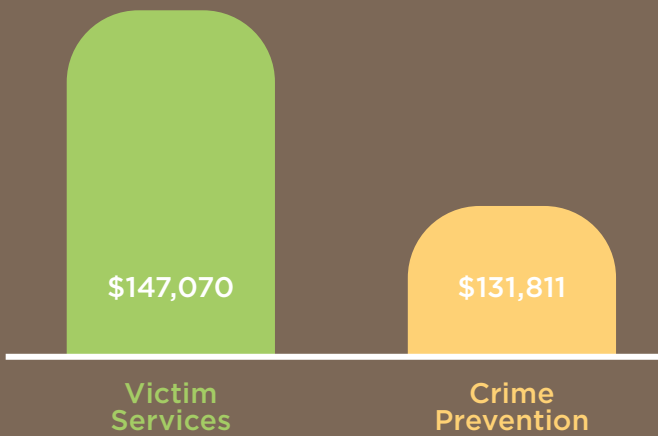
# The year in review

The Crime Prevention and Victim Services Trust Fund awarded or conditionally awarded funding of **\$278,881** to **12 projects** for 2020-21.

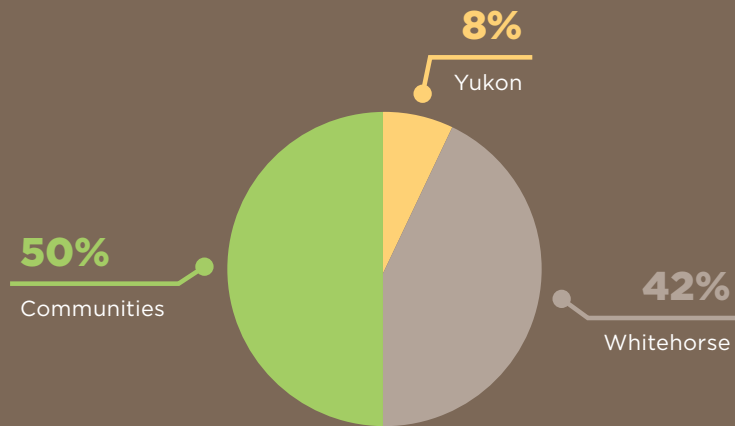
The public is invited to donate money to support community projects by contacting the **Fund Administrator** at **867-667-8746**.

**In 2020, the Crime Prevention Victim Services Trust Fund Board of Trustees reviewed 23 proposals for 2020 funding sessions. Of these, 12 projects were approved for funding.**

**Funding Awarded in 2020-21 by Project Type**



**2020-21 Funding Awarded by Geophysical Area Served**



For clarity, CPVST Yukon funding by geographical area is defined as projects that take place in or reach a target group in more than one Yukon community.

## Spring 2020 funded projects

### BYTE - Empowering Youth

Awarded: **\$20,005**

Project: **Stand Up, Speak Out!**

This project hosted gatherings for youth between ages 14 and 19 in four different Yukon communities, which were selected due to a higher number of youth crime incidences. They were youth-led, co-designed workshops that focused on youth crime prevention using a solutions-based approach. The goal was to create stronger relationships among youth in the community and create spaces for youth to lead.

### Gwaandak Theatre Society

Awarded: **\$10,980**

Project: **Awaken Festival**

This was Gwaandak Theatre's first festival, which was a community-based cultural project centering on Indigenous and marginalized women, women and individuals relating femininity to their identity and stories and artistic development. The festival included training opportunities, performances and community-engaging events such as Creators Lab, Masterclass, youth storytelling and story writing workshops, Indigi-Queer Cabaret, storytelling café and roundtable discussions.

### Skookum Jim Friendship Centre

Awarded **\$10,780**

Project: **Strong Moms, Safe Kids**

Originally, this project was a free 10-week closed-group program for mothers and their children who have experienced intimate relationship abuse; children between ages 4 and 18 who have witnessed abuse in their homes; mothers and children living apart from their abusers; families of all cultures – where learning about abuse and its affects can be done age-appropriately. However, due to the COVID-19 pandemic, it was shortened to a 5-week intensive program in order to abide by restrictions for indoor gatherings and minimize attrition rates.

### Tr'ondëk Hwëch'in

Awarded: **\$13,100**

Project: **First Fish Camp**

This event was to be held at Moosehide village, near Dawson City for approximately 12 youth between ages 12 and 17. This camp allows youth to be on the land for one week learning about salmon harvesting, processing, conservation, traditional medicines, foods and languages, as well as discussing traditional justice and what it looks like in a modern community. Tr'ondëk Hwëch'in members and elders also attend to provide guidance, teachings, stories and history. Salmon fishing is a very important aspect of their heritage and their lives.

Due to the coronavirus pandemic and associated restrictions, Tr'ondëk Hwëch'in was not able to host a weeklong overnight trip. Instead, they modified their delivery by hosting three day trips between July 13 to the 15 from Dawson to Moosehide by boat and practicing the Government of Yukon's Safe 6, which are recommended steps to staying safe and preventing the spread of COVID-19.

### The Village of Teslin

Awarded: **\$14,547**

Project: **Teslin Summer Program**

This project kept Teslin youth busy over the summer with meaningful recreation by offering a variety of summer camps and workshops from July to September. These camps focused on physical activity, personal growth skills and participation in land-based camps, while providing healthy snacks to youth to emphasize proper nutrition.

## Fall 2020 funded projects

### The Council of Yukon First Nations

Awarded **\$96,240**

Project: **Community Impact Statement Coordinator**

This project, in which a Community Impact Statement Coordinator was hired to address the lack of organizations or service providers able to provide guidance, oversight and information surrounding the 2015 Canadian Victims Bill of Rights change to the Criminal Code. This change allows communities as a whole to submit a Community Impact Statement to the court describing harm or loss suffered by that community as the result of an offence.

### Del Van Gorder School Council

Awarded: **\$7,994**

Project: **Building Resiliency in Faro Youth Program**

This project hosted multi-day workshops called Living Life to the Full, facilitated by the Yukon division of the Canadian Mental Health Association. It addressed the local concern regarding mental well-being of high school aged youth who live and study in a rural setting in a highly digital 21st century interconnected social environment. The need for strategies to support youth has recently become more urgent due to isolation and reliance on digital technologies caused by the COVID-19 pandemic and resulting school closures.

### Gwaandak Theatre Society

Awarded **\$14,100**

Project: **Additional Support for Playwright & Additional Sessions for Arts Sector Workers**

Gwaandak Theatre developed an interactive performance for the Yukon Human Rights Commission (YHRC) that was presented at the YHRC Conference in March 2021, which showcased a scenario to humanize situations of sexualized assault. YHRC participants viewed the performance, attended other sessions in the conference and used what they have learned to “coach” the characters through the full scenario. Gwaandak Theatre used the funding to expand the process through a more elaborate workshop process for the script, a longer timeline for development, an increase to playwright wages and consulting experts in their research on sexualized violence.

### The Margaret Thompson Centre (Ross River Dena Council)

Awarded: **\$31,590**

Project: **Cultural Nights & Youth Music Workshops**

This project hopes to meet the physical, mental, emotional and spiritual needs of everyone in Ross River. Programming and workshops are designed to be presented in a culturally appropriate way so that they build an environment of safety and consistency, healing, resiliency and liberation from the pain and suffering that has been normalized. This project includes workshops called Youth Making Music with all-Indigenous music artist facilitators; music mentorship for youth groups in a master class; and bi-monthly community culture nights for the community with a feast, traditional food, drum dance, hand games, tea dances, storytelling and more.

### **The Village of Teslin**

Awarded: **\$11,500**

Project: **Youth Bison Hunt**

This project is a multi-day winter bison hunt on Champagne and Aishihik First Nations' traditional territory. The project included a bison seminar with local Conservation Officers and pre-trip sessions to engage youth. Youth on the trip travelled to the camp location, set up their camp and overnights in wall tents. They worked on camp maintenance, cooking shared meals, hunting with snowmobiles and engaged in campfire discussion and storytelling. The Bison Hunt hoped to create an inclusive, substance-free environment led by traditional knowledge keepers and positive role models while getting youth outdoors for experiential on-the-land learning.

### **Whitehorse Aboriginal Women's Circle**

Awarded: **\$35,650**

Project: **Cultural Connections Art & Craft Circles, Peer Support and Mentorship**

This organization plans to deliver up to 16 art and craft circles for Indigenous and non-Indigenous women experiencing violence. This project will ensure that these women have access to art and craft circles, peer support and mentorship in order to reduce risk factors, prevent victimization and recover from past experiences of violence.

### **The Yukon Women's Transition Home Society**

Awarded: **\$12,395**

Project: **Cultural Support for Indigenous Residents**

This project was part of their effort to offer more culturally relevant programming to its residents, who are women resisting violence. There are art circles to assist in developing an artistic skill, where participants will be learning beadwork, sewing, carving and craftwork, and opportunities to further foster their skills for professional development. The peer support circles for resident women will provide them with a safe space to discuss issues that they deem important - storytelling, problem sharing, active listening and referrals for specialized services will be part of the peer support provided.

## Appendix

### a. 2020-21 Audited Financial Statements

**Note:** There may be a difference in the amounts stated above from the amounts stated in the news releases and from the amounts stated in the attached audited financial statements. The news releases record the amounts that were awarded to organizations for projects while the audited financial statements reflect the actual amount of funding disbursed. Occasionally, the projects find they need less money than requested and, from time to time, a project is cancelled and the funding is returned and deposited back in the Trust.

# CRIME PREVENTION AND VICTIM SERVICES TRUST

*Financial Statements*

*Year Ended March 31, 2021*



**CRIME PREVENTION AND VICTIM SERVICES TRUST**

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**Year Ended March 31, 2021**

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## TRUSTEES' RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of Crime Prevention and Victim Services Trust which have been prepared in accordance with Canadian accounting standards for not-for-profit organizations are the responsibility of the Board of Trustees (the "Trustees"). When alternative accounting methods exist, the Trustees have chosen those it deem most appropriate in the circumstances. These statements include certain amounts based on trustees' estimates and judgments. The Trustees have determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Crime Prevention and Victim Services Trust's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate, safeguard the assets and prevent and detect fraud.

The Trustees are ultimately responsible for financial reporting, reviewing and approving the financial statements. The Trustees meet periodically to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Trustees approve the financial statements. The Trustees also consider the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the Trustees by Estrada & Tan, Chartered Professional Accountants, in accordance with Canadian accounting standards for not-for-profit organizations.



Trustee



Trustee

Whitehorse, Y.T.  
October 5, 2021




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**INDEPENDENT AUDITOR'S REPORT**

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To the Trustees of Crime Prevention and Victim Services Trust

*Opinion*

We have audited the financial statements of Crime Prevention and Victim Services Trust (the "Trust"), which comprise the statement of financial position as at March 31, 2021, and the statements of receipts and disbursements, 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 Trust as at March 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

*Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with 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.

*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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust'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.

(continued)

Independent Auditor's Report to the Members of Crime Prevention and Victim Services Trust (continued)

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 Trust'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 Trust'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 Trust 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.

Whitehorse, Yukon Territory  
October 5, 2021

*Estrada & Tan*

CHARTERED PROFESSIONAL ACCOUNTANTS

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Receipts and Disbursements**  
**Year Ended March 31, 2021**

	2021	2020
<b>RECEIPTS</b>		
Funds - Crime Prevention (Note 3)	\$ 207,517	\$ 483,035
Funds - Victim Services (Note 3)	55,878	20,870
Transfer from (to) deferred revenue	64,885	(65,858)
	<u>308,280</u>	<u>438,047</u>
<b>DISBURSEMENTS</b>		
Project grants - Victim Services (Note 9)	170,081	130,551
Project grants - Crime Prevention (Note 9)	114,412	286,741
Office	12,617	6,444
Professional fees	10,000	9,300
Honorarium (Note 8)	1,250	1,063
Travel (Note 8)	-	3,948
	<u>308,280</u>	<u>438,047</u>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	<u>\$ -</u>	<u>\$ -</u>

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
*Statement of Changes in Net Assets*  
**Year Ended March 31, 2021**

	2021	2020
<b>RESTRICTED NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
<b>RESTRICTED NET ASSETS - END OF YEAR</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

**CRIME PREVENTION AND VICTIM SERVICES TRUST**


Statement of Financial Position

March 31, 2021

	2021	2020
<b>ASSETS</b>		
<b>CURRENT</b>		
Funds in trust (Note 4)	\$ 7,243,345	\$ 6,955,103
Funds receivable	160,074	353,145
Grants receivable	-	9,432
	<u>\$ 7,403,419</u>	<u>\$ 7,317,680</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Note 5)	\$ 2,267,238	\$ 2,164,221
Deferred revenue (Note 6)	3,036,061	3,100,947
Grants payable	100,120	52,512
	<u>5,403,419</u>	<u>5,317,680</u>
<b>RESTRICTED NET ASSETS (Note 7)</b>	<u><b>2,000,000</b></u>	<u><b>2,000,000</b></u>
	<u><b>\$ 7,403,419</b></u>	<u><b>\$ 7,317,680</b></u>

CONTINGENT LIABILITY (Note 11)

ON BEHALF OF THE TRUSTEES

  
 \_\_\_\_\_ Trustee  
  
 \_\_\_\_\_ Trustee

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Cash Flow**  
**Year Ended March 31, 2021**

	2021	2020
<b>OPERATING ACTIVITIES</b>		
Cash receipts from funders	\$ 445,898	\$ 491,453
Cash paid to suppliers and grantees	<u>(157,656)</u>	<u>(343,331)</u>
<b>INCREASE IN CASH FLOW</b>	<b>288,242</b>	<b>148,122</b>
Cash - beginning of year	<u>6,955,103</u>	<u>6,806,981</u>
<b>CASH - END OF YEAR</b>	<b>\$ 7,243,345</b>	<b>\$ 6,955,103</b>



## CRIME PREVENTION AND VICTIM SERVICES TRUST

Notes to Financial Statements  
For the Year Ended March 31, 2021

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### 1. PURPOSE OF THE TRUST

Crime Prevention and Victim Services Trust (the "Trust") is a government supported trust fund that operates under the authority of the Crime Prevention and Victim Services Trust Act of Yukon (the "Act") which was assented in 1997. The Government of Yukon passed the legislation creating the Trust and it administers the Trust.

The Trust receives funds from the Government of Yukon for money received from the Klondike Visitors Association slot machines, interest on money paid in court that is not required to be paid out to any beneficiary, surcharges and fines paid in court imposed under the Federal Criminal Code, fine surcharges on Yukon Territorial Act fines, and monies received from Government of Canada in accordance with the Memorandum of Understanding respecting the Sharing of Proceeds of the Disposition of Forfeited Property.

The Trust funds are to be used for services intended to prevent crime and promote and provide services for victims of crime. The Board of Trustees (the "Trustees") manages the Trust and approves all projects and disbursements.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### Accrual basis

Receipts and disbursements are recorded on the accrual basis of accounting under which they are recorded in the financial statements in the period they are earned or incurred respectively, whether or not such transactions have been settled by the receipt or payment of money.

#### Revenue recognition

Crime Prevention and Victim Services Trust follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year or years in which the related expenses are incurred. Restricted contributions that are related to expenses of one or more future periods are reported as deferred revenue in the statement of financial position.

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.

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires the trustees 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 amounts of receipts and disbursements during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from the trustees' best estimates and assumptions as additional information becomes available in the future.

*(Continued)*

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**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**For the Year Ended March 31, 2021**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

Financial instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transactions costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

The trust subsequently measures the following financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include funds in trust, funds and grants receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and grants payable.

At the end of the reporting period, the trustees assess whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, the trustees determine whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in the statement of receipts and disbursements. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset, is recognized in the statement of receipts and disbursements.

**3. RECEIPTS**

This account consists of the following:

	2021	2020
Klondike Visitors Association	\$ 120,191	\$ 128,128
Criminal code fines	102,315	76,766
Crime prevention and victim services - Interest	61,078	117,171
Federal surcharge	15,067	12,718
Criminal code fine interest	1,181	18,441
Disposition of forfeited property	-	6,577
Criminal code fines transfer to accounts payable	(102,315)	(76,766)
<b>Total fund receipts - Crime Prevention</b>	<b>207,517</b>	<b>481,035</b>
Victim Services - Interest	3,529	8,468
Territorial surcharge	32,349	12,402
<b>Total fund receipts - Victim Services</b>	<b>35,878</b>	<b>20,870</b>
<b>Grand total</b>	<b>\$ 243,395</b>	<b>\$ 503,905</b>

**4. FUNDS IN TRUST**

All general funds of the Trust are held in trust with the Government of Yukon. The average rate of interest earned on the funds for the years ended March 31, 2021 and 2020 are 0.864% and 1.813%, respectively.

**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**For the Year Ended March 31, 2021**

**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

This account consists of the following:

	<u>2021</u>		<u>2020</u>
Federal Criminal Code Fines - Government of Canada (see Note 11)	\$ 2,257,238	\$	2,154,924
Accrued liabilities	10,000		9,100
	<u>\$ 2,267,238</u>	\$	<u>2,164,024</u>

**6. DEFERRED REVENUE**

The change in deferred revenue during the year are as follows:

	<u>2021</u>		<u>2020</u>
Balance at beginning of year	\$ 3,100,947	\$	3,035,089
Less: Amount recognized as revenue during the year	(64,880)		-
Plus: Amount received and deferred to the following year	-		65,548
Balance at end of year	<u>\$ 3,036,067</u>	\$	<u>3,100,947</u>

**7. RESTRICTIONS**

*External restrictions*

Section 7 of the Act outlines the Trust management principles to be followed:

- a) Paragraph 7(1) restricts spending if the net assets balance is under \$2,000,000 to interest earned on the Trust, and up to 30% of the Trust's principal.
- b) Paragraph 7(2) mandates that if the net assets balance is greater than \$2,000,000, the board may spend interest earned on the Trust and amounts in excess of this amount.

As at March 31, 2021, the net assets balance is greater than \$2,000,000 and the Board may approve disbursements according to paragraph 7(2) of the Act.

*Internal restrictions*

The Board must ensure the interest earned on the Victim Services fund is allocated only to disbursements for projects related to victim services.

**8. HONORARIUM AND TRAVEL**

The Act allows for honorarium of \$1,250 (2020: \$1,064) and travel of \$Nil (2020: \$3,948) to be paid to the members of the board of trustees who are not otherwise covered by their employers.

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2021**

**9 PROJECT CONTRIBUTIONS**

These are the approved contributions provided to organizations who applied for funding that relates to crime prevention and victim services related projects

	Crime			
	Prevention	Victim Services	2021	2020
Boys and Girls Club of Yukon	\$ -	\$ -	\$ -	\$ 5,130
Byte - Empowering Youth Society	13,685	-	13,685	-
Champagne Aishihik First Nation	-	-	-	32,564
Council of Yukon First Nations	14,436	43,308	57,744	-
Del Van Gorder School	5,996	-	5,996	-
Gwaanaadik Theatre Society	5,690	10,177	16,067	-
The Heart of Riverdale Community Centre Society	-	-	-	16,779
Inclusion Yukon	-	-	-	12,587
Kluane First Nation	-	-	-	19,280
Learning Disabilities Association of Yukon	-	-	-	8,649
Lorne Mountain Community Association	-	-	-	5,966
North Klondyke Highway Music Society	-	-	-	7,967
Queer Yukon Society	-	-	-	22,794
Ross River Dena Council	6,318	-	6,318	-
Second Opinion Society	-	-	-	16,648
Skookum Jim Friendship Centre	-	9,968	9,968	-
Teslin Tlingit Council	-	-	-	24,308
Trouadik Hwech'in First Nation	3,985	-	3,985	-
Village of Carmacks	-	-	-	8,658
Village of Teslin	17,075	-	17,075	42,249
Whitehorse Aboriginal Women's Circle	-	14,260	14,260	-
Youth of Today Society	-	-	-	24,690
Yukon Community Crimestoppers	-	-	-	1,800
Yukon Tourism Education Council	-	-	-	34,329
Yukon Women's Transition Home Society	-	3,719	3,719	11,670
	<b>67,185</b>	<b>81,632</b>	<b>148,817</b>	<b>299,050</b>

*Continued*

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2021**

9. PROJECT CONTRIBUTIONS (continued)

	Crime Prevention	Victim Services	2021	2020
Add: Multi-year projects funded during the year	56,720	89,712	146,432	143,419
Less: Unspent contributions returned	(19,492)	(41,342)	(10,834)	(25,177)
	<u>\$ 114,412</u>	<u>\$ 170,002</u>	<u>\$ 284,515</u>	<u>\$ 417,292</u>

During the year, the total approved project contributions by the Trustees amount to \$251,376 (2020: \$414,379). Amounts committed to be paid out are as follows:

	2021	2020
2019/2020	\$ -	\$ 316,626
2020/2021	148,815	83,118
2021/2022	<u>102,561</u>	<u>14,635</u>
	<u>\$ 251,376</u>	<u>\$ 414,379</u>

10. FINANCIAL INSTRUMENTS

The Trust is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Trust's risk exposure and concentration as of March 31, 2021.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations or commitment that it has entered into with the Trust. The Trust is exposed to credit risk from various funds amounting to \$160,074 (2020: \$353,145) and project recipients repayment or grants receivable amounting to \$N0 (2020: \$9,432). In order to reduce its credit risk, the Trust reviews payment history of project recipients' repayment to minimize its exposure to counterparties with perceived higher risk of default.

(b) Liquidity risk

Liquidity risk is the risk that the Trust will encounter difficulty in meeting obligations associated with its financial liabilities. The Trust is exposed to this risk mainly in respect of its accounts payable and accrued liabilities amounting to \$2,267,238 (2020: \$2,164,221) and grants payable amounting to \$100,120 (2020: \$32,512). The Trust reduces its exposure to liquidity risk by ensuring it has adequate cash to cover its obligations.

(c) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Trust manages exposure through its normal operating and financing activities. The Trust is exposed to interest rate risk primarily through its floating interest rate on income earned from its funds in trust balance.

Unless otherwise noted, it is the Trustees' opinion that the Trust is not exposed to significant other risks arising from these financial instruments.

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

For the Year Ended March 31, 2021

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#### 11. CONTINGENT LIABILITY

Under an informal agreement, the Government of Yukon has made a claim to the Criminal Code of Canada fines. Under subsection 714.4(2) of the Criminal Code of Canada, the Government of Canada has also made claims to these fines. The Government of Yukon has remitted these fines to the Trust since its inception. We are unable to determine if this issue will be resolved in favour of the Trust and have recognized a contingent liability and presented it under the "accounts payable and accrued liabilities" account in the statement of financial position (see Note 5).

There was a dispute in respect of the eligibility of the costs incurred by a grantee on a certain project in the prior year. During the year, the grantee decided to withdraw the reimbursement of the ineligible costs in dispute.

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#### 12. COVID-19 IMPACT

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus ("COVID-19"). This situation is constantly evolving, and the measures put in place are having multiple impacts on global, national, provincial and local economies.

During the year, some of the projects awarded to grantees were extended and a few were canceled due to delays and restrictions caused by COVID-19. In addition, the Trust's revenue has decreased significantly due to reduced slot machine revenue received from Klondike Visitors Association resulting to net loss on operations during the year.

The future effects of these events on the Trust and its operations is too uncertain to be estimated. The impact will be accounted for when it is known and can be reasonably measured.

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**Yukon**