



CRIME PREVENTION  
& VICTIM SERVICES  
**TRUST FUND**

**annual report**

2019-20

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# message from the chair

On behalf of the Board of Trustees, I am pleased to present the twenty-first 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, 2020.

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 2019, the Board of Trustees approved 19 projects for a total of \$414,379. These projects are supporting mental health and providing youth with recreation, music, summer educational support, mural-making and employment opportunities. A few projects are moving to their next stages: these include the final stage of a project providing sex education to people with disabilities; a final year of Crime Stoppers tip funding; training and workshops for individuals and organizations in restorative practices; and developing safe options and supports for sex workers. A theatre project working to prevent hate crimes; impaired driving presentations for youth; family recreation; summer Pride events; low-barrier cultural workshops and an after-school programming needs assessment are just some of the projects that have recently been completed.

Nine 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.

The Board of Trustees would like to thank all of the organizations that worked this year to plan and deliver projects focused on crime prevention and supplementing services for victims. We believe your work makes a difference in the lives of Yukoners, and we look forward to supporting more local projects in the coming year. The annual deadlines are August 15 and February 15.

We wish to note that this year's annual report represents a realignment of the way in which we report funded projects. The Board of Trustees has worked this year to align the annual report with the audited financial statements for the fiscal year ending March 31, 2020. In previous years, the Board made decisions about spring projects prior to March 31 of that fiscal year, and these projects were then reported in the annual report, even though the project agreements were not signed with proponents until the new fiscal year. In 2019, the Board made the decision to move the spring funding meeting to the fiscal year in which the projects would occur. This meant moving the meeting by one to two weeks. As such, projects approved from the spring 2019 and fall 2019 intakes have been included and described in this

year's report, which now aligns with the audited financial statements. Spring 2020 projects will be reported in the 2020–21 annual report. Due to this one time realignment, projects approved for spring 2019, which were previously presented in the 2018–19 annual report, are presented again in the funded project section of the 2019–20 annual report. This change will assist in bringing this year's and future years' annual reports in line with the audited financial statements, ensuring projects that are approved in the fiscal year are also reported in the same year.

In closing, the members of the Board are saddened by the passing of our colleague and Trustee, the late Phyllis Smith, a Champagne and Aishihik First Nations Elder. Ms. Smith first became a Board member in 2015. She will be remembered for her contributions, wisdom and guidance and, in particular, for advocating for rural communities and promoting a focus on youth. We have been honoured to work with her and express our condolences to family, friends and the community.



Lareina Twardochleb  
CHAIR

# history

In the mid-1990s, employees in the Government of Yukon's Department of Justice started discussing ways that funding could be generated to support crime prevention programs and services for victims in 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. There were unclaimed funds gathering interest in a court trust account. Victim fine surcharges had recently been introduced in the *Criminal Code*, resulting in additional monies being paid into court. The Government of Yukon had 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 pots of money together into a trust fund was suggested. The fund would generate interest revenue that 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, 2020, the Trust has approved a total of 375 projects that focused on crime prevention and services for victims of crime.**

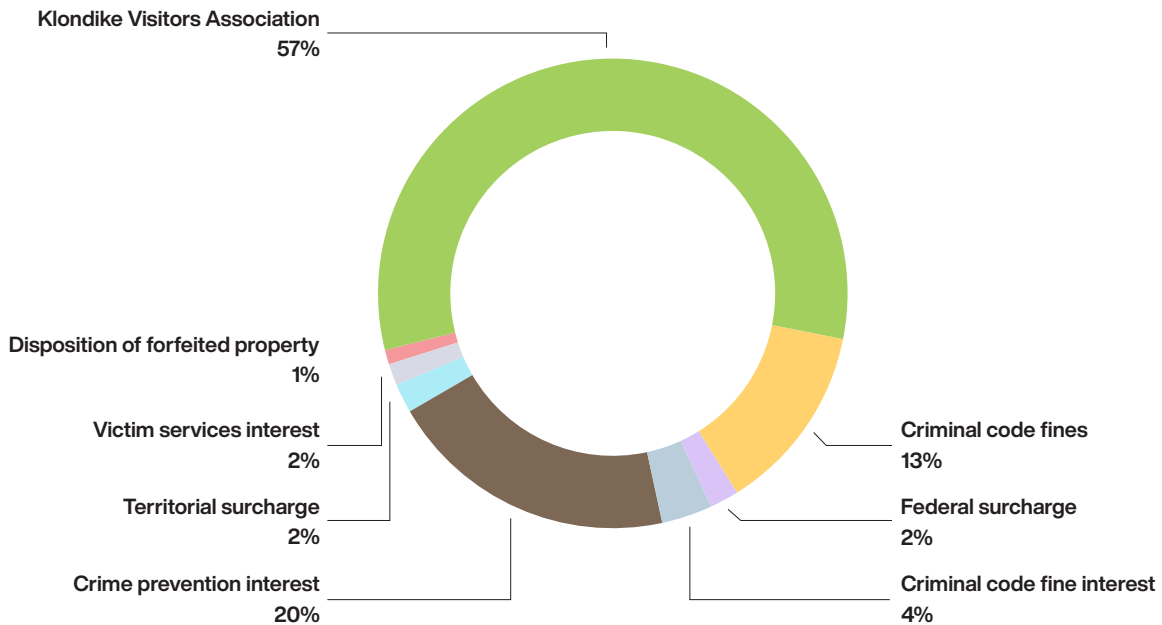
# funding sources

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 2019–20



Estrada & Tan, Chartered Professional Accountants, Crime Prevention and Victim Services Trust financial statements year ended March 31, 2020. Please see 2019–20 audited financial statements within this report.

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



# 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. *S.Y. 2018, c.6, s.3; S.Y. 2010, c.7, s.19; S.Y. 2004, c.7, s.3 and 4; S.Y. 2002, c.49, s.5*

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 2019, the members of the Board were:

<b>Section 5(1)(a) Chair</b> consists of the Director of Victim Services, if any	<b>Lareina Twardochleb</b>
<b>Section 5(1)(a)</b> one person who is a member of the public service recommended by the Minister of Justice	<b>Luda Ayzenberg</b>
<b>Section 5(1)(b)</b> one person who is a member of the public service recommended by the Minister of Health and Social Services	<b>Cameron Grandy</b>
<b>Section 5(1)(c)</b> one person recommended by the Royal Canadian Mounted Police	<b>Cst. Dean Hoogland</b> (to July 3, 2019) <b>S/Sgt Brad Kaeding</b> (from September 11, 2019)
<b>Section 5(1)(d)</b> 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	<b>Kathleen Van Bibber</b> (to May 15, 2019) <b>Kelsea Cook</b> (from October 24, 2019) <b>Phyllis Smith</b>
<b>Section 5(1)(e)</b> 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	<b>Marian Horne</b>
<b>Section 5(1)(f)</b> two persons recommended by the Minister of Justice from among the general public who have expressed an interest in justice issues	<b>Tamara Horsey</b> <b>Michael Gladish</b> (to August 28, 2019) <b>Ricky Mawunganidze</b> (from October 24, 2019)

**Notes:**

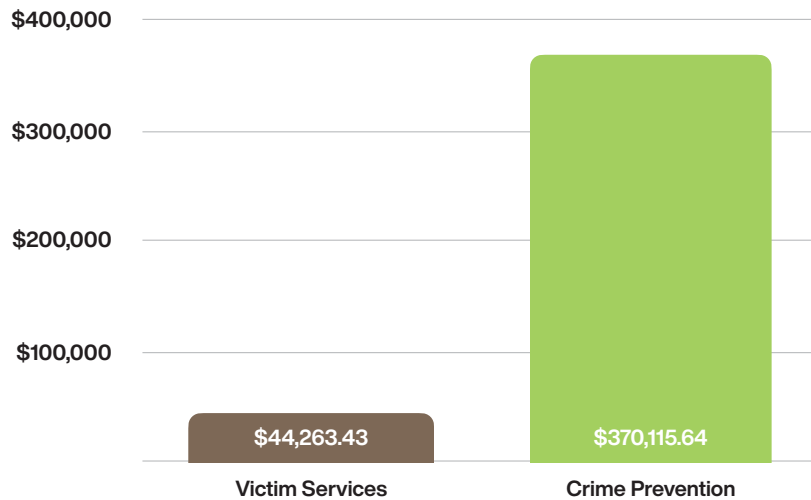
Cst. Dean Hoogland – appointed January 17, 2019 and revoked July 3, 2019

Michael Gladish – appointed March 14, 2019 and revoked August 28, 2019

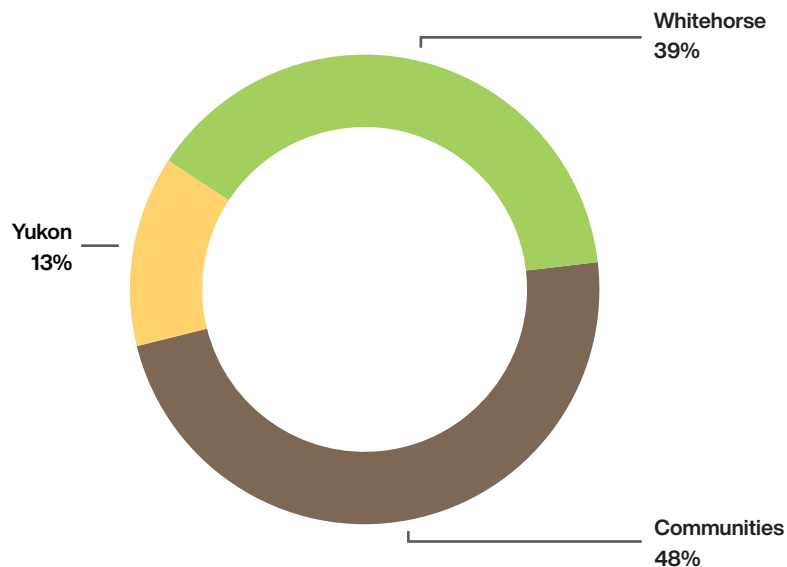
# the year in review

The Crime Prevention and Victim Services Trust awarded or conditionally awarded funding of \$414,379 to 19 projects for 2019.

## Funding awarded in 2019–20 by project type



## 2019–20 funding awarded by geographical area



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.

## In 2019, the Crime Prevention Victim Services Trust Board of Trustees reviewed 22 proposals for 2019 funding sessions. Of these, 19 projects were approved for funding.

### spring 2019 funded projects

**Boys and Girls Club of Yukon** was awarded **\$5,700** for a pilot project called **Get Ed!** This project provided education, mentorship and opportunity to youth ages 19 to 25. A 12-week project, they planned to work with youth on developing a healthy self and strengthening their job readiness skills. The youth were then to be supported in a job placement.

**Inclusion Yukon** was awarded **\$23,309** for their **My Body, My Life – Phase 3** project. This is a multi-faceted project addressing sexuality and disability. Inclusion Yukon (the former Yukon Association for Community Living) was funded to deliver monthly sexuality education webinars and hold training for professionals. During a month-long public education campaign, Inclusion Yukon aimed to bust myths around sexuality and disability. The sexual health facilitator provided resources and delivered presentations at local schools for students with intellectual disabilities. Inclusion Yukon also held friendship circles to train participants in the 10 skills of likeability and friendship.

**Lorne Mountain Community Association** was awarded **\$5,966** for **A Sense of Place and Community: Kids and Youth Summer Activity Program**. Over the summer holidays, the kids and youth of Mount Lorne were invited to participate in art instruction, free play and collaborative games. Activities

were held in each of the different areas of the community centre, including the skateboard park, gazebo, basketball field, trails, disc golf course, gathering area and the golf course. The project was intended to foster creativity, connection and a sense of ownership over the community centre.

**Queer Yukon Society** was awarded **\$23,000** for **Yukon Pride Week 2019**. Held June 3 to 9, 2019, Yukon Pride Week featured a number of events for the LGBTQ2S+ community in recognition of the 50-year anniversary of the decriminalization of homosexuality in Canada. Events included a Pride Parade and Picnic, trivia night, a dance, the Pride Paddle, a movie screening and youth-specific programming.

The **Village of Carmacks** was awarded **\$9,620** for the **Building a Better Today** project. This project offers three different programs to get children, youth and adults more active on the weekends and evenings and provides an opportunity for creative expression. For women, a weekly Ladies Night Out will feature snacks, support, resources, activities and company. The Village of Carmacks plans to hold two paint parties – one for women as part of Ladies Night Out, and one for kids and youth. Finally, they will offer judo instruction for women, children and youth. These programs are intended to build self-confidence, foster creative expression and provide space for positive social interaction.

The **Village of Teslin** was awarded **\$46,944** for the **Community Wellness** project. The Village of Teslin is bringing a counsellor to the community for the youth, maintaining youth centre activities, and offering after school programming four nights per week. Planned monthly activities for families include trivia, a family escape room, glow in the dark dodge ball, a family hike, board game night, jam making, a family dance, a family cooking night, hay rides and a ski day. They also ran a circus camp over the summer.

**Youth of Today Society** was awarded **\$35,210** for their **Sublime – A Crime Awareness Journey** project. Over the summer, they have worked on three filmed mural projects in each of Carmacks, Haines Junction and Whitehorse, involving Elders, professional young artists and at least five youth in each community. Mural projects were to be designed in consultation with community health officials, youth and Elders. Elders and youth discussed crime prevention, violence, and victim needs and a film production was to be produced. The film aired on social media, channel 9 and with Shakat Journal.

**Yukon Community Crime Stoppers Association** was awarded **\$2,000** for their **Tipster Rewards**. This is a reward program for people who provide tips that lead to arrest, apprehension, the recovery of stolen property or the seizure of illegal drugs. Crime Stoppers involves the public in the fight against crime. Through anonymous reporting, people can safely provide information to police. If the tip leads to an arrest, recovery or seizure, the tipster may be eligible to collect a reward.

**Yukon Tourism Education Council** was awarded **\$34,800** for their **Youth Program Summer Camp** project. This was a free summer youth camp for 66 immigrant and refugee youth. Through the Multicultural Centre of the Yukon, youth ages six to 12 connected with other youth to do themed activities, build relationships and self-esteem, and address the summer learning gap. The camp ran daily for nine weeks and offered academic activities, crafts, tours, games, guest speakers and field trips.

### **fall 2019 funded projects**

**Champagne and Aishihik First Nations** was awarded **\$25,000** for the **Trauma and Conflict Resolution Program**. This project is a five-day camp at Kluane Lake, providing training and circles in trauma, conflict resolution, regulation and resiliency. By providing both traditional and modern healing opportunities, education on trauma, coping, conflict resolution, trauma release and ceremony, participants will be better equipped to make choices for their own wellbeing, their relationships and their communities. After the camp, there will be four follow-up circles to review skills and strengthen social supports.

**Champagne and Aishihik First Nations** was awarded **\$58,542** for the **Youth Outreach Program** project. This project focuses on empowering youth, providing relevant programming to address risk factors, delivering workshops, reducing harm, hosting circles, teaching life skills, bringing in speakers and educators, providing individualized support, delivering youth-led programming, hosting a Youth Spring Dance, creating safety networks and building a sense of belonging for youth.

**The Dawson City Arts Society** was awarded **\$6,000** for their **Youth Art Enrichment** project, a six-day youth art camp in Dawson City. Through art workshops and other group events, they hoped to empower youth and introduce them to career paths they may not have considered. Unfortunately, this event was cancelled due to COVID-19.

**The Heart of Riverdale Community Centre Society** was awarded **\$29,595** for the **Hip Hop at the Heart** program. It is a free, drop-in music production and recording program for youth 12 and up where kids collaborate on challenging projects in a respectful mixed gender group with a skilled facilitator to build and model positive relationships and contribute to personal resilience.

**Kluane First Nation** was awarded **\$25,707** for the **Roots “Trauma Healing and Support Workshop Series” Project**. This project is intended to promote healing from trauma experienced by the community, families and individuals by offering land-based workshops focusing on resilience, self-care and reconnection to the land.

**Learning Disabilities of Yukon (LDAY)** was awarded **\$9,600** for their **Attention Regulation (ADD & ADHD) Support** project. LDAY provides support and interventions for individuals with ADHD to help them develop their self-regulation skills, attention and focus. Program coordinators create and present workshops for educators, parents and adults; mentor and coach individuals for better self-regulation skills; and form age-specific support groups.

**The North Klondyke Highway Music Society** was awarded **\$11,158** for the **Dawson City Youth Fiddle/Jigging Community Tour** project. This funding will go towards holding family-friendly youth fiddle and jigging workshops, family dances, dance demonstrations and activities in Old Crow, Mayo, Pelly Crossing and Dawson – creating a positive environment for citizens of all ages, where youth learn about each other’s lives and gain positive support and communication with their peer group.

**Second Opinion Society** was awarded **\$18,919** for the **Mental Health Awareness and Self Care Project**. This project offered 24 workshops delivered by professional mental health facilitators. Participants had access to a variety of options to increase their mental health awareness and learning about self-care in regards to healing from emotional trauma.

**Teslin Tlingit Council** was awarded **\$27,009** for the **Weaving Culture Through Justice** project. This project is a six-week Cedar Bark Weaving program taught in both Teslin and Whitehorse. Elders will provide a one-day workshop each week on the history of clans, potlatch laws, Tlingit traditional laws, clan emblems, Tlingit stories and legends, drumming and singing.

**Yukon Women’s Transition Home Society** was awarded **\$16,300** for the **Women’s Social Justice Group** project. This project is a bi-weekly social justice group for women who have experienced violence and abuse. The group is a safe space for women to learn, share, and participate in wellness, art and self-care activities, including land-based healing. Participants will learn about safety planning, causes and dynamics of abuse and family violence, and challenging myths around violence.

# appendix

## 2019–20 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.

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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.

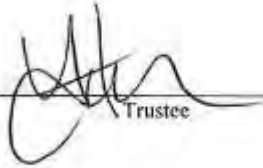
The Trustees are ultimately responsible for financial reporting, reviewing and approving the financial statements. The Trustees meet periodically to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, 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.



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Trustee



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Trustee

Whitehorse, YT  
September 28, 2020





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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, 2020, 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, 2020, 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.

### *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 Canadian accounting standards for not-for-profit organizations, 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.



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.

*Estrada & Tan*

Whitehorse, Yukon Territory  
September 28, 2020

CHARTERED PROFESSIONAL ACCOUNTANTS

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Receipts and Disbursements**  
**Year Ended March 31, 2020**

	2020	2019
<b>RECEIPTS</b>		
Funds - Crime Prevention <i>(Note 3)</i>	\$ 483,035	\$ 517,086
Funds - Victim Services <i>(Note 3)</i>	20,870	57,166
Transfer to deferred revenue	<u>(65,858)</u>	<u>(292,917)</u>
	<u>438,047</u>	<u>281,335</u>
<b>DISBURSEMENTS</b>		
Project grants - Crime Prevention <i>(Note 9)</i>	286,741	171,982
Project grants - Victim Services <i>(Note 9)</i>	130,551	88,162
Professional fees	9,300	9,000
Travel <i>(Note 8)</i>	3,948	4,928
Office	6,444	5,325
Honorarium <i>(Note 8)</i>	<u>1,063</u>	<u>1,938</u>
	<u>438,047</u>	<u>281,335</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, 2020**

	<u>2020</u>	<u>2019</u>
<b>RESTRICTED NET ASSETS - BEGINNING OF YEAR</b>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
<b>RESTRICTED NET ASSETS - END OF YEAR</b>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Statement of Financial Position**

**March 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Funds in trust <i>(Note 4)</i>	\$ 6,955,103	\$ 6,806,981
Funds receivable	353,145	348,482
Grants receivable	9,432	1,645
	<u>\$ 7,317,680</u>	<u>\$ 7,157,108</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities <i>(Note 5)</i>	\$ 2,164,221	\$ 2,090,718
Deferred revenue <i>(Note 6)</i>	3,100,947	3,035,089
Grants payable	52,512	31,301
	<u>5,317,680</u>	<u>5,157,108</u>
<b>NET ASSETS</b>	<u><b>2,000,000</b></u>	<u><b>2,000,000</b></u>
	<u><b>\$ 7,317,680</b></u>	<u><b>\$ 7,157,108</b></u>

CONTINGENT LIABILITY *(Note 11)*

**ON BEHALF OF THE TRUSTEES**

  
\_\_\_\_\_  
*Trustee*

  
\_\_\_\_\_  
*Trustee*

**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Statement of Cash Flows**

**Year Ended March 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>OPERATING ACTIVITIES</b>		
Cash receipts from funders	\$ 491,453	\$ 602,526
Cash paid to suppliers and grantees	<u>(343,331)</u>	<u>(275,507)</u>
<b>INCREASE IN CASH FLOW</b>	<b>148,122</b>	<b>327,019</b>
Cash - beginning of year	<u>6,806,981</u>	<u>6,479,962</u>
<b>CASH - END OF YEAR</b>	<b><u>\$ 6,955,103</u></b>	<b><u>\$ 6,806,981</u></b>

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2020

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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 positions.

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.

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**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

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:

	<u>2020</u>	<u>2019</u>
Klondike Visitors Association	\$ 328,128	\$ 340,923
Crime prevention and victim services - Interest	117,171	133,583
Criminal code fines	76,766	75,000
Criminal code fine interest	18,441	7,559
Federal surcharge	12,718	35,021
Disposition of forfeited property	6,577	-
Criminal code fines transfer to accounts payable	<u>(76,766)</u>	<u>(75,000)</u>
Total fund receipts - Crime Prevention	<u>483,035</u>	<u>517,086</u>
Victim Services - Interest	8,468	11,525
Territorial surcharge	<u>12,402</u>	<u>45,641</u>
Total fund receipts - Victim Services	<u>20,870</u>	<u>57,166</u>
Grand total	<u>\$ 503,905</u>	<u>\$ 574,252</u>

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, 2020 and 2019 are 1.813 % and 2.167%, respectively.



**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

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5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This account consists of the following:

	<u>2020</u>	<u>2019</u>
Federal Criminal Code Fines - Government of Canada (see Note 11)	\$ 2,154,921	\$ 2,078,157
Accrued liabilities	<u>9,300</u>	<u>12,561</u>
	<u>\$ 2,164,221</u>	<u>\$ 2,090,718</u>

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6. DEFERRED REVENUE

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

	<u>2020</u>	<u>2019</u>
Balance at beginning of year	\$ 3,035,089	\$ 2,742,171
Increase in deferred revenue	<u>65,858</u>	<u>292,918</u>
Balance at end of year	<u>\$ 3,100,947</u>	<u>\$ 3,035,089</u>

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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 10% 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, 2020, 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.

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8. HONORARIUM AND TRAVEL

The Act allows for honorarium of \$1,063 (2019: \$1,938) and travel of \$3,948 (2019: \$4,928) to be paid to the members of the board of trustees who are not otherwise covered by their employers.

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**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

**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	2020	2019
Big Brothers Big Sisters of Yukon	\$ -	\$ -	\$ -	\$ 12,000
Blood Ties Four Directions Centre Society	-	-	-	9,562
Boys and Girls Club of Yukon	5,130	-	5,130	12,000
Canadian Mental Health Association, Yukon Division	-	-	-	6,265
Champagne Aishihik First Nation	28,814	3,750	32,564	-
Dawson City Music Festival Association	-	-	-	23,885
Dawson Shelter Society	-	-	-	7,535
Gwaandak Theatre Society	-	-	-	15,500
The Heart of Riverdale Community Centre Society	16,770	-	16,770	-
Inclusion Yukon	9,440	3,147	12,587	-
Kluane First Nation	14,460	4,820	19,280	-
Learning Disabilities Association of Yukon	8,640	-	8,640	-
Little Salmon Carmacks First Nation	-	-	-	2,660
Lorne Mountain Community Association	5,966	-	5,966	-
Mothers Against Drunk Driving	-	-	-	5,289
North Klondyke Highway Music Society	7,967	-	7,967	-
Queer Yukon Society	22,794	-	22,794	-
Second Opinion Society	8,324	8,324	16,648	-
Selkirk Elementary School Council	-	-	-	10,620
Teslin Tlingit Council	24,308	-	24,308	-
Village of Carmacks	8,658	-	8,658	1,320
Village of Teslin	42,249	-	42,249	16,460
Whitehorse Aboriginal Women's Circle	-	-	-	17,503
Yukon Circle of Change	-	-	-	4,118
Yukon Community Crimestoppers	1,800	-	1,800	-
Yukon Status of Women's Council	-	-	-	19,770
Yukon Tourism Education Council	34,329	-	34,329	34,000
Yukon Women's Transition Home Society	-	14,670	14,670	-
Yukon Youth Outdoor Leadership Association	-	-	-	15,338
Youth of Today Society	24,690	-	24,690	-
	264,339	34,711	299,050	213,825

*(continues)*

**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

9. PROJECT CONTRIBUTIONS *(continued)*

	Crime Prevention	Victim Services	2020	2019
Add: Multi-year projects funded during the year	44,228	99,191	143,419	69,760
Less: Unspent contributions returned	(21,826)	(3,351)	(25,177)	(23,441)
	<u>\$ 286,741</u>	<u>\$ 130,551</u>	<u>\$ 417,292</u>	<u>\$ 260,144</u>

During the year, the total approved project contributions by the Trustees amount to \$414,379 (2019: \$450,464). Amounts committed to be paid out are as follows:

	2020	2019
2018/2019	\$ -	\$ 213,825
2019/2020	316,626	175,455
2020/2021	83,118	61,184
2021/2022 and thereafter	14,635	-
	<u>\$ 414,379</u>	<u>\$ 450,464</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, 2020.

*(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 funders amounting to \$353,146 (2019: \$348,482) and project recipients repayment amounting to \$9,432 (2019: \$1,645). 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 \$2,164,223 (2019: \$2,090,718) and grants payable amounting to \$52,511 (2019: \$31,301). 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 in 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

Year Ended March 31, 2020

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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 734.4(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 is an ongoing dispute in respect of the eligibility of the costs incurred by a grantee on a certain project. Legal advice is being sought by the Trust, the result of which cannot be ascertained at this time. There is no accrual set-up as at March 31, 2020.

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#### 12. SUBSEQUENT EVENTS

The COVID-19 global pandemic has severely impacted local economies. Measures taken to contain the spread of the virus including social distancing have resulted to necessary changes in the timeline for some project commitments by the Trust.

The Trust has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended March 31, 2020 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Trust for future periods.

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CRIME PREVENTION  
& VICTIM SERVICES  
**TRUST FUND**