



Crime Prevention  
and Victim Services  
**TRUST FUND**

Annual Report  
2017–2018

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



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# Message from the Chair

In accordance with Section 8 of the *Crime Prevention and Victim Services Trust Act* and on behalf of the Board of Trustees, I am pleased to present the 19th annual report of the Crime Prevention and Victim Services Trust. This report is provided for the year ending March 31, 2018.

The Crime Prevention and Victim Services Trust was established to support crime prevention activities, promote and provide services intended to address the root causes of criminal behaviour, promote the prevention of crime and victimization, support activities that will prevent violence against women and children, and provide services for victims.

In spring 2018, the *Crime Prevention and Victim Services Act* was amended and expanded, for the purposes of the Trust, to include 4(1)(b) “the promotion and provision of services intended to prevent gender-based violence and violence against women and children.” Section 5(1)(e) was amended to “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.”

During the year, the Board of Trustees approved or conditionally approved funding for 18 projects<sup>1</sup>. These projects focused on building strong community and family connections, providing education to youth regarding impaired driving, supporting wellness, mentoring of youth, supporting the reduction of homelessness, and preventing crime through recreation and traditional activities. These projects represent the creativity and resourcefulness of Yukon communities and agencies in addressing crime and victimization at a local and territorial level.

As per the Act, the Trust is governed by a board of trustees whose role is to manage the Trust, establish criteria, guidelines and conditions for funding, and consider submitted proposals. The Board of Trustees would like to thank all the organizations that planned and implemented projects focused on crime prevention and enhancing 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.



Lareina Twardochleb  
Chair

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<sup>1</sup> Eighteen projects were approved or conditionally approved in 2017–2018. There was a conditional approval for Yukon Learn Society, pending additional information; however, final funding was not approved and this project was considered not funded. The applicant was encouraged to resubmit application to the Fall 2018 funding session. This resulted in 17 funded projects in 2017–2018.

# 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 federal government was not supporting crime prevention in the way it had in recent years and there was a tight fiscal environment in Yukon.

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, and the Government of Yukon had signed an agreement with Canada that determined how proceeds of crime would be shared between Yukon and Canada.

There was a suggestion of the possibility of combining these existing pots of money together into a trust fund. 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 were not otherwise paid by their employers 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 LGBTQ2S+ equality and non-discrimination, including increasing gender diversity on legislated boards and committees that already have statutory sex or gender composition requirements. The Board of Trustees was supportive of the government's approach to amending legislation to ensure a diverse, inclusive society that promotes LGBTQ2S+ equality and non-discrimination and supported the amendment of the Act to ensure it was explicitly inclusive.

The *Crime Prevention and Victim Services Trust Act*, section 4(1)(b) was amended to "the promotion and provision of services intended to prevent gender-based violence and violence against women and children" as one of the stated purposes of the Trust. Section 5(1)(e) was amended to "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."

# 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, 2018, the Board has approved a total of 339 projects focusing on crime prevention and services for victims of crime.*

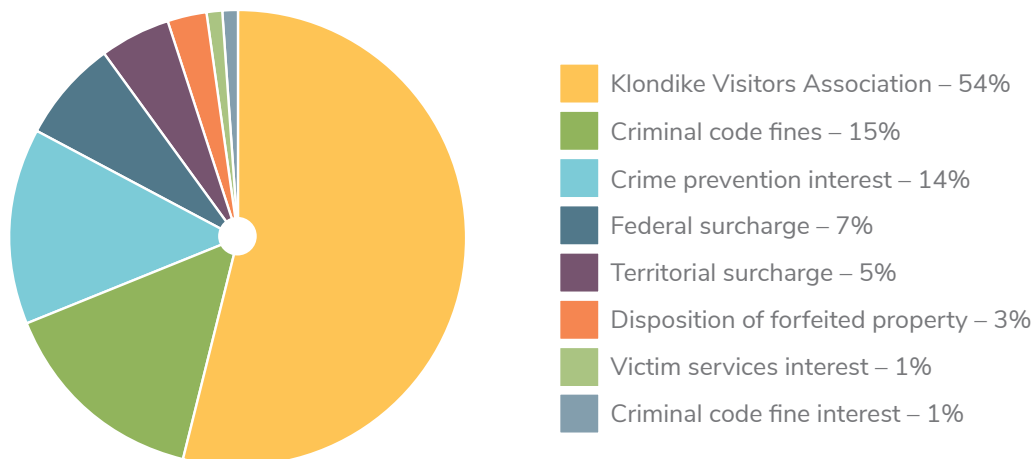
# Funding sources

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 2017–2018



Estrada & Tan. Chartered Professional Accountants, Crime Prevention and Victim Services Trust financial statements year ended March 31, 2018, p.8.



# 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.

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

During 2017–2018, the members of the Board were:

### CPVST Board of Trustees 2017–2018

Section 5(1)(a)	Lareina Twardochleb	Director, Victim Services, Department of Justice
Section 5(1)(a)	Luda Ayzenberg	Department of Justice
Section 5(1)(b)	Jane Bates	Department of Health and Social Services
Section 5(1)(c)	Cpl. Dwayne Latham	Royal Canadian Mounted Police
Section 5(1)(d)	Kathleen Van Bibber	Yukon First Nation representative
Section 5(1)(d)	Phyllis Smith	Yukon First Nation representative
Section 5(1)(e)	Marian Horne	Women's organization representative
Section 5(1)(f)	Tamara Horsey	Member of the general public with an interest in justice issues
Section 5(1)(f)	vacant	Member of the general public with an interest in justice issues

**Notes:**

Tamara Horsey – September 12, 2017 – renewed

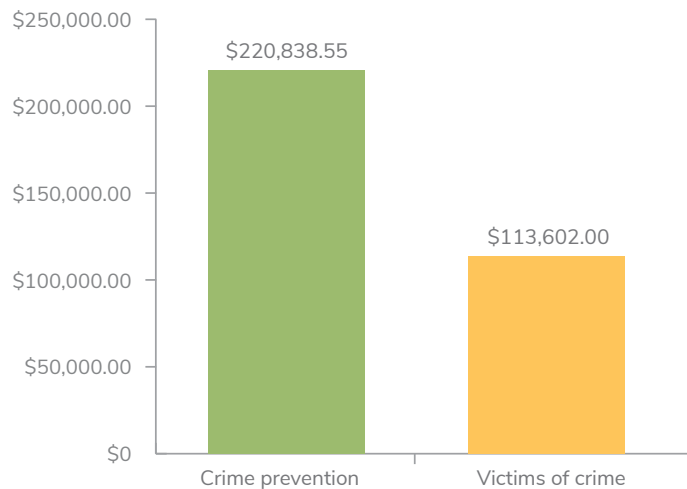
Marian Horne – October 10, 2017 – renewed

Jane Bates – June 8, 2017 – new

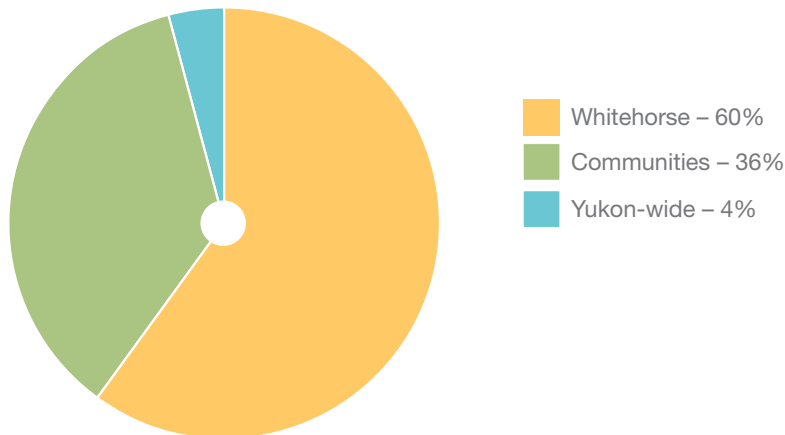
# The year in review

The Crime Prevention and Victim Services Trust awarded or conditionally awarded funding of \$334,440.55<sup>2</sup> for 18 projects in 2017–2018.

## Funding awarded 2017–2018 fiscal year by project type



## Funding awarded 2017–2018 fiscal year by geographical area



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

<sup>2</sup> Fall 2017 funding: \$203,173.40; spring 2018 funding: \$131,267.15. Total amount awarded as per 2017–2018 financial statements = \$334,440.55. See note 1 regarding Yukon Learn Society project award, which was not provided final approval (\$9,498.00 on June 15, 2018).

*In 2017–2018, Board of Trustees for the Crime Prevention and Victim Services Trust reviewed 25 proposals for the Fall 2017 and Spring 2018 funding sessions. Of these, 18 projects<sup>1</sup> were approved for funding.*

## Fall 2017 funded projects

**City of Whitehorse, Canada Games Centre** was awarded **\$10,458.00** for the **Youth Drop-in Program project**. The Youth Drop-in Program was a free fun, safe, positive and inclusive environment for youth to participate with positive role models in activities such as sports, arts and crafts, board games, table tennis, Nerf games, karaoke, movie nights, swimming and ice skating. Canada Games Centre partnered with various organizations that offered a free meal and facilitated programming designed to address root causes of criminal behaviour. The goals of the project were to engage youth in a fun, recreational and inclusive setting with positive role models to reduce their vulnerability to influences and involvement in criminal behaviour.

**Yukon Association for Community Living** was awarded **\$64,355.40** for the **Youth Peer Mentor–Next Phase project**. The Peer Mentor program brings together teens with an intellectual disability with a network of non-disabled friends and peers in a series of small group age-appropriate recreational activities. Together the youth participate in a variety of different activities, discussions and workshops that promote confidence, communication, self-esteem, boundary-setting and other skills important to the group. With the Next Phase project, a new component was added to the program: up to 10 youth from the group, both those with and without disabilities, participated in leadership development training specially tailored to be suitable for both groups. The goal was to have them develop a greater capacity to lead and serve as mentors within the group and within their daily lives. The training, facilitated by Bringing Youth Towards Equality, included topics such as leadership, mentorship and coaching; disabilities; drug and alcohol use and abuse; PATH planning for a personal life vision; public speaking, storytelling and networking; and advocacy.

**Vuntut Gwitchin First Nation** was awarded **\$30,368.00** toward the **Recreation Spring Break Camp**. This project included a land-based camp with a focus on traditional knowledge and skills, leadership development and team building through a variety of games and activities, workshops and guest facilitators. Presenters included Bringing Youth Towards Equality, which presented workshops related to bullying, healthy relationships and community responsibility. Local RCMP led GPS navigation practice and demonstrated various survival skills. An Elder participated as a camp attendant and had the youth working with him to cut and haul wood to heat the camp and perform other camp duties. Another Elder shared traditional wisdom in the kitchen and around the camp and set snares with the youth. Additional activities included make ice fishing poles and fishing, going on snowshoe adventures, tobogganing and building jumps as a group, building snow forts, doing craft projects and playing team games.

**Heart of Riverdale Community Centre** was awarded **\$28,000.00** for the **Heart Space, Youth Drop-in Program**. This free drop-in programming occurred on weekdays after school until 10 p.m. The main goal of the program was to provide youth with a safe space, food, and staff knowledgeable about the needs of youth. A youth worker was hired to facilitate engaging activities, manage youth-directed projects, and provide support and referral services for kids in need. Programming included multi-media projects (drawing, painting, Photoshop, video editing and photography). Weekly music and hip-hop dance classes were held. There was also a focus on social skill development in areas including conflict management, racism, human rights, homophobia, sexism and transphobia.

**Les EssentiElles** was awarded **\$18,377.00** for the **“Be More than a Bystander” series of presentations in Yukon secondary schools project**. A professional football player, who is part of the Be More Than a Bystander program, made presentations in four Yukon schools: F.H. Collins Secondary School, Porter Creek Secondary School, Watson Lake Secondary School and St. Elias Community School. The program was developed by the Ending Violence Association of BC and featured football coaches and players from the BC Lions football team, who talk to youth about healthy interpersonal relationships, gender-based violence and intervening in violent situations or potentially violent situations. The presentations were approximately 45 minutes and were followed by a short presentation from Les EssentiElles and Victoria Faulkner Women’s Centre on available resources and services for victims of violence in Yukon.

**Victoria Faulkner Women’s Centre** was awarded **\$27,187.00** for the **Girls and Trans Rainbow Youth Group / GNorth Network project**. This project was the second phase of the My Life My Body project. Phase 1 provided education and support for disabled persons. The project included: a series of webinars on sexuality education; a month-long public education campaign with the goals of removing stigma around sexuality, busting myths and fostering open conversation specifically targeted to the disabled community; training workshops for professionals; school visits to offer sexual health education and social skills for healthy relationships specific to students with intellectual disabilities; and monthly friendship circle events for participants to learn and practise the “10 skills of like ability” (presented by Dave Hingsburger in Phase 1) with the goal of helping disabled people learn how to develop friendships.

**The Village of Teslin** was awarded **\$6,300.00** toward the **Youth Programming project**. The goals of this project were to help youth deal with mental illness and tackle other tough issues, to increase their confidence to speak up for themselves and to strengthen relationships between young women and their female relatives. The project included sessions of a girls group devoted to discussing mental and social issues, learning positive coping techniques and ways to feel safe, and building a network of positive adult role models. The group was co-facilitated with a counsellor from Child and Adolescent Therapeutic Services. A weekly boys club was also offered for boys to learn skills such as woodworking, mechanics and basic outdoor survival skills with a focus on getting boys outdoors and active.

**Tagish Community Association** was awarded **\$12,800.00** for the **Tagish School of Music project**. This project engaged at-risk youth and promoted community engagement, positive peer modelling, and building self-esteem, confidence and skills. The project included bringing qualified musicians to Tagish to provide group music classes on Saturday afternoons. The classes provided music appreciation and education through lessons in percussion, voice, song writing, keyboard, guitar, ukulele, rock band, jazz band, pop band, vocal ensemble and music recording technology.

**Mothers Against Drunk Driving, Whitehorse Chapter** was awarded **\$5,328.00** toward the **MADD Canada 2017–2018 School Assembly Program–The Pact project**. Presentations of the school assembly program were delivered at eight Yukon schools by a trained representative, who provided an introduction and tools and strategies to use when in impaired driving situations. The video offered a dramatization of an impaired driving situation that youth may find themselves in and real-life testimonials about three people killed or badly injured in impaired driving accidents. The schools were given CD/DVD resources for further classroom discussion.

# Spring 2018 funded projects<sup>1</sup>

The **Village of Teslin** was awarded **\$11,500.00** for the **2018 Summer Programming project**. This project offered weekday afternoon camps and evening programming for children and youth ages six to 18 years. The project supported ongoing clubs for boys, girls and youth. The project also included three week-long, all-day camps: an Elephant Thoughts science camp, a Breakdance Yukon Society dance camp and a Monkey Business gymnastics camp. The goals of the project were to reduce the incidence of crime by offering youth in Teslin a safe place during the summer months to be active, mentally engaged, and to learn new skills.

**Big Brothers Big Sisters of Yukon** was awarded **\$12,000.00** for the **Community Mentoring project**. This project matched an adult with a child for a fun and safe friendship, which aimed to support the child to feel valued and have a friend to talk to. The program was offered in the community with the child and adult going on outings or meeting in their homes. There was also an in-school mentoring program, which had the same goals but the child and adult met at the school and participated in activities available at the school such as games and sports. School programs were offered at Elijah Smith Elementary, Selkirk Elementary and Takhini Elementary. This project also aimed to bolster the existing mentoring program in Dawson City and Whitehorse. This included monitoring the existing matches, recruiting new volunteer mentors and mentees, safety training and case management of the program. The goal was to provide a mentor for each child in Yukon who would like one.

**Blood Ties Four Directions Centre Society** was awarded **\$15,936.00** for the **Landlords Working to End Homelessness After Hours Support project**. The Landlords Working to End Homelessness (LWEH) program was started in 2013. This program requires an organization to lease a rental unit and assume responsibility for paying rent, repairing damages, being a good tenant and providing notice of termination. The organization sublets the unit to a “hard to house” client and provides ongoing support services to help the client be a successful tenant. The Landlords Working to End Homelessness After Hours Support project aims to work collaboratively with the other agencies to expand the LWEH program to include on-call after hours and weekend supports. The goal is to increase the number of landlords willing to enter into LWEH arrangements because they know there is support for LWEH tenants in crisis, with unwanted guests or other concerns during evenings and on weekends.

**Yukon Youth Outdoor Leadership Association** was awarded **\$15,337.75** for the **Community After-School Sports Program**. This project included offering 28 sessions of an after-school program (3:30 p.m. to 5 p.m. four days a week for seven weeks) focusing on cultural programming at the Canada Games Centre. A meal was provided following each session from 5:30 to 6:30 p.m. Youth accompanied by youth service providers from partnering programs participated for free.

**Dawson Women's Shelter Society** was awarded **\$7,535.30** for **Wen-do Women's Self Defence Course and Workshops**, in collaboration with Tr'ondëk Hwëch'in First Nation. This project brought Wen-Do (Canada's longest running women's self-defence organization, based in Ontario) to Dawson City to conduct self-defence sessions and workshops about violence prevention and responsive care. Workshops included a 15-hour weekend course for females ages 13+; two three-hour sessions for First Nation women ages 19+ to discuss shared experiences and feelings about violence and crime prevention; a one-hour information session for females ages 11+ about different types of self-defence, including awareness and verbal and physical defence, general safety and local resources; and a two-hour session for youth ages 11 to 18 focusing specifically on youth needs and options for prevention and response.

**Yukon Tourism Education Council** was awarded **\$34,000.10** for the **Multicultural Centre of Yukon Youth Program Summer Camp**. The camp was 10 weeks long, running from 8:30 a.m. to 5 p.m. at the Multicultural Centre for male and female youth in grades 1 to 7. The focus of this project was on English as a second language, reading and arithmetic through activities including arts and crafts, book club, math club, sports, themed events, walking tours, games, field trips and guest speakers from other youth organizations to provide information about their programs.

**Little Salmon Carmacks First Nation** was awarded **\$2,660.00** for the **LSCFN Historical Youth Hunting Practices: connecting with ourselves through archery project**. This project included providing archery classes twice a week in two sessions respectively for ages 13 to 18 and 19 to 24, for a total of eight sessions. The goals of the project were to teach First Nation cultural values of caring, sharing, respect and self-control. This project aimed to empower participants, reconnect with First Nation traditional hunting practises and encourage cultural revitalization.

**Dawson City Music Festival Society** was initially awarded **\$22,800.00 (increased to \$23,885.00 on May 2, 2018)** for the **Yukon Girls Rock Camp**, held July 15 to 21, 2018 in Dawson City. This project expanded to Whitehorse to reach more girls interested in the camp. The camps included music education and workshops. Workshop topics included media literacy, band dynamics, women who broke barriers in music and society, issues for northern girls, fashion and style in gender and sexual orientation, junior counsellor, traditional singing and culture and being allies for others in the community. The camps culminated with a public performance of a collaborative song, written by the participants. The public performance occurred at the Dawson City Music Festival.





# Appendices

## **A. 2017–2018 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 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 into the Trust.

## **B. *Crime Prevention and Victim Services Trust Act***



CRIME PREVENTION AND  
VICTIM SERVICES TRUST

Financial Statements

Year Ended March 31, 2018



**Estrada & Tan**  
Chartered Professional Accountants  
*Beyond the numbers*

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Index to Financial Statements**  
**Year Ended March 31, 2018**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The preparation of the financial statements of Crime Prevention and Victim Services Trust is the responsibility of management. The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Where standards permit alternative accounting methods, management has chosen those it deems most appropriate in the circumstances.

The significant accounting policies used are described in Note 2 to the financial statements. These statements include certain amounts based on management's estimates and judgments. Management has 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.


The Board of Trustees is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board meets periodically to review significant accounting, reporting and internal control matters. Following its review of the financial statements the Board of Trustees approves the financial statements.

The financial statements have been audited on behalf of the trustees by Estrada & Tan, Chartered Professional Accountants, the independent auditor, in order to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the Trust, the results of its operations, the changes in fund balance and its cash flows for the year, in accordance with Canadian accounting standards for not-for-profit organizations.



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Trustee



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Trustee

Whitehorse, YT  
September 24, 2018

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## INDEPENDENT AUDITOR'S REPORT

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To the Trustees of Crime Prevention and Victim Services Trust

We have audited the accompanying financial statements of Crime Prevention and Victim Services Trust, which comprise the statement of financial position as at March 31, 2018 and the statements of receipts and disbursements, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Crime Prevention and Victim Services Trust as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Whitehorse, Yukon Territory  
September 24, 2018

*Estrada & Tan*

CHARTERED PROFESSIONAL ACCOUNTANTS

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Receipts and Disbursements**  
**Year Ended March 31, 2018**

	2018	2017 <i>(Restated - Note 12)</i>
<b>RECEIPTS</b>		
Funds - Crime Prevention	\$ 493,602	\$ 424,834
Funds - Victim Services	41,742	45,503
Donations	-	200
Transfer to deferred revenue	<u>(264,541)</u>	<u>(357,271)</u>
	<u>270,803</u>	<u>113,266</u>
<b>DISBURSEMENTS</b>		
Project grants - Victim Services <i>(Note 5)</i>	129,340	58,206
Project grants - Crime Prevention <i>(Note 5)</i>	103,907	40,021
Professional fees	16,750	8,200
Travel <i>(Note 4)</i>	9,054	2,635
Office	7,189	3,329
Honorarium <i>(Note 4)</i>	<u>4,563</u>	<u>875</u>
	<u>270,803</u>	<u>113,266</u>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Changes in Fund Balances**  
**Year Ended March 31, 2018**

	2018	2017
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>

See notes to financial statements



**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Statement of Financial Position**

**March 31, 2018**

	2018	2017 <i>(Restated - Note 12)</i>
<b>ASSETS</b>		
<b>CURRENT</b>		
Funds in trust <i>(Note 6)</i>	\$ 6,479,962	\$ 6,213,247
Funds receivable	366,375	317,119
Grants receivable	12,026	3,931
	<u>\$ 6,858,363</u>	<u>\$ 6,534,297</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities <i>(Note 7)</i>	\$ 2,091,580	\$ 1,977,849
Deferred revenue <i>(Note 8)</i>	2,742,172	2,477,631
Grants payable	24,611	78,817
	<u>4,858,363</u>	<u>4,534,297</u>
<b>FUND BALANCES</b>	<u>2,000,000</u>	<u>2,000,000</u>
	<u>\$ 6,858,363</u>	<u>\$ 6,534,297</u>

CONTINGENT LIABILITY *(Note 11)*

PROJECT COMMITMENTS *(Note 13)*

**ON BEHALF OF THE BOARD**

  
\_\_\_\_\_  
Trustee

  
\_\_\_\_\_  
Trustee

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Cash Flows**  
**Year Ended March 31, 2018**

	2018	2017 <i>(Restated - Note 12)</i>
<b>OPERATING ACTIVITIES</b>		
Cash receipts from funding sources	\$ 477,993	\$ 486,785
Cash paid to projects and suppliers	<u>(211,278)</u>	<u>(19,400)</u>
<b>INCREASE IN CASH FLOW</b>	<b>266,715</b>	<b>467,385</b>
Cash - beginning of year	<u>6,213,247</u>	<u>5,745,862</u>
<b>CASH - END OF YEAR</b>	<u><b>\$ 6,479,962</b></u>	<u><b>\$ 6,213,247</b></u>

See notes to financial statements

# CRIME PREVENTION AND VICTIM SERVICES TRUST

## Notes to Financial Statements

Year Ended March 31, 2018

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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 into court that is not required to be paid to any beneficiary, surcharges and fines paid into the 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. A Board of 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 (ASNFPO).

#### 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 in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donations are recorded at their fair market value at the time of donation.

#### Financial instruments policy

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 transaction 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 as incurred.

Financial assets are assessed for impairment annually at the end of the fiscal year. If there is an indication of impairment, the Trust determines if a significant adverse change occurred in the expected amount or timing of future cash flows from the specific financial asset.

If there is a significant adverse change in the expected timing or amount of cash flows, the carrying value of the financial asset is reduced to the higher of the present value of the expected cash flows or the amount that could be realized from selling the financial asset. If events and circumstances reverse in a future period, impairment losses will be reversed to the extent of the improvement, not exceeding the initial carrying value.

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2018

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

##### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses 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 management's best estimates and assumptions as additional information becomes available in the future.

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#### 3. RECEIPTS

This account consists of the following:

	2018	2017 <i>(Restated - Note 12)</i>
Klondike Visitors Association	\$ 340,169	\$ 295,979
Criminal code fine	90,500	73,436
Crime prevention interests	84,166	64,493
Federal surcharge	43,062	43,221
Territorial surcharge	33,863	39,094
Disposition of forfeited property	20,889	15,970
Victim Services interests (see Note 9)	7,879	6,409
Criminal Code fine interest	5,316	5,170
Donations	-	200
	<hr/>	<hr/>
Gross receipts before transfer	625,844	543,972
Criminal code fine transfer to accounts payable (see Notes 7 and 11)	(90,500)	(73,436)
	<hr/>	<hr/>
	\$ 535,344	\$ 470,536

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#### 4. HONORARIUM AND TRAVEL

The Act allows for honorarium of \$4,563 (2017: \$875) and travel of \$9,054 (2017: \$2,635) 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, 2018

#### 5. PROJECT CONTRIBUTIONS

	Crime Prevention	Victim Services	2018	2017
Boys and Girls Club of Yukon	\$ 2,693	\$ 2,693	\$ 5,386	\$ 10,479
Champagne and Aishihik First Nation	-	-	-	10,000
City of Whitehorse - Canada Game Centre	3,796	-	3,796	-
Help and Hope for Families Society	-	-	-	5,722
Kluane First Nation	14,392	-	14,392	-
Learning Disabilities Association of Yukon	6,000	-	6,000	6,000
Les EssentiElles	14,702	-	14,702	-
Mothers Against Drunk Driving	4,795	-	4,795	2,700
Second Opinion Society	8,437	8,438	16,875	-
Tagish Community Association	5,120	5,120	10,240	-
The Heart of Riverdale Community Centre	12,600	12,600	25,200	-
Tr'ondek Hwech'in First Nation	-	-	-	12,484
Victoria Faulkner Women's Centre	-	21,750	21,750	-
Village of Teslin	2,520	2,520	5,040	12,569
Vuntut Gwitchin First Nation	12,147	12,147	24,294	-
Whitehorse Independent Theatre	-	-	-	6,544
Youth of Today Society	27,125	-	27,125	-
Yukon Association for Community Living	7,584	7,584	15,168	-
Yukon Community Crime Stoppers Association	-	-	-	4,000
Yukon Status of Women's Council	-	-	-	44,609
Yukon Youth Outdoor Leadership Association	14,347	-	14,347	-
	136,258	72,852	209,110	115,107
Add: Multi-year projects funded during the year	\$ 7,780	\$ 65,455	\$ 73,235	\$ -
Less: Unspent contributions returned	(40,131)	(8,967)	(49,098)	(16,880)
	\$ 103,907	\$ 129,340	\$ 233,247	\$ 98,227

These are the approved project contributions provided to organizations who applied for funding that relates to crime prevention and victim services. During the year, the Trustees approved project contributions totaling to \$316,098. Amounts committed to be paid out are as follows:

2017/2018:	\$ 209,110
2018/2019:	95,396
2019/2020:	11,592
	<u>\$ 316,098</u>

#### 6. 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, 2018 and 2017 are 1.44 % and 1.17%, respectively.

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Notes to Financial Statements**  
**Year Ended March 31, 2018**

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This account consists of the following:

	2018	2017 <i>(Restated - Note 12)</i>
Federal Criminal Code Fines - Government of Canada (see Note 11)	\$ 2,003,158	\$ 1,912,658
Repayable to Corrections Revolving Fund (Note 12)	74,752	56,991
Accrued liabilities	13,670	8,200
	<u>\$ 2,091,580</u>	<u>\$ 1,977,849</u>

8. DEFERRED REVENUE

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

	2018	2017 <i>(Restated - Note 12)</i>
Balance at beginning of year, as previously reported	\$ 2,552,383	\$ 2,177,351
Impact of correction of errors (Note 12)	(74,753)	(56,991)
Restated balance at March 31, 2017	2,477,630	2,120,360
Increase in deferred revenue	264,541	357,271
Balance at end of year	<u>\$ 2,742,171</u>	<u>\$ 2,477,631</u>

9. RESTRICTIONS

***External restrictions***

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

- (a) Paragraph 7(1) restricts spending if the Trust 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 Trust 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, 2018, the fund 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.

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2018

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#### 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, 2018.

##### *(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 \$366,375 (2017: \$334,880) and project recipients repayment amounting to \$12,026 (2017: \$3,931). 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 \$2,091,580 (2017: \$1,920,858) and grants payable amounting to \$24,621 (2017: \$78,817). The Trust reduces its exposure to liquidity risk by ensuring it has adequate cash flow to cover its debts.

##### *(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 fund balance.

Unless otherwise noted, it is management's opinion that the trust is not exposed to significant other price risks arising from these financial instruments.

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#### 11. CONTINGENT LIABILITY

Under an informal agreement, the Government of Yukon has made claim to the Criminal Code of Canada fines. The Government of Canada under subsection 734.4(2) of the Criminal Code 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 7).

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**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2018**

12. CORRECTION OF ERRORS

During the year, the Trust discovered that Inmate Phone System revenues had been erroneously recorded in its financial statements since 2015. The accumulated revenue from inmate phone system was erroneously transferred to the Trust from Corrections Revolving Fund. The Corrections Act (s. 35.02) mandates the Correction Revolving Fund to receive these revenues.

As a result, revenues, funds receivable and deferred revenue have been overstated and related accounts payable have been understated. The errors have been corrected by restating each of the affected financial statement line items for prior periods. The following table summarize the impacts on the Trust's financial statements.

	As previously reported	Adjustments	As restated
<b>i. Statement of financial position</b>			
<b><u>April 1, 2016</u></b>			
Funds receivable	\$ 391,542	\$ (21,793)	\$ 369,749
Others	5,748,609	-	5,748,609
<b>Total assets</b>	<b>\$ 6,140,151</b>	<b>\$ (21,793)</b>	<b>\$ 6,118,358</b>
Accounts payable and accrued liabilities	\$ (1,847,222)	\$ (35,198)	\$ (1,882,420)
Deferred revenue	(2,177,351)	56,991	(2,120,360)
Others	(115,578)	-	(115,578)
<b>Total liabilities</b>	<b>(4,140,151)</b>	<b>21,793</b>	<b>(4,118,358)</b>
Fund balance	(2,000,000)	-	(2,000,000)
<b>Total liabilities and fund balance</b>	<b>\$ (6,140,151)</b>	<b>\$ 21,793</b>	<b>\$ (6,118,358)</b>
<b><u>March 31, 2017</u></b>			
Funds receivable	\$ 334,880	\$ (17,761)	\$ 317,119
Others	6,217,178	-	6,217,178
<b>Total assets</b>	<b>\$ 6,552,058</b>	<b>\$ (17,761)</b>	<b>\$ 6,534,297</b>
Accounts payable	\$ (1,920,858)	\$ (56,991)	\$ (1,977,849)
Deferred revenue	(2,552,383)	74,752	(2,477,631)
Others	(78,817)	-	(78,817)
<b>Total liabilities</b>	<b>(4,552,058)</b>	<b>17,761</b>	<b>(4,534,297)</b>
Fund balance	(2,000,000)	-	(2,000,000)
<b>Total liabilities and fund balance</b>	<b>\$ (6,552,058)</b>	<b>\$ 17,761</b>	<b>\$ (6,534,297)</b>
<b>ii. Statement of Receipts and Disbursements</b>			
<b><u>For the year ended March 31, 2017</u></b>			
Inmate phone system	\$ 17,761	\$ (17,761)	\$ -
Transfer to deferred revenue	(375,032)	17,761	(357,271)
Other receipts	470,537	-	470,537
Disbursements	(113,266)	-	(113,266)
<b>Excess of receipts over disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2018**

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13. PROJECT COMMITMENTS

During 2018, the board committed to the following projects for the upcoming fiscal year.

	<u>2018</u>	<u>2017</u>
Big Brothers Big Sisters of Yukon	\$ 12,000	\$ -
Blood Ties Four Directions Centre Society	15,936	-
Boys and Girls Club of Yukon	-	5,385
Dawson City Music Festival Society	22,800	-
Dawson City Women's Shelter Society	7,535	-
Kluane First Nation	-	14,392
Learning Disabilities Association of Yukon	-	6,000
Little Salmon Carmacks First Nation	2,660	-
Second Opinion Society	-	16,875
Village of Teslin	11,500	-
Youth of Today Society	-	27,125
Yukon Association of Community Living	-	28,800
Yukon Learn Society	9,498	-
Yukon Tourism Education Council	34,000	-
Yukon Youth Outdoor Leadership Association	15,338	14,347
	<u>\$ 131,267</u>	<u>\$ 112,924</u>

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# Appendix B



<b>CRIME PREVENTION AND VICTIM SERVICES TRUST ACT</b>	<b>LOI SUR LE FONDS POUR LA PRÉVENTION DU CRIME ET LES SERVICES AUX VICTIMES</b>
RSY 2002, c.49; amended by SY 2004, c.7; SY 2010, c.7; SY 2015, c.6; SY 2018, c.6	LRY 2002, ch. 49; modifiée par LY 2004, ch. 7; LY 2010, ch. 7; LY 2015, ch. 6; LY 2018, ch. 6
<p><b>Please Note:</b> This document, prepared by the Yukon Legislative Counsel Office, is an unofficial consolidation of this Act and includes any amendments to the Act that are in force and is current to: <a href="#">currency date</a>.</p> <p>For information concerning the date of assent or coming into force of the Act or any amendments, please see the <a href="#">Table of Public Statutes</a> and the <a href="#">Annual Acts</a>.</p> <p>If you find any errors or omissions in this consolidation, please contact:</p> <p style="text-align: center;">Legislative Counsel Office Tel: (867) 667-8405 Email: <a href="mailto:lco@gov.yk.ca">lco@gov.yk.ca</a></p>	<p><b>Veillez noter:</b> ce document préparé par le Bureau des conseillers législatifs du Yukon est une codification administrative de la présente loi, laquelle comporte les modifications à celle-ci qui sont en vigueur au : <a href="#">date en vigueur</a>.</p> <p>Pour l'information concernant la date de sanction ou la date d'entrée en vigueur de la loi, ou certaines de ses modifications, veuillez consulter le <a href="#">tableau des lois d'intérêt public</a> et les <a href="#">lois annuelles</a>.</p> <p>Si vous trouvez des erreurs ou des oublis dans cette codification, veuillez communiquer avec:</p> <p style="text-align: center;">le Bureau des conseillers législatifs Tél: (867) 667-8405 courriel: <a href="mailto:lco@gov.yk.ca">lco@gov.yk.ca</a></p>

**CRIME PREVENTION AND VICTIM SERVICES  
TRUST ACT**

**LOI SUR LE FONDS POUR LA PRÉVENTION DU  
CRIME ET LES SERVICES AUX VICTIMES**

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**Definitions**

**1** In this Act,

“board” means the Board of Trustees established under section 5. « *conseil* »

“Director of Victim Services” has the meaning assigned in the Victims of Crime Act; « *Directeur des services aux victimes* »

“trust” means the Crime Prevention and Victim Services Trust established by Section 2. « *fonds* » S.Y. 2010, c.7, s.19; S.Y. 2002, c.49, s.1

**Crime Prevention and Victim Services Trust**

**2** 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

**Définitions**

**1** Les définitions qui suivent s’appliquent à la présente loi.

« conseil » Le conseil d’administration établi en vertu de l’article 5. “*board*”

« directeur des services aux victimes » S’entend au sens de la *Loi sur les droits des victimes d’actes criminels*. “*Director of Victim Services*”

« Fonds » Le Fonds pour la prévention du crime et les services aux victimes constitué par l’article 2. “*trust*” L.Y. 2010, ch. 7, art. 19; L.Y. 2002, ch. 49, art. 1

**Fonds pour la prévention du crime et les services aux victimes**

**2** Est constitué le Fonds pour la prévention du crime et les services aux victimes auquel seront crédités :

a) les sommes détenues dans le Fonds de services aux victimes constitué sous le régime de la *Loi sur les services aux victimes* et maintenu en vertu de la présente loi;

b) les sommes perçues par le gouvernement du Yukon d’un mandataire autorisé sous le régime de la *Loi sur les loteries publiques* par suite des activités par elle exercées pour mettre sur pied ou exploiter pour le compte du gouvernement du Yukon une loterie selon la définition que donne de ce mot l’article 207 du *Code criminel (Canada)*;

c) les intérêts perçus par le gouvernement du Yukon par suite des sommes consignées au tribunal qui ne sont destinées à aucun bénéficiaire;

d) les amendes consignées au tribunal par un contrevenant à qui des amendes ont été infligées en vertu du *Code criminel (Canada)*;

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*

#### **Trust under the *Financial Administration Act***

**3(1)** Money credited to the trust shall be held in a separate account in the Yukon Consolidated Revenue Fund.

(2) Money paid into the trust shall be trust money within the meaning of the *Financial Administration Act*. *S.Y. 2002, c.49, s.3*

#### **Purposes of the Trust**

**4(1)** Subject to any conditions under which money is paid into it the trust shall be used for the following purposes

(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;

e) les sommes données par une personne à la condition qu'elles servent à assurer la réalisation des objets du Fonds;

f) les suramendes compensatoires infligées en vertu du *Code criminel* (Canada);

g) toute somme reçue par le Yukon en provenance du Canada conformément au Protocole d'entente concernant le partage du produit de la disposition de biens confisqués et autres questions conclu par le Yukon et le Canada le 28 mars 1996;

h) les sommes affectées au Fonds par la Législature. *L.Y. 2015, ch. 6, art. 6; L.Y. 2004, ch. 7, art. 2; L.Y. 2002, ch. 49, art. 2*

#### **Fonds régi par la *Loi sur la gestion des finances publiques***

**3(1)** Les sommes versées au crédit du Fonds sont détenues dans un compte séparé du Trésor du Yukon.

(2) Les sommes versées au Fonds deviennent des fonds détenus en fiducie au sens de la *Loi sur la gestion des finances publiques*. *L.Y. 2002, ch. 49, art. 3*

#### **Objets du Fonds**

**4(1)** Sous réserve des conditions auxquelles est assujéti le versement des sommes dans celui-ci, le Fonds doit servir aux objets suivants :

a) promouvoir et fournir des services visant à réduire la fréquence du crime;

b) promouvoir et fournir des services visant à prévenir la violence fondée sur le genre et la violence faite aux femmes et aux enfants;

c) promouvoir et fournir des services visant à déterminer les causes fondamentales du comportement

(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.

(2) The trust shall not be used to pay compensation to victims of offences.

(3) In this section "offences" includes offences against enactments of the Legislative Assembly and offences against enactments of the Parliament of Canada. *S.Y. 2018, c.6, s.3; S.Y. 2010, c.7, s.19; S.Y. 2002, c.49, s.4*

### Board of Trustees

**5(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

criminel;

d) offrir et publier des informations sur les méthodes de prévention du crime, sur les moyens de se défendre contre la victimisation découlant du crime et sur les besoins des victimes d'infractions et sur les services qui leur sont offerts;

e) promouvoir et fournir des programmes et des services à l'intention des victimes d'infractions, notamment les programmes et les services de promotion des droits visés à la Déclaration des droits des victimes.

(2) Le Fonds n'est pas destiné à l'indemnisation des victimes d'infractions.

(3) Au présent article, « infractions » comprend les infractions aux textes promulgués par l'Assemblée législative et les infractions aux textes édictés par le Parlement du Canada. *L.Y. 2018, ch. 6, art. 3; L.Y. 2010, ch. 7, art. 19; L.Y. 2002, ch. 49, art. 4*

### Conseil d'administration

**5(1)** Le Fonds est administré et dirigé par un conseil d'administration composé de neuf membres ainsi nommés par le commissaire en conseil exécutif :

a) un fonctionnaire recommandé par le ministre de la Justice (deux s'il n'y a pas de directeur des services aux victimes);

b) un fonctionnaire recommandé par le ministre de la Santé et des Affaires sociales;

c) une personne recommandée par la Gendarmerie royale du Canada;

d) deux personnes recommandées par le ministre de la Justice choisies parmi celles proposées par le Conseil des premières nations du Yukon, par d'autres premières nations du Yukon et par des organismes des premières nations qui

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

s'intéressent aux questions touchant la justice;

e) une personne recommandée par le ministre de la Justice choisie parmi celles proposées par les organismes préoccupés par les questions d'égalité entre les genres, les questions concernant l'égalité des femmes et les problèmes que rencontrent les femmes au Yukon;

f) deux personnes recommandées par le ministre de la Justice choisies parmi le public en général qui ont manifesté un intérêt pour les questions touchant la justice.

(1.01) Lorsqu'il nomme les membres du conseil, le commissaire en conseil exécutif fait un effort raisonnable pour assurer que la composition du conseil reflète les diversités culturelle, régionale et de genre du Yukon.

(2) Les membres du conseil sont nommés pour un mandat maximal renouvelable de trois ans.

(3) Les vacances survenues au conseil n'entraînent pas son fonctionnement.

(4) Le commissaire en conseil exécutif désigne le membre qui assume la présidence du conseil.

(5) Les membres du conseil peuvent désigner en leur sein le ou les membres qui assurent la vice-présidence du conseil et qui assument la présidence en cas d'absence ou d'empêchement du président.

(6) Les membres du conseil peuvent recevoir le remboursement des frais de déplacement et de séjour entraînés par l'accomplissement de leurs fonctions hors de leur lieu ordinaire de résidence. Toutefois, sauf disposition réglementaire contraire, le remboursement de ces frais se conforme autant que possible au remboursement de



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*

### **Powers of the board**

**6(1)** The board may

(a) make bylaws

(i) for the administration of its affairs, including the establishment of quorums for its meetings, and

(ii) prescribing the procedure for applications for the funding of proposals and for evaluating applications;

(b) consider proposals for funding submitted to it and approve expenditures on these proposals from the trust;

(c) place terms and conditions on expenditures by the trust on proposals approved by it, including requiring the proponents of proposals to evaluate the proposals;

(d) establish criteria to be applied to proposals submitted to the board;

(e) with the approval of the Minister, spend those monies it considers necessary for the proper conduct of the affairs of the trust;

(f) pay any transportation and living expenses incurred by members in connection with the performance of their duties it considers appropriate, provided that the payment of those expenses shall conform to the payment of such expenses

frais semblables aux fonctionnaires du Yukon.

(7) Les membres du conseil qui ne reçoivent aucune rémunération de la part de leur employeur pour leurs fonctions sur le conseil ont droit de recevoir une rémunération que le commissaire en conseil exécutif peut prescrire. *L.Y. 2018, ch. 6, art. 3; L.Y. 2010, ch. 7, art. 19; L.Y. 2004, ch. 7, art. 3 et 4; L.Y. 2002, ch. 49, art. 5*

### **Pouvoirs du conseil**

**6(1)** Le conseil peut :

a) prendre des règlements administratifs :

(i) visant la gestion de ses affaires internes, y compris la détermination des quorums pour ses réunions,

(ii) fixant la procédure applicable aux demandes de subventions et à leur évaluation;

b) étudier les demandes de subventions qui lui sont présentées et approuver le prélèvement des subventions sur le Fonds;

c) assortir de modalités et de conditions les dépenses prélevées sur le Fonds à l'égard des demandes de subventions qu'elle a approuvées, dont l'évaluation par les auteurs des demandes de subventions;

d) déterminer les critères d'application des demandes de subventions qui lui sont présentées;

e) avec l'approbation du ministre, dépenser les sommes jugées nécessaires au bon fonctionnement des affaires du Fonds;

f) à condition que le montant des dépenses soit conforme au taux en vigueur dans la fonction publique et dans

for members of the public service; and

(g) generally conduct and manage the business and affairs of the trust.

(2) The registered office of the trust shall be in care of the Department of Justice in the City of Whitehorse until the board determines otherwise.

(3) A bylaw of the board under subsection (1) is not a regulation within the meaning of the *Regulations Act*

(4) The board shall deliver a copy of each bylaw made under subsection (1) to the Minister of Justice immediately after the bylaw is made and shall provide a copy to any person who requests one. *S.Y. 2002, c.49, s.6*

### Trust management principles

**7(1)** Until the trust reaches the amount of \$2,000,000, the board may spend on proposals approved by the board the interest on the trust and up to 10 per cent of the trust's principal.

(2) When the trust reaches the amount of \$2,000,000, the board may spend on proposals approved by the board only the interest on the trust and the principal in excess of \$2,000,000, if any.

(3) In spending funds under subsection (1) or (2), the board must ensure that the portion of the principal attributable to the trust's containing the Victim Services Fund and the portion of interest which is received by the trust as a result of the trust's containing the Victim Services Fund is spent on victim services.

la mesure jugée appropriée, payer les frais de déplacement et de séjour engagés par ses membres dans l'exercice de leurs fonctions;

g) de façon générale, diriger et gérer les affaires tant commerciales qu'internes du Fonds.

(2) Sauf indication contraire du conseil, le bureau enregistré du Fonds se trouve placé sous les soins du ministère de la Justice à Whitehorse.

(3) Les règlements administratifs du conseil visés au paragraphe (1) ne constituent pas des règlements au sens de la *Loi sur les règlements*.

(4) Le conseil remet immédiatement au ministre de la Justice une copie de chaque règlement administratif qu'il prend en vertu du paragraphe (1) et en fournit une copie à quiconque en fait la demande. *L.Y. 2002, ch. 49, art. 6*

### Principes de gestion du Fonds

**7(1)** Jusqu'à ce que le Fonds atteigne la somme de 2 000 000 \$, le conseil peut verser sur les demandes de subventions qu'il approuve les intérêts du Fonds et jusqu'à concurrence de 10 pour cent du capital du Fonds.

(2) Quand le Fonds atteint la somme de 2 000 000 \$, le conseil ne peut verser à l'égard des demandes de subventions qu'il approuve que les intérêts du Fonds et le capital, s'il en est, qui excède 2 000 000 \$.

(3) Lorsqu'il débourse des sommes en vertu des paragraphes (1) ou (2), le conseil doit veiller à ce que la portion du capital attribuable au Fonds contenant le Fonds de services aux victimes et la portion des intérêts que reçoit le Fonds par suite de l'inclusion dans le Fonds du Fonds de services aux victimes soient consacrées aux services aux victimes.

(4) The valuation day of the trust shall be March 31 of each year. *S.Y. 2004, c.7, s.5; S.Y. 2002, c.49, s.7*

### Annual Report

**8** The board shall make an annual report, within six months from the end of the Government's financial year, to Minister of Justice on the affairs of the trust containing all information the Minister may require. Any financial statements included in the report shall be audited within three months of their having been given to the Minister. *S.Y. 2004, c.7, s.6; S.Y. 2002, c.49, s.8*

### Tabling of Annual Report

**9** The Minister of Justice shall lay the report before the Legislature if it is in session or, if not, at the next session. *S.Y. 2004, c.7, s.7; S.Y. 2002, c.49, s.9*

### Other Reports

**10** The board shall submit to the Minister of Justice any reports on the affairs of the trust, other than the annual report, as the Minister may require. *S.Y. 2002, c.49, s.10*

### Fine Surcharge

**11(1)** If a person is convicted of an offence against an Act other than the *Municipal Act* or of an offence against a regulation made by the Commissioner in Executive Council the convicted person shall pay a fine surcharge which shall be paid in addition to the fine, if any, and may be collected as though it were part of a fine.

(2) If a fine is imposed on the convicted person, the fine surcharge is 15 per cent of the fine or any other percentage of the fine prescribed by the Commissioner in Executive Council.

(4) Le 31 mars de chaque année est le jour de l'évaluation du Fonds. *L.Y. 2004, ch. 7, art. 5; L.Y. 2002, ch. 49, art. 7*

### Rapport annuel

**8** Dans les six mois suivant la fin de l'année financière du gouvernement, le conseil établit à l'intention du ministre de la Justice un rapport annuel portant sur les affaires internes du Fonds contenant tous les renseignements exigés par le ministre. Les états financiers que comporte le rapport font l'objet d'une vérification dans les trois mois suivant leur communication au ministre. *L.Y. 2004, ch. 7, art. 6, L.Y. 2002, ch. 49, art. 8*

### Dépôt du rapport annuel

**9** Le ministre de la Justice dépose le rapport annuel sur le bureau de la Législature, si elle siège, sinon à la session suivante. *L.Y. 2004, ch. 7, art. 7; L.Y. 2002, ch. 49, art. 9*

### Autres rapports

**10** En plus du rapport annuel, le conseil présente au ministre de la Justice tout rapport sur les affaires internes du Fonds qu'il exige. *L.Y. 2002, ch. 49, art. 10*

### Suramende

**11(1)** Toute personne déclarée coupable d'une infraction à une loi, à l'exception de la *Loi sur les municipalités*, ou à un règlement pris par le commissaire en conseil exécutif paie une suramende en sus de l'amende infligée, s'il en est, laquelle peut être perçue comme si elle faisait partie d'une amende.

(2) Si une amende est infligée à la personne déclarée coupable, le montant de la suramende est de 15 pour cent de l'amende infligée, ou tout autre pourcentage de l'amende fixé par le commissaire en conseil exécutif.

(3) If no fine is imposed on the convicted person, the fine surcharge shall be the greater of the amount the court orders to be paid or the amount prescribed by the Commissioner in Executive Council for that offence.

(4) If the offence is one for which a ticket has been issued and the ticket contains an endorsement to the effect that the person to whom the ticket is issued may pay the fine specified on the ticket instead of appearing in court to answer the charge, the fine surcharge is the greater of

(a) the sum of \$3.00; or

(b) the sum determined under subsection (2) and rounded off to the next lower dollar

but the fine surcharge is not payable if there is no endorsement of its amount on the ticket.

(5) A person who is liable to pay a fine surcharge is also liable to imprisonment for failure to pay the surcharge.

(6) The surcharge payable under this section is to be credited to the Victim Services Fund account of the trust. *S.Y. 2002, c.49, s.11*

### Agreements with Canada

**12** The Commissioner in Executive Council may authorize the Minister of Justice to make agreements with the Government of Canada respecting the collection and use of victim fine surcharges imposed under the *Criminal Code* (Canada). *S.Y. 2002, c.49, s.12*

(3) Dans le cas où aucune amende n'est infligée à la personne déclarée coupable, le montant de la suramende est le plus élevé du montant dont le paiement est ordonné par le tribunal ou du montant fixé par le commissaire en conseil exécutif.

(4) Si l'infraction est visée par un procès-verbal d'infraction et que celui-ci ne contient aucune mention portant que le destinataire du procès-verbal d'infraction peut payer l'amende figurant sur le procès-verbal d'infraction au lieu de comparaître en justice pour répondre à l'accusation, le montant de la suramende est le plus élevé des montants suivants indiqués sur le procès-verbal d'infraction :

a) trois dollars;

b) le montant prévu en application du paragraphe (2) arrondi au dollar inférieur.

Toutefois, il n'y a pas lieu de payer la suramende si aucune mention du montant de celle-ci ne figure.

(5) Quiconque est passible de la suramende est également passible d'emprisonnement à défaut de payer la suramende.

(6) Les suramendes payables en application du présent article sont versées au crédit du compte du Fonds contenant le Fonds de services aux victimes. *L.Y. 2002, ch. 49, art. 11*

### Ententes avec le gouvernement du Canada

**12** Le commissaire en conseil exécutif peut autoriser le ministre de la Justice à conclure avec le gouvernement du Canada des ententes portant sur la perception et l'utilisation des suramendes compensatoires infligées en vertu du *Code criminel* (Canada). *L.Y. 2002, ch. 49, art. 12*

**Regulations**

**13** The Commissioner in Executive Council may make regulations

- (a) exempting offences from the victim fine surcharge;
- (b) prescribing the percentage for determining the amount of the victim fine surcharge, but this percentage may not exceed 15 per cent unless the greater percentage has been approved by resolution of the Legislature;
- (c) prescribing the amount of the victim fine surcharge for cases where no fine is imposed; and
- (d) any other regulations considered necessary for carrying out the provisions of this Act. *S.Y. 2002, c.49, s.13*

**Règlements**

**13** Le commissaire en conseil exécutif peut, par règlement :

- a) soustraire des infractions à l'application de la suramende compensatoire;
- b) fixer le pourcentage nécessaire pour établir le montant de la suramende compensatoire, lequel ne peut être supérieur à 15 pour cent, sauf si le pourcentage plus élevé a été approuvé par résolution de la Législature;
- c) fixer le montant de la suramende compensatoire dans les cas où aucune amende n'est infligée;
- d) prendre tout autre règlement jugé nécessaire pour la mise en œuvre de la présente loi. *L.Y. 2002, ch. 49, art. 13*

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