



CRIME PREVENTION
& VICTIM SERVICES
TRUST FUND

ANNUAL REPORT
2016 – 2017

www.crimepreventionfundyukon.ca

table of contents

Message from the Chair	1
History	2
Purpose and Mandate	3
Funding Sources	4
Board of Trustees	5
The Year in Review	7
2016/17 Awards	7
Appendices	11
a. 2016/17 Audited Financial Statements	
b. <i>Crime Prevention and Victim Services Trust Act</i>	

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 eighteenth annual report of the Crime Prevention and Victim Services Trust. This report is provided for the year ending March 31, 2017.

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.

During the year, the Board of Trustees approved funding for twelve projects. These projects focused on building strong community and family connections, supporting youth and vulnerable populations, skill building, systems advocacy and research, and public education. 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. It was a busy year for the Board, and one of thoughtful planning and policy consideration. Time was spent reviewing and considering Board policies, strengthening the Trust guidelines, streamlining processes for decision making and ensuring board members had a collective and clear understanding of their role.

There was one departure from the Board this year. We would like to extend our thanks to Lindsay Heynen for her work as a member of the Board of Trustees over the last two years.

The Board of Trustees would like to thank all of 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

HISTORY

In the mid-1990s, employees in the Yukon Department of Justice started discussing ways that funding could be generated to support crime prevention programs and services for victims in the 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 the 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 which 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 which could be used each year to support crime prevention projects and services for victims. This idea was discussed and refined and eventually led to the introduction of the *Crime Prevention and Victim Services Trust Act* in the Yukon Legislature in the fall of 1997.

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

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

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

PURPOSE AND MANDATE

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

Crime Prevention and Victim Services Trust Act **Section 4**

- (a) the promotion and provision of services intended to reduce the incidence of crime;
- (b) the promotion and provision of services intended to prevent 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.

Since its inception in 1998, until March 31, 2017, the Trust has approved a total of 322 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:

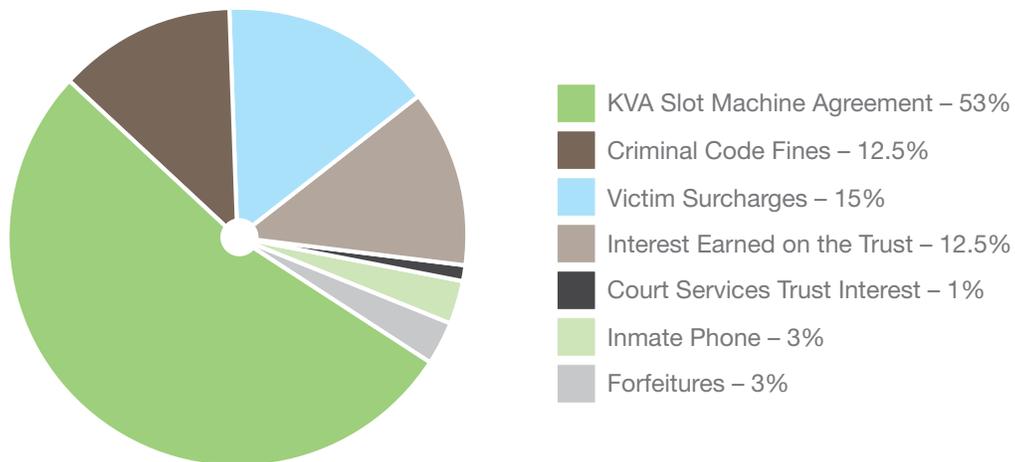
Crime Prevention and Victim Services Trust Act **Section 2**

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 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*

All funds are held in a separate account in the Yukon Government’s Consolidated Revenue Fund and the Trust is audited each year.

CPVSTF Funding Sources 2016 – 2017



Estrada & Tan. Chartered Professional Accountants, Crime Prevention and Victim Services Trust financial statements year ended March 31, 2017, Note 3, p.22.

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:

CRIME PREVENTION AND VICTIM SERVICES TRUST ACT

Section 5

1. The trust shall be managed and controlled by a board of trustees consisting of nine members appointed by the Commissioner in Executive Council as follows:
 - (a) two persons who are members of the public service recommended by the Minister of Justice;
 - (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 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.
2. Members of the board shall be appointed to serve terms not exceeding three years and may be reappointed for further terms.
3. Vacancy in the membership of the board does not impair the capacity of the remaining members to act.
4. The Commissioner in Executive Council shall designate one of the members of the board to be the chair.
5. The members of the board may designate one or more of their members to be the vice-chair of the board to act as chair when the chair is absent or unable to act.
6. Persons appointed to the board may be paid transportation and living expenses incurred in connection with the performance of their duties away from their home but, except as otherwise provided for by the regulations, the payment of those expenses shall conform to the payment of such expenses for members of the public service of the Yukon.
7. Persons appointed to the board who do not receive remuneration from their employer for their service on the board shall be entitled to receive remuneration as may be prescribed by the Commissioner in Executive Council.

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

During 2016/17, the members of the Board were:

CPVSTF Fund Board of Trustees 2016 – 2017

Section 5(1)(a)	Lareina Twardochleb	Director, Victim Services, Yukon Department of Justice
Section 5(1)(a)	Luda Ayzenberg	Director, Finance, Systems & Administration, Yukon Department of Justice
Section 5(1)(b)	Lindsay Heynen (to January 17, 2017) Vacant	Yukon Department of Health & Social Services
Section 5(1)(c)	Cpl. Dwayne Latham	Royal Canadian Mounted Police
Section 5(1)(d)	Kathleen Van Bibber	First Nation Representative
Section 5(1)(d)	Phyllis Smith	First Nation Representative
Section 5(1)(e)	Marian Horne	Women's Organization Representative
Section 5(1)(f)	Tamara Horsey	Person nominated from among persons in the general public who have expressed an interest in justice issues.
Section 5(1)(f)	Stan Marinoske	Person nominated from among persons in the general public who have expressed an interest in justice issues.

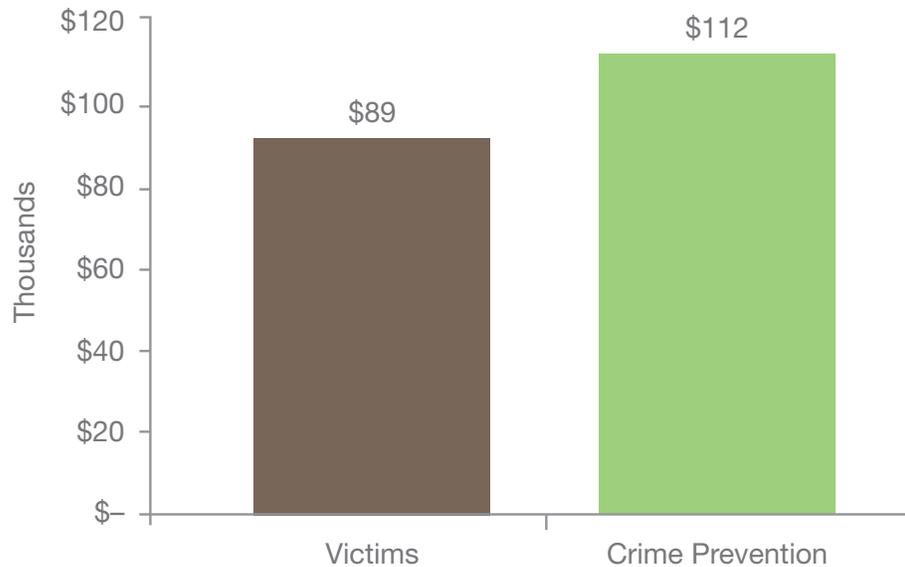
Expiries:

Tamara Horsey - September 12, 2017 – renewed
 Marian Horne – October 10, 2017 - renewed
 Stan Marinoske – January 8, 2018

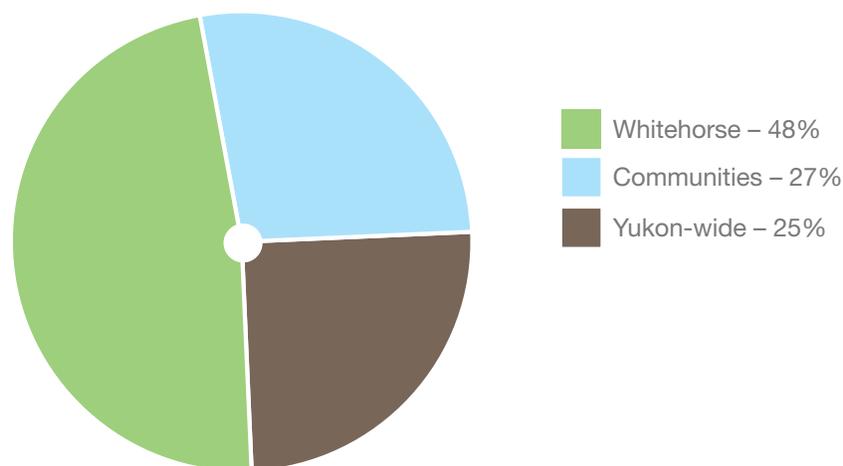
THE YEAR IN REVIEW

The Crime Prevention and Victim Services Trust Fund awarded funding of \$200,882 to 12 projects for 2016/17.

Funding Award by Project Type 2016/17 Fiscal Year



Funding Award by Geographical Area Served 2016/17 Fiscal Year



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

In 2016/17 the Board of Trustees for the Crime Prevention and Victim Services Trust reviewed eighteen proposals for the Fall 2016 and Spring 2017 funding sessions. Of these, twelve projects were approved for funding:

Champagne and Aishihik First Nations received \$10,000 for the ***Building Togetherness*** project. This consisted of weekly women's circles offering instruction in healthy cooking, birch bark baskets, painting with a focus on traditional art and drum making and weekly men's circles offering instruction in traditional tool making, leather case making, painting and drum making.

Mothers Against Drunk Drivers, Yukon Chapter was awarded \$3,000 for the ***School Assembly Program: In the Blink of an Eye***. A 45-minute video presentation was delivered at eight Yukon schools. The key messages from the video were: do not drive impaired; do not get into a vehicle with an impaired driver; plan ahead for how you will get home and call 911 if you see a suspected impaired driver. CD/DVD kits & educator guides were left at the schools for further classroom discussion.

Village of Teslin received \$8,410 for their ***Families First*** program which offered various family oriented activities in the community including:

- Family group activities such as Amazing Race Teslin, Scavenger Hunt, Capture the Flag, skating, family ski trip.
- Family fun evenings with board games, card games, movies, video games and crafts.
- A theatre group and workshop.
- A night of sport activity and dinner trying out a different sport each month.
- A self-defense class for women and teens.

Yukon Status of Women Council was awarded \$50,987 towards the ***Court Watch Yukon: Phase 2*** project. The second phase of the Court Watch program is allowing collection of court data for five years in Whitehorse and four years in other Yukon communities to enrich the information and allow tracing of cases that are ongoing. Objectives include reducing the use of mutualizing and minimizing language in the legal system and media, respect of victim privacy in the media and identifying improvements and on-going concerns.

Dawson City Music Festival received \$15,560 for the ***Yukon Girls Rock Camp***. This was a six-day social justice camp using rock music to amplify girls' voices for healing growth and change. Participants had the opportunity to learn to play musical instruments and write and sing lyrics with a band. Music workshops were interspersed with social justice and empowerment workshops such as: the history of women in rock music within the context of women's rights; racism; LGBTQ+ and colonization; portrayal of women in the media; positive body image; consent; decreasing stigma and supporting others; gender identity and expression and sexual orientation; planning benefit shows and creating change; issues for northern girls; amazing women in the north.

Kluane First Nation was awarded \$14,392 for the ***Men's/Women's/Youth Wellness Camps*** project. This included:

- A two-day women's workshop with presentation of reflexology and moose hair tufting and preparation of traditional foods through traditional teaching circles.
- A ten-week youth day camp to learn traditional skills from elders, enjoy recreation and develop self-esteem and a sense of self-worth through activities such as : traditional crafts; traditional hand games and Dene games; outings on the land for berry picking, fishing, hunting and hiking; swimming lessons; and "Kids in the Kitchen" programming.

- A four-day women's wellness retreat where women had the opportunity to relax, renew and rejuvenate while gaining knowledge of traditional ways. Activities included yoga, birch basket making, copper tooling, fish scale art, traditional medicine making, hikes, jarring of fruit, vegetables and meat and evening meditation.
- A four-day men's wellness retreat where men had the opportunity to relax, renew and revitalize while gaining knowledge of traditional ways. Activities included fishing, hunting and snaring, meat preparation and storage including drying meat and a camp fire circle at the end of the day.

Learning Disabilities Association of Yukon received \$6,000 for the **Dawson City Literacy Camp**. This two-week mid-summer literacy tutoring and wilderness skills day camp provided children with additional literacy support over the summer. Mornings were spent reading individually and with the instructor and building wood or art projects. Afternoons were spent in various outdoor activities in the community such as canoeing, rafting and building willow branch shelters.

Youth of Today Society was awarded \$27,125 toward the **Youth Cultural Reflection Project**. Ten high-risk youth were employed to design and execute ten murals with a First Nation theme to be painted on local buildings. Graffiti and tagging were cleaned from the buildings prior to the murals being painted. The goal was to create employment to reduce youth poverty, to decrease vulnerability to drug and alcohol use and give youth sense of pride and increased self-esteem.

Boys and Girls Club of Yukon received \$5,385 for the **Here for You!** project. This twelve-week project enhanced teen knowledge of the support systems available to them. The group met twice a week for discussions and seminars on youth resources. Guest speakers were brought in and where possible youth were taken to see where the resources are situated. At the same time changes in layout at the teen drop-in centre made information on resources more readily available.

Yukon Youth Outdoor Leadership Association received \$14,347 for the **Community Drop-in Floor Hockey Program** which was held at the Canada Games Centre during May and June. YYOLA partnered with youth service providers who recruited youth connected with their agencies, provided transportation and supervised them in the program. Drop-in passes were available for youth who were not involved with a youth service provider. A meal was provided after the game. The goals of the program were to provide a sense of belonging, to improve self-confidence and self-worth, and to provide learning around how to appropriately deal with conflict and how to form healthy relationships.

Yukon Association for Community Living was awarded \$28,800 for the **My Life My Body Project, Phase 2**. This phase of the My Life My Body Project is using lessons learned from Phase 1 to continue to provide education and support for disabled people regarding sexuality. The project includes: 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 targeted to the disability community; training workshops for professionals; school visits to teach sexual health education and social skills for healthy relationships designed for students with intellectual disabilities; and monthly friendship circle events for participants to learn and practice the "10 skills of likeability" (presented by Dave Hingsburger at last year's conference) with the goal of helping disabled people learn how to develop friendships.

Second Opinion Society received \$16,875 toward **The Real Feedback: Oral History of the Experiences at Second Opinion Society from Members, Board Members and Staff** project. This was a research project which gathered input and feedback via written surveys and interviews about SOS and its programs from core members, past users of the agency and from other stakeholders and non-profits. A consultant compiled the results in a final report. The findings will be incorporated into the SOS strategic plan and will be used to develop action plans and targeted, streamlined programming.

appendices

A. 2016/17 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.

B. *Crime Prevention and Victim Services Trust Act*

CRIME PREVENTION AND
VICTIM SERVICES TRUST

Financial Statements

Year Ended March 31, 2017



Estrada & Tan
Chartered Professional Accountants
Beyond the numbers

CRIME PREVENTION AND VICTIM SERVICES TRUST

Index to Financial Statements

Year Ended March 31, 2017

	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2
FINANCIAL STATEMENTS	
Statement of Receipts and Disbursements	3
Statement of Changes in Fund Balance	4
Statement of Financial Position	5
Statement of Cash Flow	6
Notes to Financial Statements	7 - 11

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Crime Prevention and Victim Services Trust have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, 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 accordance with Canadian accounting standards for not-for-profit organizations.



Trustee



Trustee

Whitehorse, YT
September 19, 2017



Estrada & Tan
Chartered Professional Accountants

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INDEPENDENT AUDITOR'S REPORT

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, 2017 and the statements of receipts and disbursements, changes in fund balance and cash flow 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 these 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 and fair presentation 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 overall 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, 2017 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Whitehorse, Yukon Territory
September 19, 2017

CHARTERED PROFESSIONAL ACCOUNTANTS

CRIME PREVENTION AND VICTIM SERVICES TRUST

Statement of Receipts and Disbursements

Year Ended March 31, 2017

	2017	2016
RECEIPTS		
Funds - Crime Prevention	\$ 424,834	\$ 470,979
Funds - Victim Services	45,503	48,080
Inmate phone system	17,761	21,793
Donations	200	-
Transferred to deferred revenue	(375,032)	(270,017)
	<u>113,266</u>	<u>270,835</u>
DISBURSEMENTS		
Project grants - Victim Services (Note 5)	58,206	27,481
Project grants - Crime Prevention (Note 5)	40,021	224,278
Professional fees	8,200	8,000
Office	3,329	3,716
Travel (Note 4)	2,635	4,610
Honorarium (Note 4)	875	2,750
	<u>113,266</u>	<u>270,835</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

CRIME PREVENTION AND VICTIM SERVICES TRUST
Statement of Changes in Fund Balance
Year Ended March 31, 2017

	2017	2016
FUND BALANCE - BEGINNING OF YEAR	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
FUND BALANCE - END OF YEAR	<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, 2017

	2017	2016
ASSETS		
CURRENT		
Funds in trust <i>(Note 6)</i>	\$ 6,213,247	\$ 5,745,862
Funds receivable	334,880	391,542
Grants receivable	<u>3,931</u>	<u>2,747</u>
	\$ 6,552,058	\$ 6,140,151
LIABILITIES AND FUND BALANCES		
CURRENT		
Accounts payable and accrued liabilities <i>(Note 7)</i>	\$ 1,920,858	\$ 1,847,222
Deferred revenue <i>(Note 8)</i>	2,552,383	2,177,351
Grants payable	<u>78,817</u>	<u>115,578</u>
	4,552,058	4,140,151
FUND BALANCE	<u>2,000,000</u>	<u>2,000,000</u>
	\$ 6,552,058	\$ 6,140,151

CONTINGENT LIABILITY *(Note 11)*

PROJECT COMMITMENTS *(Note 12)*

ON BEHALF OF THE BOARD


 _____ Trustee


 _____ Trustee

See notes to financial statements

CRIME PREVENTION AND VICTIM SERVICES TRUST

Statement of Cash Flow
Year Ended March 31, 2017

	2017	2016
OPERATING ACTIVITIES		
Cash receipts from funding sources	\$ 543,776	\$ 379,264
Cash paid to projects and suppliers	(76,391)	(143,504)
INCREASE IN CASH FLOW	467,385	235,760
Cash - beginning of year	5,745,862	5,510,102
CASH - END OF YEAR	\$ 6,213,247	\$ 5,745,862

See notes to financial statements

CRIME PREVENTION AND VICTIM SERVICES TRUST

Notes to Financial Statements

Year Ended March 31, 2017

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 the 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.

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 of accounting

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 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.

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 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 these estimates.

CRIME PREVENTION AND VICTIM SERVICES TRUST

Notes to Financial Statements

Year Ended March 31, 2017

3. RECEIPTS

This account consists of the following:

	2017	2016
Klondike Visitors Association	\$ 295,979	\$ 254,023
Criminal code fine	73,436	85,914
Crime prevention interests	64,493	54,610
Federal surcharge	43,221	46,619
Territorial surcharge	39,094	42,746
Inmate phone system	17,761	21,793
Disposition of forfeited property	15,970	83,928
Victim services interests (see Note 9)	6,409	5,334
Criminal code fine interest	5,170	31,799
Donations	200	-
Gross receipts before adjustment	561,733	626,766
Criminal code fine transfer to accounts payable (see Notes 7 and 11)	(73,436)	(85,914)
	<u>\$ 488,297</u>	<u>\$ 540,852</u>

4. HONORARIUM AND TRAVEL

The Act allows for honorarium of \$875 (2016: \$2,750) and travel of \$2,635 (2016: \$4,610) to be paid to the members of the board of trustees who are not otherwise covered by their employers.

CRIME PREVENTION AND VICTIM SERVICES TRUST

Notes to Financial Statements

Year Ended March 31, 2017

5. PROJECT CONTRIBUTIONS

	Crime Prevention	Victim Services	2017	2016
Blood Ties Four Directions Centre Society	\$ -	\$ -	\$ -	\$ 10,000
Boys and Girls Club of Yukon	10,479	-	10,479	-
Carcross Tagish First Nation	-	-	-	30,000
Champagne and Aishihik First Nation	5,000	5,000	10,000	10,000
Gwaandak Theatre Society	-	-	-	9,251
Help & Hope for Families Society	2,861	2,861	5,722	-
Kwanlin Dun First Nation	-	-	-	25,000
Learning Disabilities of Yukon	6,000	-	6,000	6,000
Les Essentielles	-	-	-	24,832
Little Salmon Carmacks First Nation	-	-	-	34,200
Mothers Against Drunk Driving	2,700	-	2,700	3,833
Northern Cultural Expressions Society	-	-	-	9,375
Skookum Jim Friendship Centre	-	-	-	11,260
The Heart of Riverdale Community Centre Society	-	-	-	16,000
Tr'ondek Hwech'in First Nation	6,242	6,242	12,484	12,500
Village of Teslin	10,069	2,500	12,569	9,280
Vuntut Gwitchin First Nation	-	-	-	10,065
Whithorse Independent Theatre	3,272	3,272	6,544	-
Yukon Association for Community Living	-	-	-	31,184
Yukon Community Crime Stoppers Association	4,000	-	4,000	-
Yukon Status of Women's Council	-	44,609	44,609	-
Yukon Youth Outdoor Leadership Association	-	-	-	12,653
	<u>50,623</u>	<u>64,484</u>	<u>115,107</u>	<u>265,433</u>
Less: Prior years unspent contributions returned	<u>(10,602)</u>	<u>(6,278)</u>	<u>(16,880)</u>	<u>(13,674)</u>
	<u>\$ 40,021</u>	<u>\$ 58,206</u>	<u>\$ 98,227</u>	<u>\$ 251,759</u>

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 \$228,694. Amounts committed to be paid out are as follows:

2016/2017:	\$ 115,107
2017/2018:	93,822
2018/2019:	15,668
Plus: Unspent contributions	4,097
	<u>\$ 228,694</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, 2017 and 2016 are 1.17% and 1.06%, respectively.

CRIME PREVENTION AND VICTIM SERVICES TRUST

Notes to Financial Statements

Year Ended March 31, 2017

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This account consists of the following:

	2017	2016
Federal Criminal Code Fines - Government of Canada (see Note 11)	\$ 1,912,658	\$ 1,839,222
Accrued liabilities	8,200	8,000
	<u>\$ 1,920,858</u>	<u>\$ 1,847,222</u>

8. DEFERRED REVENUE

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

	2017	2016
Balance at beginning of year	\$ 2,177,351	\$ 1,907,334
Increase in deferred revenue	375,032	270,017
Balance at end of year	<u>\$ 2,552,383</u>	<u>\$ 2,177,351</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) 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, 2017, 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 (see Note 3).

The Board must also ensure that inmate phone system revenues are held for the Victims of Crime Emergency Fund and spent only on eligible victim expenses.

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, 2017.

(continues)

CRIME PREVENTION AND VICTIM SERVICES TRUST

Notes to Financial Statements

Year Ended March 31, 2017

10. FINANCIAL INSTRUMENTS *(continued)*

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform an obligation or commitment that it has entered into with the Trust. The Trust is exposed to credit risk from funders amounting to \$334,880 (2016: \$391,542) and project recipients repayment amounting to \$3,931 (2016: \$2,747). 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 financial liabilities. The Trust is exposed to this risk mainly in respect of its accounts payable and accrued liabilities amounting to \$1,920,858 (2016: \$1,847,222). 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 income earned from its fund balance.

11. CONTINGENT LIABILITY

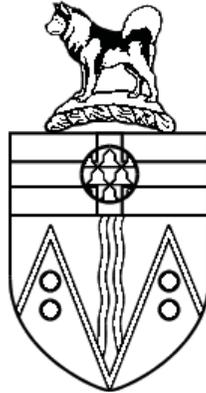
Under an informal agreement, the Government of Yukon has made claim to the Criminal Code of Canada fines. The Government of Canada under subsection 734.4(2) of the Criminal Code of Canada, has also made claims to these fines. The Government of Yukon has remitted these fines to the Trust since its inception. We are unable to determine if this issue will be resolved in favour of the Trust and have recognized a contingent liability and presented under the "accounts payable and accrued liabilities" account in the statement of financial position (see Note 7).

12. PROJECT COMMITMENTS

During 2017, the board committed to the following projects for the upcoming fiscal year.

	2017	2016
Boys and Girls Club of Yukon	\$ 5,385	\$ 10,725
Help & Hope for Families Society	-	19,068
Kluane First Nation	14,392	-
Learning Disabilities Association of Yukon	6,000	6,000
Second Opinion Society	16,875	-
Tr'ondek Hwech'in First Nation	-	15,680
Village of Teslin	-	5,000
Whitehorse Independent Theatre	-	7,200
Youth of Today Society	27,125	-
Yukon Association for Community Living	28,800	-
Yukon Community Crime Stoppers Association	-	5,000
Yukon Status of Women's Council	-	72,064
Yukon Youth Outdoor Leadership Association	14,347	-

APPENDIX B



<p align="center">CRIME PREVENTION AND VICTIM SERVICES TRUST ACT</p>	<p align="center">LOI SUR LE FONDS POUR LA PRÉVENTION DU CRIME ET LES SERVICES AUX VICTIMES</p>
<p>RSY 2002, c.49; amended by SY 2004, c.7; SY 2010, c.7; SY 2015, c.6</p>	<p>LRY 2002, ch. 49; modifiée par LY 2004, ch. 7; LY 2010, ch. 7; LY 2015, ch. 6</p>
<p>Please Note: 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: currency date.</p> <p>For information concerning the date of assent or coming into force of the Act or any amendments, please see the Table of Public Statutes and the Annual Acts.</p> <p>If you find any errors or omissions in this consolidation, please contact:</p> <p align="center">Legislative Counsel Office Tel: (867) 667-8405 Email: lco@gov.yk.ca</p>	<p>Veillez noter: 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 : date en vigueur.</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 tableau des lois d'intérêt public et les lois annuelles.</p> <p>Si vous trouvez des erreurs ou des oublis dans cette codification, veuillez communiquer avec:</p> <p align="center">le Bureau des conseillers législatifs Tél: (867) 667-8405 courriel: lco@gov.yk.ca</p>

TABLE OF CONTENTS

Definitions	1
Crime Prevention and Victim Services Trust	2
Trust under the <i>Financial Administration Act</i>	3
Purposes of the Trust	4
Board of Trustees	5
Powers of the board	6
Trust management principles	7
Annual Report	8
Tabling of Annual Report	9
Other Reports	10
Fine Surcharge	11
Agreements with Canada	12
Regulations	13

TABLE DES MATIÈRES

Définitions	1
Fonds pour la prévention du crime et les services aux victimes	2
Fonds régi par la <i>Loi sur la gestion des finances publiques</i>	3
Objets du Fonds	4
Conseil d'administration	5
Pouvoirs du conseil	6
Principes de gestion du Fonds	7
Rapport annuel	8
Dépôt du rapport annuel	9
Autres rapports	10
Suramende	11
Ententes avec le gouvernement du Canada	12
Règlements	13

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 of the trust;

(f) victim surcharges imposed under the

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);

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

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 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

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 faite aux femmes et aux enfants;

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

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. 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 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 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.

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. 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 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 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.

(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. 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

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

(3) Les vacances survenues au conseil n'entravent 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 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. 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

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 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

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 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, 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.

(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

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) 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

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.

(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*

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) 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

(Canada). *S.Y. 2002, c.49, s.12*

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*

Yukon
Justice