



Crime Prevention  
and Victim Services  
**TRUST FUND**

Annual Report  
2018–19

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



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# Message from the Chair

Welcome to the 20th annual report of the Crime Prevention and Victim Services Trust. In accordance with Section 8 of the *Crime Prevention and Victim Services Trust Act* and on behalf of the Board of Trustees, this report is provided for the year ending March 31, 2019.

The Crime Prevention and Victim Services Trust funds community projects that plan to reduce crime, prevent gender-based violence or address the root causes of criminal behaviour. The Trust also supports projects that provide information or programming for the victims of offenses.

In 2018–19, the Board of Trustees chose to fund 19 projects for a total of \$519,315. These projects are supporting mental health and providing youth with recreation, music, summer educational support, mural-making and employment opportunities. A few projects are moving to their next stages: these include the final stage of a project providing sex education to people with disabilities; a final year of Crime Stoppers tip funding; training and workshops for individuals and organizations in restorative practices; and developing safe options and supports for sex workers. A theatre project working to prevent hate crimes, impaired driving presentations for youth, family recreation, summer Pride events, low-barrier cultural workshops and an after-school programming needs assessment were also funded this year.

More than half of these projects either originated in rural Yukon communities or served them. Each of the projects funded this year represent the commitment of community organizations to adapt and respond to address crime and victimization.

As per the Act, a Board of Trustees manages the Trust, establishes criteria, guidelines and conditions for funding, and considers submitted proposals. The Board of Trustees would like to thank all of the organizations that worked this year to plan and deliver projects focused on crime prevention and supplementing services for victims. We believe your work makes a difference in the lives of Yukoners, and we look forward to supporting more local projects in the coming year. Deadlines for project applications are midnight on February 15 and midnight on August 15 each 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 Yukon. At that time, it was very difficult to identify funds to support these initiatives.

The Government of Yukon had just entered into an agreement with the Klondike Visitors Association to allow the operation of slot machines at Diamond Tooth Gerties. There were unclaimed funds gathering interest in a court trust account. Victim fine surcharges had recently been introduced in the *Criminal Code* resulting in additional monies being paid into court and the Government of Yukon had signed an agreement with the Government of Canada, which determined how proceeds of crime would be shared between the governments of Yukon and Canada.

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

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

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

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

In 2018, the Government of Yukon committed to amend legislation to ensure a diverse, inclusive society that promotes 2SLGBTQ+ equality and non-discrimination, including increasing gender diversity on legislated boards and committees that already have statutory sex or gender composition requirements. The *Crime Prevention and Victim Services Trust Act* was amended to add gender-based violence and gender equality issues, in addition to existing language about violence against women and women's equality.

# Purpose and mandate

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

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

*From its inception in 1998, until March 31, 2019, the Trust has approved a total of 359 projects. These projects have focused on crime prevention and services for victims of crime.*

# Funding sources

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

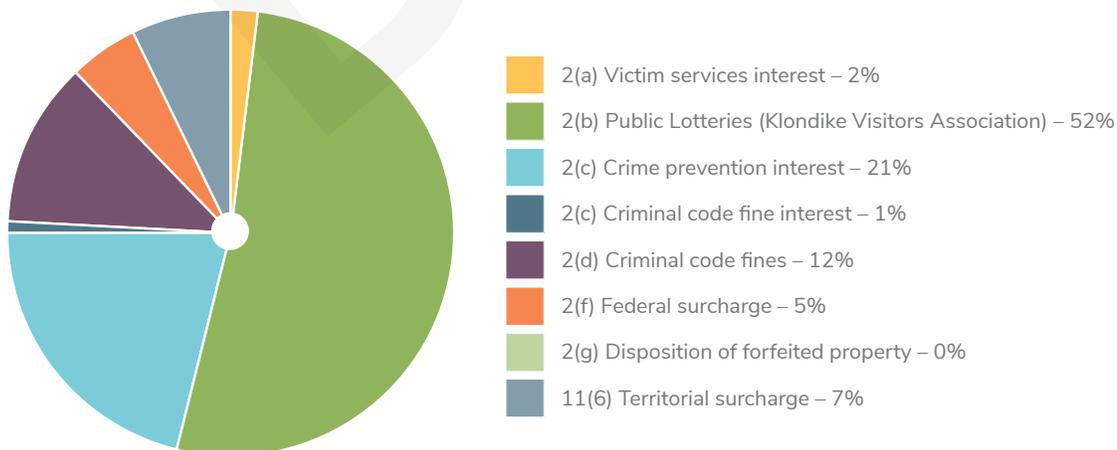
There is hereby established a trust fund to be known as the Crime Prevention and Victim Services Trust to which shall be credited

- (a) money held in the Victim Services Fund established under the *Victim Services Act* and continued under this Act;
- (b) money received by the Government of the Yukon from a licensed agent under the *Public Lotteries Act* as a consequence of its conduct or management of a lottery scheme as defined in section 207 of the *Criminal Code (Canada)* on behalf of the Government of the Yukon;
- (c) interest received by the Government of the Yukon as a consequence of money paid in court which is not required to be paid out to any beneficiary;
- (d) fines paid into court by an offender on whom a fine was imposed under the *Criminal Code (Canada)*;
- (e) any money donated by any person on condition that it be used for the purposes of the trust;
- (f) victim surcharges imposed under the *Criminal Code (Canada)*;
- (g) any money received by 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

## Fine Surcharge

11(6) The surcharge payable under this section is to be credited to the Victim Services Fund account of the trust. S.Y. 1997, c.11, s.11.

## CPVST funding sources 2018–2019



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

## Board of Trustees

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

- (1) The trust shall be managed and controlled by a board of trustees that consists of the Director of Victim Services, if any, and the following members appointed by the Commissioner in Executive Council
  - (a) one person who is a member of the public service recommended by the Minister of Justice (or, if there is no Director of Victim Services, two such persons);
  - (b) one person who is a member of the public service recommended by the Minister of Health and Social Services;
  - (c) one person recommended by the Royal Canadian Mounted Police;
  - (d) two persons recommended by the Minister of Justice from among persons nominated by the Council of Yukon First Nations, other Yukon First Nations, and First Nation organizations with an interest in justice issues;
  - (e) one person recommended by the Minister of Justice from among persons nominated by organizations concerned with gender equality issues, women's equality issues and problems facing women in the Yukon;
  - (f) two persons recommended by the Minister of Justice from among persons in the general public who have expressed an interest in justice issues.
- (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 the Board must follow.

During 2018–19, the members of the Board were:

### CPVST Board of Trustees 2018–19

Section 5(1)(a)	Lareina Twardochleb	Department of Justice
Section 5(1)(a)	Luda Ayzenberg	Department of Justice
Section 5(1)(b)	Jane Bates (to September 2018) Cameron Grandy	Department of Health and Social Services
Section 5(1)(c)	Cpl. Dwayne Latham (to December 2018) Cst. Dean Hoogland	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 (to March 2019) Michael Gladish	Member of the general public with an interest in justice issues

**Notes:**

Phyllis Smith – August 7, 2018 – renewed  
 Cameron Grandy – January 17, 2019 – new  
 Cst. Dean Hoogland – January 17, 2019 – new  
 Michael Gladish – March 14, 2019 – new

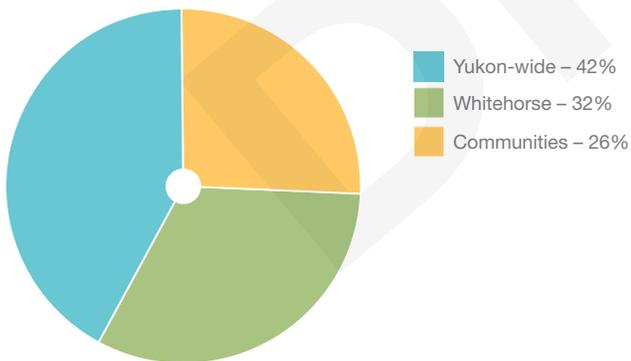
# The year in review

The Crime Prevention and Victim Services Trust Fund awarded or conditionally awarded funding of **\$519,315.00** to 19 projects for 2018–19.

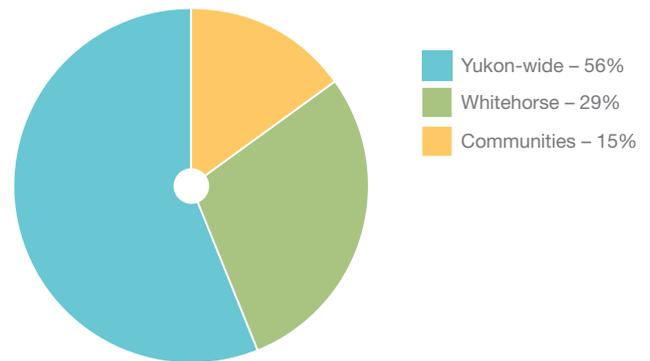
## Funding awarded in 2018–19 by project type



## Number of projects funded in 2018-19 by geographic area



## Distribution of funds awarded in 2018-19 by geographic area



*In 2018–19, the Crime Prevention Victim Services Trust Fund Board reviewed 26 proposals for the Fall 2018 and Spring 2019 funding sessions. Of these, 19 projects were approved for funding*

## Fall 2018 funded projects

**The following projects were approved by the Board of Trustees in September 2019.**

**Boys and Girls Club of Yukon** was awarded **\$30,000** for the **After-School program needs assessment and sustainable implementation strategy**. This project undertook a market study and community stakeholder impacts study for middle year after-school programming in Whitehorse. Through this process, they were able to identify the need, build connections and launch a school-based after-school program in the fall of 2018.

**Gwaandak Theatre Society** was awarded **\$15,500** for the **Bystander Play Production** project. This project was a theater storytelling production of “Bystander” which explores issues related to justice and the human capacity for compassion, brutality, and intolerance. The production included audience “talkbacks” and a study guide that explores issues related to crime and crime prevention, particularly around hate crime. Gwaandak Theatre Society would present the show, and then a skilled community worker led audience talkbacks around issues raised from the production related to ethics, justice, peace and human rights.

**The Canadian Mental Health Association (CMHA), Yukon Division** was awarded **\$25,380** for the **HEADSTRONG: After the Summit** project. HEADSTRONG is a youth-centric anti-stigma program to increase awareness and change behaviour and attitudes toward mental health problems and illnesses. HEADSTRONG: After the Summit is the second phase of the program, where youth return to their schools and deliver events and activities to create culture change that reduces stigma and promotes mental health. Students created a wellness information board, a peer support initiative, a feelings board, and held a cookie exchange, in which one cookie was exchanged for one feelings word. CMHA, Yukon Division is also planning HEADSTRONG summits in Watson Lake and Dawson City in the fall of 2019.

**Mothers Against Drunk Driving – Yukon Chapter** was awarded **\$5,289** for the **MADD Canada 2018–2019 School Assembly Program – No Tomorrow**. Through this project, MADD delivered presentations to 709 students in Carmacks, Teslin, Faro and Whitehorse. Presentations featured a film and testimonials, and were delivered by a specially trained MADD Canada facilitator. The facilitator provided information about tools and strategies that students can use if faced with impaired driving situations. Schools were provided with a leave-behind kit that contains resources for further classroom discussion about alcohol, drugs, and impaired driving.

**Selkirk Elementary School Council** was awarded **\$11,800** for the **Selkirk Reach Out and Play In** project. This project was a music education project designed to provide Yukon students with the opportunity to learn classical violin and traditional fiddling. This project provided one-on-one violin lessons to Selkirk Elementary School students for 22 weeks. The project also offered one-on-one violin lessons to rural students in Pelly Crossing for one week in the fall and one week in the spring. Rural and urban “Play In” partners were invited to perform together at the 2nd Annual String Extravaganza at the Yukon Arts Centre on Sunday, March 3, 2019. There was also a concert in Pelly Crossing at the close of the spring visit.

The **Village of Carmacks** was awarded **\$1,320** for their **Cannabis Legislation Information Session**. The Village of Carmacks hosted a community dinner and invited officials from the Government of Yukon and local RCMP to speak to the community about new cannabis legislation that came into effect October 17, 2018. Ninety-six people attended the presentation, which included information about cannabis licensing, landlord and tenant responsibilities, and information for youth and parents on health effects.

The **Village of Teslin** was awarded **\$6,200** for the **Family Togetherness and New Youth Programming** project. This project had two distinct parts: one special family event per month in Teslin, including a Hallowe'en dance, Christmas hayride, and workshops with BYTE. The second part of this project supported Teslin youth who were living in Whitehorse and attending high school. The program coordinator traveled to Whitehorse to connect with youth and organize programming for them. This project helped Teslin youth to feel connection and continuity while they were living away from their community and family.

**Whitehorse Aboriginal Women's Circle** was awarded **\$50,000** for the **Strengthening Our Spirits** project. This project offers low-barrier cultural knowledge workshops for Aboriginal women. Childcare and food are provided to participants during the workshops. An Elder attends each workshop and community service providers are invited to share information about their services in a non-judgmental, accessible way. Workshops incorporate cultural learning, including beadwork, weaving, medicine harvest and preservation, women's storytelling, and hide preparation.

**Yukon Circle of Change** was awarded **\$9,150** for the **Restorative Practices Community Education and Facilitation Support: Phase II project**. This project follows the Restorative Community Conferencing Project which took place in 2015–2017. Phase II provides training and workshops on restorative practices so that individuals and organizations are able to use the skills in their own organizations. Yukon Circle of Change is also providing restorative circles and conferences on request, using a trained Circle of Change facilitator.

**Yukon Status of Women Council** was awarded **\$172,971** for the **Moving Forward: Action on the Sex Trade & Trafficking of Women and Girls** project. The previous phase documented a significant population of women and girls who were doing sex work or who had been trafficked. Yukon women are unaware of existing services and feel unsafe reporting violence. This next phase provides training to service providers, policy makers and stakeholders. Moving Forward aims to develop realistic, safe options for people wishing to transition out of the sex trade, and programming to prevent trafficking. The project also maintains peer-led support circles for women in the sex trade.

# Spring 2019 funded projects

## The following projects were approved by the Board of Trustees in March 2019.

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

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

**Lorne Mountain Community Association** was awarded **\$5,966** for **A Sense of Place and Community: Kids and Youth Summer Activity Program**. Over the summer holidays, the kids and youth of Mount Lorne were invited to participate in art instruction, free play and collaborative games. Activities were held in each of the different areas of the community centre, including the skateboard park, gazebo, basketball field, trails, disc golf course, gathering area and the golf course. The project was intended to foster creativity, connection and a sense of ownership over the community centre.

**Queer Yukon Society** was awarded **\$23,000** for **Yukon Pride Week 2019**. Held June 3 to 9, 2019, Yukon Pride Week featured a number of events for the 2SLGBTQ+ community in recognition of the 50-year anniversary of the decriminalization of homosexuality in Canada. Events included a Pride Parade and Picnic, trivia night, a dance, the Pride Paddle, a movie screening and youth-specific programming.

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

The **Village of Teslin** was awarded **\$52,100<sup>1</sup>** for the **Community Wellness** project. The Village of Teslin is bringing a counsellor to the community for the youth, maintaining youth centre activities, and offering after school programming four nights per week. Planned monthly activities for families include trivia, a family escape room, glow in the dark dodge ball, a family hike, board game night, jam making, a family dance, a family cooking night, hay rides and a ski day. They also ran a circus camp over the summer.

<sup>1</sup> The Board conditionally approved the total amount of \$52,100 and requested a revised budget. The final approved amount is \$46,944.

**Youth of Today Society** was awarded **\$35,210** for their **Sublime – A Crime Awareness Journey** project. Over the summer, they completed seven mural projects in Carcross, Haines Junction, Tagish, Inuvik and Whitehorse, involving Elders, professional young artists and community youth. Mural projects were designed in consultation with First Nation governments, community youth and Elders. Elders and youth discussed crime prevention, violence, and victim needs and several short films were produced. The film will air on social media, channel 9 and with Shakat Journal.

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

**Yukon Tourism Education Council** was awarded **\$34,800** for their **Youth Program Summer Camp** project. This was a free summer youth camp for 66 immigrant and refugee youth. Through the Multicultural Centre of the Yukon, youth ages 6 to 12 connected with other youth to do themed activities, build relationships and self-esteem, and address the summer learning gap. The camp ran daily for nine weeks and offered academic activities, crafts, tours, games, guest speakers and field trips.

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# Appendix

## **2018–19 Audited financial statements**

Note: There may be a difference in the amounts stated in the text 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 amount of funding awarded for the current fiscal year. Occasionally the projects find they need less money than requested and from time to time a project is cancelled and the funding is returned and deposited back in the Trust.



CRIME PREVENTION AND  
VICTIM SERVICES TRUST

Financial Statements

Year Ended March 31, 2019

DRAFT



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

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Index to Financial Statements**  
**Year Ended March 31, 2019**

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## TRUSTEES' RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

The Board of Trustees ("Board") is ultimately responsible for financial reporting, 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 and discussions with the auditors, the Board approves the financial statements. The Board also considers the engagement or re-appointment of the external auditors.

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



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Trustee



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Trustee

Whitehorse, YT  
September 12, 2019



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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Crime Prevention and Victim Services Trust

### *Opinion*

We have audited the financial statements of Crime Prevention and Victim Services Trust (the Trust), which comprise the statement of financial position as at March 31, 2019, and the statements of receipts and disbursements, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at March 31, 2019, 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.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Trustees and Those Charged with Governance for the Financial Statements*

The trustees are 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

*(continues)*

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Whitehorse, Yukon Territory  
September 12, 2019

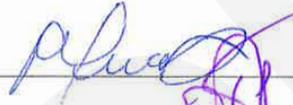
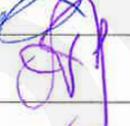
*Estrada & Tan*

CHARTERED PROFESSIONAL ACCOUNTANTS

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Financial Position**  
**March 31, 2019**

	2019	2018
<b>ASSETS</b>		
<b>CURRENT</b>		
Funds in trust <i>(Note 4)</i>	\$ 6,806,981	\$ 6,479,962
Funds receivable	348,482	366,375
Grants receivable	1,645	12,026
	<u>\$ 7,157,108</u>	<u>\$ 6,858,363</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities <i>(Note 7)</i>	\$ 2,090,718	\$ 2,091,580
Deferred revenue <i>(Note 8)</i>	3,035,089	2,742,171
Grants payable	31,301	24,612
	<u>5,157,108</u>	<u>4,858,363</u>
<b>NET ASSETS</b>	<u><b>2,000,000</b></u>	<u><b>2,000,000</b></u>
	<u><b>\$ 7,157,108</b></u>	<u><b>\$ 6,858,363</b></u>
CONTINGENT LIABILITY <i>(Note 11)</i>		
PROJECT COMMITMENTS <i>(Note 13)</i>		

**ON BEHALF OF THE TRUSTEES**

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

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Receipts and Disbursements**  
**Year Ended March 31, 2019**

	2019	2018
<b>RECEIPTS</b>		
Funds - Crime Prevention <i>(Note 3)</i>	\$ 517,086	\$ 493,602
Funds - Victim Services <i>(Note 3)</i>	57,166	41,742
Transfer to deferred revenue	<u>(292,917)</u>	<u>(264,541)</u>
	<u>281,335</u>	<u>270,803</u>
<b>DISBURSEMENTS</b>		
Project grants - Crime Prevention <i>(Note 6)</i>	171,982	103,907
Project grants - Victim Services <i>(Note 6)</i>	88,162	129,340
Professional fees	9,000	16,750
Office	5,325	7,189
Travel <i>(Note 5)</i>	4,928	9,054
Honorarium <i>(Note 5)</i>	<u>1,938</u>	<u>4,563</u>
	<u>281,335</u>	<u>270,803</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 Net Assets**  
**Year Ended March 31, 2019**

	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 2,000,000	\$ 2,000,000
NET ASSETS - END OF YEAR	\$ 2,000,000	\$ 2,000,000

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Cash Flows**  
**Year Ended March 31, 2019**

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Cash receipts from funds	\$ 602,526	\$ 477,993
Cash paid to suppliers and projects	<u>(275,507)</u>	<u>(211,278)</u>
<b>INCREASE IN CASH FLOW</b>	327,019	266,715
Cash - beginning of year	<u>6,479,962</u>	<u>6,213,247</u>
<b>CASH - END OF YEAR</b>	<u>\$ 6,806,981</u>	<u>\$ 6,479,962</u>

See notes to financial statements

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2019

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#### 1. PURPOSE OF THE TRUST

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

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

The trust funds are to be used for services intended to prevent crime and promote and provide services for victims of crime. 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 (ASNPO).

##### Accrual basis

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

##### Revenue recognition

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

Restricted contributions are recognized as revenue in the year 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.

##### Measurement uncertainty

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

*(continues)*

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## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2019

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

##### Financial instruments

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

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

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

#### 3. RECEIPTS

This account consists of the following:

	2019	2018
Klondike Visitors Association	\$ 340,923	\$ 340,169
Crime prevention and victim services - Interest	133,583	84,166
Criminal code fines	75,000	90,500
Criminal code fine interest	7,559	5,316
Federal surcharge	35,021	43,062
Disposition of forfeited property	-	20,889
Criminal code fines transfer to accounts payable	(75,000)	(90,500)
Total fund receipts - Crime Prevention	517,086	493,602
Victim Services - Interest	11,525	7,879
Territorial surcharge	45,641	33,863
Total fund receipts - Victim Services	57,166	41,742
Grand total	\$ 574,252	\$ 535,344

#### 4. FUNDS IN TRUST

All general funds of the Trust are held in trust with the Government of Yukon. The average rate of interest earned on the funds for the years ended March 31, 2019 and 2018 are 2.167 % and 1.44%, respectively.

**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2019**

5. HONORARIUM AND TRAVEL

The Act allows for honorarium of \$1,938 (2018: \$4,563) and travel of \$4,928 (2018: \$9,054) to be paid to the members of the board of trustees who are not otherwise covered by their employers.

6. PROJECT CONTRIBUTIONS

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

	Crime Prevention	Victim Services	2019	2018
Big Brothers Big Sisters of Yukon	\$ 12,000	\$ -	\$ 12,000	\$ -
Blood Ties Four Directions Centre Society	4,781	4,781	9,562	-
Boys and Girls Club of Yukon	12,000	-	12,000	5,386
Canadian Mental Health Association, Yukon Division	3,133	3,132	6,265	-
City of Whitehorse - Canada Game Centre	-	-	-	3,796
Dawson City Music Festival Association	23,885	-	23,885	-
Dawson Shelter Society	-	7,535	7,535	-
Gwaandak Theatre Society	7,750	7,750	15,500	-
Kluane First Nation	-	-	-	14,392
Learning Disabilities Association of Yukon	-	-	-	6,000
Les EssentiElles	-	-	-	14,702
Little Salmon Carmacks First Nation	2,660	-	2,660	-
Mothers Against Drunk Driving	5,289	-	5,289	4,795
Second Opinion Society	-	-	-	16,875
Selkirk Elementary School Council	10,620	-	10,620	-
Tagish Community Association	-	-	-	10,240
The Heart of Riverdale Community Centre	-	-	-	25,200
Victoria Faulkner Women's Centre	-	-	-	21,750
Village of Carmacks	1,320	-	1,320	-
Village of Teslin	13,980	2,480	16,460	5,040
Vuntut Gwitchin First Nation	-	-	-	24,294
Whitehorse Aboriginal Women's Circle	8,752	8,751	17,503	-
Youth of Today Society	-	-	-	27,125
Yukon Association for Community Living	-	-	-	15,168
Yukon Circle of Change	2,059	2,059	4,118	-
Yukon Status of Women's Council	-	19,770	19,770	-
Yukon Tourism Education Council	34,000	-	34,000	-
Yukon Youth Outdoor Leadership Association	15,338	-	15,338	14,347
	157,567	56,258	213,825	209,110

*(continues)*

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Notes to Financial Statements**  
**Year Ended March 31, 2019**

6. PROJECT CONTRIBUTIONS *(continued)*

	Crime Prevention	Victim Services	2019	2018
Add: Multi-year projects funded during the year	35,852	33,908	69,760	73,235
Less: Unspent contributions returned	(21,437)	(2,004)	(23,441)	(49,098)
	<u>\$ 171,982</u>	<u>\$ 88,162</u>	<u>\$ 260,144</u>	<u>\$ 233,247</u>

During the year, the Trustees approved project contributions totaling to \$450,464 (2018: \$316,098). Amounts committed to be paid out are as follows:

	2019	2018
2017/2018	\$ -	\$ 209,110
2018/2019	213,825	95,396
2019/2020	175,455	11,592
2020/2021	61,184	-
	<u>\$ 450,464</u>	<u>\$ 316,098</u>

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This account consists of the following:

	2019	2018
Federal Criminal Code Fines - Government of Canada (see Note 11)	\$ 2,078,157	\$ 2,003,158
Repayable to Corrections Revolving Fund (see Note 12)	-	74,752
Accrued liabilities	12,561	13,670
	<u>\$ 2,090,718</u>	<u>\$ 2,091,580</u>

8. DEFERRED REVENUE

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

	2019	2018
Balance at beginning of year, as previously reported	\$ 2,742,171	\$ 2,552,383
Impact of correction of errors (Note 12)	-	(74,753)
Balance at March 31	2,742,171	2,477,630
Increase in deferred revenue	292,918	264,541
Balance at end of year	<u>\$ 3,035,089</u>	<u>\$ 2,742,171</u>

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2019

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#### 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, 2019, 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.

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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, 2019.

##### *(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 \$348,482 (2018: \$366,375) and project recipients repayment amounting to \$1,645 (2018: \$12,026). 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 \$2,090,718 (2018: \$2,091,580) and grants payable amounting to \$31,301 (2018: \$24,612). 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 funds in trust balance.

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

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## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2019

#### 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).

#### 12. CORRECTION OF ERRORS

During fiscal year ended March 31, 2018, 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 had been overstated and related accounts payable had been understated. The errors were corrected in the previous year by restating each of the affected financial statement line items for prior periods. The following table summarizes the impact of the corrections on the Trust's financial statements.

	As previously reported	Adjustments	As restated
<b>i. Statement of financial position</b>			
<u>April 1, 2016</u>			
Funds receivable	\$ 391,542	\$ (21,793)	\$ 369,749
Others	5,748,609	-	5,748,609
<i>Total assets</i>	<u>\$ 6,140,151</u>	<u>\$ (21,793)</u>	<u>\$ 6,118,358</u>
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)
Total liabilities	(4,140,151)	21,793	(4,118,358)
Net assets	(2,000,000)	-	(2,000,000)
<i>Total liabilities and net assets</i>	<u>\$ (6,140,151)</u>	<u>\$ 21,793</u>	<u>\$ (6,118,358)</u>
<u>March 31, 2017</u>			
Funds receivable	\$ 334,880	\$ (17,761)	\$ 317,119
Others	6,217,178	-	6,217,178
<i>Total assets</i>	<u>\$ 6,552,058</u>	<u>\$ (17,761)</u>	<u>\$ 6,534,297</u>
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)
Total liabilities	(4,552,058)	17,761	(4,534,297)
Net assets	(2,000,000)	-	(2,000,000)
<i>Total liabilities and net assets</i>	<u>\$ (6,552,058)</u>	<u>\$ 17,761</u>	<u>\$ (6,534,297)</u>

*(continues)*

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Notes to Financial Statements**  
**Year Ended March 31, 2019**

12. CORRECTION OF ERRORS *(continued)*

	As previously reported	Adjustments	As restated
<b>ii. Statement of receipts and disbursements</b>			
<u>For the year ended March 31, 2017</u>			
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)
<i>Excess of receipts over disbursements</i>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

13. PROJECT COMMITMENTS

The trustees committed to the following projects for the forthcoming fiscal year.

	2019	2018
Big Brothers Big Sisters of Yukon	\$ -	\$ 12,000
Blood Ties Four Directions Centre Society	-	15,936
Boys and Girls Club of Yukon	5,700	-
Dawson City Music Festival Society	-	22,800
Dawson City Women's Shelter Society	-	7,535
Inclusion Yukon	23,309	-
Little Salmon Carmacks First Nation	-	2,660
Lorne Mountain Community Association	5,966	-
Queer Yukon	23,000	-
Village of Carmacks	9,620	-
Village of Teslin	52,100	11,500
Youth of Today Society	35,210	-
Yukon Community Crime Stoppers Association	2,000	-
Yukon Learn Society	-	9,498
Yukon Tourism Education Council	34,800	34,000
Yukon Youth Outdoor Leadership Association	-	15,338
	<b>\$ 191,705</b>	<b>\$ 131,267</b>



**Yukon** 