

# Annual report

2024-25



CRIME PREVENTION  
& VICTIM SERVICES  
TRUST FUND



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



# Contents

<b>Message from the Chair</b> .....	<b>2</b>
<b>Purpose and mandate</b> .....	<b>4</b>
<b>Funding sources</b> .....	<b>6</b>
<b>CPVST funding sources 2024–25</b> .....	<b>7</b>
<b>Board of Trustees</b> .....	<b>8</b>
2024–25 Board members	
<b>The year in review</b> .....	<b>10</b>
Geographical areas	
Project type	
<b>2024 funded projects</b> .....	<b>11</b>
Spring 2024 funded projects	
Fall 2024 funded projects	
<b>Appendix</b> .....	<b>16</b>
Financial statements	
<b>History</b> .....	<b>32</b>

# Message from the Chair | Lareina Twardochleb

On behalf of the Board of Trustees and in accordance with Section 8 of the *Crime Prevention and Victim Services Trust Act*, I am pleased to present the Crime Prevention Victim Services Trust's annual report for the year ending March 31, 2025.

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

As per the Act, a Board of Trustees manages the Trust and establishes criteria, guidelines and conditions for funding and considers the proposals received. In 2024–25, the Board of Trustees approved 20 projects, resulting in transfer payment agreements totaling \$690,813. Nine of these projects originated in rural Yukon communities or served them. The projects funded through the Trust for the spring and fall 2024 intakes focused on:

## **Creating community connections and supports through:**

- hosting monthly land-based gatherings for men that focus on traditional skills and building connection;
- providing peer support for Yukoners affected by prenatal alcohol exposure;
- training recovery coaches to expand after-care supports for those coming out of treatment;
- reducing barriers to participation in traditional dancing group activities;
- supporting family connections while learning to cook healthy meals together; and
- offering self-defence classes for women.

### **Sharing information, hosting workshops and conferences, and engaging communities on:**

- addressing emerging and long-standing issues pertaining to gender-based violence and family violence;
- further developing a theatre production about gender-based violence and domestic abuse;
- how Yukoners can protect themselves from cybercrime;
- preventing crime, gender-based violence, family violence and violence against children;
- incorporating Yukon youth voices and action in shaping the implementation of the Territorial Youth Strategy;
- personal safety for Indigenous women, girls and gender-diverse people; and
- bystander intervention and safer event planning for event organizers.

### **Supporting Yukon youth by:**

- hosting a youth summit;
- providing summer theater opportunities to divert youth from drug and alcohol consumption and build skills;
- closing the gaps in accessing job opportunities;
- showcasing youth artists' artwork on utility boxes to prevent vandalism; and
- reducing remoteness and distance from peers and offering mentorship through shared activities.

### **Increasing capacity and availability of restorative justice practices by:**

- training additional facilitators for complex and sensitive cases; and
- supervising and supporting newly trained facilitators for complex and sensitive cases.

These initiatives reflect the dedication of community groups to offering meaningful support in crime prevention and victim assistance at the local level. The Board of Trustees extends its gratitude to all the organizations that developed and implemented these projects. Your efforts have a positive impact on the lives of Yukoners. We are eager to continue backing more community-driven projects in the upcoming year.

### **Lareina Twardochleb**

*Chair*

# 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.

The Board regularly receives more funding applications than available funding. Each application is considered individually and must also be weighed against the other applications in terms of their:

✓  
**Link to the fund objectives**

✓  
**Reasonableness of budget**

✓  
**Clarity of the project**



# Funding sources

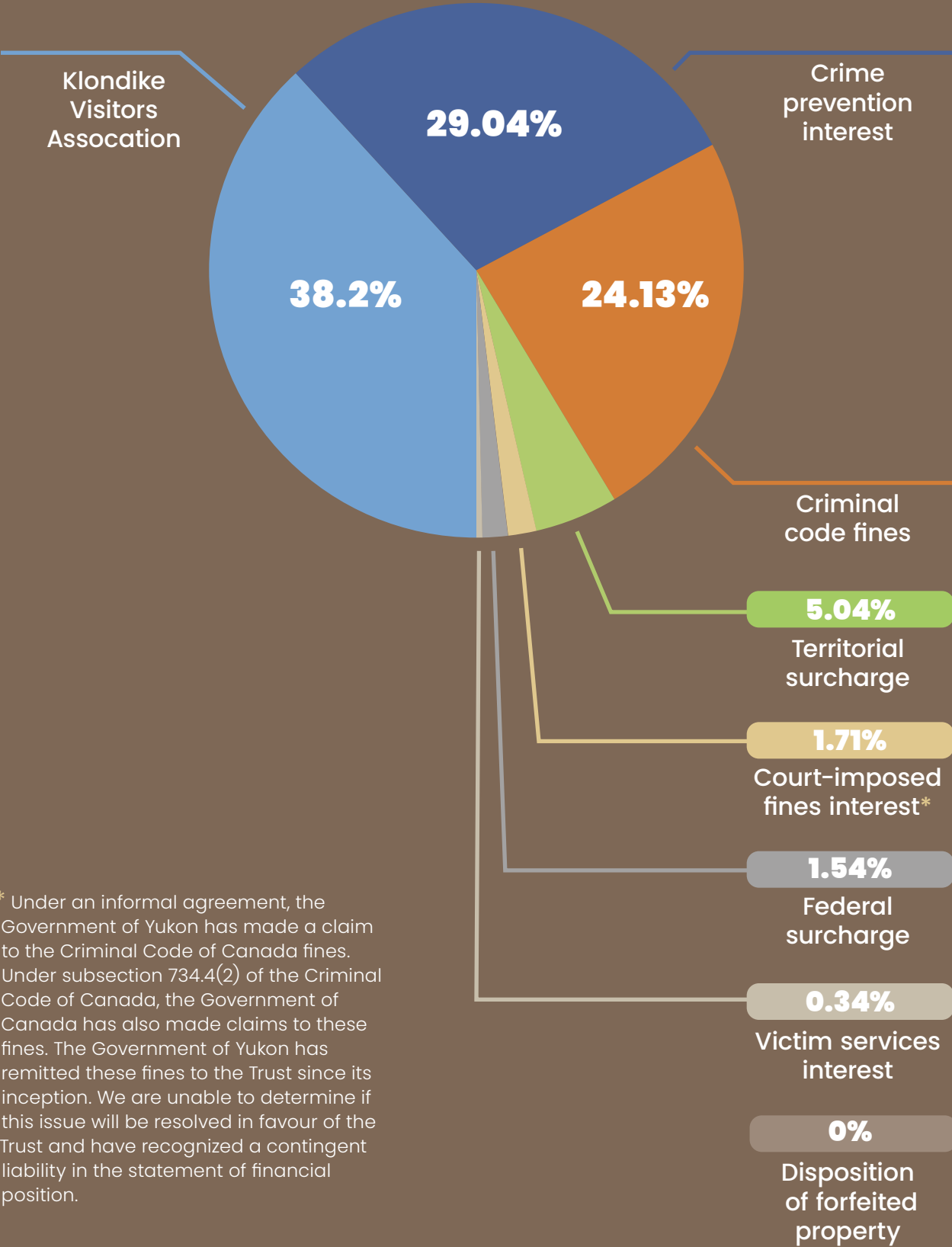
Section 2 of the *Crime Prevention and Victim Services Trust Act* specifies the sources of funding for the Trust. The Act says the following:

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; and
- h. Any money appropriated to the trust by the Legislature.

Estrada & Tan. Chartered Professional Accountants, Crime Prevention and Victim Services Trust financial statements year ended March 31, 2025. Please see *2024-25 audited financial statements* within this report on page 16.

# CPVST funding sources 2024–25



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

# Board of Trustees

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

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

## 2024–25 Board members

### Chair

#### Lareina Twardochleb

**Section 5(1)(a):** The trust shall be managed and controlled by a board of trustees that consists of the Director of Victim Services, if any.

### Board Members

#### Luda Ayzenberg

**Section 5(1)(a):** One person who is a member of the public service recommended by the Minister of Justice.

**Emma Eaton** (until November 14, 2024)

**Kristy Petovello** (from November 14, 2024)

**Section 5(1)(b):** One person who is a member of the public service recommended by the Minister of Health and Social Services.

**S/Sgt. Kent Langley** (until February 6, 2025)

**Sgt. Martin Fry** (from March 27, 2025)

**Section 5(1)(c):** One person recommended by the Royal Canadian Mounted Police.

#### Vacant

**Section 5(1)(d):** Two persons recommended by the Minister of Justice from among persons nominated by the Council of Yukon First Nations, other Yukon First Nations, and First Nation organizations with an interest in justice issues.

#### Charlotte Hrenchuk

**Section 5(1)(e):** One person recommended by the Minister of Justice from among persons nominated by organizations concerned with women's equality issues and problems facing women in the Yukon.

**Tamara Horsey** (until Feb 10, 2025)

#### Ricky Mawunganidze

**Section 5(1)(f):** Two persons recommended by the Minister of Justice from among persons in the general public who have expressed an interest in justice issues.

#### Notes

**Emma Eaton** – appointed March 9, 2022, and resigned November 14, 2024.

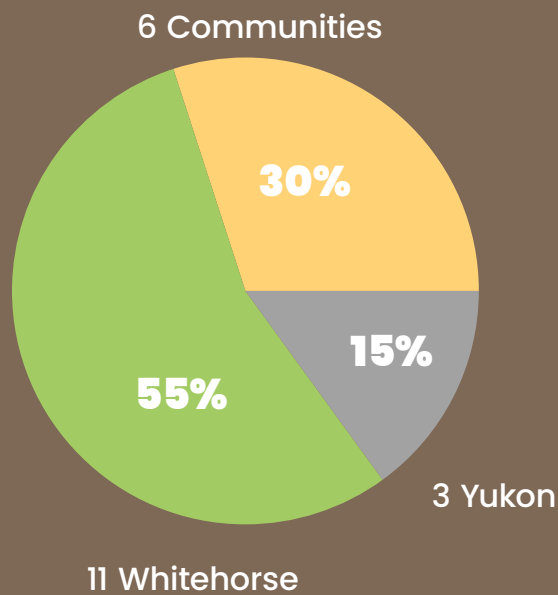
**Tamara Horsey** – appointed September 12, 2014, and resigned February 10, 2025.

**S/Sgt. Kent Langley** – appointed August 7, 2020, and resigned February 6, 2025.

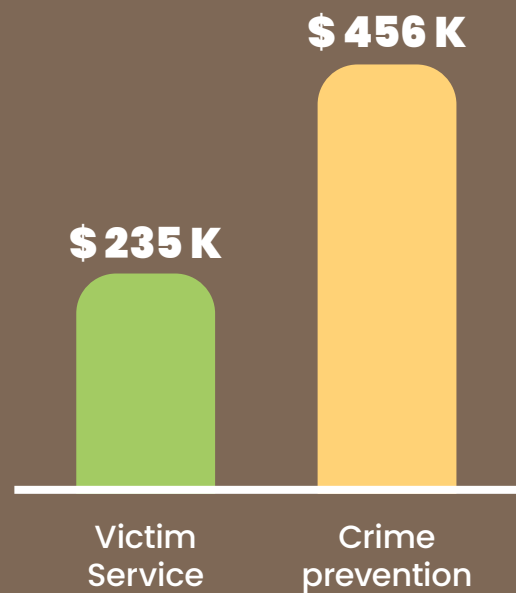
# The year in review

The Crime Prevention and Victim Services Trust Fund awarded or conditionally awarded funding for 20 projects for 2024–25 for a total of **\$690,813**.

## Geographical areas\*



## Project type



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

The Fund welcomes public donations to support community projects.

To donate, call the Fund Administrator at

**867-667-8746**

# 2024 funded projects

Between April 1, 2024, and March 31, 2025, the Crime Prevention Victim Services Trust Fund Board of Trustees received 40 proposals for funding. Of these, 20 projects were approved for funding.

## Spring 2024 funded projects

### Land-based Group for Men

**\$32,028**

**Carcross/Tagish First Nation** was awarded funding for providing a safe space for men to grow and learn together by hosting monthly land-based group sessions focused on traditional skills and building connection. The project focused on giving participants tools to become better men and community members.

### Family Violence Prevention Conference

**\$59,444**

**The Council of Yukon First Nations** hosted a large-scale conference featuring high-profile speakers who addressed emerging and long-standing issues pertaining to gender-based violence and family violence. The conference included speakers, panelists, information sessions and workshops to provide information about best practices, emerging issues, current trends and cultural practices.

### Peer Support Worker Program

**\$123,006**

To increase access to **Fetal Alcohol Syndrome Society's** services, they hired a Peer Support Worker (with lived experience of fetal alcohol spectrum disorder) and a Peer Support Lead to provide one-on-one support outside of regular business hours to those living with this disability. While focusing on inclusivity, casual conversations, and engaging with clients on their level to build a sense of community, these workers supported clients to seek supports and access available services.

### Further Development of WYRD – A Musical Unfairytale

**\$22,500**

The **Larrikin Entertainment Ensemble** was awarded funding to work on the re-development and improvement of this musical play that was originally developed and produced as *Blocked – A Musical* about domestic abuse and was partially funded by the Fund. The play is a comedic, satirical deep-dive into patriarchal oppression and the inevitable gender-based violence and domestic abuses that exist as a bi-product. The funding supported re-presenting the show in Whitehorse, and work to premiere it in one of Canada's larger cities and, eventually, tour the show throughout Canada and internationally.

## **“Still Here” Recovery Training – Train the Trainer**

**\$44,352**

**Thay K’i Anint’i** was awarded funding for their project designed in response to the current Substance Use Health Emergency and limited after-care resources in the territory. This funding supported five-day Train the Trainer education for people from each of the following communities: Old Crow, Mayo, Pelly Crossing, Carmacks and Carcross. The goal was to expand after-care supports in each of the communities and increase the number of local coaches in the Yukon.

## **Vuntut Gwitchin Youth Summit**

**\$37,400**

**Vuntut Gwitchin First Nation** was awarded funding for a five-day youth wellness week focused on empowering youth, healing and wellness, cultural identity, traditional knowledge and skills, leadership development and team building. With input from both Gwitchin Elders and youth, they aimed to promote healthy lifestyles and build self-esteem and support positive relationships and conflict resolution.

## **Restorative Justice Response to Complex and Sensitive Cases**

**\$13,783**

**Yukon Circle of Social Change Society** received funding to complete a two-part project. First to bring outside expert Chantal Calkin to Whitehorse to deliver training in restorative practices for complex and sensitive cases. Secondly, to facilitate a Train the Trainer session for current Level 3 Facilitators. This will enable the creation of a Yukon-based Restorative Practices program which can facilitate this training locally and take on complex and sensitive cases best suited to the Yukon context.

## **Cybersecurity Awareness for Yukoners**

**\$54,461**

**Yukon Learn Society** designed the project to bridge the knowledge gap for those with limited computer background by offering entry-level security courses to Yukoners. Courses addressed concepts of cybersecurity and allowed participants to recognize online threats, learn how to better protect themselves and know where to find additional resources. Courses were free across the territory, no prior experience was required by participants, and all equipment was provided.

## **2024 Summer Youth Creation Hub**

**\$21,000**

**Yukon Theatre for Young People** provided free arts-facilitated activities from 8:00 pm through 10:30 pm, five nights a week throughout the summer months. This program provided supervised and constructive arts-based activities during the evening hours to divert youth from drug and alcohol consumption.

## Fall 2024 funded projects

### Food for Life

**\$61,050**

The **Boys and Girls Club Yukon**' Food Literacy Coordinator connected with Yukon families each week, teaching them how to cook healthy meals together and providing supplies to implement these lessons together at home. Boys and Girls Club also produced a Food Literacy Manual so they can share this program model.

### Youth Collective – Bridging the Gap

**\$45,802**

**BYTE – Empowering Youth** engaged with youth aged 12 to 30 across 12 Yukon communities to ensure their voices shape the ongoing implementation of the Territorial Youth Strategy, while also offering social and recreational events alongside these discussions, enhancing community engagement and promoting protective factors.

### Self-Defence Class for Women

**\$1,388**

**Carcross Recreation Board** was awarded funding to address the increase in violence against women. Classes included physical defense techniques, de-escalation and escape strategies as well as discussions surrounding personal safety, behaviours to watch out for and what resources are available to those who have experienced violence.

### Practice and Performance Support Initiative

**\$16,500**

**Dakwakada Dance Group**'s project aimed to reduce barriers to participation by providing travel support, contributing towards dance regalia as needed and working with a professional music coach for signing training and song recordings.

### Healing of the Mind, Body and Spirit Phase 2

**\$41,976**

**Liard First Nation** was awarded funding to continue to promote harm-reduction in their community. The project aimed to identify services that help prevent crime, gender-based violence, family violence and violence against children, while supporting victims of these crimes, as well as host Community Engagement Sessions and Lateral Kindness Workshops and culturally-responsive gatherings guided by Elders.

### Bystander Awareness Intervention Training

**\$4,500**

**Nakai Theatre Ensemble**'s project delivered bystander intervention and safer event planning workshops to the local Whitehorse community, in partnership with Yukonstruct, bringing the work outside of the arts community to a wider group of event producers and other interested parties.

## **Gaining Real Opportunities to Work**

**\$30,360**

**The Heart of Riverdale's** initiative aimed at closing gaps in accessing job opportunities for youth furthest from employment. They provided paid, hands-on training for up to 18 marginalized youth, while providing materials and training workshops (including meals) for costuming, prop construction and set design for three major community projects.

## **Wrap It! Utility Box Wraps for 2025–27**

**\$32,600**

**Youth of Today Society** worked with local youth artists to have their artwork installed on 30 ATCO Electric utility boxes in downtown Whitehorse to decrease incidents of vandalism, provide healthy opportunities for young people and spread awareness about sustainable solutions to vandalism.

## **Personal Safety Initiative**

**\$29,163**

**Yukon Aboriginal Women's Council (YAWC)** was awarded funding to alleviate incidents of crime and violence in Whitehorse, while empowering Indigenous women, girls and gender-diverse people. The funding supported hosting the YAWC Crime and Violence Prevention Awareness Open House, self-defence classes for youth and adults and Crime and Violence Prevention and Awareness Workshops supported by Elders, the Counsellor in Residence and facilitators.

## **Supporting and Sustaining Restorative Practices for Complex and Sensitive Cases Across the Yukon**

**\$8,900**

**Yukon Circle of Social Change Society** received funding to support restorative processes for complex and sensitive cases including the supervision of eight newly trained facilitators, Healing Circles and financial support for those who cannot access restorative processes due to financial barriers.

## **Monthly In-Person E-Sports Tournaments and Pop – up Youth E-Sports Events**

**\$10,600**

**Yukon E-Sport Alliance** received funding to reduce remoteness and distance from peers and offer mentorship by hosting monthly tournaments in Whitehorse for all ages and pop-up tournaments for youth in partnership with Boys and Girls Club, BYTE and Whitehorse area schools.



# Appendix

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## 2024–25 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 Crime Prevention and Victim Services Trust.

# CRIME PREVENTION AND VICTIM SERVICES TRUST

Financial Statements

Year Ended March 31, 2025

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Index to Financial Statements**  
**Year Ended March 31, 2025**

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	Page
TRUSTEES' RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
FINANCIAL STATEMENTS	
Statement of Receipts and Disbursements	4
Statement of Changes in Net Assets	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 12

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## TRUSTEES' RESPONSIBILITY FOR FINANCIAL REPORTING


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

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

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

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

  
Trustee  
Trustee

Whitehorse, YT  
October 01, 2025

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## INDEPENDENT AUDITOR'S REPORT

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To the Trustees of Crime Prevention and Victim Services Trust

### *Opinion*

We have audited the financial statements of Crime Prevention and Victim Services Trust (the "Trust"), which comprise the statement of financial position as at March 31, 2025, 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, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### *Basis for Opinion*

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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 Trustees 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Whitehorse, Yukon Territory  
October 1, 2025

*Estrada & Tan*

CHARTERED PROFESSIONAL ACCOUNTANTS

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Receipts and Disbursements**  
**Year Ended March 31, 2025**

	2025	2024
<b>RECEIPTS</b>		
Funds - Crime Prevention <i>(Note 3)</i>	\$ 593,586	\$ 603,168
Funds - Victim Services <i>(Note 3)</i>	45,279	63,059
Donations	-	800
	<u>638,865</u>	<u>667,027</u>
<b>DISBURSEMENTS</b>		
Project grants - Crime Prevention <i>(Note 4)</i>	320,016	392,872
Project grants - Victim Services <i>(Note 4)</i>	163,968	113,610
Professional fees	16,950	15,819
Office	6,578	11,618
Travel <i>(Note 5)</i>	1,822	1,694
Honorarium <i>(Note 5)</i>	1,812	1,188
	<u>511,146</u>	<u>536,801</u>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	<b>\$ 127,719</b>	<b>\$ 130,226</b>

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2025**

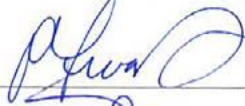
	Unrestricted	Restricted (Note 8)	<b>2025</b>	2024
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 3,387,987	\$ 2,000,000	\$ <b>5,387,987</b>	\$ 5,257,761
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	<u>127,719</u>	<u>-</u>	<u><b>127,719</b></u>	<u>130,226</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 3,515,706</u>	<u>\$ 2,000,000</u>	<u>\$ <b>5,515,706</b></u>	<u>\$ 5,387,987</u>


See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Financial Position**  
**March 31, 2025**

	2025	2024
<b>ASSETS</b>		
<b>CURRENT</b>		
Funds in trust <i>(Note 6)</i>	\$ 8,557,218	\$ 8,212,939
Funds receivable	14,398	19,588
	<u>\$ 8,571,616</u>	<u>\$ 8,232,527</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 15,000	\$ 14,000
Funds payable	49,533	42,406
Contingent liability <i>(Note 7)</i>	2,991,377	2,788,134
	<u>3,055,910</u>	<u>2,844,540</u>
<b>NET ASSETS</b>		
Unrestricted	3,515,706	3,387,987
Restricted <i>(Note 8)</i>	2,000,000	2,000,000
	<u>5,515,706</u>	<u>5,387,987</u>
	<u>\$ 8,571,616</u>	<u>\$ 8,232,527</u>

ON BEHALF OF THE TRUSTEES

  
 \_\_\_\_\_ Trustee

  
 \_\_\_\_\_ Trustee

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Cash Flows**  
**Year Ended March 31, 2025**

	2025	2024
<b>OPERATING ACTIVITIES</b>		
Cash receipts from funding	\$ 847,298	\$ 1,302,004
Cash paid to suppliers and grantees	<u>(503,019)</u>	<u>(518,649)</u>
<b>INCREASE IN CASH FLOW</b>	<b>344,279</b>	783,355
Cash - beginning of year	<u>8,212,939</u>	<u>7,429,584</u>
<b>CASH - END OF YEAR</b>	<b><u>\$ 8,557,218</u></b>	<b><u>\$ 8,212,939</u></b>

See notes to financial statements

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2025

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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 in accordance with section 207 of the Federal Criminal Code, interest on money paid in court that is not required to be paid out to any beneficiary, surcharges and fines paid in court imposed under the Federal Criminal Code, fine surcharges on Yukon Territorial Act fines, and monies received from Government of Canada in accordance with the Memorandum of Understanding respecting the Sharing of Proceeds of the Disposition of Forfeited Property.

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

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#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

##### 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.

Unrestricted contributions are recognized as receipts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as receipts in the year or years in which the related disbursements of one or more future periods are incurred.

##### Funds in trust

Funds in trust includes cash held with Government of Yukon.

##### Funds receivable

Funds receivable arises from interest accrual for criminal code fines.

##### 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 the trustees' best estimates and assumptions as additional information becomes available in the future. Estimates include funds payable.

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**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2025**

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 and funds receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, funds payable and contingent liability.

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

3. RECEIPTS

This account consists of the following:

	<u>2025</u>	<u>2024</u>
Klondike Visitors Association proceeds	\$ 321,687	\$ 292,703
Crime prevention and victim services - interest	244,507	276,456
Criminal code fines (Note 7)	203,243	244,117
Court-imposed fines interest	14,398	19,588
Federal surcharge	12,994	14,421
Criminal code fines transfer to contingent liability (Note 7)	<u>(203,243)</u>	<u>(244,117)</u>
Total fund receipts - Crime Prevention	<u>593,586</u>	<u>603,168</u>
Territorial surcharge	42,409	53,894
Victim Services - interest	<u>2,870</u>	<u>9,165</u>
Total fund receipts - Victim Services	<u>45,279</u>	<u>63,059</u>
Grand total	<u>\$ 638,865</u>	<u>\$ 666,227</u>

***Internal restrictions***

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

**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2025**

**4. PROJECT GRANTS**

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

	Crime		<b>2025</b>	2024
	Prevention	Victim Services		
Boys and Girls Club of Yukon	\$ 48,840	\$ -	\$ <b>48,840</b>	\$ 14,019
BYTE - Empowering Youth Society	22,901	-	<b>22,901</b>	-
Carcross Recreation Board	520	520	<b>1,040</b>	-
Carcross Tagish First Nation	4,804	4,804	<b>9,608</b>	-
City of Whitehorse	-	-	-	37,940
Council of Yukon First Nations	29,722	29,722	<b>59,444</b>	-
Dakwakada Dance Group	8,250	-	<b>8,250</b>	-
F.H. Collins School Council	-	-	-	15,000
Fetal Alcohol Syndrome Society Yukon	30,751	30,752	<b>61,503</b>	-
Holy Family Elementary School Council	-	-	-	4,536
Inclusion Yukon Society	-	-	-	12,267
Japanese Canadian Association of Yukon	-	-	-	1,233
Larrikin Entertainment Ensemble	-	22,500	<b>22,500</b>	23,250
Liard First Nation	7,871	2,623	<b>10,494</b>	-
Nakai Theatre Ensemble	2,250	-	<b>2,250</b>	1,575
Northern Cultural Expressions Society	-	-	-	79,455
Teegatha'Oh Zheh	-	-	-	28,520
Thay K'i Anint'i	22,176	22,176	<b>44,352</b>	-
The Heart of Riverdale Community Centre	27,324	-	<b>27,324</b>	-
The Nelson Project	-	-	-	91,350
Tr'ondëk Hwëch'in First Nation	-	-	-	13,319
Victoria Faulkner Women's Centre	-	-	-	29,632
Village of Teslin	-	-	-	13,879
Vuntut Gwitchin First Nation	37,400	-	<b>37,400</b>	-
Yukon Aboriginal Women's Council	-	-	-	18,300
Yukon Circle of Social Change Society	-	18,223	<b>18,223</b>	-
Yukon E-Sports Alliance	5,300	-	<b>5,300</b>	-
Yukon Learn Society	24,507	8,169	<b>32,676</b>	-
Yukon Theatre for Young People Society	21,000	-	<b>21,000</b>	27,000
Youth of Today Society	8,150	-	<b>8,150</b>	-
	<b>301,766</b>	<b>139,489</b>	<b>441,255</b>	<b>411,275</b>

*(continues)*

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Notes to Financial Statements**  
**Year Ended March 31, 2025**

4. PROJECT GRANTS *(continued)*

	Crime Prevention	Victim Services	2025	2024
Add: Multi-year projects funded during the year	18,250	24,479	<b>42,729</b>	95,207
	\$ 320,016	\$ 163,968	<b>\$ 483,984</b>	\$ 506,482

During the year, the total committed project grants by the Trustees amounted to \$653,689 (2024 \$457,019). Amounts committed to be paid out are as follows:

	2025	2024
2023/2024	-	411,275
2024/2025	<b>441,256</b>	45,744
2025/2026	<b>196,133</b>	
2026/2027	<b>8,150</b>	
2027/2028	<b>8,150</b>	
	<b>653,689</b>	457,019

5. HONORARIUM AND TRAVEL

The Act allows for the disbursement of honorarium to members of the board of trustees whose cost are not otherwise covered by their employers. Honorarium amounted to \$1,812 (2024: \$1,188) and travel amounted to \$1,822 (2024: \$1,694).

6. FUNDS IN TRUST

All general funds of the Trust are held in trust with the Government of Yukon. The average rate of flexible interest earned on the funds for the years ended March 31, 2025 and 2024 are 4.89% and 5.78%, respectively.

7. CONTINGENT LIABILITY

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

8. RESTRICTED NET ASSETS

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

- a) Paragraph 7(1) restricts spending if the net assets balance is under \$2,000,000 to interest earned on the Trust, and up to 10% of the Trust's principal.
- b) Paragraph 7(2) mandates that if the net assets balance is greater than \$2,000,000, the board may spend interest earned on the Trust and amounts in excess of this amount.

As at March 31, 2025, the net assets balance is greater than \$2,000,000 and the Board may approve disbursements according to paragraph 7(2) of the Act.

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2025

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#### 9. 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, 2025.

##### 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 funds receivable amounting to \$14,398 (2024: \$19,588). The Trust's funds receivable are mainly due from government agencies from which management believes the risk of loss to be remote.

##### 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 \$15,000 (2024: \$14,000) and funds payable amounting to \$49,533 (2024: \$42,406). The Trust reduces its exposure to liquidity risk by ensuring it has adequate cash to cover its obligations.

##### 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. The Trust is exposed to interest rate risk primarily through its floating interest rate in income earned from its funds in trust balance. In seeking to minimize the risks from interest rate fluctuations, the Trust manages exposure through its normal operating and investing activities.

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

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# History

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

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

The possibility of combining these existing sources of funds together into a trust fund was suggested. The fund would generate interest revenue, which could be used each year to support crime prevention projects and services for victims. This idea 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 LGBTQ2S+ equality and non-discrimination, including increasing gender diversity on legislated boards and committees that already have statutory sex or gender composition requirements. The *Crime Prevention and Victim Services Trust Act* was amended to add gender-based violence and gender equality issues, in addition to existing language about violence against women and women's equality.



**CRIME PREVENTION  
& VICTIM SERVICES  
TRUST FUND**



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