

# Annual report

2023-24



CRIME PREVENTION  
& VICTIM SERVICES  
TRUST FUND



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

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## Message from the Chair | Lareina Twardochleb

*On behalf of the Board of Trustees, it is my privilege and honour to present the 25<sup>th</sup> annual report for the Crime Prevention Victim Services Trust. This milestone celebrates twenty-five years of committed Yukoners and Yukon organizations making a difference in our communities, and over 430 projects funded by the Trust.*

The Crime Prevention and Victim Services Trust 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 submitted proposals. In 2023–24, the Board of Trustees approved 17 projects for a total of \$519,101. The 2023 CPVST funded projects cover a wide range of needs identified by local organizations, including:

- graffiti removal and education;
- sober socials;
- promoting inclusion and understanding of those living with intellectual disabilities;
- providing supports to at-risk men;
- anti-racism workshops;
- a production about bullying and prejudice;
- safety training for arts sector organizations;
- support for women with children in care; and
- on the land programming for victims of gender-based violence.

Additionally, a variety of projects funded focused on Yukon youth, including:

- outdoor and cultural programming;
- artistic opportunities for at-risk youth;
- safety courses for elementary students;
- tailored programming for marginalized and isolated teens;
- a sports program tailored to reduce school absenteeism and promote health and well-being in First Nations communities; and
- a traditional fall hunting camp.

Seven of these projects either originated in rural Yukon communities or served them. Each of these projects represent the commitment of community organizations to provide valuable contributions to crime prevention and services for victims at a grassroots level.

The Board of Trustees would like to thank all of the organizations that planned and delivered projects. Your work makes a difference in the lives of Yukoners. We look forward to supporting more local projects in the coming 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*.

**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; and**

✓ **clarity of the project.**

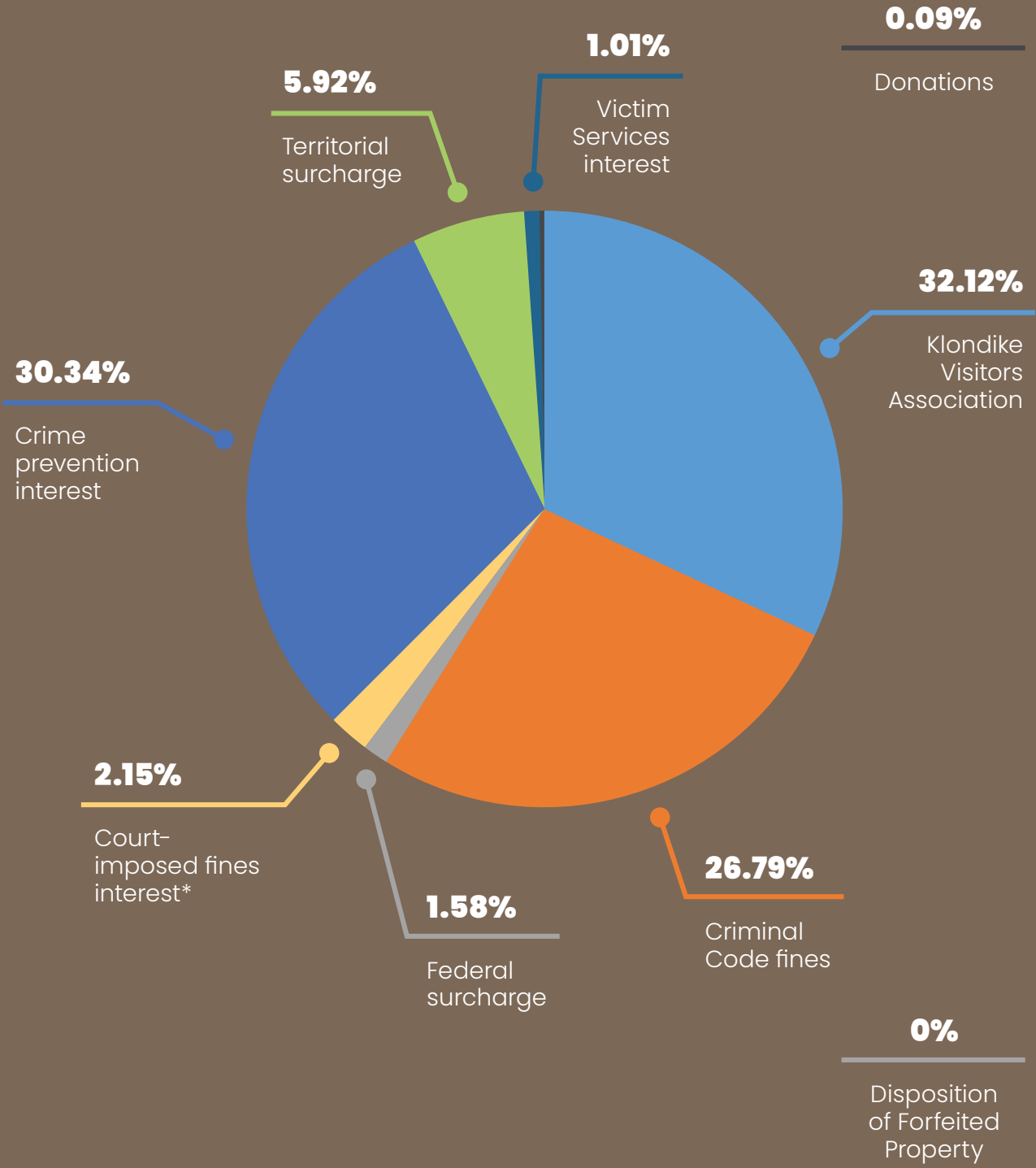
## Funding sources

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

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

- a. money held in the Victim Services Fund established under the *Victim Services Act* and continued under this Act;
- b. money received by the Government of the Yukon from a licensed agent under the *Public Lotteries Act* as a consequence of its conduct or management of a lottery scheme as defined in section 207 of the *Criminal Code* (Canada) on behalf of the Government of the Yukon;
- c. interest received by the Government of the Yukon as a consequence of money paid in court which is not required to be paid out to any beneficiary;
- d. fines paid into court by an offender on whom a fine was imposed under the *Criminal Code* (Canada);
- e. any money donated by any person on condition that it be used for the purposes of the trust;
- f. victim surcharges imposed under the *Criminal Code* (Canada);
- g. any money received by the Yukon from Canada in accordance with the Memorandum of Understanding respecting the Sharing of the Proceeds of the Disposition of Forfeited Property and other matters entered into by the Yukon and Canada on March 28, 1996;
- h. Any money appropriated to the trust by the Legislature. S.Y. 2015, c.6, s.6; S.Y. 2004, c.7, s.2; S.Y. 2002, c.49, s.2

# CPVST Funding Sources 2023-24



Estrada & Tan Chartered Professional Accountants, Crime Prevention and Victim Services Trust financial statements year ended March 31, 2024. Please see 2023-24 audited financial statements within this report.

\* 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.
- 7.** Persons appointed to the board who do not receive remuneration from their employer for their service on the board shall be entitled to receive remuneration as may be prescribed by the Commissioner in Executive Council.

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

During 2023, the members of the Board were:

**Section 5(1)(a) Chair**

The trust shall be managed and controlled by a board of trustees that consists of the Director of Victim Services.

•Lareina Twardochleb

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**Section 5(1)(a)**

one person who is a member of the public service recommended by the Minister of Justice.

•Luda Ayzenberg

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**Section 5(1)(b)**

one person who is a member of the public service recommended by the Minister of Health and Social Services.

•Emma Eaton

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**Section 5(1)(c)**

one person recommended by the Royal Canadian Mounted Police.

•S/Sgt. Kent Langley

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**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.

•vacant  
•vacant

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**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.

•Charlotte Hrenchuk

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**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.

•Tamara Horsey  
•Ricky Mawunganidze

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# The year in review

The Crime Prevention and Victim Services Trust Fund awarded or conditionally awarded funding of **\$519,101** to **17 projects** for 2023–24.

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

In 2023, the Crime Prevention Victim Services Trust Fund Board of Trustees reviewed a total of 21 proposals over both funding sessions.

Of these, 17 projects were approved for funding.

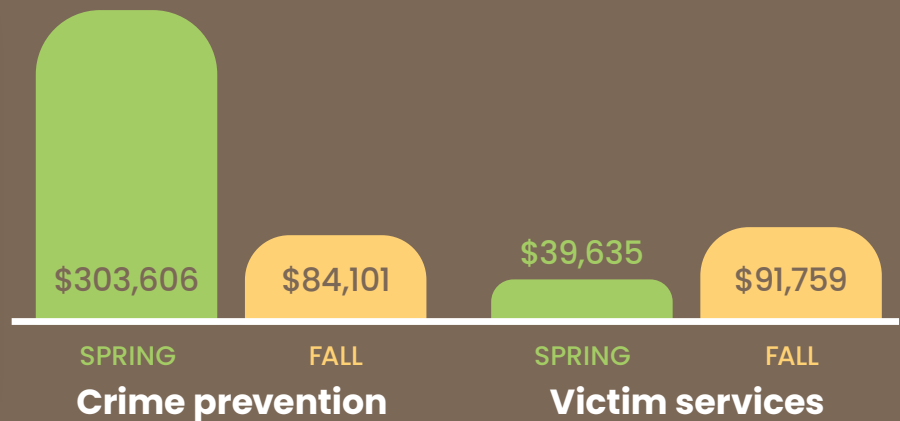
## Funding awarded in 2023–24 by geographical area served\*

- Communities
- Whitehorse



## Funding awarded in 2023–24 by project type

- Spring total funding \$343,241
- Fall total funding \$175,860



\* 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.

## Spring 2023 funded projects

### City of Whitehorse

Project: **Graffiti Task Force - Removal and Public Outreach**

Awarded: **\$37,940**

This project saw the City of Whitehorse hire two youth for the summer. The focus of their work and this project was community outreach and education centering on the removal of graffiti in our community, bringing city-wide awareness to the graffiti problem.

### Tr'ondek Hwech'in First Nation (THFN)

Project: **Sober Socials - Looking for Connection**

Awarded: **\$43,555**

The Tr'ondek Hwech'in First Nation planned to host bi-monthly sober social events for Dawson community members who were in the recovery process to support their sobriety and develop healthy coping skills. Dawson lacks social supports for locals returning from treatment facilities, and THFN planned to encourage folks coming home from recovery programs to join in as part of their aftercare plan. Unfortunately, this project was cancelled due to staffing changes.

### Teegatha'Oh Zheh

Project: **Our Suitcases, Our Stories**

Awarded: **\$28,250**

This project took their art installation *What's in your suitcase?* which was created and presented by Yukoners with intellectual disabilities with CPVST funding last year, to local schools. This tour told the stories of these individuals and their lives to increase understanding, empathy and familiarity with the artists.

### The Nelson Project

Project: **On the Land - Building Men's Emotional Resilience**

Awarded: **\$101,500**

The Nelson Project hosted land-based gatherings for men across the Yukon to meet in a destigmatized and supportive learning environment, where the main focus was the participants' mental health. The Nelson Project continued to gather information about how to best serve at-risk men, given the varying and unique challenges they face.

### Boys and Girls Club

Project: **Youth Drop-in Summer Recreation & Leadership Programs**

Awarded: **\$19,601**

This youth summer programming aimed to develop leadership and resiliency skills through recreation, outdoor education and cultural connections. They addressed juvenile crime and delinquency risk factors by engaging youth with land-based, skill-building experiences and focusing on employment, education, mental health and substance use.

### Northern Cultural Expressions Society

Project: **Bringing Back the Light: Healing Dugout Canoe Project (Part 2)**

Awarded: **\$79,455**

This was the second summer of the dugout canoe carving project. For 20 weeks, at-risk youth who were recruited in part one last summer, worked to complete this large-scale cultural art piece, connecting them with their culture, providing them with access to wellness supports plus opportunities to earn wages by being employed on the project, and being a member of a productive team for the second summer in a row, keeping them distanced from high-risk situations.

### **Yukon Theatre for Young People Society (YTYPS)**

Project: **2023 Summer Youth Arts Incubator**  
Awarded: **\$27,000**

This project was designed in response to hearing from young people that one of the biggest challenges they face in making healthy and productive choices is in finding “things to do.” YTYPS provided artist-facilitated activities for youth ages 15-19, from 8:00-10:30 p.m. Wednesday through Saturday during the summer months to divert behaviour from drug and alcohol consumption.

### **Holy Family Elementary School Council**

Project: **Fostering Safety and Responsibility for Self and Others**  
Awarded: **\$5,670**

This project offered two Canadian Red Cross courses to students. The Stay Safe! course prepared students in grades 4 and 5 to successfully stay safe at home alone and in the community, while learning respect for self and others, importance of setting and following rules, how to recognize and respond to unexpected situations such as strangers, unanticipated visits, emergencies, as well as basic first aid. The babysitting course prepared students in grades 6 and 7 to develop the leadership skills and confidence needed to care for younger children in their community, as well as how to manage challenging behaviours, and what to do in an emergency, with emphasis on first aid.

### **Fall 2023 funded projects**

#### **F.H. Collins School Council**

Project: **F.H. Collins Indigenous Academy Hide Camp Program**  
Awarded: **\$15,000**

The project was a Youth Hide camp, a 10-day program that allowed students to travel off-campus and spend time on the land working on traditional hide tanning methods, as well as activities such as drum making and Elder talks. The goal was to ignite a passion for culture, learning and leadership while promoting positive interactions with peers and community role models.

#### **Inclusion Yukon**

Project: **Insight for Life Inclusive Youth Group**  
Awarded: **\$16,356**

A 9-week program tailored for mindfulness and emotional intelligence, in their efforts to create healthy, peer to peer opportunities for marginalized, isolated youth (in pre- and early-adulthood). Weekly sessions taught neurodiverse participants a variety of skills and tools in a low barrier, supported delivery model.

#### **Japanese Canadian Association of Yukon**

Project: **Anti-Racism Workshop**  
Awarded: **\$2,465**

This organization hosted Anti-Racism Workshops for their members, one for adults and another for children and youth, where participants reflected on their identities, cultural backgrounds, stereotypes, racial dynamics in Canada, and how these factors influence various aspects of their lives, including mental health, employment and parenting.

### **Larrikin Entertainment Ensemble**

Project: **Jenny Hamilton – Teenage Cult Leader**  
Awarded: **\$31,000**

A professionally staged production that was comedic, heart-felt and, occasionally, a little bit sad. Jenny told audiences about her tumultuous early years, growing up 'gay and different' in 1980s Whitehorse, the courage and resilience she had to find to endure and survive in the face of the bullying, abuse and prejudice which was prevalent in small town northern Canada in that era, and the incredible power of finding the right mentor in those important, early years.

### **Nakai Theatre Ensemble**

Project: **Safer Artistic Spaces Programming**  
Awarded: **\$2,250**

Training for local arts organizations in order to equip them and their staff or membership with essential skills to prevent crime, to help others protect themselves from being victimized, and to support victims. Some of the areas focused on were understanding consent, the impacts of gender-based violence, bystander intervention training, de-escalation skills, reporting and documenting training, et cetera.

### **Tr'ondek Hwech'in First Nation (THFN)**

Project: **TH First Hunt 2023**  
Awarded: **\$14,800**

Tr'ondek Hwech'in hosted their fall harvest traditional camp for youth, where participants were on the land learning about the moose/caribou harvesting process, conservation, traditional medicines and foods, Han language, traditional and justice systems, and addiction and its effects on family and community. Youth took part in traditional healing and cultural activities with positive role models, Elders, mentors and strong social supports.

### **Victoria Faulkner Women's Centre**

Project: **Sisterhood Peer Support Group for Moms/Grandmothers with Kids in Care**  
Awarded: **\$29,632**

A bi-weekly support group, special workshops and a land-based gathering for participants with children or grandchildren in care. The program was led by a lived experience facilitator and the group focused on culturally relevant healing and mental health tools, parenting skills, self-development and personal advocacy skills.

### **Village of Teslin**

Project: **First Assist Community Program**  
Awarded: **\$27,757**

This project brought First Assist, an Indigenous-run charity that advances educational achievement in Indigenous communities through sport, to Teslin to help rural students –especially those hardest to reach– find success in school by using sport as a motivational tool to promote attendance, increase classroom engagement, and promote healthy habits for life. Additionally, they aimed to revitalize the Teslin Minor Hockey program.

### **Yukon Aboriginal Women's Council**

Project: **Medicine from the Land Healing Program**  
Awarded: **\$36,600**

This project helped expand YAWC's current Medicine from the Land Healing project so victims of violence and the communities of MMIWG can participate in more on-the-land activities in support of healing and community building. This expansion has helped victims of gender-based violence access culturally appropriate services and support. It included invitations to extended family, community members and friends of victims to attend, encouraging holistic community healing and supporting gender-based violence prevention efforts across the Yukon.

# Financial statements

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## Appendix

### a. 2023–24 audited financial statements

**Note:** There may be a difference in the amounts stated above from the amounts stated in the news releases and from the amounts stated in the attached audited financial statements. The news releases record the amounts that were awarded to organizations for projects while the audited financial statements reflect the actual amount of funding disbursed. Occasionally, the projects find they need less money than requested and, from time to time, a project is cancelled and the funding is returned and deposited back in the Trust.

# CRIME PREVENTION AND VICTIM SERVICES TRUST

Financial Statements

Year Ended March 31, 2024

**CRIME PREVENTION AND VICTIM SERVICES TRUST**

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**Year Ended March 31, 2024**

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## TRUSTEES' RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

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

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



Trustee



Trustee

Whitehorse, YT  
October 8, 2024



**Estrada & Tan**  
Chartered Professional Accountants

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V5R 4H1

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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, 2024, 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, 2024, 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 8, 2024

*Estrada & Tan*

CHARTERED PROFESSIONAL ACCOUNTANTS

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Receipts and Disbursements**  
**Year Ended March 31, 2024**

|   | 2024              | 2023              |
|---|-------------------|-------------------|
| <b>RECEIPTS</b>                                   |                   |                   |
| Funds - Crime Prevention <i>(Note 3)</i>          | \$ 603,168        | \$ 600,807        |
| Funds - Victim Services <i>(Note 3)</i>           | 63,059            | 54,421            |
| Donations   | 800               | -                 |
|   | <u>667,027</u>    | <u>655,228</u>    |
| <b>DISBURSEMENTS</b>                              |                   |                   |
| Project grants - Crime Prevention <i>(Note 4)</i> | 392,872           | 341,180           |
| Project grants - Victim Services <i>(Note 4)</i>  | 113,610           | 95,872            |
| Professional fees                                 | 15,819            | 14,500            |
| Office  | 11,618            | 13,552            |
| Travel <i>(Note 5)</i>                            | 1,694             | 2,933             |
| Honorarium <i>(Note 5)</i>                        | 1,188             | 2,000             |
|   | <u>536,801</u>    | <u>470,037</u>    |
| <b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>      | <u>\$ 130,226</u> | <u>\$ 185,191</u> |

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2024**

|  | Unrestricted        | Restricted<br>(Note 8) | 2024                | 2023                |
|--|---------------------|------------------------|---------------------|---------------------|
| <b>NET ASSETS - BEGINNING OF YEAR</b>            | <b>\$ 3,257,761</b> | <b>\$ 2,000,000</b>    | <b>\$ 5,257,761</b> | <b>\$ 5,072,570</b> |
| <b>EXCESS OF RECEIPTS OVER<br/>DISBURSEMENTS</b> | <b>130,226</b>      | <b>-</b>               | <b>130,226</b>      | <b>185,191</b>      |
| <b>NET ASSETS - END OF YEAR</b>                  | <b>\$ 3,387,987</b> | <b>\$ 2,000,000</b>    | <b>\$ 5,387,987</b> | <b>\$ 5,257,761</b> |

See notes to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Financial Position**  
**March 31, 2024**

|  | 2024         | 2023         |
|--|--------------|--------------|
| <b>ASSETS</b>                            |              |              |
| <b>CURRENT</b>                           |              |              |
| Funds in trust (Note 6)                  | \$ 8,212,939 | \$ 7,429,584 |
| Funds receivable                         | 19,588       | 410,449      |
|  | \$ 8,232,527 | \$ 7,840,033 |
| <br><b>LIABILITIES AND NET ASSETS</b>    |              |              |
| <b>CURRENT</b>                           |              |              |
| Accounts payable and accrued liabilities | \$ 14,000    | \$ 13,501    |
| Funds payable                            | 42,406       | 24,753       |
| Contingent liability (Note 7)            | 2,788,134    | 2,544,018    |
|  | 2,844,540    | 2,582,272    |
| <br><b>NET ASSETS</b>                    |              |              |
| Unrestricted                             | 3,387,987    | 3,257,761    |
| Restricted (note 8) (Note 8)             | 2,000,000    | 2,000,000    |
|  | 5,387,987    | 5,257,761    |
|  | \$ 8,232,527 | \$ 7,840,033 |

**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, 2024**

|                                     | 2024         | 2023         |
|-------------------------------------|--------------|--------------|
| <b>OPERATING ACTIVITIES</b>         |              |              |
| Cash receipts from funding          | \$ 1,302,004 | \$ 721,905   |
| Cash paid to suppliers and grantees | (518,649)    | (517,031)    |
|                                     | 783,355      | 204,874      |
| <b>INCREASE IN CASH FLOW</b>        |              |              |
| Cash - beginning of year            | 7,429,584    | 7,224,710    |
| <b>CASH - END OF YEAR</b>           | \$ 8,212,939 | \$ 7,429,584 |

See notes to financial statements

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Notes to Financial Statements

Year Ended March 31, 2024

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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) in Part III of the CPA Canada Handbook 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 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.

##### 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.

(continues)

**CRIME PREVENTION AND VICTIM SERVICES TRUST**

**Notes to Financial Statements**

**Year Ended March 31, 2024**

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

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 and funds payable.

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

**3. RECEIPTS**

This account consists of the following:

|   | 2024              |           | 2023           |
|---|-------------------|-----------|----------------|
| Klondike Visitors Association proceeds                        | \$ 292,703        | \$        | 293,119        |
| Crime prevention and victim services - Interest               | 276,456           |           | 171,936        |
| Criminal code fines (Note 7)                                  | 244,117           |           | 177,787        |
| Court-imposed fines interest                                  | 19,588            |           | 117,330        |
| Federal surcharge   | 14,421            |           | 18,422         |
| Criminal code fines transfer to contingent liability (Note 7) | (244,117)         |           | (177,787)      |
| <b>Total fund receipts - Crime Prevention</b>                 | <b>603,168</b>    |           | <b>600,807</b> |
| <br>  |                   |           |                |
| Territorial surcharge   | 53,894            |           | 48,216         |
| Victim Services - Interest                                    | 9,165             |           | 6,205          |
| <b>Total fund receipts - Victim Services</b>                  | <b>63,059</b>     |           | <b>54,421</b>  |
| <br>  |                   |           |                |
| <b>Grand total</b>  | <b>\$ 666,227</b> | <b>\$</b> | <b>655,228</b> |

***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, 2024**

**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             |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|
|   | Prevention        | Victim Services   | 2024              | 2023              |
| Boys and Girls Club of Yukon                        | \$ 14,019         | \$ -              | \$ 14,019         | \$ 20,795         |
| Byte - Empowering Youth Society                     | -                 | -                 | -                 | 52,288            |
| City of Whitehorse                                  | 37,940            | -                 | 37,940            | -                 |
| F.H. Collins School Council                         | 15,000            | -                 | 15,000            | -                 |
| Fetal Alcohol Syndrome Society<br>Yukon             | -                 | -                 | -                 | 45,583            |
| Gwaandak Theatre Society                            | -                 | -                 | -                 | 52,775            |
| Holy Family Elementary School<br>Council            | 4,536             | -                 | 4,536             | -                 |
| Inclusion Yukon Society                             | 6,134             | 6,133             | 12,267            | -                 |
| Japanese Canadian Association of<br>Yukon           | 308               | 925               | 1,233             | -                 |
| Larrikin Entertainment Ensemble                     | 11,625            | 11,625            | 23,250            | 26,250            |
| Liard Aboriginal Women's Society                    | -                 | -                 | -                 | 40,850            |
| Liard First Nation                                  | -                 | -                 | -                 | 4,257             |
| Nakai Theatre Ensemble                              | 1,575             | -                 | 1,575             | -                 |
| Northern Cultural Expressions<br>Society            | 79,455            | -                 | 79,455            | 52,120            |
| Tceegatha'Oh Zheh                                   | 14,260            | 14,260            | 28,520            | 26,500            |
| The Nelson Project                                  | 68,512            | 22,838            | 91,350            | 27,905            |
| Tr'ondëk Hwëch'in First Nation                      | 13,319            | -                 | 13,319            | -                 |
| Victoria Faulkner Women's Centre                    | -                 | 29,632            | 29,632            | -                 |
| Village of Teslin                                   | 13,879            | -                 | 13,879            | -                 |
| Yukon Aboriginal Women's Council                    | -                 | 18,300            | 18,300            | -                 |
| Yukon Circle of Change                              | -                 | -                 | -                 | 4,900             |
| Yukon First Nation Culture &<br>Tourism Association | -                 | -                 | -                 | 25,000            |
| Yukon Theatre for Young People<br>Society           | 27,000            | -                 | 27,000            | -                 |
|   | <u>307,562</u>    | <u>103,713</u>    | <u>411,275</u>    | <u>379,223</u>    |
| Add: Multi-year projects funded<br>during the year  | 85,310            | 9,897             | 95,207            | 64,147            |
| Less: Unspent contributions returned                | -                 | -                 | -                 | (6,318)           |
|   | <u>\$ 392,872</u> | <u>\$ 113,610</u> | <u>\$ 506,482</u> | <u>\$ 437,052</u> |

During the year, the total committed project grants by the Trustees amounted to \$457,019 (2023: \$476,377). Amounts committed to be paid out are as follows:

|           | 2024              | 2023              |
|-----------|-------------------|-------------------|
| 2022/2023 | \$ -              | \$ 379,223        |
| 2023/2024 | 411,275           | 97,154            |
| 2024/2025 | 45,744            | -                 |
|           | <u>\$ 457,019</u> | <u>\$ 476,377</u> |

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Notes to Financial Statements**  
**Year Ended March 31, 2024**

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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 \$1,188 (2023: \$2,000) and travel amounted to \$1,694 (2023: \$2,933).

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6. FUNDS IN TRUST

All general funds of the Trust are held in trust with the Government of Yukon. The average rate of interest earned on the funds for the years ended March 31, 2024 and 2023 are 5.78% and 3.70%, respectively.

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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.

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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, 2024, the net assets balance is greater than \$2,000,000 and the Board may approve disbursements according to paragraph 7(2) of the Act.

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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, 2024.

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 \$19,588 (2023: \$410,449). 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 \$14,000 (2023: \$13,501) and funds payable amounting to \$42,406 (2023: \$24,753). The Trust reduces its exposure to liquidity risk by ensuring it has adequate cash to cover its obligations.

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**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Notes to Financial Statements**  
**Year Ended March 31, 2024**

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9. FINANCIAL INSTRUMENTS *(continued)*

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 Government of Yukon's 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 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 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 proceeds of crime would be shared between the two governments.

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 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 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. 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 Yukon 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 Two-Spirit, lesbian, gay, bisexual, trans, queer plus (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.



**CRIME PREVENTION  
& VICTIM SERVICES  
TRUST FUND**

**Yukon**