



CRIME PREVENTION
& VICTIM SERVICES
TRUST FUND

**Annual
report**
2021-22

Contents

Message from the Chair	4
History	5
Purpose and mandate	6
Funding sources	7
CPVST Funding Sources 2021–22	8
Board of Trustees	9
The year in review	11
Spring 2021 funded projects	12
Fall 2021 funded projects	13
Appendix	14

Message from the Chair | Lareina Twardochleb

On behalf of the Board of Trustees, I am pleased to present the twenty-third annual report of the Crime Prevention and Victim Services Trust. In accordance with Section 8 of the *Crime Prevention and Victim Services Trust Act*, this report is provided for the year ending March 31, 2022.

As per the Act, a Board of Trustees manages the Trust, establishes criteria, guidelines and conditions for funding, and considers submitted proposals. These proposals must focus on reducing crime, preventing gender-based violence, addressing the root causes of criminal behaviour and providing information or services for victims of crime. With two intakes per year, First Nations governments, municipalities, school councils/boards and community organizations can apply for funding to deliver local projects.

In 2021–22, the Board of Trustees approved 13 projects for a total of \$374,824. Focus areas of the funded projects include services for victims of intimate partner violence, partnerships to increase safety, skill building and the development of connections for youth, healing supports including on the land opportunities, and public education through the Arts. Each of these projects represent the commitment of community organizations to develop local solutions to address crime and victimization.

It is important that we acknowledge that 2021–22 continued to present Yukoners with ongoing challenges related to the COVID-19 pandemic, including impacts on gatherings, community travel and on many of the usual ways of supporting one another. We were once again impressed with the level of innovation and adaptability presented by the project applicants and we commend all of the organizations that submitted innovative projects and continued to persevere in order to provide supports to Yukoners.

As a Board of Trustees, we would like to thank all the applicants for their commitment to developing original, community led projects that take action on issues of victimization and crime. We are proud to continue supporting locally led action and are inspired by the ongoing efforts to implement these initiatives in our communities. We encourage all communities to consider emerging issues in your community and to apply for new projects at an upcoming intake.

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

Purpose and mandate

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

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

From its inception in 1998, until March 31, 2022, the Trust has approved a total of 403 projects that focused on crime prevention and services for victims of crime.

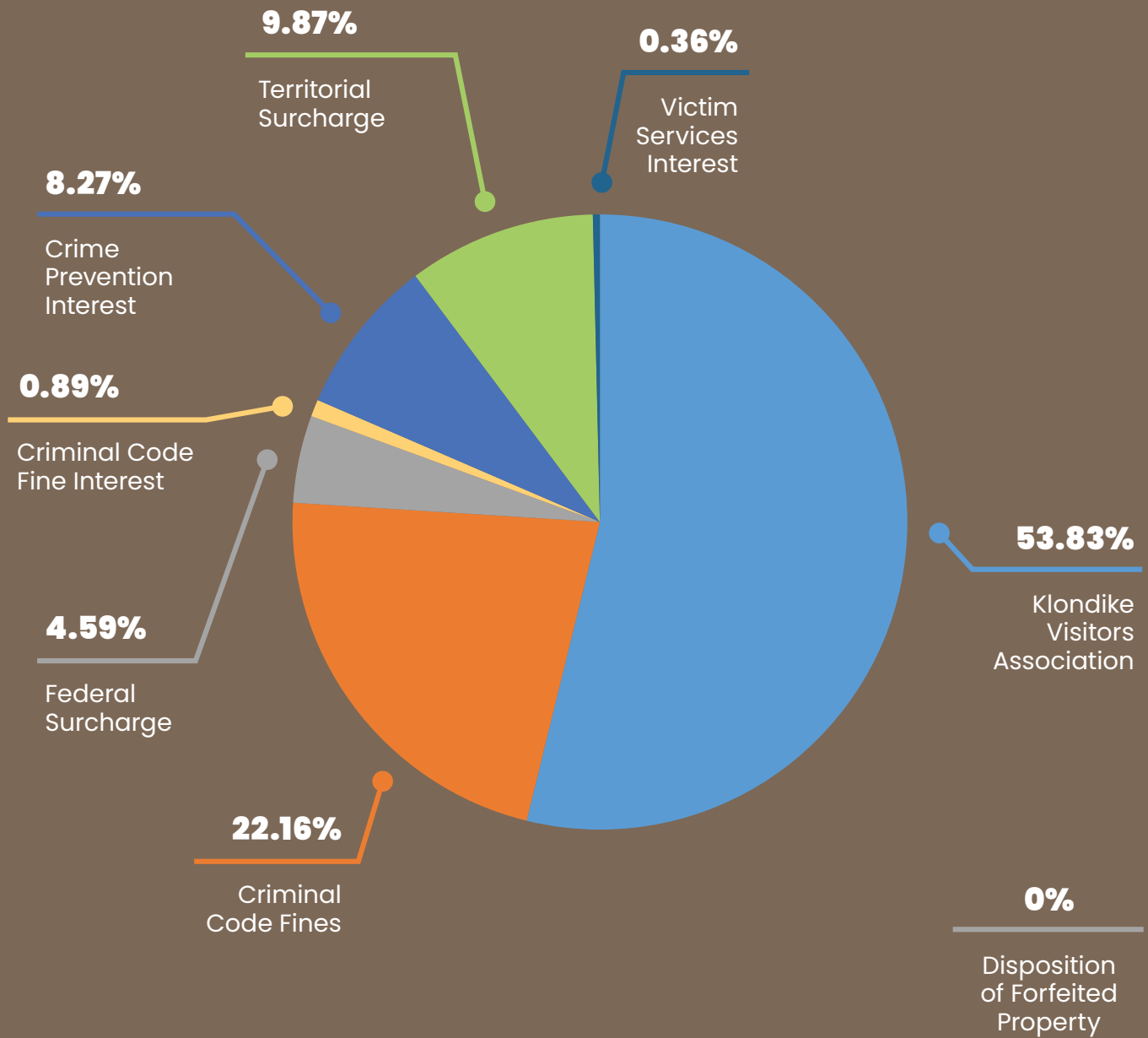
Funding sources

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

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 2021–22



Estrada & Tan. Chartered Professional Accountants, Crime Prevention and Victim Services Trust financial statements year ended March 31, 2022. Please see 2021–22 audited financial statements within this report.

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 2021, 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

Section 5(1)(a)

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

- Luda Ayzenberg

Section 5(1)(b)

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

- Cameron Grandy (until January 16, 2022)
- Emma Eaton (from March 9, 2022)

Section 5(1)(c)

one person recommended by the Royal Canadian Mounted Police.

- S/Sgt. Kent Langley

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.

- Kelsea Cook
- Vacant

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

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

Notes

- Cameron Grandy – appointed January 17, 2019 and expired January 16, 2022

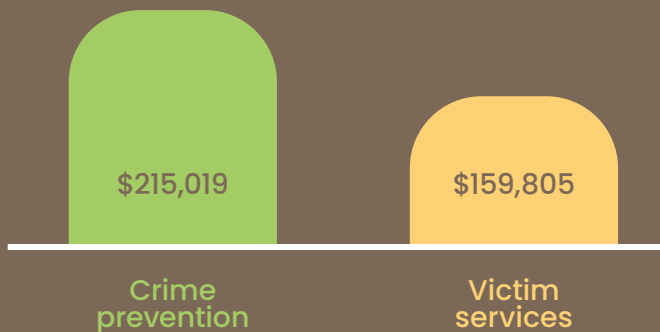
The year in review

The Crime Prevention and Victim Services Trust Fund awarded or conditionally awarded funding of **\$374,824** to **13 projects** for 2021–22.

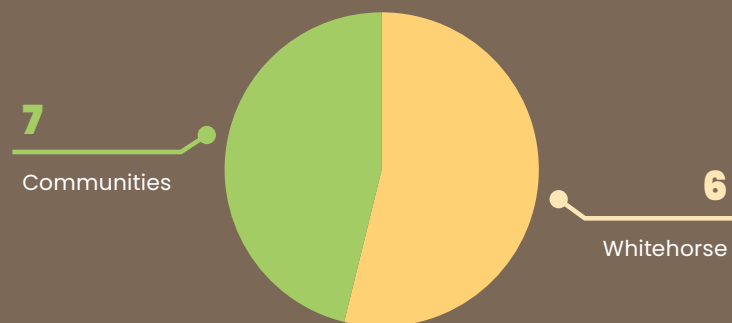
The public is invited to donate money to support community projects by contacting the **Fund Administrator** at **867-667-8746**.

In 2021, the Crime Prevention Victim Services Trust Fund Board of Trustees reviewed 27 proposals for 2021 funding sessions. Of these, 13 projects were approved for funding.

Funding awarded in 2021–22 by project type



2021–22 funding awarded by geophysical area served



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 2021 funded projects

Inclusion Yukon

Project: Transitions from High School
Awarded: \$36,600

A 17-month program that addressed the gap neurodiverse students face when leaving high school and entering the work force. The program provided both paid and unpaid internship opportunities to develop skills necessary for this transition and obtain work experience for graduation credits.

Larrikin Entertainment Ensemble

Project: Production of *Blocked*,
a Musical about Domestic Abuse
Awarded: \$27,000

Blocked is a funny, heartbreaking, devastating and difference-making musical theatre exploration of violence against women. The script was developed by women who have all experienced domestic abuse, gender-based violence and patriarchal oppression in their lives. The play will educate audiences about:

- the patriarchal silencing of female voices over the past 100 years;
- toxic masculinity;
- misogyny;
- how these horrifying social norms foster and enable the societal prevalence and acceptance of domestic abuse throughout history; and
- what female empowerment looks like in the face of it all.

The Nelson Project

Project: The Nelson Project: Connecting with At-Risk Men
Awarded: \$51,756

This project focused on connecting with at-risk men in the Yukon through on-the-land gatherings to learn about their lives, their needs and their hopes for the future. At-risk men are typically hard to reach and hesitant to talk. Service providers do not know enough about who they are, why they are at risk, what they want, where they live, when they need support and how they want to be supported. This project helped fill this gap and established a relationship of trust with at-risk men across the Yukon.

White River First Nation

Project: WRFN Women's Summer Retreat 2021
Awarded: \$55,185

A weeklong women's on-the-land retreat provided participants with a culturally safe space to share experiences, fears and advice, with access to crime prevention and victim support services. White River First Nation brought culturally safe healers, reunited families, women and children of the community, and provided information on domestic violence and safety.

Yukon Aboriginal Women's Council (YAWC)

Project: Taxi Safety Education Project
Awarded: \$39,170

This project was aimed at improving taxi safety by decreasing the chances of criminal acts and/or victimization during taxi rides. YAWC held meetings with stakeholders such as Yukon Women's Coalition, Whitehorse Bylaw Services and various taxi companies. YAWC developed a survey and conducted research. From information gathered, they created a detailed social media campaign kit for key audiences to increase awareness about this issue and gender-based violence. This project also contributed to amendments made to the Vehicle for Hire By-law.

Tr'ondek Hwëch'in

Project: First Fish Camp
Awarded: \$13,900

This event was to be held at Moosehide village, near Dawson City for local youth, allowing them to be on the land for one week learning about salmon harvesting, processing, conservation, traditional medicines, foods and languages, as well as discussing traditional justice and what it looks like in a modern community. Tr'ondëk Hwëch'in members and elders would also attend to provide guidance, teachings, stories and history. Unfortunately, this project was cancelled due to COVID-19 related impacts and delays.

Yukon First Nation Culture & Tourism Association

Project: YFN 2022 – Leading with Culture; Creation Phase (2021–2022)

Awarded: \$25,000

Part one of a two-part project to create (2021–2022) and share (2022–2023) an inspiring performance by and about Yukon First Nations today, who have been the caretakers of northern lands and waters for millennia and have faced unprecedented climate change that threatens our very survival on earth. This project consisted of community outreach, accessible and free arts and cultural workshops and paid creation residencies, which were culturally grounded and representative of all communities.

Fall 2021 funded projects

Carcross Tagish First Nation (C/TFN)

Project: Community Justice Talking Circles

Awarded: \$14,498

C/TFN Health and Wellness Department hosted talking circles related to justice, crime prevention and victim support. These circles were for discussions surrounding a topic of interest in a safe environment where people could share and learn from each other in a non-judgmental way that emphasized respect and connection – rather than focusing on a specific conflict or harm.

Humane Society Yukon

Project: Emergency Boarding for Victims of Domestic Violence

Awarded: \$11,867

The project aimed to provide safe emergency boarding for pet owners who were fleeing violence, and had no interim place for the pet(s), or where an animal was being abused or was used as leverage in an environment with domestic violence.

Industrial Arts and Technology Society of the Yukon (IATSY)

Project: After-School/Weekend Trades and Tech Skill Program

Awarded: \$35,748

IATSY's project, which focuses on collaboration with the Robert Service School throughout the school year and into the summer, as well as community mentors, community resources and industry professionals to deliver after-school and weekend trades and technology programming to at-risk students in Dawson City.

Kwanlin Dün First Nation

Project: Young Men's and Young Women's Camp

Awarded: \$33,360

This project sought to improve the wellness of young men and women in their community by helping them during their process of healing and caring for their overall wellness, through two separate wellness camps. Camps were to include healers, elders and knowledge keepers who would lead ceremonies and facilitate wellness activities, and participants were to be taught traditional skills and values. Unfortunately, this project was cancelled due to COVID-19 related impacts and delays.

Skookum Jim Friendship Centre

Project: Women of Wisdom

Awarded: \$26,700

This project assisted Skookum Jim Friendship Centre in their efforts to help women leave isolated circumstances and build self-confidence and self-awareness from within by offering drop-in sewing workshops and an on-the-land camp at Annie Lake.

Village of Carmacks

Project: Carmacks Tries It! Program Series

Awarded: \$4,040

This project helped bring BYTE – Empowering Youth to Carmacks. They presented two workshop series to local youth – Exploring Consent and Safer Partying & Harm Reduction.

Appendix

a. 2021–22 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, 2022

CRIME PREVENTION AND VICTIM SERVICES TRUST
Index to Financial Statements
Year Ended March 31, 2022

	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 - 13

TRUSTEES' RESPONSIBILITY FOR FINANCIAL REPORTING

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.

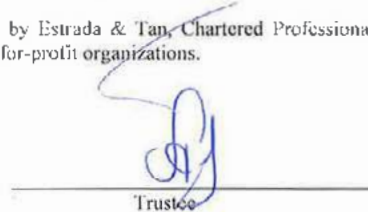
The integrity and reliability of Crime Prevention and Victim Services Trust's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance 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

Whitchorse, Y.T.
October 05, 2022



Estrada & Tan
Chartered Professional Accountants

■ *Whitehorse*
1111B 10th Avenue
Whitehorse, YT
Y1A 1J1

■ *Vancouver*
400-5118 Joyce St.
Vancouver, BC
V5R 1H1

■ *Phone: (888) 341-8068*
1775, 884-7408
Fax: (781) 735-1130
Web: www.etcpa.ca

INDEPENDENT AUDITOR'S REPORT

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, 2022, 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, 2022, 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.

(continues)

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

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:

- 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 5, 2022

Estrada & Tan
CHARTERED PROFESSIONAL ACCOUNTANTS

CRIME PREVENTION AND VICTIM SERVICES TRUST
Statement of Receipts and Disbursements
Year Ended March 31, 2022

	2022	2021
RECEIPTS		
Funds - Crime Prevention <i>(Note 3)</i>	\$ 332,374	\$ 207,517
Funds - Victim Services <i>(Note 3)</i>	50,360	35,878
Transfer from (to) deferred revenue	(36,509)	64,885
	<u>346,225</u>	<u>308,280</u>
DISBURSEMENTS		
Project grants - Victim Services <i>(Note 4)</i>	168,558	170,001
Project grants - Crime Prevention <i>(Note 4)</i>	148,916	114,412
Office	14,438	12,617
Professional fees	11,000	10,000
Honorarium <i>(Note 5)</i>	2,125	1,250
Travel <i>(Note 5)</i>	1,188	-
	<u>346,225</u>	<u>308,280</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements

CRIME PREVENTION AND VICTIM SERVICES TRUST
Statement of Changes in Net Assets
Year Ended March 31, 2022

	2022	2021
RESTRICTED NET ASSETS - BEGINNING OF YEAR	\$ 2,000,000	\$ 2,000,000
RESTRICTED NET ASSETS - END OF YEAR	\$ 2,000,000	\$ 2,000,000

See notes to financial statements

CRIME PREVENTION AND VICTIM SERVICES TRUST
Statement of Financial Position
March 31, 2022

	2022	2021
ASSETS		
CURRENT		
Funds in trust <i>(Note 6)</i>	\$ 7,224,710	\$ 7,243,345
Funds receivable	269,122	160,074
Grants receivable	30,215	-
	<u>\$ 7,524,047</u>	<u>\$ 7,403,419</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities <i>(Note 7)</i>	\$ 2,377,230	\$ 2,267,238
Deferred revenue <i>(Note 8)</i>	3,072,570	3,036,061
Grants payable	74,247	100,120
	<u>5,524,047</u>	<u>5,403,419</u>
RESTRICTED NET ASSETS <i>(Note 9)</i>	<u>2,000,000</u>	<u>2,000,000</u>
	<u>\$ 7,524,047</u>	<u>\$ 7,403,419</u>

CONTINGENT LIABILITY *(Note 11)*

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, 2022

	2022	2021
OPERATING ACTIVITIES		
Cash receipts from the Crime Prevention and Victim Services Trust Fund Act	\$ 243,470	\$ 445,898
Cash paid to suppliers and grantees	(262,105)	(157,656)
INCREASE (DECREASE) IN CASH FLOW	(18,635)	288,242
Cash - beginning of year	7,243,345	6,955,103
CASH - END OF YEAR	\$ 7,224,710	\$ 7,243,345

See notes to financial statements

CRIME PREVENTION AND VICTIM SERVICES TRUST
Notes to Financial Statements
For the Year Ended March 31, 2022

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) in Part III of the CPA Canada Handbook and include the following significant 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.

Restricted contributions are recognized as receipts in the year or years in which the related expenses are incurred. Restricted contributions that are related to disbursements of one or more future periods are reported as deferred revenue in the statement of financial position.

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.

Measurement uncertainty

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

continues

CRIME PREVENTION AND VICTIM SERVICES TRUST
Notes to Financial Statements
For the Year Ended March 31, 2022

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

Financial instruments

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

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

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

	2022	2021
Klondike Visitors Association proceeds	\$ 264,717	\$ 130,191
Criminal code fines	108,993	102,315
Crime prevention and victim services - Interest	40,663	61,078
Federal surcharge	22,589	15,067
Criminal code fine interest	4,405	1,181
Criminal code fines transfer to accounts payable	(108,993)	(102,315)
Total fund receipts - Crime Prevention	332,374	207,517
Territorial surcharge	48,556	32,349
Victim Services - Interest	1,804	3,529
Total fund receipts - Victim Services	50,360	35,878
Grand total	\$ 382,734	\$ 243,395

CRIME PREVENTION AND VICTIM SERVICES TRUST
Notes to Financial Statements
For the Year Ended March 31, 2022

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		2022	2021
	Prevention	Victim Services		
Byte - Empowering Youth Society	\$ -	\$ -	\$ -	\$ 13,685
Carcross Tagish First Nation	3,624	3,624	7,248	-
Council of Yukon First Nations	-	-	-	57,744
Del Van Gorder School	-	-	-	5,996
Gwaandak Theatre Society	-	-	-	16,067
Humane Society Yukon	-	2,967	2,967	-
Inclusion Yukon Society	5,490	-	5,490	-
Industrial Arts & Technology Society of the Yukon	14,299	-	14,299	-
Lurikin Entertainment Ensemble	6,750	20,250	27,000	-
Ross River Dena Council	-	-	-	6,318
Skookum Jim Friendship Centre	-	13,350	13,350	9,968
The Nelson Project	25,878	25,878	51,756	-
T'andek Hwech'in First Nation	-	-	-	3,985
Village of Carmacks	4,040	-	4,040	-
Village of Teslin	-	-	-	17,075
White River First Nation	13,670	41,010	54,680	-
Whitehorse Aboriginal Women's Circle	-	-	-	14,260
Yukon Aboriginal Women's Council	26,859	8,953	35,812	-
Yukon First Nation Culture & Tourism Association	25,000	-	25,000	-
Yukon Women's Transition Home Society	-	-	-	3,719
	<u>125,610</u>	<u>116,032</u>	<u>241,642</u>	<u>148,817</u>
Add: Multi-year projects funded during the year	32,111	53,586	85,697	146,432
Less: Unspent contributions returned	<u>(8,805)</u>	<u>(1,960)</u>	<u>(9,865)</u>	<u>(10,834)</u>
	<u>\$ 148,916</u>	<u>\$ 168,558</u>	<u>\$ 317,474</u>	<u>\$ 284,415</u>

During the year, the total approved project grants by the Trustees amounted to \$370,960 (2021: \$251,376). Amounts committed to be paid out are as follows:

	2022	2021
2020/2021	\$ -	\$ 148,815
2021/2022	280,562	102,561
2022/2023	<u>90,398</u>	<u>-</u>
	<u>\$ 370,960</u>	<u>\$ 251,376</u>

5. HONORARIUM AND TRAVEL

The Act allows for the disbursement of honorarium of \$2,125 (2021: \$1,250) and travel of \$1,188 (2021: \$nil) to members of the board of trustees whose cost are not otherwise covered by their employers.

CRIME PREVENTION AND VICTIM SERVICES TRUST
Notes to Financial Statements
For the Year Ended March 31, 2022

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, 2022 and 2021 are 0.651% and 0.8961%, respectively.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This account consists of the following:

	2022	2021
Criminal Code Fines - Government of Canada (see Note 11)	\$ 2,366,230	\$ 2,257,238
Accrued liabilities	11,000	10,000
	\$ 2,377,230	\$ 2,267,238

8. DEFERRED REVENUE

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

	2022	2021
Balance at beginning of year	\$ 3,036,061	\$ 3,100,947
Less: Amount recognized as revenue during the year	-	(64,886)
Plus: Amount received and deferred to the following year	36,509	-
Balance at end of year	\$ 3,072,570	\$ 3,036,061

9. RESTRICTED NET ASSETS

External restrictions

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, 2022, the net assets balance is greater than \$2,000,000 and the Board may approve disbursements according to paragraph 7(2) of the Act.

Internal restrictions

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

CRIME PREVENTION AND VICTIM SERVICES TRUST
Notes to Financial Statements
For the Year Ended March 31, 2022

10. FINANCIAL INSTRUMENTS

The Trust is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Trust's risk exposure and concentration as of March 31, 2022.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations or commitment that it has entered into with the Trust. The Trust is exposed to credit risk from funds receivable amounting to \$269,122 (2021: \$160,074) and project recipients repayment or grants receivable amounting to \$30,215 (2021: \$Nil). In order to reduce its credit risk, the Trust reviews payment history of project recipients' repayment to minimize its exposure to counterparties with perceived higher risk of default. Funds receivable arises from the obligation of the licensed agent under the Public Lotteries Act as a consequence of its conduct or management of a lottery scheme.

(b) Liquidity risk

Liquidity risk is the risk that the Trust will encounter difficulty in meeting obligations associated with its financial liabilities. The Trust is exposed to this risk mainly in respect of its accounts payable and accrued liabilities amounting to \$2,377,230 (2021: \$2,267,238) and grants payable amounting to \$74,247 (2021: \$100,120). The Trust reduces its exposure to liquidity risk by ensuring it has adequate cash to cover its obligations.

(c) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Trust manages exposure through its normal operating and investing activities. The Trust is exposed to interest rate risk primarily through its floating interest rate in income earned from its funds in trust balance.

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

11. 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 and presented it under the "accounts payable and accrued liabilities" account in the statement of financial position (see Note 7).

12. COVID-19 IMPACT

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus ("COVID-19"). This situation is constantly evolving, and the measures put in place are having multiple impacts on global, national, provincial and local economies.

During the year, some of the projects awarded to grantees were extended and a few were canceled due to delays and restrictions caused by COVID-19.

The future effects of these events on the Trust and its operations is too uncertain to be estimated. The impact will be accounted for when it is known and can be reasonably measured.

Yukon