

# Annual report

2022-23



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, 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, 2023.*

The Crime Prevention and Victim Services Trust receives applications twice per year from First Nations governments, municipalities, school councils and community organizations. These projects 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, establishes criteria, guidelines and conditions for funding and considers submitted proposals. In 2022–23, the Board of Trustees approved 13 projects for a total of \$505,143. The 2022 CPVST funded projects cover a wide range of needs identified by local organizations:

- coaching, mentoring and providing a healing camp;
- artistic opportunities;
- constructive programming and cultural skills for youth;
- working to end violence against women and children;
- promoting inclusion and understanding of those living with intellectual disabilities;
- exploring violence against women via a musical production;

- designing a performance tour to inform youth of their rights and protections relating to workplace sexual harassment;
- increasing services to Yukoners with FASD;
- providing culturally sensitive workshops and supports;
- delivering peer-support training for at-risk men in Yukon communities; and
- offering restorative justice healing circles for those who have been harmed and those who have caused harm.

Seven of these projects either originated in rural Yukon communities or served them. Each of these projects represent the commitment of community organizations to adapt and respond to address crime and victimization.

The Board of Trustees would like to thank all of the organizations that planned and delivered projects focused on crime prevention and supports for victims of crime. We believe your work made a difference in the lives of Yukoners. We look forward to supporting more local projects in the coming year.

**Lareina Twardochleb**  
*Chair*

# 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*.

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.

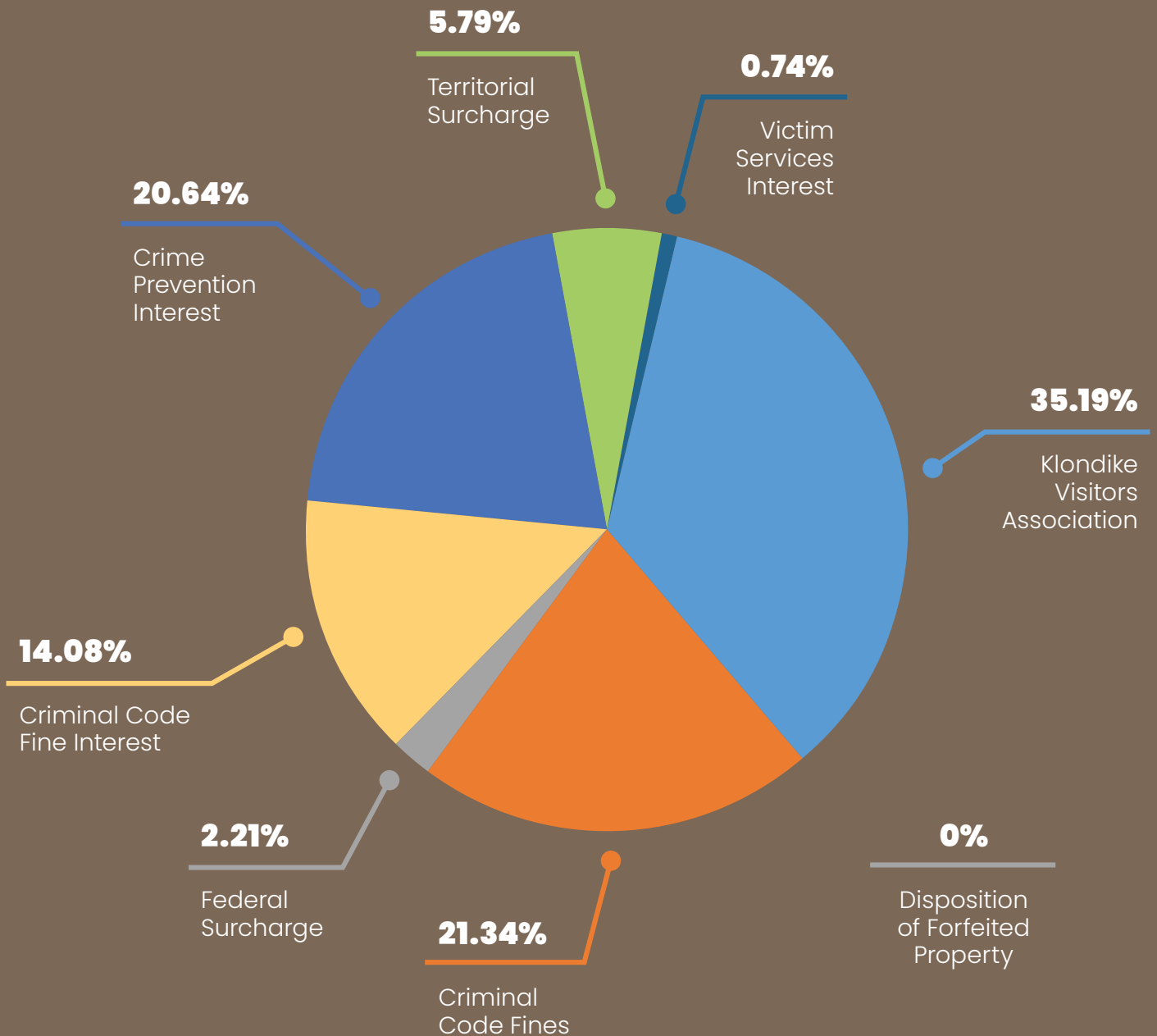
## Funding sources

*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 2022-23



Estrada & Tan, Chartered Professional Accountants, Crime Prevention and Victim Services Trust financial statements year ended March 31, 2023. Please see 2022-23 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 2022, 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  
(until October 23, 2022)

•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
- Kelsea Cook – appointed October 24, 2019 and expired October 23, 2022

# The year in review

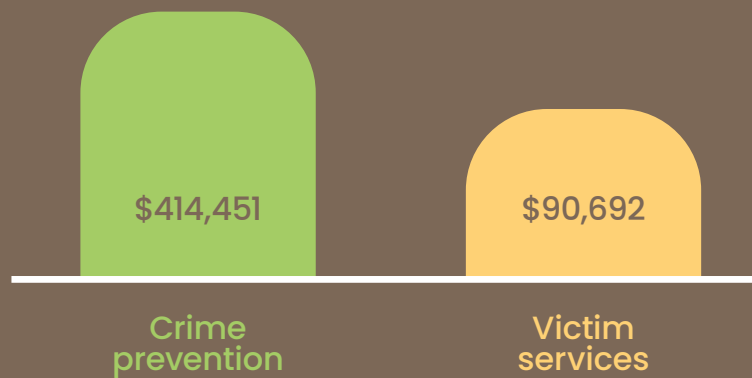
The Crime Prevention and Victim Services Trust Fund awarded or conditionally awarded funding of **\$505,143** to **13 projects** for 2022–23.

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

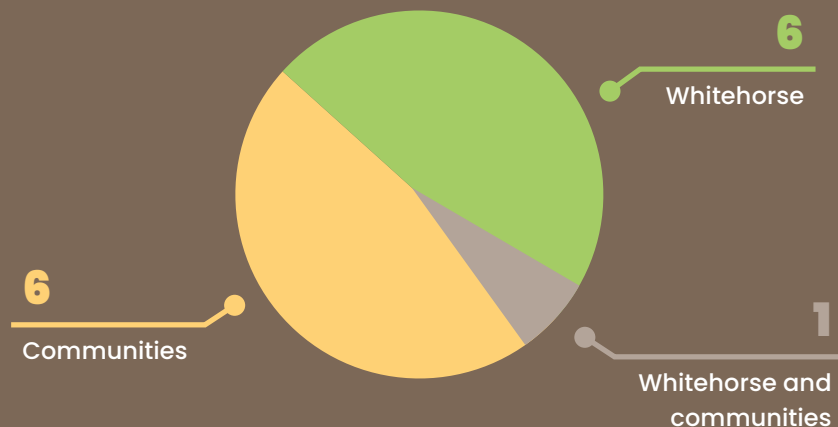
For clarity, CPVST Yukon funding by geographical area is defined as projects that take place in or reach a target group in more than one Yukon community.

In 2022, the Crime Prevention Victim Services Trust Fund Board of Trustees reviewed 25 proposals for 2022 funding sessions. Of these, 13 projects were approved for funding.

### Funding awarded in 2022–23 by project type



### Funding awarded in 2022–23 by geophysical area served\*



## Spring 2022 funded projects

### BYTE – Empowering Youth Society

Project: **Grey Mountain Dream Trail – Trail Crew**

Awarded: **\$43,280**

A summer work experience for local youth – coaching and mentoring youth with barriers to employment and giving them an opportunity to develop work-related life skills, social skills and improve their self-esteem while learning basic construction skills.

Project: **10th Annual Leadership in Training Conference**

Awarded: **\$27,600**

A three-day Leaders in Training gathering on the land, an event that was created as a space for youth from rural communities to develop confidence, leadership skills, and build relationships with other young leaders from across the North.

### Liard Aboriginal Women’s Society

Project: **Language, Violence & Responsibility**

Awarded: **\$40,850**

A program to put an end to violence against women and children and to bring awareness to domestic violence and prevention – hosting a domestic awareness camp in a safe and managed environment, while bringing in professionals who are experienced in their fields.

### Boys and Girls Club Yukon

Project: **Long Lake Healing Camp**

Awarded: **\$20,795**

A free Healing Camp for youth in trauma or directly affected by the current substance use health emergency – their intention is to strengthen youth within the community to help themselves, support their peers and prevent negative events.

### Yukon First Nation Culture & Tourism Association (YFNCTA)

Project: **Leading with Culture; Production, Community Tour Phase (2022–2023)**

Awarded: **\$25,000**

Part two (performance phase) of a two-part project – an inspiring performance by and about Yukon First Nations people today. They were funded in Spring 2021 (creation phase). YKFNCTA will reach out Yukon-wide to individuals who may be vulnerable to becoming involved in the criminal justice system and provide them with an opportunity to work in the arts. The goal is to address and reduce risk factors for individuals, their families and communities, to decrease the chances of criminal acts and/or victimization.

### Teegatha ‘Oh Zheh

Project: **What’s in your suitcase?**

Awarded: **\$26,500**

Working with Yukoners living with an intellectual disability to develop a multimedia community presentation that informs the community about the depth of living with intellectual disability and the content will come from the personal story that each participant creates.

### Larrikin Entertainment Ensemble

Project: **Production of Blocked, a Musical about Domestic Abuse (Phase 3)**

Awarded: **\$35,000**

Phase Three of *Blocked!* a full length, professionally-staged production/musical that responds to and explores themes of domestic abuse and systemic misogyny. Phases One and Two were the development stages of this production and Phase Three is the performance itself.

### **Northern Cultural Expressions Society**

Project: **Bringing Back the Light; Healing Dugout Canoe Project**

Awarded: **\$53,062**

A 20-week dugout canoe carving project called “Bringing back the Light”. It is intended to provide local youth with paid opportunities to learn the carving processes and practices, constructive programming and access to wellness supports, connect them with their culture and keep youth distanced from high-risk situations.

### **Gwaandak Theatre Society**

Project: **Youth Tour Pilot, Outreach and Tour**

Awarded: **\$62,088**

Teaching youth in the workplace, who are often under-informed on their rights and protections, about sexual harassment in the workplace via script creation, production, rehearsal, and touring of the performance through Yukon highschools.

### **Fall 2022 funded projects**

#### **Fetal Alcohol Syndrome Society Yukon (FASSY)**

Project: **Increasing Access – Drop In and After Hours Support**

Awarded: **\$91,166**

This project increased FASSY’s drop-in and after-hours services to their clients who have fetal alcohol syndrome or fetal alcohol spectrum disorders.

### **Liard First Nation (LFN)**

Project: **Healing the Mind, Body and Spirit Through Cultural Practices and Teachings**

Awarded: **\$14,192**

This project allowed LFN to evaluate its current services, identify existing gaps and areas needing improvement, and provide training and culturally sensitive workshops in their community. They will offer services such as treatment and addiction support, mental health counselling for all ages, anger management workshops, engagement for men and boys to learn about and address violence, and culturally sensitive services such as traditional teachings and healing circles guided by Elders.

### **The Nelson Project**

Project: **Peer Support Training for Yukon Men**

Awarded: **\$55,810**

The Nelson Project visited four communities across the Yukon throughout the winter to provide peer-support training, information and supports to at-risk men so they are equipped to offer strong, grounded, and sustainable support to other men.

### **Yukon Circle of Social Change Society**

Project: **Healing from Harm Circles**

Awarded: **\$9,800**

This project offered healing circles as a restorative justice approach that interrupts the cycle of trauma caused by being harmed and doing harm, as well as the resulting harm to families, communities, and society as a whole. Separate healing circle groups will be held for those who have been harmed, and for those who have done harm and are ready to be accountable.

# Financial statements

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## Appendix

### a. 2022–23 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, 2023

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Index to Financial Statements**  
**Year Ended March 31, 2023**

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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.

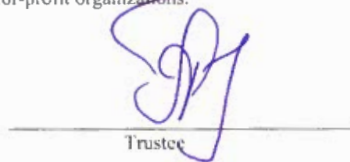
The integrity and reliability of Crime Prevention and Victim Services Trust's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance 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  
November 01, 2023



**Estrada & Tan**  
Chartered Professional Accountants

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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, 2023, 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, 2023, 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  
November 1, 2023

*Estrada & Tan*

CHARTERED PROFESSIONAL ACCOUNTANTS

2023.03.31 AUDIT  
Crime Prevention and Victim Services Trust ver. November 1, 2023

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Receipts and Disbursements**  
**Year Ended March 31, 2023**

	2023	2022
		<i>(Restated - See Note 10)</i>
<b>RECEIPTS</b>		
Funds - Crime Prevention <i>(Note 3)</i>	\$ 600,807	\$ 332,374
Funds - Victim Services <i>(Note 3)</i>	54,421	50,360
	<u>655,228</u>	<u>382,734</u>
<b>DISBURSEMENTS</b>		
Project grants - Crime Prevention <i>(Note 4)</i>	341,180	148,916
Project grants - Victim Services <i>(Note 4)</i>	95,872	168,558
Professional fees	14,500	11,000
Office	13,552	14,438
Travel <i>(Note 5)</i>	2,933	1,188
Honorarium <i>(Note 5)</i>	2,000	2,125
	<u>470,037</u>	<u>346,225</u>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	<b>\$ 185,191</b>	<b>\$ 36,509</b>

See note to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2023**

	Unrestricted	Restricted	2023	2022 <i>(Restated - See Note 10)</i>
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 3,072,570	\$ 2,000,000	\$ 5,072,570	\$ 5,036,061
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	<u>185,191</u>	<u>-</u>	<u>185,191</u>	<u>36,509</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 3,257,761</u>	<u>\$ 2,000,000</u>	<u>\$ 5,257,761</u>	<u>\$ 5,072,570</u>

See note to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Financial Position**  
**March 31, 2023**

	2023	2022 <i>(Restated - See Note 10)</i>
<b>ASSETS</b>		
<b>CURRENT</b>		
Funds in trust <i>(Note 6)</i>	\$ 7,429,584	\$ 7,224,710
Funds receivable	410,449	269,122
Grants receivable	-	30,215
	<u>\$ 7,840,033</u>	<u>\$ 7,524,047</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 13,500	\$ 11,000
Grants payable	24,753	74,247
Contingent liability <i>(Note 7)</i>	2,544,019	2,366,230
	<u>2,582,272</u>	<u>2,451,477</u>
<b>NET ASSETS</b>		
Unrestricted <i>(Note 10)</i>	3,257,761	3,072,570
Restricted <i>(Note 8)</i>	2,000,000	2,000,000
	<u>5,257,761</u>	<u>5,072,570</u>
	<u>\$ 7,840,033</u>	<u>\$ 7,524,047</u>

ON BEHALF OF THE TRUSTEES

  
 \_\_\_\_\_ Trustee

  
 \_\_\_\_\_ Trustee

See note to financial statements

**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Statement of Cash Flows**  
**Year Ended March 31, 2023**

	2023	2022
<b>OPERATING ACTIVITIES</b>		
Cash receipts from funding	\$ 721,905	\$ 352,463
Cash paid to suppliers and grantees	<u>(517,031)</u>	<u>(371,098)</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>204,874</b>	<b>(18,635)</b>
Cash - beginning of year	<u>7,224,710</u>	<u>7,243,345</u>
<b>CASH - END OF YEAR</b>	<b>\$ 7,429,584</b>	<b>\$ 7,224,710</b>

See note to financial statements

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Note to Financial Statements

Year Ended March 31, 2023

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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 the obligation of the licensed agent under the Public Lotteries Act as a consequence of its conduct or management of a lottery scheme and 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 the trustees to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from the trustees' best estimates and assumptions as additional information becomes available in the future.

*(continues)*

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**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Note to Financial Statements**  
**Year Ended March 31, 2023**

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

Financial instruments

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

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

	2023	2022
Klondike Visitors Association proceeds	\$ 293,119	\$ 264,717
Criminal code fines	177,787	108,993
Crime prevention and victim services - Interest	171,936	40,663
Criminal code fine interest	117,330	4,405
Federal surcharge	18,422	22,589
Criminal code fines transfer to accounts payable	(177,787)	(108,993)
Total fund receipts - Crime Prevention	600,807	332,374
Territorial surcharge	48,216	48,556
Victim Services - Interest	6,205	1,804
Total fund receipts - Victim Services	54,421	50,360
Grand total	\$ 655,228	\$ 382,734

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**

**Note to Financial Statements**

**Year Ended March 31, 2023**

**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		2023	2022
Boys and Girls Club of Yukon	\$ 20,795	\$ -	\$ -	\$ -	\$ 20,795	\$ -
Byte - Empowering Youth Society	52,288	-	-	-	52,288	-
Carcross Tagish First Nation	-	-	-	-	-	7,248
Fetal Alcohol Syndrome Society Yukon	45,583	-	-	-	45,583	-
Gwaandak Theatre Society	52,775	-	-	-	52,775	-
Humane Society Yukon	-	-	-	-	-	2,967
Inclusion Yukon Society	-	-	-	-	-	5,490
Industrial Arts & Technology Society of the Yukon	-	-	-	-	-	14,299
Larrikin Entertainment Ensemble	13,125	-	13,125	-	26,250	27,000
Liard Aboriginal Women's Society	-	-	40,850	-	40,850	-
Liard First Nation	-	-	4,257	-	4,257	-
Northern Cultural Expressions Society	52,120	-	-	-	52,120	-
Skookum Jim Friendship Centre	-	-	-	-	-	13,350
Teegatha'Oh Zhch	13,250	-	13,250	-	26,500	-
The Nelson Project	27,905	-	-	-	27,905	51,756
Village of Carmacks	-	-	-	-	-	4,040
White River First Nation	-	-	-	-	-	54,680
Yukon Circle of Change	2,450	-	2,450	-	4,900	-
Yukon Aboriginal Women's Council	-	-	-	-	-	35,812
Yukon First Nation Culture & Tourism Association	25,000	-	-	-	25,000	25,000
	<u>305,291</u>	<u>73,932</u>	<u>379,223</u>	<u>241,642</u>		
Add: Multi-year projects funded during the year	42,207	21,940	64,147	85,697		
Less: Unspent contributions returned	(6,318)	-	(6,318)	(9,865)		
	<u>\$ 341,180</u>	<u>\$ 95,872</u>	<u>\$ 437,052</u>	<u>\$ 317,474</u>		

During the year, the total committed project grants by the Trustees amounted to \$476,377 (2022: \$370,960). Amounts committed to be paid out are as follows:

	2023	2022
2021/2022	\$ -	\$ 280,562
2022/2023	379,223	90,398
2023/2024	97,154	-
	<u>\$ 476,377</u>	<u>\$ 370,960</u>

**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 \$2,000 (2022: \$2,125) and travel amounted to \$2,933 (2022: \$1,188).

## CRIME PREVENTION AND VICTIM SERVICES TRUST

### Note to Financial Statements

Year Ended March 31, 2023

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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, 2023 and 2022 are 3.70% and 0.651%, 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, 2023, 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, 2023.

##### 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 \$410,449 (2022: \$269,122) and project recipients repayment or grants receivable amounting to \$Nil (2022: \$30,215). The Trust's funds receivable are mainly due from government agencies and long-standing not-for-profit community association 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 \$13,500 (2022: \$11,000) and grants payable amounting to \$24,753 (2022: \$74,247). The Trust reduces its exposure to liquidity risk by ensuring it has adequate cash to cover its obligations.

##### Interest rate risk

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

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

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**CRIME PREVENTION AND VICTIM SERVICES TRUST**  
**Note to Financial Statements**  
**Year Ended March 31, 2023**

10. PRIOR YEAR RESTATEMENT

The Trust previously classified its cumulative balance of excess of receipts over disbursements as deferred revenues. As it is not mandated in the Act to return these funds to the funders, the Trust made adjustments during the year to present the cumulative excess as unrestricted net assets. These changes have been applied retrospectively, resulting in changes to beginning net assets and restatement of certain liabilities as described below.

a) The statement of financial position at April 1, 2021 has been restated as follows:

	Reported	Adjustment	Restated
Accounts payable and accrued liabilities	\$ 2,267,238	\$ (2,257,238)	\$ 10,000
Contingent liabilities	-	2,257,238	2,257,238
Deferred revenue	3,036,061	(3,036,061)	-
Unrestricted net assets	\$ -	\$ 3,036,061	\$ 3,036,061

b) The balance of net assets at April 1, 2021 was adjusted as follows:

	<u>April 1 2021</u>
Net assets, beginning, as previously reported	\$ 2,000,000
Adjustments to beginning net assets:	
Restatement of deferred revenues	3,036,061
Net assets, beginning, as restated	<u>\$ 5,036,061</u>

c) Excess of receipts over disbursements for the year ended March 31, 2022 has been restated as follows:

	Reported	Adjustment	Restated
Receipts	\$ 346,225	\$ 36,509	\$ 382,734
Excess of receipts over disbursements	\$ -	\$ 36,509	\$ 36,509

**Yukon**