



Restorative
Justice
VICTORIA

Financial Statements (Unaudited)
For the Year Ended January 31, 2019

Notes to the financial statements

As the financial statements show, the majority of core operational funds continue to go towards human and space resources (89%). Given the growth of our organization and complexity of our caseload, addressing administrative resourcing – particularly case management and caseworker support - continues to be a high priority. Additional funding options are being explored to provide longer-term, ongoing capacity in these areas.

Notes to the 2018 financial statements are as follows:

- 1) Base and project-specific funding is recognized in the year to which it applies (or in which the project began) and capital purchases are expensed in the year in which they are acquired.
- 2) Staff salaries were higher than initially budgeted, largely due to an increase in accepted referrals and more hours required by the complex case managers. New funding from Civil Forfeiture was used to cover a portion of this variance, with the remainder covered through a transfer from contingency.

Notes to the 2019 budget are as follows:

- 1) The society received a funding increase from BC Gaming, with an additional \$5,000 for distribution this year. \$19,096 has also been secured from Civil Forfeiture to support complex case manager hours for the year.
- 2) Additional funding is being explored to support a further increase in complex case manager hours for the year, above the 17 hours per week already budgeted, in expectation of a case load similar to 2018.

As is clear from the financial statements, our programs could not continue without the generous support of our donors and funders at all levels. On behalf of the board and staff, allow me to once again say thank you to everyone who has contributed to Restorative Justice Victoria this past year – financially and otherwise.



Devin Arnold
Treasurer, Restorative Justice Victoria

Restorative Justice Victoria | For the Year Ended January 31, 2019

Statement of operations

FUNDING AND REVENUE		2018		2019
		Budgeted	Actual	Budgeted
Base funding:	BC Gaming	50,000.00	50,000.00	55,000.00
	City of Victoria and Township of Esquimalt	40,000.00	40,000.00	40,000.00
	Oak Bay Police Department	-	-	1,000.00
	Community Accountability Program	5,000.00	5,000.00	5,000.00
Grants:	Civil Forfeiture	-	18,030.00	19,096.00
	Sisters of Saint Ann	10,000.00	10,000.00	10,000.00
	Victoria Foundation	23,200.00	23,200.00	-
Other revenue:	Training, service and other revenue	-	-	-
	Donations, fundraising and dues	10,000.00	13,065.72	15,000.00
	Earned interest	40.00	24.31	25.00
	Transfer from contingency	5,000.00	9,517.12	-
		142,940.00	168,837.15	145,121.00
EXPENSES		2018		2019
		Budgeted	Actual	Budgeted
Salaries and wage costs		122,250.0	140,835.70	122,780
Other expenses				
	Advertising and promotions	250.00	382.79	250.00
	Bank charges	-	145.50	-
	Facilitator and speaker fees	-	7,423.89	-
	Facility rentals	-	443.69	-
	Honorariums	800.00	508.22	250.00
	Hospitality	600.00	535.60	500.00
	Insurance	700.00	688.00	700.00
	Licences, permits and other charges	40.00	40.00	40.00
	Memberships and networking	150.00	150.00	150.00
	Office supplies and services	2,750.00	2,675.17	2,750.00
	Office rent and utilities	8,500.00	9,046.34	11,000.00
	Professional development	1,000.00	449.39	1,000.00
	Professional fees	200.00	-	200.00
	Software and licences	1,750.00	1,881.43	1,250.00
	Telephone and internet	2,700.00	3,167.75	3,000.00
	Travel and accommodation	750.00	34.10	250.00
	Volunteer recognition	500.00	429.58	1,000.00
		142,940.00	168,837.15	145,120.00
Revenue over expenses		-	-	1.00

Statement of financial position

ASSETS		LIABILITIES		FUND BALANCES	
Cash and receivables	92,355.46	Deferred revenue	55,000.00	Balance - February 1, 2018	37,743.35
		Payables	9,129.23	Revenue over expenses	(9,517.12)
Net assets	\$ 28,226.23			Balance - January 31, 2019	\$ 28,226.23

Statement of changes in net assets