



Restorative Justice

VICTORIA

2020 Financial Statements (Unaudited)
Financial 2020 (Year Ended January 31, 2021)

Notes to the financial statements

As the financial statements show, the majority of core operational funds continue to go towards human and space resources (90%). Given the complexity of our caseload, and ongoing challenges posed by the COVID-19 pandemic, addressing administrative resourcing – particularly case management, remote service delivery and caseworker support – continues to be a high priority. Additional funds have been received for the current year that will help support program delivery, but stable, long term funding is still a goal of the organization.

Notes to the 2020 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) The society has received a generous donation through the Allardyce Bower Foundation as part of a 3-year grant to help support complex case management. This funding was renewed for the 2020 financial year.
- 3) The society received funding from the Victoria Foundation through the Emergency Community Support Fund and Community Recovery Program to provide supplies and services during the COVID-19 crisis, including additional hours for case management. This funding is spread across financial 2020 and financial 2021, but is not expected to be renewed or available in following years.

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 | Financial 2020 (Year Ended January 31, 2021)

Organization revenue and expenses

		YE January 31, 2021			
FUNDING AND REVENUE		Budgeted	General	Gaming	Total
Provincial funding:	BC Gaming	\$55,000.00	-	\$55,000.00	\$55,000.00
	Civil Forfeiture	29,835.00	29,835.00	-	29,835.00
	Community Accountability Program	8,000.00	8,000.00	-	8,000.00
Municipal funding:	City of Victoria & Township of Esquimalt	40,000.00	40,000.00	-	40,000.00
	Township of Oak Bay	1,000.00	-	-	-
Other grants:	Allardyce Bower Foundation ¹	50,000.00	50,000.00	-	50,000.00
	Sisters of Saint Ann	14,184.14	14,184.14	-	14,184.14
	First West	-	5,918.07	-	5,918.07
	Victoria Foundation				
	Emergency Community Support Fund ²	34,651.00	29,651.00	-	29,651.00
	Community Recovery Program ³	-	-	-	-
Other revenue:	Training, service and other revenue	-	10,760.34	-	10,760.34
	Donations, fundraising and dues	8,000.00	9,770.57	-	9,770.57
	Temporary wage subsidy ⁴	-	3,050.00	-	3,050.00
	Earned interest	25.00	2.90	1.63	4.53
		240,695.14	201,172.02	55,001.63	256,173.65

		YE January 31, 2021			
EXPENSES		Budgeted	General	Gaming	Total
Salaries and wage costs		206,250.00	150,216.06	53,527.50	203,743.56
Other expenses					
	Advertising and promotions	250.00	-	-	-
	Bank charges	-	186.62	43.50	230.12
	Facilitator and speaker fees	-	3,674.90	-	3,674.90
	Girls Circle expenses	-	5,918.07	-	5,918.07
	Honorariums	850.00	45.00	-	45.00
	Hospitality	900.00	390.16	-	390.16
	Insurance	2,425.00	2,296.17	-	2,296.17
	Licences, permits and other charges	40.00	40.00	-	40.00
	Memberships and networking	200.00	75.00	-	75.00
	Office supplies and services	3,250.00	4,242.91	-	4,242.91
	Office rent and utilities	16,260.00	10,300.55	-	10,300.55
	Professional development	3,000.00	5,858.31	-	5,858.31
	Professional fees	-	-	-	-
	Software and licences	3,000.00	3,881.17	-	3,881.17
	Telephone and internet	4,000.00	4,294.89	-	4,294.89
	Travel and accommodation	250.00	105.24	-	105.24
		240,675.00	191,525.05	53,571.00	\$245,096.05
Revenue over expenses ⁵		\$20.14	\$9,646.97	\$1,430.63	\$11,077.60

1. Funding from Allardyce Bower Foundation of \$50,000 for use within a one-year period (year two of a three-year funding period). Funding is anticipated for the 2021 financial year (the final year of the funding period), but not yet confirmed or secured.
2. One-time funding (\$34,651) through the Emergency Community Support Fund to provide supplies and services for operational changes required in response to COVID-19; \$5,250 deferred to financial 2021 operations.
3. One-time funding (\$25,000) through the Community Recovery Program to provide complex case and administrative staff support between January-November 2021, in response to COVID-19; deferred to financial 2021 operations.
4. Temporary wage subsidy, allowing for reduction in payroll deductions remitted to CRA, in response to COVID-19.
5. Surplus to be carried forward to 2021 operations to support additional lease and renovation costs due to move to new office location.

Restorative Justice Victoria | Financial 2020 (Year Ended January 31, 2021)

Organization balance sheet

	YE January 31, 2021		
ASSETS	General	Gaming ¹	Total
Cash	103,754.11	55,813.49	159,567.60
Total assets	\$103,754.11	\$55,813.49	\$159,567.60
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LIABILITIES, DEFERRED REVENUE AND FUND BALANCES	General	Gaming ¹	Total
Restitution payments payable	650.00	-	650.00
Professional development fees payable	4,363.50	-	4,363.50
Payroll fees payable	5,144.28	-	-
Total liabilities	10,157.78	-	5,013.50
Deferred revenue (for use in financial 2021)			
Allardyce Bower Foundation	16,500.00	-	16,500.00
Victoria Foundation	30,250.00	-	30,250.00
Rachel Davis Foundation	1,600.00	-	1,600.00
First West	4,081.93	-	4,081.93
Total deferred revenue	52,431.93	-	46,750.00
Fund balances (unrestricted)	41,164.40	55,813.49	96,977.89
Total liabilities, deferred revenue and fund balances	\$103,754.11	\$55,813.49	\$159,567.60

1. Includes \$55,000 received from BC Gaming in current year, with planned use for financial 2021 operations.