



# Restorative Justice

VICTORIA

**2022 Financial Statements (Unaudited)**  
Financial 2022 (Year Ended January 31, 2023)

## Notes to the financial statements

As the financial statements show, the majority of core operational funds continue to go towards human and space resources (91%). Given the complexity of our caseload, 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 2022 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) Funding from the Allardyce Bower foundation ended in June 2022. These funds were part of a 3-year funding grant, and were not expected to be renewed.
- 3) Project funding from Victoria Foundation and the United Way was received in the 2022 financial year, but the majority of funds will be recognized in 2023, as project expenses are incurred.

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.

A handwritten signature in black ink, appearing to read 'Devin Arnold', with a stylized, cursive script.

**Devin Arnold**  
Treasurer, Restorative Justice Victoria

# Restorative Justice Victoria | Financial 2022 (Year Ended January 31, 2023)

## Organization revenue and expenses <sup>1</sup>

		Year ended January 31, 2023			
FUNDING AND REVENUE		Budgeted	General	Gaming	Total
<b>Provincial funding:</b>	BC Gaming	\$70,000.00	-	\$70,000.00	\$70,000.00
	Civil Forfeiture	100,000.00	99,312.00	-	99,312.00
	Community Accountability Program	8,000.00	8,000.00	-	8,000.00
<b>Municipal funding:</b>	City of Victoria	34,532.00	34,532.00	-	34,532.00
	Township of Esquimalt	5,468.00	5,468.00	-	5,468.00
	Township of Oak Bay	1,000.00	1,000.00	-	1,000.00
<b>Other grants:</b>	Allardyce Bower Foundation <sup>2</sup>	16,500.00	16,500.00	-	16,500.00
	Sisters of Saint Ann	18,390.30	18,390.30	-	18,390.30
	United Way <sup>3</sup>	-	4,080.00	-	4,080.00
	Victoria Foundation <sup>4</sup>	25,000.00	25,570.00	-	25,570.00
<b>Other revenue:</b>	Training, service and other revenue	-	500.00	-	500.00
	Donations, fundraising and dues	10,000.00	5,145.50	-	5,145.50
	Earned interest	50.00	53.08	-	53.08
		<b>\$288,940.30</b>	<b>\$218,550.88</b>	<b>\$70,000.00</b>	<b>\$288,550.88</b>
		Year ended January 31, 2023			
EXPENSES		Budgeted	General	Gaming	Total
<b>Salaries and wage costs</b>		240,983.60	168,394.64	67,382.44	235,777.08
<b>Other expenses</b>					
	Advertising and promotions	250.00	249.33	-	249.33
	Bank charges	-	232.52	57.00	289.52
	Facilitator and contractor fees	-	6,572.18	-	6,572.18
	Facility rentals	1,000.00	776.63	-	776.63
	Honorariums	-	800.00	-	800.00
	Hospitality	500.00	2,884.42	-	2,884.42
	Insurance	2,200.00	3,088.00	-	3,088.00
	Licences, permits and other charges	40.00	-	-	-
	Memberships and networking	150.00	100.00	-	100.00
	Office supplies and services	6,500.00	5,601.24	-	5,601.24
	Office rent and utilities	18,000.00	16,860.00	-	16,860.00
	Professional development	3,000.00	5,726.05	-	5,726.05
	Professional fees	9,000.00	-	-	-
	Software and licences	3,250.00	2,809.17	-	2,809.17
	Telephone and internet	4,000.00	5,399.35	-	5,399.35
	Travel and accommodation	1,000.00	34.40	-	34.40
		<b>289,873.60</b>	<b>219,527.93</b>	<b>\$67,439.44</b>	<b>286,967.37</b>
<b>Revenue over expenses</b>		<b>(\$933.30)</b>	<b>(977.50)</b>	<b>\$2,560.56</b>	<b>\$1,583.51</b>

1. Revenue and expenses are recorded on an accrual basis

2. Final payment of a three-year funding period (funded through June 16, 2022)

3. Includes \$4,080 of a grant from United Way for \$25,000 (\$20,833.33 received in 2022, \$4,080 recognized)

4. Includes \$570 of a grant from Victoria Foundation for \$28,805 (\$28,805 received in 2022, \$570 recognized)

## Restorative Justice Victoria | Financial 2022 (Year Ended January 31, 2023)

### Organization balance sheet

	YE January 31, 2023		
ASSETS	General	Gaming	Total
Cash	131,201.95	71,179.16	202,381.11
<b>Total assets</b>	<b>\$131,201.95</b>	<b>\$71,179.16</b>	<b>\$202,381.11</b>
LIABILITIES, DEFERRED REVENUE AND FUND BALANCES	General	Gaming	Total
Payroll fees payable	6,189.16		6,189.16
<b>Total liabilities</b>	<b>6,189.16</b>	-	<b>6,189.16</b>
Deferred revenue (for use in financial 2023)			
BC Gaming		70,000.00	70,000.00
United Way	16,753.33	-	16,753.33
Victoria Foundation	28,235.00		28,235.00
<b>Total deferred revenue</b>	<b>44,988.33</b>	<b>70,000.00</b>	<b>114,988.33</b>
Fund balances (unrestricted)	80,024.46	1,179.16	81,203.62
<b>Total liabilities, deferred revenue and fund balances</b>	<b>\$131,201.95</b>	<b>\$1,179.16</b>	<b>\$202,381.11</b>