

THE JOHN HOWARD SOCIETY OF BRITISH COLUMBIA

For the Year Ended March 31, 2022

Document Index

1. Transmittal letter
2. Financial statements
3. T3010, *Registered Charity Information Return* with attachments
4. Trial balance and adjusting journal entries

Baker Tilly Victoria Ltd.

Downtown:

645 Fort Street, Suite 540
Victoria, BC V8W 1G2

Westshore:

967 Langford Pkwy, Suite 218
Victoria, BC V9B 0A5

Sidney:

9764 Fifth Street, Unit 7
Sidney, BC V8L 2X2

T: +1 250.386.0500

F: +1 250.386.6151

January 11, 2023

Private and Confidential

Board of Directors
c/o Mark Medgyesi
2675 Bridge Street
Victoria, BC V8T 4Y4

Dear Mark,

John Howard Society of British Columbia

We are pleased to enclose the following for the Society for the fiscal year ended March 31, 2022:

1. One bound copy of the financial statements
2. Copy of the T3010, *Registered Charity Information Return* with attachments
3. Copy of the year end adjusted trial balance and adjusting journal entries

In accordance with the Canada Not-for-Profit Corporations Act the balance sheet should be **signed** by two directors in the places provided before the financial statements are distributed.

Please **sign** the T3010 Registered Charity Information Return and courier to Canada Revenue Agency ("CRA") as soon as possible. The enclosed copy is for your records.

The enclosed trial balance and listing of adjusting journal entries have been reviewed with you. You have approved the effects of the entries and the and the groupings of accounts as attached. Please retain these reports and file them with the Society's accounting records for 2022.

Please **send** us a copy of the Society's Registered Charity Information Return Summary when you receive it.

John Howard Society of British Columbia
January 11, 2023



If you have questions regarding the contents of this letter or the enclosures, please contact us.

Yours truly,

BAKER TILLY VICTORIA LTD.

A handwritten signature in black ink, appearing to read "Deron T. Freer".

Deron T. Freer, BComm, CPA, CA

:dg

JOHN HOWARD SOCIETY OF BRITISH COLUMBIA

Financial Statements

For the Year Ended March 31, 2022



Baker Tilly Victoria Ltd
Chartered Professional
Accountants
T: 250.386.0500
F: 250.386.6151
bakertilly.ca

Downtown:
645 Fort St
Suite 540
Victoria, BC
V8W 1G2

Westshore:
967 Langford Pkwy
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Victoria, BC
V9B 0A5

Sidney:
9764 Fifth St
Unit 7
Sidney, BC
V8L 2X2

COMPILATION ENGAGEMENT REPORT

To Management of John Howard Society of British Columbia

On the basis of information provided by management, we have compiled the statement of financial position of John Howard Society of British Columbia as at March 31, 2022, the statements of changes in net assets, revenue and expenditures and cash flows for the year then ended, and Note 2, which describes the basis of accounting applied in the preparation of the compiled financial information and other explanatory information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services ("CSRS") 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the statements may not be appropriate for their purposes.

BAKER TILLY VICTORIA LTD.
Chartered Professional Accountants

Victoria, B.C.
December 19, 2022

John Howard Society of British Columbia

Statement of Financial Position

As at March 31, 2022

| | 2022 | 2021 |
|--|----------------|---------|
| | \$ | \$ |
| Assets | | |
| Current Assets - | | |
| Cash | 482,590 | 842,285 |
| Restricted cash (note 4) | 2,761 | 615 |
| Accounts receivable | 7,069 | 61,444 |
| GST receivable | 9,455 | 7,611 |
| Prepaid expenses | 2,304 | 1,835 |
| | 504,179 | 913,790 |
| Property, Plant and Equipment (note 3) | 4,905 | 4,815 |
| | 509,084 | 918,605 |
| Liabilities | | |
| Current Liabilities - | | |
| Accounts payable and accrued liabilities | 107,883 | 635,260 |
| Deferred revenue (note 5) | 73,641 | 79,638 |
| Ed Griffin Educational Bursary Fund (note 4) | 420 | 419 |
| | 181,944 | 715,317 |
| Net Assets | 327,140 | 203,288 |
| | 509,084 | 918,605 |

SIGNED ON BEHALF OF THE BOARD:

Director

John Howard Society of British Columbia

Statement of Changes in Net Assets

For the Year Ended March 31, 2022

| | 2022 | 2021 |
|---------------------------------------|----------------|---------|
| | \$ | \$ |
| Net Assets - Beginning of Year | 203,288 | 134,139 |
| Excess of revenues over expenditures | 123,852 | 69,149 |
| Net Assets - End of Year | 327,140 | 203,288 |

John Howard Society of British Columbia

Statement of Revenues and Expenditures

For the Year Ended March 31, 2022

| | 2022 | 2021 |
|---|----------------|------------------|
| | \$ | \$ |
| Revenues | | |
| Ministry of Advanced Education | - | 1,220,048 |
| Provincial Health Services Authority | 164,535 | 371,170 |
| The John Howard Society of Canada Grant | 51,742 | 51,742 |
| Regional Affiliation Fees CAMS | 40,493 | - |
| Members' Contributions | 38,144 | 62,634 |
| BC Gaming Commission Grant | 21,750 | - |
| Interest Income | 3,962 | 6,761 |
| Other Funding | 8,011 | 4,860 |
| Dr. J.D. Hobden Scholarship Fund Contributions | 6,091 | - |
| Vancouver Foundation Grant | 5,001 | - |
| | 339,729 | 1,717,215 |
| Expenditures | | |
| Administrative support | 14,507 | 105,000 |
| Amortization of tangible assets | 1,715 | 2,064 |
| Bad debt expense | - | 550 |
| Bookkeeping services | 6,658 | - |
| CAM maintenance fees | 36,763 | 62,634 |
| Dr. J.D. Hobden Scholarship Fund payments | 6,091 | - |
| Honorariums | 3,000 | - |
| Insurance | 6,227 | 1,696 |
| Interest and bank charges | 245 | 264 |
| Meals and entertainment | 190 | - |
| Memberships and licences | 200 | - |
| Salaries and wages | 74,225 | 31,542 |
| Office and miscellaneous | 1,113 | 5,844 |
| Professional fees | 40,473 | 32,304 |
| Programs (schedule 1) | 19,575 | 1,406,168 |
| Telephone and telecommunications | 1,082 | - |
| Travel expenses | 5,877 | - |
| | 217,941 | 1,648,066 |
| Operating Income | 121,788 | 69,149 |
| Other Income - | | |
| Gain on disposal of property, plant and equipment | 2,064 | - |
| Excess of revenues over expenditures | 123,852 | 69,149 |

John Howard Society of British Columbia

Statement of Cash Flows

For the Year Ended March 31, 2022

| | 2022 | 2021 |
|---|------------------|----------------|
| | \$ | \$ |
| Cash Provided from (Used for): | | |
| Operating Activities | | |
| Excess (deficiency) of revenues over expenditures | 123,852 | 69,149 |
| Item not affecting cash: | | |
| Amortization | 1,715 | 2,064 |
| Gain on disposal of property and equipment | (2,064) | - |
| | 123,503 | 71,213 |
| Changes in non-cash working capital: | | |
| Accounts Receivable | 54,375 | 176,645 |
| GST Receivable | (1,844) | 1,691 |
| Prepaid Expenses | (469) | (1,449) |
| Accounts Payable and Accrued Liabilities | (527,377) | 132,787 |
| Deferred Revenue | (5,997) | (209,968) |
| Ed Griffin Educational Bursary Fund | 1 | 23 |
| Cash flow used by operating activities | (357,808) | 170,942 |
| Investing Activities | | |
| (Increase)/Decrease in restricted cash | (2,146) | 21,574 |
| Purchase of property, plant and equipment | (6,620) | - |
| Proceeds from sale of property, plant and equipment | 6,879 | - |
| Cash flow used by investing activities | (1,887) | 21,574 |
| Net Increase (Decrease) in Cash flow | (359,695) | 192,516 |
| Cash - Beginning of Year | 842,285 | 649,769 |
| Cash - End of Year | 482,590 | 842,285 |

John Howard Society of British Columbia

Notes to Financial Statements

For the Year Ended March 31, 2022

1 Purpose of Organization

The John Howard Society of British Columbia ("the Society") was incorporated in 1932 under the Societies Act of British Columbia and is a registered charity under the Income Tax Act. As a registered charity, the Society is not subject to income taxes. The purpose of the Society is to offer services and to provide funding to other societies involved in the criminal justice process.

2 Basis of Accounting and Accounting Policies

The basis of accounting applied in the preparation of the statement of financial position of John Howard Society of British Columbia as at March 31, 2022 and the statement of revenues and expenditures for the year then ended is a cash basis of accounting with selected accruals and accounting estimates subject to any exceptions detailed in other notes to the financial statements.

Property, Plant and Equipment, and Amortization

Property and Equipment are carried at cost less accumulated amortization. Amortization is calculated annually as follows:

Computer equipment 30% declining balance

3 Property, Plant and Equipment

| | Cost \$ | Accumulated amortization \$ | 2022 Net \$ | 2021 Net \$ |
|--------------------|------------|-----------------------------------|-------------------|-------------------|
| Computer equipment | 6,620 | 1,715 | 4,905 | 4,815 |

John Howard Society of British Columbia

Notes to Financial Statements

For the Year Ended March 31, 2022

4 Restricted cash

| | ED Griffin Educational Bursary Fund | BC Lottery Corporation - Gaming | 2022 \$ | 2021 \$ |
|----------------------------|---|---------------------------------------|-------------------|------------|
| Balance, Opening | 419 | 196 | 615 | 22,189 |
| Donation or grant received | - | 21,750 | 21,750 | - |
| Grants awarded | - | (19,575) | (19,575) | (21,750) |
| Interest Income | 1 | 60 | 61 | 176 |
| Bank Charges | - | (90) | (90) | - |
| | 420 | 2,341 | 2,761 | 615 |

During fiscal 2011, the Society and the Ed Griffin family established an educational bursary fund, which is designated for paying bursaries to individuals who have been incarcerated in the Canadian correctional system and are seeking a post-secondary education. The use of these funds is restricted for the purpose of paying bursaries to assist qualified applicants with the expenses of higher education.

5 Deferred Revenue

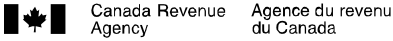
| | Balance, 2021 \$ | Contributions Received \$ | Recognized in Revenue \$ | Balance, 2022 \$ |
|---------------------------------|------------------------|---------------------------------|--------------------------------|---------------------------------|
| BC Lottery Corporation - Gaming | 289 | 21,829 | 21,750 | 368 |
| Canada Helps | 101 | - | - | 101 |
| J.D. Hobden Scholarship Fund | 79,248 | 15 | 6,091 | 73,172 |
| | 79,638 | 21,844 | 27,841 | 73,641 |

John Howard Society of British Columbia

Schedule 1

For the Year Ended March 31, 2022

| | 2022 | 2021 |
|---|---------------|-----------|
| | \$ | \$ |
| Programs | | |
| Regional Client Support (YATP) | - | 522,459 |
| Regional Client Support (SoVA) | - | 551,112 |
| Peer Mentorship Contract Exp | - | 119,352 |
| Forensic Outreach Contract Exp | - | 213,245 |
| Delivery of Violence Prevention Program | 19,575 | - |
| | 19,575 | 1,406,168 |



Registered Charity Information Return

Protected B when completed

Section A: Identification

To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at canada.ca/cra-forms.

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

Complete the following:

1. Charity name:

The John Howard Society of British Columbia

2. Return for fiscal period ending:

Year Month Day
2022-03-31

3. BN/registration number:

107542581RR0001

4. Web address (if applicable):

www.johnhowardbc.ca

A1 Was the charity in a subordinate position to a head body? **1510** Yes No

If yes, give the name and BN/registration number of the organization.

| | |
|------|---|
| Name | BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001) |
|------|---|

A2 Has the charity wound-up, dissolved, or terminated operations? **1570** Yes No

A3 Is the charity designated as a public foundation or private foundation? **1600** Yes No

If yes, you **must** complete Schedule 1, Foundations. To confirm the charity's designation, go to canada.ca/charities-list and refer to the charity's detail page.

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the **public** information section of the worksheet is available to the public.

For charities subject to the Ontario Corporations Act.

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit ontario.ca/businessregistry.

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

Section C: Programs and general information

C1 Was the charity active during the fiscal period? **1800** Yes No
If no, explain why in the "Ongoing programs" space below at C2.

C2 Describe all **ongoing** and **new** charitable programs the charity carried on during this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. **Do not** include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. **Do not** describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

| | |
|------------------|---|
| Ongoing programs | <p>John Howard Society of BC (JHSBC) is a provincial organisation comprised of 7 affiliated regional societies operating throughout BC.</p> <p>Peer Mentorship program: Peer Mentorship provides services to individuals diagnosed with an opiate use disorder who are due to be released from correctional facilities. The project will serve individuals with lived experiences connecting them to peers whom are working alongside Correctional Health Services. Community Transition Teams to build relationships with participants and to support their connection to addiction resources and holistic supports on their release.</p> <p>Young Adult Training Program (YATP): This program helps young adults, who are experiencing barriers to employment, to obtain sustainable employment. The program provides skills training and employment supports, that are based on the needs of the participant, to help overcome these barriers and give them the skills needed to succeed in the workplace and beyond. Employment supports address barriers to participation in skills training and employment. Examples may include counselling, mentoring, child care, transportation, disability supports, work experience, wage subsidies and equipment.</p> <p>Forensic Outreach: This project is tasked with providing outreach services to individuals experiencing concurrent mental health and substance use challenges.</p> |
| New programs | |

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BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** Yes No
Important: If **yes**, you **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** Yes No
Important: If **yes**, you **must** complete Schedule 2, Activities outside Canada.

C5 Public policy dialogue and development activities
This question has been removed.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- | | | |
|--|--|---|
| 2500 <input type="checkbox"/> Advertisements/print/radio/TV commercials | 2570 <input type="checkbox"/> Sales | 2620 <input type="checkbox"/> Telephone/TV solicitations |
| 2510 <input type="checkbox"/> Auctions | 2575 <input type="checkbox"/> Internet | 2630 <input type="checkbox"/> Tournament/sporting events |
| 2530 <input type="checkbox"/> Collection plate/boxes | 2580 <input type="checkbox"/> Mail campaigns | 2640 <input type="checkbox"/> Cause-related marketing |
| 2540 <input type="checkbox"/> Door-to-door solicitation | 2590 <input type="checkbox"/> Planned-giving programs | 2650 <input type="checkbox"/> Other |
| 2550 <input type="checkbox"/> Draws/lotteries | 2600 <input type="checkbox"/> Targeted corporate donations/sponsorships | 2660 Specify: _____ |
| 2560 <input type="checkbox"/> Fundraising dinners/galas/concerts | 2610 <input type="checkbox"/> Targeted contacts | |

C7 Did the charity pay external fundraisers? **2700** Yes No
If yes, you **must** complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$ _____

(b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$ _____

(c) Select the method of payment to the fundraiser:

- | | | |
|--|---|--|
| 2730 <input type="checkbox"/> Commissions | 2750 <input type="checkbox"/> Finder's fee | 2770 <input type="checkbox"/> Honoraria |
| 2740 <input type="checkbox"/> Bonuses | 2760 <input type="checkbox"/> Set fee for services | 2780 <input type="checkbox"/> Other |
| 2790 Specify: _____ | | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** Yes No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** Yes No
Important: If **yes**, you **must** complete Schedule 3, Compensation.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: **3900** Yes No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

Important: If **yes**, you **must** complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

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BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

- C11** Did the charity receive any non-cash gifts for which it issued tax receipts? **4000** Yes No
Important: If **yes**, you **must** complete Schedule 5, Non-cash gifts.
- C12** Did the charity acquire a non-qualifying security? **5800** Yes No
- C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** Yes No
- C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** Yes No
- C15** Did the charity have direct partnership holdings at any time during the fiscal period? **5830** Yes No

Section D: Financial information

Fill out either Section D or Schedule 6, Detailed financial information.

If **any** of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** Accrual Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? **4050** Yes No

Total assets (including land and buildings) **4200** \$ _____

Total liabilities **4350** \$ _____

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? **4400** Yes No

D3 Revenue:

Did the charity issue tax receipts for gifts? **4490** Yes No

If yes, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts **4500** \$ _____

Total amount of 10 year gifts received **4505** \$ _____

Total amount received from other registered charities **4510** \$ _____

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) **4530** \$ _____

Did the charity receive any revenue from any level of government in Canada? **4565** Yes No

If yes, total amount received **4570** \$ _____

Total tax-receipted revenue from all sources outside of Canada (government and non-government) **4571** \$ _____

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) **4575** \$ _____

Total **non** tax-receipted revenue from fundraising **4630** \$ _____

Total revenue from sale of goods and services (except to any level of government in Canada) **4640** \$ _____

Other revenue not already included in the amounts above **4650** \$ _____

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) **4700** \$ _____

D4 Expenditures:

Professional and consulting fees **4860** \$ _____

Travel and vehicle expenses **4810** \$ _____

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) **4920** \$ _____

Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920) **4950** \$ _____

Of the amount at line 4950:

(a) Total expenditures on charitable activities **5000** \$ _____

(b) Total expenditures on management and administration **5010** \$ _____

Total amount of gifts made to all qualified donees **5050** \$ _____

Total expenditures (add lines 4950 and 5050) **5100** \$ _____

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

Section E: Certification

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

| | | |
|-------------------------------|--------------------|--------------------------------|
| Name (print) Mathias, Hank | | Signature |
| Position in charity Chair | Date 2022-12-06 | Phone number (250) 888-1684 |

Section F: Confidential data

F1 Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

| | Physical address of the charity | Address for the charity's books and records |
|---------------------------------------|---------------------------------|---|
| Complete street address | 2675 Bridge Street | 540-645 Fort St |
| City | Victoria | Victoria |
| Province or territory and postal code | BC V8T 4Y4 | BC V8W 1G2 |

F2 Name and address of individual who completed this return.

| | |
|--|---|
| Name | |
| Company name (if applicable) Baker Tilly Victoria Ltd. | |
| Complete street address #540 - 645 Fort Street | |
| City, province or territory, and postal code Victoria BC V8W1G2 | |
| Phone number (250) 386-0500 | Is this the same individual who certified in Section E above? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Privacy statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notification to directors and like officials: The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

Checklist

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)

If financial statements are not included, the charity's **registration may be revoked.**

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

Foundations

Schedule 1

- 1** Did the foundation acquire control of a corporation? **100** Yes No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? **110** Yes No

For private foundations only:

- 3** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? **120** Yes No
- 4** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? . . . **130** Yes No

If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

Activities outside Canada

Schedule 2

Important: If you complete this section, you **must** answer **yes** to question C4.

For more information, go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying on activities outside Canada.

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees **200** \$ _____
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? **210** Yes No

If yes, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

| Name of individual/organization | Country code where the activities were carried out (see list at the end of Schedule 2) | Amount (\$) Show amounts to the nearest Canadian dollar |
|---------------------------------|--|---|
| | | |
| | | |
| | | |

Important: If you entered information in the table above, you **must** answer **yes** in line 210.

- 3** Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.

| | | | | |
|--|--|--|--|--|
| | | | | |
| | | | | |

- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada? **220** Yes No
If yes, what was the total amount the charity spent under this arrangement? **230** \$ _____
- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? **240** Yes No
- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? **250** Yes No
- 7** Did the charity export goods as part of its charitable activities? **260** Yes No

If yes, list the items exported, their destination, the country code, and their value.

| Item exported | Destination (city/region) | Country code | Value (CAN \$) |
|---------------|---------------------------|--------------|----------------|
| | | | |
| | | | |
| | | | |

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

Country codes

| | | | |
|---------------------------------|---------------------------------|--------------------|--------------------------------|
| AF-Afghanistan | CU-Cuba | KP-North Korea | RO-Romania |
| AL-Albania | CY-Cyprus | KR-South Korea | RU-Russia |
| DZ-Algeria | DK-Denmark | KW-Kuwait | RW-Rwanda |
| AO-Angola | DO-Dominican Republic | KG-Kyrgyzstan | SA-Saudi Arabia |
| AR-Argentina | EC-Ecuador | LA-Laos | RS-Serbia |
| AM-Armenia | EG-Egypt | LB-Lebanon | SL-Sierra Leone |
| AZ-Azerbaijan | SV-El Salvador | LR-Liberia | SG-Singapore |
| BD-Bangladesh | ET-Ethiopia | MK-Macedonia | SO-Somalia |
| BY-Belarus | FR-France | MG-Madagascar | ES-Spain |
| BT-Bhutan | GA-Gabon | MY-Malaysia | LK-Sri Lanka |
| BO-Bolivia | GM-Gambia | ML-Mali | SD-Sudan |
| BA-Bosnia and Herzegovina | GE-Georgia | MU-Mauritius | SY-Syrian Arab Republic |
| BW-Botswana | DE-Germany | MX-Mexico | TJ-Tajikistan |
| BR-Brazil | GH-Ghana | MN-Mongolia | TZ-United Republic of Tanzania |
| BN-Brunei Darussalam | GT-Guatemala | ME-Montenegro | TH-Thailand |
| BG-Bulgaria | GY-Guyana | MZ-Mozambique | TL-Timor-Leste |
| BI-Burundi | HT-Haiti | MM-Myanmar (Burma) | TR-Turkey |
| KH-Cambodia | HN-Honduras | NA-Namibia | UG-Uganda |
| CM-Cameroon | IN-India | NL-Netherlands | UA-Ukraine |
| CF-Central African Republic | ID-Indonesia | NI-Nicaragua | GB-United Kingdom |
| TD-Chad | IR-Iran | NE-Niger | US-United States of America |
| CL-Chile | IQ-Iraq | NG-Nigeria | UY-Uruguay |
| CN-China | IL-Israel | OM-Oman | UZ-Uzbekistan |
| CO-Colombia | PS-Israeli Occupied Territories | PK-Pakistan | VE-Venezuela |
| KM-Comoros | IT-Italy | PA-Panama | VN-Vietnam |
| CD-Democratic Republic of Congo | JM-Jamaica | PE-Peru | YE-Yemen |
| CG-Republic of Congo | JP-Japan | PH-Philippines | ZM-Zambia |
| CR-Costa Rica | JO-Jordan | PL-Poland | ZW-Zimbabwe |
| CI-Côte d'Ivoire | KZ-Kazakhstan | QA-Qatar | |
| HR-Croatia | KE-Kenya | RE-Réunion | |

Use the following codes for countries not listed above:

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

Compensation

Schedule 3

Important: If you complete this section, you **must** answer **yes** to question C9.

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes; use numbers.

- | | | |
|---|---|---|
| 305 <input type="checkbox"/> \$1 – \$39,999 | 310 <input type="checkbox"/> \$40,000 – \$79,999 | 315 <input type="checkbox"/> \$80,000 – \$119,999 |
| 320 <input type="checkbox"/> \$120,000 – \$159,999 | 325 <input type="checkbox"/> \$160,000 – \$199,999 | 330 <input type="checkbox"/> \$200,000 – \$249,999 |
| 335 <input type="checkbox"/> \$250,000 – \$299,999 | 340 <input type="checkbox"/> \$300,000 – \$349,999 | 345 <input type="checkbox"/> \$350,000 and over |

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370** **4**

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$ **74,225**

3 Total expenditure on all compensation in the fiscal period. **390** \$ **74,225**

Confidential data

Schedule 4

Important: If you complete this section, you **must** answer **yes** to question C10.

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about external fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

| Name (confidential) | At arm's length? Yes/No (confidential) |
|---------------------|--|
| | |
| | |

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

| Name (confidential) | Type of donor (confidential) | | | Value (CAN \$) |
|---------------------|------------------------------|--------------------------|--------------------------|----------------|
| | Organization | Government | Individual | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

Non-cash gifts

Schedule 5

Important: If you complete this section, you **must** answer **yes** to question C11.

1 Select all types of non-cash gifts received for which a tax receipt was issued:

- | | | |
|---|---|--|
| 500 <input type="checkbox"/> Artwork/wine/jewellery | 525 <input type="checkbox"/> Ecological properties | 550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds |
| 505 <input type="checkbox"/> Building materials | 530 <input type="checkbox"/> Life insurance policies | 555 <input type="checkbox"/> Books |
| 510 <input type="checkbox"/> Clothing/furniture/food | 535 <input type="checkbox"/> Medical equipment/supplies | 560 <input type="checkbox"/> Other |
| 515 <input type="checkbox"/> Vehicles | 540 <input type="checkbox"/> Privately-held securities | 565 Specify: _____ |
| 520 <input type="checkbox"/> Cultural properties | 545 <input type="checkbox"/> Machinery/equipment/ computers/software | |

2 Enter the total amount of tax-receipted non-cash gifts **580** \$

Approval code: 13001

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

Detailed financial information

Schedule 6

Fill out this schedule if **any** of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? **4020** Accrual Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

| Assets: | | Liabilities: | | | |
|--|----------------|---------------------|---|----------------|---------|
| Cash, bank accounts, and short-term investments | 4100 \$ | 485,351 | Accounts payable and accrued liabilities | 4300 \$ | 107,883 |
| Amounts receivable from non-arm's length persons | 4110 \$ | | Deferred revenue | 4310 \$ | 73,641 |
| Amounts receivable from all others | 4120 \$ | 7,069 | Amounts owing to non-arm's length persons | 4320 \$ | |
| Investments in non-arm's length persons | 4130 \$ | | Other liabilities | 4330 \$ | 420 |
| Long-term investments | 4140 \$ | | Total liabilities (add lines 4300 to 4330) | 4350 \$ | 181,944 |
| Inventories | 4150 \$ | | | | |
| Land and buildings in Canada | 4155 \$ | | | | |
| Other capital assets in Canada | 4160 \$ | 6,620 | | | |
| Capital assets outside Canada | 4165 \$ | | | | |
| Accumulated amortization of capital assets | 4166 \$ | -1,715 | Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities | 4250 \$ | |
| Other assets | 4170 \$ | 11,759 | | | |
| 10 year gifts | 4180 \$ | | | | |
| Total assets (add lines 4100 to 4170) | 4200 \$ | 509,084 | | | |

Statement of operations

| | | | | | |
|--|-------------|--------------------------|-------------|----|---------|
| Revenue: | | | | | |
| Total eligible amount of all gifts for which the charity has issued or will issue tax receipts | | | 4500 | \$ | |
| Total eligible amount of tax-receipted tuition fees | 5610 | \$ | | | |
| Total amount of 10 year gifts received | 4505 | \$ | | | |
| Total amount received from other registered charities | | | 4510 | \$ | 84,584 |
| Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630) | | | 4530 | \$ | 8,011 |
| Total revenue received from federal government | | | 4540 | \$ | |
| Total revenue received from provincial/territorial governments | | | 4550 | \$ | 164,535 |
| Total revenue received from municipal/regional governments | | | 4560 | \$ | |
| Total tax-receipted revenue from all sources outside of Canada (government and non-government) | 4571 | \$ | | | |
| Total non tax-receipted revenue from all sources outside Canada (government and non-government) | | | 4575 | \$ | |
| Total interest and investment income received or earned | | | 4580 | \$ | 3,962 |
| Gross proceeds from disposition of assets | 4590 | \$ | | | |
| Net proceeds from disposition of assets (show a negative amount with brackets) | | | 4600 | \$ | 2,064 |
| Gross income received from rental of land and/or buildings | | | 4610 | \$ | |
| Total non tax-receipted revenues received for memberships, dues and association fees | | | 4620 | \$ | 38,144 |
| Total non tax-receipted revenue from fundraising | | | 4630 | \$ | |
| Total revenue from sale of goods and services (except to any level of government in Canada) | | | 4640 | \$ | |
| Other revenue not already included in the amounts above | | | 4650 | \$ | 40,493 |
| Specify type(s) of revenue included in the amount reported at 4650 | 4655 | Regional Affiliation fee | | | |
| Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650) | | | 4700 | \$ | 341,793 |

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2022-03-31

Expenditures:

| | | | |
|--|-------------|-----------|----------------|
| Advertising and promotion | 4800 | \$ | 190 |
| Travel and vehicle expenses | 4810 | \$ | 5,877 |
| Interest and bank charges | 4820 | \$ | 245 |
| Licences, memberships, and dues | 4830 | \$ | 36,963 |
| Office supplies and expenses | 4840 | \$ | 2,195 |
| Occupancy costs | 4850 | \$ | 6,227 |
| Professional and consulting fees | 4860 | \$ | 47,131 |
| Education and training for staff and volunteers | 4870 | \$ | |
| Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable) | 4880 | \$ | 74,225 |
| Fair market value of all donated goods used in charitable activities | 4890 | \$ | |
| Purchased supplies and assets | 4891 | \$ | |
| Amortization of capitalized assets | 4900 | \$ | 1,715 |
| Research grants and scholarships as part of charitable activities | 4910 | \$ | 6,091 |
| All other expenditures not included in the amounts above (excluding gifts to qualified donees) | 4920 | \$ | 37,082 |
| Specify type(s) of expenditures included in the amount reported at 4920 | 4930 | | |
| Total expenditures before gifts to qualified donees (add lines 4800 to 4920) | 4950 | \$ | 217,941 |

Of the amounts at lines 4950:

| | | | |
|---|-------------|-----------|----------------|
| (a) Total expenditures on charitable activities | 5000 | \$ | 19,575 |
| (b) Total expenditures on management and administration | 5010 | \$ | 88,732 |
| (c) Total expenditures on fundraising | 5020 | \$ | |
| (d) Total other expenditures included in line 4950 | 5040 | \$ | 109,634 |
| Total amount of gifts made to all qualified donees | 5050 | \$ | |
| Total expenditures (add lines 4950 and 5050) | 5100 | \$ | 217,941 |

Other financial information

Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

- Enter the amount accumulated for the fiscal period, including income earned on accumulated funds **5500** \$
- Enter the amount disbursed for the fiscal period for the specified purpose **5510** \$

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period **5750** \$

Property not used in charitable activities:

Enter the average value of property not used for charitable activities or administration during:

- The 24 months before the **beginning** of the fiscal period **5900** \$
- The 24 months before the **end** of the fiscal period **5910** \$



Canada Revenue Agency
Agence du revenu du Canada

Directors/Trustees and Like Officials Worksheet

Protected B when completed

You must give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a member of the charity's board of directors/trustees. Directors/trustees and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

Total number of directors/trustees and like officials:

Charity name:

Business number:

Return for fiscal period ending (YYYY/MM/DD):

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

| Public information | | | | Confidential data | | | |
|--------------------|---------------------|--|-------------------|---|----------------|------------|--------------|
| Last name: | First name: | Hank | Initial: | Residential address – Street number and name: | City: | Prov/Terr: | Postal code: |
| Term | Start date (Y/M/D): | 2019-09-21 | End date (Y/M/D): | 4699 Amblewood Dr | Victoria | BC | V8Y 2S2 |
| Position: | Chair | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | Date of birth (Y/M/D): 1948-03-10 | | | |
| Last name: | Hayes | First name: | Judith | Residential address – Street number and name: | Heriot Bay | Prov/Terr: | Postal code: |
| Term | Start date (Y/M/D): | | End date (Y/M/D): | PO Box 505, 1590 Kanish View Dr | BC | BC | V0P 1H0 |
| Position: | Vice-Chair | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | Date of birth (Y/M/D): 1951-05-28 | | | |
| Last name: | Okot Thomas | First name: | Martha | Residential address – Street number and name: | Victoria | Prov/Terr: | Postal code: |
| Term | Start date (Y/M/D): | | End date (Y/M/D): | 704 Windman Lane | BC | BC | V9B 6N3 |
| Position: | Treasurer | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | Date of birth (Y/M/D): 1968-11-28 | | | |
| Last name: | Gablemann | First name: | Colin | Residential address – Street number and name: | Campbell River | Prov/Terr: | Postal code: |
| Term | Start date (Y/M/D): | | End date (Y/M/D): | 3886 Wavecrest Rd | BC | BC | V9H 1L1 |
| Position: | Board member | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | Date of birth (Y/M/D): 1944-11-02 | | | |
| Last name: | Kavka | First name: | Darlene | Residential address – Street number and name: | Prince George | Prov/Terr: | Postal code: |
| Term | Start date (Y/M/D): | 2019-09-01 | End date (Y/M/D): | 16850 Mcbride Timber Road South | BC | BC | V2N 6K2 |
| Position: | Board member | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | Date of birth (Y/M/D): 1958-09-16 | | | |

| Public information | | Confidential data | |
|--------------------|--------------------------------|--|-----------------------------|
| Last name: | Krawchuk | Residential address – Street number and name: | 508-68 Smithe St |
| First name: | Kyle | City: | Vancouver |
| Term | Start date (Y/M/D): 2018-09-21 | End date (Y/M/D): | Date of birth (Y/M/D): |
| Position: | Board member | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Phone number (604) 613-5506 |
| Last name: | Townsend | Residential address – Street number and name: | 406-1035 McClure St |
| First name: | Wendy | City: | Victoria |
| Term | Start date (Y/M/D): 2021-10-01 | End date (Y/M/D): | Date of birth (Y/M/D): |
| Position: | Board member | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Phone number (778) 922-8831 |
| Last name: | Cullinen | Residential address – Street number and name: | 5002 Twinflower Cr |
| First name: | Henri | City: | Kelowna |
| Term | Start date (Y/M/D): | End date (Y/M/D): | Date of birth (Y/M/D): |
| Position: | Board member | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Phone number (250) 215-2569 |
| Last name: | Bruce | Residential address – Street number and name: | 152 Wilkie Way |
| First name: | Catherine | City: | Salt Spring Island |
| Term | Start date (Y/M/D): | End date (Y/M/D): | Date of birth (Y/M/D): |
| Position: | Board member | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Phone number (778) 228-5035 |
| Last name: | Barrow | Residential address – Street number and name: | 343 Woodpark Cres |
| First name: | Geoffrey | City: | Kelowna |
| Term | Start date (Y/M/D): | End date (Y/M/D): | Date of birth (Y/M/D): |
| Position: | Board member | At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Phone number (250) 826-3049 |

John Howard Society of
Year End: March 31, 2022
Trial balance

H200

| | | | |
|------------------------|------------------------|----------------|-------------------------|
| Prepared by | Reviewed by | QC'd by | Approved by |
| AD 11/4/2022 | AC 11/9/2022 | | DF 11/30/2022 |

| Account | Prelim | Adj's | Rep |
|-------------------------------------|---------------|--------------|---------------------|
| 1150 VanCity 520601 | 350,426.47 | 4,909.00 | 355,335.47 |
| 1151 Restricted Account | 37,577.25 | 0.00 | 37,577.25 |
| 1152 Ed Griffin Bursary--00004 | 16,637.43 | (16,217.01) | 420.42 |
| 1153 VISA Points - 100069525213 | 247.51 | 0.00 | 247.51 |
| 1154 Gaming | 2,340.45 | 0.00 | 2,340.45 |
| 1156 Jumpstart Savings - Hobden Bt | 78,081.66 | (4,909.00) | 73,172.66 |
| 1160 Vancity Class B Member Share | 39.76 | 0.00 | 39.76 |
| 1201 Accounts Receivable | 7,068.92 | 0.00 | 7,068.92 |
| 1280 GST Receivable | 9,455.22 | 0.00 | 9,455.22 |
| 1300 PPD Expenses | 0.00 | 2,304.00 | 2,304.00 |
| 1510 Computer Equipment:1511 Ac | 6,620.20 | 0.00 | 6,620.20 |
| 1511 Acc Dep - Computer Equipmen | 0.00 | (1,715.32) | (1,715.32) |
| 2000 Accounts Payable | (16,769.99) | 0.00 | (16,769.99) |
| 2100 Payroll Liabilities | 0.00 | 0.00 | 0.00 |
| 2101 Accrued liabilities | (5,500.00) | 0.00 | (5,500.00) |
| 2115 Vacation Pay Payable | (837.74) | 0.00 | (837.74) |
| 2450 Due to JHS Victoria | (84,534.72) | 0.00 | (84,534.72) |
| 2500 Deferred Income | (468.29) | 0.00 | (468.29) |
| 2550 GST/HST Payable | 0.00 | 0.00 | 0.00 |
| 2600 Ed Griffin Educational Bursary | (420.42) | 0.00 | (420.42) |
| 2605 Dr. J.D. Hobden Scholarship Fu | (73,160.25) | (12.41) | (73,172.66) |
| 3003 RRSP Pension Liability | (240.00) | 0.00 | (240.00) |
| 3900 Retained Earnings | (203,289.64) | 0.00 | (203,289.64) |
| 4010 Earned Contributions CAMS | (38,144.39) | 0.00 | (38,144.39) |
| 4016 Regional Affiliation Fees | (40,493.15) | 0.00 | (40,493.15) |
| 4020 JHS Canada Federal Grant | (51,741.90) | 0.00 | (51,741.90) |
| 4021 Vancouver Foundation Grant | (5,001.08) | 0.00 | (5,001.08) |
| 4023 Dr. J.D. Hobden Scholarship Fu | (6,091.43) | 0.00 | (6,091.43) |
| 4032 BC Gaming Commission Grant | (21,750.00) | 0.00 | (21,750.00) |
| 4036 Ministry of Advanced Edu(YATI | 0.00 | 0.00 | 0.00 |
| 4037 Ministry of Advanced Edu(SoV/ | 0.00 | 0.00 | 0.00 |
| 4038 PHSA - Peer Mentorship | 0.00 | 0.00 | 0.00 |
| 4039 PHSA - Forensic Outreach | (164,535.36) | 0.00 | (164,535.36) |
| 4070 Misc | (442.06) | 0.00 | (442.06) |
| 4075 Misc. Donations | (8,010.82) | 0.00 | (8,010.82) |
| 4100 Interest Income | (3,971.94) | 12.41 | (3,959.53) |
| 4200 Dividend Income | (1.88) | 0.00 | (1.88) |
| 5100 Bad Debts | 0.00 | 0.00 | 0.00 |
| 5242 Accounting | 10,614.01 | 0.00 | 10,614.01 |
| 5260 Administration Support | 2,166.10 | 0.00 | 2,166.10 |
| 5265 Director Salary and Office | 0.00 | 0.00 | 0.00 |
| 5275 CAMS System Maintenance Fe | 36,763.49 | 0.00 | 36,763.49 |
| 5276 Grant Submission Expense | 450.00 | 0.00 | 450.00 |
| 5277 Website Costs | 658.19 | 0.00 | 658.19 |
| 5367 Dr. J.D. Hobden Scholarship Fu | 6,091.43 | 0.00 | 6,091.43 |

John Howard Society of
Year End: March 31, 2022
Trial balance

H200-1

| | | | |
|------------------------|------------------------|----------------|-------------------------|
| Prepared by | Reviewed by | QC'd by | Approved by |
| AD 11/4/2022 | AC 11/9/2022 | | DF 11/30/2022 |

| Account | Prelim | Adj's | Rep |
|---------------------------------------|-------------------|--------------|-------------------|
| 5371 Regional Client Support (YATP) | 0.00 | 0.00 | 0.00 |
| 5372 Regional Client Support (SoVA) | 0.00 | 0.00 | 0.00 |
| 5375 Peer Mentorship Contract Exp | 0.00 | 0.00 | 0.00 |
| 5376 Forensic Outreach Contract Ex | 0.00 | 0.00 | 0.00 |
| 5379 Delivery of Violence Preventio | 19,575.00 | 0.00 | 19,575.00 |
| 5380 Education | 200.00 | 0.00 | 200.00 |
| 5500 Office Supplies | 246.85 | 0.00 | 246.85 |
| 5510 Telephone | 1,081.72 | 0.00 | 1,081.72 |
| 5565 In Lieu of Benefits | 1,669.99 | 0.00 | 1,669.99 |
| 5620 Bank Charges | 245.23 | 0.00 | 245.23 |
| 5626 Gen Lia Insurance | 8,530.60 | (2,304.00) | 6,226.60 |
| 5630 Bookkeeping services | 6,658.40 | 0.00 | 6,658.40 |
| 5660 Legal & Professional Fees | 22,239.45 | 0.00 | 22,239.45 |
| 5661 Financial Review (Auditor) | 7,619.99 | 0.00 | 7,619.99 |
| 5670 Purchased Services | 12,341.25 | 0.00 | 12,341.25 |
| 5900 Travel and Meetings | 5,877.11 | 0.00 | 5,877.11 |
| 5915 Meals and entertainment | 190.32 | 0.00 | 190.32 |
| 5960 Dues & Subscriptions | 200.00 | 0.00 | 200.00 |
| 6000 Amortization | 0.00 | 1,715.32 | 1,715.32 |
| 6050 Disposal of Asset | (2,063.63) | 0.00 | (2,063.63) |
| 6300 Training and Development | 0.00 | 0.00 | 0.00 |
| 6562 Personel Cost WCB Expense | 89.69 | 0.00 | 89.69 |
| 6567 CPP/EI Expenses | 4,770.59 | 0.00 | 4,770.59 |
| 6568 Wages | 66,929.83 | 0.00 | 66,929.83 |
| 6569 Payroll service fee | 524.58 | 0.00 | 524.58 |
| 6570 RRSP Expense | 240.00 | 0.00 | 240.00 |
| 6571 Honorariums | 3,000.00 | 0.00 | 3,000.00 |
| 1152-1 Ed Griffin Bursary - unrestric | 0.00 | 16,217.01 | 16,217.01 |
| BTV001 Reclass held cheques - DR | 0.00 | 0.00 | 0.00 |
| BTV002 Reclass held cheques - CR | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 |
| Net Income (Loss) | 123,273.82 | | 123,850.09 |

| Prepared by | Reviewed by | QC'd by | Approved by |
|-----------------|-----------------|---------|------------------|
| AD 11/4/2022 | AC 11/9/2022 | | DF 11/30/2022 |

| Account | Prelim | Adj's | Rep | Annotation | Rep 03/21 | Amount | Chg | %Chg |
|---|---------------------|--------------------|---------------------|--------------|-----------------------|---------------------|--------------|------|
| 1150 VanCity 520601 | 350,426.47 | 4,909.00 | 355,335.47 | | 225,461.01 | 129,874.46 | 58 | |
| 1151 Restricted Account | 37,577.25 | 0.00 | 37,577.25 | | 37,322.90 | 254.35 | 1 | |
| 1153 VISA Points - 100069525213 | 247.51 | 0.00 | 247.51 | | 247.38 | 0.13 | 0 | |
| 1156 Jumpstart Savings - Hobden Bursary 988 | 78,081.66 | (4,909.00) | 73,172.66 | | 0.00 | 73,172.66 | 0 | |
| 1160 Vancity Class B Member Shares | 39.76 | 0.00 | 39.76 | | 37.02 | 2.74 | 7 | |
| 1152-1 Ed Griffin Bursary - unrestricted | 0.00 | 16,217.01 | 16,217.01 | | 1,500.00 | 14,717.01 | 981 | |
| BTW001 Reclass held cheques - DR | 0.00 | 0.00 | 0.00 | | 577,717.00 | (577,717.00) | (100) | |
| 111 Cash | 466,372.65 | 16,217.01 | 482,589.66 | | 842,285.31 | (359,695.65) | (43) | |
| 1152 Ed Griffin Bursary--00004 | 16,637.43 | (16,217.01) | 420.42 | | 418.56 | 1.86 | 0 | |
| 1154 Gaming | 2,340.45 | 0.00 | 2,340.45 | | 196.03 | 2,144.42 | 1094 | |
| 111.800 Restricted cash | 18,977.88 | (16,217.01) | 2,760.87 | | 614.59 | 2,146.28 | 349 | |
| 1201 Accounts Receivable | 7,068.92 | 0.00 | 7,068.92 | | 61,444.25 | (54,375.33) | (88) | |
| 115 Accounts receivable | 7,068.92 | 0.00 | 7,068.92 | | 61,444.25 | (54,375.33) | (88) | |
| 1300 PPD Expenses | 0.00 | 2,304.00 | 2,304.00 | ¹ | 1,835.17 | 468.83 | 26 | |
| 128.400 Prepaid expenses | 0.00 | 2,304.00 | 2,304.00 | | 1,835.17 | 468.83 | 26 | |
| 1510 Computer Equipment:1511 Acc Dep - Computer Equip | 6,620.20 | 0.00 | 6,620.20 | | 11,561.28 | (4,941.08) | (43) | |
| 157.410 Computer equipment | 6,620.20 | 0.00 | 6,620.20 | | 11,561.28 | (4,941.08) | (43) | |
| 1511 Acc Dep - Computer Equipment | 0.00 | (1,715.32) | (1,715.32) | | (6,746.00) | 5,030.68 | (75) | |
| 158.410 Computer equipment - acc amort | 0.00 | (1,715.32) | (1,715.32) | | (6,746.00) | 5,030.68 | (75) | |
| 2000 Accounts Payable | (16,769.99) | 0.00 | (16,769.99) | cc. 1 | 0.00 | (16,769.99) | 0 | |
| 2100 Payroll Liabilities | 0.00 | 0.00 | 0.00 | | (2,071.35) | 2,071.35 | (100) | |
| 2101 Accrued liabilities | (5,500.00) | 0.00 | (5,500.00) | ² | (26,000.00) | 20,500.00 | (79) | |
| 2115 Vacation Pay Payable | (837.74) | 0.00 | (837.74) | ³ | 0.00 | (837.74) | 0 | |
| 2450 Due to JHS Victoria | (84,534.72) | 0.00 | (84,534.72) | | (29,470.77) | (55,063.95) | 187 | |
| 3003 RRSP Pension Liability | (240.00) | 0.00 | (240.00) | ⁴ | 0.00 | (240.00) | 0 | |
| BTW002 Reclass held cheques - CR | 0.00 | 0.00 | 0.00 | | (577,717.00) | 577,717.00 | (100) | |
| 215 Accounts payable and accrued liabilities | (107,882.45) | 0.00 | (107,882.45) | | (635,259.12) | 527,376.67 | (83) | |
| 1280 GST Receivable | 9,455.22 | 0.00 | 9,455.22 | | 21,368.72 | (11,913.50) | (56) | |
| 2550 GST/HST Payable | 0.00 | 0.00 | 0.00 | | (13,758.21) | 13,758.21 | (100) | |
| 215.500 Other payables | 9,455.22 | 0.00 | 9,455.22 | | 7,610.51 | 1,844.71 | 24 | |
| 2500 Deferred Income | (468.29) | 0.00 | (468.29) | | (389.41) | (78.88) | 20 | |
| 2605 Dr. J.D. Hobden Scholarship Fun | (73,160.25) | (12.41) | (73,172.66) | | (79,248.36) | 6,075.70 | (8) | |
| 251 Deferred Income | (73,628.54) | (12.41) | (73,640.95) | | (79,637.77) | 5,996.82 | (8) | |
| 2600 Ed Griffin Educational Bursary Fund | (420.42) | 0.00 | (420.42) | | (418.58) | (1.84) | 0 | |
| 261 Other Long Term Liabilities | (420.42) | 0.00 | (420.42) | | (418.58) | (1.84) | 0 | |
| 3900 Retained Earnings | (203,289.64) | 0.00 | (203,289.64) | aPY | (134,138.97) | (69,150.67) | 52 | |
| 274 Surplus (Deficiency) | (203,289.64) | 0.00 | (203,289.64) | | (134,138.97) | (69,150.67) | 52 | |
| 4036 Ministry of Advanced Edu(YATP) | 0.00 | 0.00 | 0.00 | | (534,298.16) | 534,298.16 | (100) | |
| 4037 Ministry of Advanced Edu(SoVA) | 0.00 | 0.00 | 0.00 | | (685,749.39) | 685,749.39 | (100) | |
| 311.100 Ministry of Advanced Education | 0.00 | 0.00 | 0.00 | | (1,220,047.55) | 1,220,047.55 | (100) | |
| 4038 PHSA - Peer Mentorship | 0.00 | 0.00 | 0.00 | | (131,635.67) | 131,635.67 | (100) | |
| 4039 PHSA - Forensic Outreach | (164,535.36) | 0.00 | (164,535.36) | | (239,534.65) | 74,999.29 | (31) | |
| 311.200 Provincial Health Services Authority | (164,535.36) | 0.00 | (164,535.36) | | (371,170.32) | 206,634.96 | (56) | |
| 4016 Regional Affiliation Fees | (40,493.15) | 0.00 | (40,493.15) | | 0.00 | (40,493.15) | 0 | |
| 311.300 Regional Affiliation Fees | (40,493.15) | 0.00 | (40,493.15) | | 0.00 | (40,493.15) | 0 | |
| 4010 Earned Contributions CAMS | (38,144.39) | 0.00 | (38,144.39) | | (62,634.00) | 24,489.61 | (39) | |
| 311.400 Members' Contributions | (38,144.39) | 0.00 | (38,144.39) | | (62,634.00) | 24,489.61 | (39) | |

John Howard Society of British Columbia
Year End: March 31, 2022
Trial balance by mapping number, should agree to F

| Prepared by | Reviewed by | QC'd by | Approved by |
|-----------------|-----------------|---------|------------------|
| AD 11/4/2022 | AC 11/9/2022 | | DF 11/30/2022 |

H201-1

| Account | Prelim | Adj's | Rep | Annotation | Rep 03/21 | Amount | Chg | %Chg |
|---|--------------------|-------------------|--------------------|----------------------|--------------------|--------------------|--------------|------|
| 4020 JHS Canada Federal Grant | (51,741.90) | 0.00 | (51,741.90) | | (51,741.90) | 0.00 | 0 | |
| 311.600 The John Howard Society of Canada Grant | (51,741.90) | 0.00 | (51,741.90) | | (51,741.90) | 0.00 | 0 | |
| 4032 BC Gaming Commission Grant | (21,750.00) | 0.00 | (21,750.00) | | 0.00 | (21,750.00) | 0 | |
| 311.650 BC Gaming Commission Grant | (21,750.00) | 0.00 | (21,750.00) | | 0.00 | (21,750.00) | 0 | |
| 4075 Misc. Donations | (8,010.82) | 0.00 | (8,010.82) | | (4,860.07) | (3,150.75) | 65 | |
| 311.700 Other Funding | (8,010.82) | 0.00 | (8,010.82) | | (4,860.07) | (3,150.75) | 65 | |
| 4021 Vancouver Foundation Grant | (5,001.08) | 0.00 | (5,001.08) | | 0.00 | (5,001.08) | 0 | |
| 311.800 Vancouver Foundation Grant | (5,001.08) | 0.00 | (5,001.08) | | 0.00 | (5,001.08) | 0 | |
| 4023 Dr. J.D. Hobden Scholarship Fund Contributions | (6,091.43) | 0.00 | (6,091.43) | | 0.00 | (6,091.43) | 0 | |
| 311.900 Dr. J.D. Hobden Scholarship Fund Contributions | (6,091.43) | 0.00 | (6,091.43) | | 0.00 | (6,091.43) | 0 | |
| 4100 Interest Income | (3,971.94) | 12.41 | (3,959.53) | | (6,760.97) | 2,801.44 | (41) | |
| 321 Interest Income | (3,971.94) | 12.41 | (3,959.53) | | (6,760.97) | 2,801.44 | (41) | |
| 4200 Dividend Income | (1.88) | 0.00 | (1.88) | | 0.00 | (1.88) | 0 | |
| 341 Dividend Income | (1.88) | 0.00 | (1.88) | | 0.00 | (1.88) | 0 | |
| 6050 Disposal of Asset | (2,063.63) | 0.00 | (2,063.63) | U. 1 | 0.00 | (2,063.63) | 0 | |
| 361.100 Gains (losses) on disposal of assets | (2,063.63) | 0.00 | (2,063.63) | | 0.00 | (2,063.63) | 0 | |
| 5915 Meals and entertainment | 190.32 | 0.00 | 190.32 | | 0.00 | 190.32 | 0 | |
| 511.300 Meals and entertainment | 190.32 | 0.00 | 190.32 | | 0.00 | 190.32 | 0 | |
| 6000 Amortization | 0.00 | 1,715.32 | 1,715.32 | | 2,063.69 | (348.37) | (17) | |
| 513 Amortization of tangible assets | 0.00 | 1,715.32 | 1,715.32 | | 2,063.69 | (348.37) | (17) | |
| 5100 Bad Debts | 0.00 | 0.00 | 0.00 | | 550.00 | (550.00) | (100) | |
| 515 Bad debt expense | 0.00 | 0.00 | 0.00 | | 550.00 | (550.00) | (100) | |
| 5626 Gen Lia Insurance | 8,530.60 | (2,304.00) | 6,226.60 | | 1,696.33 | 4,530.27 | 267 | |
| 523 Insurance | 8,530.60 | (2,304.00) | 6,226.60 | | 1,696.33 | 4,530.27 | 267 | |
| 5620 Bank Charges | 245.23 | 0.00 | 245.23 | | 263.05 | (17.82) | (7) | |
| 525 Interest and bank charges | 245.23 | 0.00 | 245.23 | | 263.05 | (17.82) | (7) | |
| 5960 Dues & Subscriptions | 200.00 | 0.00 | 200.00 | | 0.00 | 200.00 | 0 | |
| 527 Memberships and licences | 200.00 | 0.00 | 200.00 | | 0.00 | 200.00 | 0 | |
| 4070 Misc | (442.06) | 0.00 | (442.06) | | (3,000.00) | 2,557.94 | (85) | |
| 5276 Grant Submission Expense | 450.00 | 0.00 | 450.00 | | 0.00 | 450.00 | 0 | |
| 5277 Website Costs | 658.19 | 0.00 | 658.19 | | 0.00 | 658.19 | 0 | |
| 5380 Education | 200.00 | 0.00 | 200.00 | | 0.00 | 200.00 | 0 | |
| 5500 Office Supplies | 246.85 | 0.00 | 246.85 | | 0.00 | 246.85 | 0 | |
| 6300 Training and Development | 0.00 | 0.00 | 0.00 | | 8,843.62 | (8,843.62) | (100) | |
| 529.100 Office and miscellaneous | 1,112.98 | 0.00 | 1,112.98 | | 5,843.62 | (4,730.64) | (81) | |
| 5260 Administration Support | 2,166.10 | 0.00 | 2,166.10 | | 105,000.00 | (102,833.90) | (98) | |
| 5670 Purchased Services | 12,341.25 | 0.00 | 12,341.25 | | 0.00 | 12,341.25 | 0 | |
| 529.800 Administrative support | 14,507.35 | 0.00 | 14,507.35 | | 105,000.00 | (90,492.65) | (86) | |
| 5242 Accounting | 10,614.01 | 0.00 | 10,614.01 | | 0.00 | 10,614.01 | 0 | |
| 5660 Legal & Professional Fees | 22,239.45 | 0.00 | 22,239.45 | | 0.00 | 22,239.45 | 0 | |
| 5661 Financial Review (Auditor) | 7,619.99 | 0.00 | 7,619.99 | | 32,303.75 | (24,683.76) | (76) | |
| 531 Professional fees | 40,473.45 | 0.00 | 40,473.45 | | 32,303.75 | 8,169.70 | 25 | |
| 5630 Bookkeeping services | 6,658.40 | 0.00 | 6,658.40 | | 0.00 | 6,658.40 | 0 | |
| 531.130 Bookkeeping services | 6,658.40 | 0.00 | 6,658.40 | | 0.00 | 6,658.40 | 0 | |

| Prepared by | Reviewed by | QC'd by | Approved by |
|-----------------|-----------------|---------|------------------|
| AD 11/4/2022 | AC 11/9/2022 | | DF 11/30/2022 |

| Account | Prelim | Adj's | Rep | Annotation | Rep 03/21 | Amount | Chg | %Chg |
|--|-------------------|-------------|-------------------|------------|---------------------|-----------------------|-------------|------|
| 5265 Director Salary and Office | 0.00 | 0.00 | 0.00 | | 31,542.12 | (31,542.12) | X100) | |
| 5565 In Lieu of Benefits | 1,669.99 | 0.00 | 1,669.99 | | 0.00 | 1,669.99 | 0 | |
| 6562 Personel Cost WCB Expense | 89.69 | 0.00 | 89.69 | | 0.00 | 89.69 | 0 | |
| 6567 CPP/EI Expenses | 4,770.59 | 0.00 | 4,770.59 | | 0.00 | 4,770.59 | 0 | |
| 6568 Wages | 66,929.83 | 0.00 | 66,929.83 | | 0.00 | 66,929.83 | 0 | |
| 6569 Payroll service fee | 524.58 | 0.00 | 524.58 | | 0.00 | 524.58 | 0 | |
| 6570 RRSP Expense | 240.00 | 0.00 | 240.00 | | 0.00 | 240.00 | 0 | |
| 537.600 Management services and office | 74,224.68 | 0.00 | 74,224.68 | | 31,542.12 | 42,682.56 | 135 | |
| 5900 Travel and Meetings | 5,877.11 | 0.00 | 5,877.11 | | 0.00 | 5,877.11 | 0 | |
| 545 Travel expenses | 5,877.11 | 0.00 | 5,877.11 | | 0.00 | 5,877.11 | 0 | |
| 5510 Telephone | 1,081.72 | 0.00 | 1,081.72 | | 0.00 | 1,081.72 | 0 | |
| 547.500 Telephone and telecommunications | 1,081.72 | 0.00 | 1,081.72 | | 0.00 | 1,081.72 | 0 | |
| 6571 Honorariums | 3,000.00 | 0.00 | 3,000.00 | | 0.00 | 3,000.00 | 0 | |
| 581.290 Honorariums | 3,000.00 | 0.00 | 3,000.00 | | 0.00 | 3,000.00 | 0 | |
| 5367 Dr. J.D. Hobden Scholarship Fund Payments | 6,091.43 | 0.00 | 6,091.43 | | 0.00 | 6,091.43 | 0 | |
| 581.370 Dr. J.D. Hobden Scholarship Fund payments | 6,091.43 | 0.00 | 6,091.43 | | 0.00 | 6,091.43 | 0 | |
| 5275 CAMS System Maintenance Fees | 36,763.49 | 0.00 | 36,763.49 | | 62,634.00 | (25,870.51) | (41) | |
| 581.800 CAM system mainteance fees | 36,763.49 | 0.00 | 36,763.49 | | 62,634.00 | (25,870.51) | (41) | |
| 5371 Regional Client Support (YATP) | 0.00 | 0.00 | 0.00 | | 522,458.90 | (522,458.90) | X100) | |
| 5372 Regional Client Support (SoVA) | 0.00 | 0.00 | 0.00 | | 551,112.30 | (551,112.30) | X100) | |
| 5375 Peer Mentorship Contract Exp | 0.00 | 0.00 | 0.00 | | 119,351.57 | (119,351.57) | X100) | |
| 5376 Forensic Outreach Contract Exp | 0.00 | 0.00 | 0.00 | | 213,244.81 | (213,244.81) | X100) | |
| 5379 Delivery of Violence Prevention Program | 19,575.00 | 0.00 | 19,575.00 | | 0.00 | 19,575.00 | 0 | |
| 581.900 Programs (schedule 1) | 19,575.00 | 0.00 | 19,575.00 | | 1,406,167.58 | (1,386,592.58) | (99) | |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | <u>0.00</u> | <u>0.00</u> | <u>0</u> | |
| Net Income (Loss) | 123,273.82 | | 123,850.09 | | 69,150.67 | 54,699.42 | 79 | |

1. Per scan of GL detail. Total insurance 3456, running from Dec - Nov.8/12s prepaid recorded for April 2022 to November 2022.
2. Accounting Accrual \$3500
Bookkeeping Accrual \$2000
3. It includes Vacation payable for the period February 2022 to March 2022 confirmed with GL and payroll working.
4. It includes RRSP pension liability for the period February 2022 to March 2022 confirmed with GL and payroll working.

John Howard Society of British Columbia
Year End: March 31, 2022
Trial balance by mapping number, should agree to F

| Prepared by | Reviewed by | QC'd by | Approved by |
|-----------------|-----------------|---------|------------------|
| AD 11/4/2022 | AC 11/9/2022 | | DF 11/30/2022 |

H202. 1

| Account | Prelim | Adj's | Rep | Annotation | Rep 03/21 | Amount | Chg | %Chg |
|---|---------------------|--------------------|---------------------|--------------|---------------------|---------------------|-------------|------|
| 4021 Vancouver Foundation Grant | (5,001.08) | 0.00 | (5,001.08) | | 0.00 | (5,001.08) | 0 | |
| 4023 Dr. J.D. Hobden Scholarship Fund Contr | (6,091.43) | 0.00 | (6,091.43) | | 0.00 | (6,091.43) | 0 | |
| *** Unassigned Accounts *** | (11,092.51) | 0.00 | (11,092.51) | | 0.00 | (11,092.51) | 0 | |
| 1150 VanCity 520601 | 350,426.47 | 4,909.00 | 355,335.47 | | 225,461.01 | 129,874.46 | 58 | |
| 1151 Restricted Account | 37,577.25 | 0.00 | 37,577.25 | | 37,322.90 | 254.35 | 1 | |
| 1153 VISA Points - 100069525213 | 247.51 | 0.00 | 247.51 | | 247.38 | 0.13 | 0 | |
| 1154 Gaming | 2,340.45 | 0.00 | 2,340.45 | | 196.03 | 2,144.42 | 1094 | |
| 1156 Jumpstart Savings - Hobden Bursary 98: | 78,081.66 | (4,909.00) | 73,172.66 | | 0.00 | 73,172.66 | 0 | |
| 1160 Vancity Class B Member Shares | 39.76 | 0.00 | 39.76 | | 37.02 | 2.74 | 7 | |
| 1152-1 Ed Griffin Bursary - unrestricted | 0.00 | 16,217.01 | 16,217.01 | | 1,500.00 | 14,717.01 | 981 | |
| BTV001 Reclass held cheques - DR | 0.00 | 0.00 | 0.00 | | 577,717.00 | (577,717.00) | (100) | |
| A Cash and cash equivalents | 468,713.10 | 16,217.01 | 484,930.11 | | 842,481.34 | (357,551.23) | (42) | |
| 1152 Ed Griffin Bursary--00004 | 16,637.43 | (16,217.01) | 420.42 | | 418.56 | 1.86 | 0 | |
| A. 1 Restricted cash | 16,637.43 | (16,217.01) | 420.42 | | 418.56 | 1.86 | 0 | |
| 1201 Accounts Receivable | 7,068.92 | 0.00 | 7,068.92 | | 61,444.25 | (54,375.33) | (88) | |
| C Accounts receivable | 7,068.92 | 0.00 | 7,068.92 | | 61,444.25 | (54,375.33) | (88) | |
| 1300 PPD Expenses | 0.00 | 2,304.00 | 2,304.00 | 1 | 1,835.17 | 468.83 | 26 | |
| L Prepaid expenses & other current asset | 0.00 | 2,304.00 | 2,304.00 | | 1,835.17 | 468.83 | 26 | |
| 1510 Computer Equipment:1511 Acc Dep - C | 6,620.20 | 0.00 | 6,620.20 | | 11,561.28 | (4,941.08) | (43) | |
| 1511 Acc Dep - Computer Equipment | 0.00 | (1,715.32) | (1,715.32) | | (6,746.00) | 5,030.68 | (75) | |
| U Property, Plant & Equipment | 6,620.20 | (1,715.32) | 4,904.88 | <u>U. 1</u> | 4,815.28 | 89.60 | 2 | |
| 2000 Accounts Payable | (16,769.99) | 0.00 | (16,769.99) | CC. 1 | 0.00 | (16,769.99) | 0 | |
| 2100 Payroll Liabilities | 0.00 | 0.00 | 0.00 | | (2,071.35) | 2,071.35 | (100) | |
| 2101 Accrued liabilities | (5,500.00) | 0.00 | (5,500.00) | 2 | (26,000.00) | 20,500.00 | (79) | |
| 2115 Vacation Pay Payable | (837.74) | 0.00 | (837.74) | 3 | 0.00 | (837.74) | 0 | |
| 2450 Due to JHS Victoria | (84,534.72) | 0.00 | (84,534.72) | | (29,470.77) | (55,063.95) | 187 | |
| 3003 RRSP Pension Liability | (240.00) | 0.00 | (240.00) | 4 | 0.00 | (240.00) | 0 | |
| BTV002 Reclass held cheques - CR | 0.00 | 0.00 | 0.00 | | (577,717.00) | 577,717.00 | (100) | |
| CC Accounts payable & accruals | (107,882.45) | 0.00 | (107,882.45) | | (635,259.12) | 527,376.67 | (83) | |
| 1280 GST Receivable | 9,455.22 | 0.00 | 9,455.22 | | 21,368.72 | (11,913.50) | (56) | |
| 2550 GST/HST Payable | 0.00 | 0.00 | 0.00 | | (13,758.21) | 13,758.21 | (100) | |
| CC. 1 GST Receivable | 9,455.22 | 0.00 | 9,455.22 | <u>CC. 2</u> | 7,610.51 | 1,844.71 | 24 | |
| 2500 Deferred Income | (468.29) | 0.00 | (468.29) | | (389.41) | (78.88) | 20 | |
| 2605 Dr. J.D. Hobden Scholarship Fun | (73,160.25) | (12.41) | (73,172.66) | | (79,248.36) | 6,075.70 | (8) | |
| KK Deferred revenue & other long-term li | (73,628.54) | (12.41) | (73,640.95) | | (79,637.77) | 5,996.82 | (8) | |
| 2600 Ed Griffin Educational Bursary Fund | (420.42) | 0.00 | (420.42) | | (418.58) | (1.84) | 0 | |
| KK. 1 Ed Griffin Educational Bursary Fun | (420.42) | 0.00 | (420.42) | | (418.58) | (1.84) | 0 | |
| 3900 Retained Earnings | (203,289.64) | 0.00 | (203,289.64) | aPY | (134,138.97) | (69,150.67) | 52 | |
| SS Members' Surplus (Deficiency) | (203,289.64) | 0.00 | (203,289.64) | | (134,138.97) | (69,150.67) | 52 | |
| 4010 Earned Contributions CAMS | (38,144.39) | 0.00 | (38,144.39) | | (62,634.00) | 24,489.61 | (39) | |
| 4016 Regional Affiliation Fees | (40,493.15) | 0.00 | (40,493.15) | | 0.00 | (40,493.15) | 0 | |
| 4020 JHS Canada Federal Grant | (51,741.90) | 0.00 | (51,741.90) | | (51,741.90) | 0.00 | 0 | |
| 4032 BC Gaming Commission Grant | (21,750.00) | 0.00 | (21,750.00) | | 0.00 | (21,750.00) | 0 | |
| 4036 Ministry of Advanced Edu(YATP) | 0.00 | 0.00 | 0.00 | | (534,298.16) | 534,298.16 | (100) | |
| 4037 Ministry of Advanced Edu(SoVA) | 0.00 | 0.00 | 0.00 | | (685,749.39) | 685,749.39 | (100) | |

John Howard Society of British Columbia

Year End: March 31, 2022

Trial balance by mapping number, should agree to F

| Prepared by | Reviewed by | QC'd by | Approved by |
|-----------------|-----------------|---------|------------------|
| AD 11/4/2022 | AC 11/9/2022 | | DF 11/30/2022 |

H202. 1-1

| Account | Prelim | Adj's | Rep | Annotation | Rep 03/21 | Amount Chg %Chg |
|--|---------------------|-----------------|------------------------|------------|-----------------------|----------------------------|
| 4038 PHSA - Peer Mentorship | 0.00 | 0.00 | 0.00 | | (131,635.67) | 131,635.67 (100) |
| 4039 PHSA - Forensic Outreach | (164,535.36) | 0.00 | (164,535.36) | | (239,534.65) | 74,999.29 (31) |
| 4075 Misc. Donations | (8,010.82) | 0.00 | (8,010.82) | | (4,860.07) | (3,150.75) 65 |
| 300 Revenue | (324,675.62) | 0.00 | (324,675.62) | | (1,710,453.84) | 1,385,778.22 (81) |
| 4070 Misc | (442.06) | 0.00 | (442.06) | | (3,000.00) | 2,557.94 (85) |
| 5100 Bad Debts | 0.00 | 0.00 | 0.00 | | 550.00 | (550.00) 100 |
| 5242 Accounting | 10,614.01 | 0.00 | 10,614.01 | | 0.00 | 10,614.01 0 |
| 5260 Administration Support | 2,166.10 | 0.00 | 2,166.10 | | 105,000.00 | (102,833.90) (98) |
| 5265 Director Salary and Office | 0.00 | 0.00 | 0.00 | | 31,542.12 | (31,542.12) 100 |
| 5275 CAMS System Maintenance Fees | 36,763.49 | 0.00 | 36,763.49 | | 62,634.00 | (25,870.51) (41) |
| 5276 Grant Submission Expense | 450.00 | 0.00 | 450.00 | | 0.00 | 450.00 0 |
| 5277 Website Costs | 658.19 | 0.00 | 658.19 | | 0.00 | 658.19 0 |
| 5367 Dr. J.D. Hobden Scholarship Fund Payrr | 6,091.43 | 0.00 | 6,091.43 | | 0.00 | 6,091.43 0 |
| 5371 Regional Client Support (YATP) | 0.00 | 0.00 | 0.00 | | 522,458.90 | (522,458.90) 100 |
| 5372 Regional Client Support (SoVA) | 0.00 | 0.00 | 0.00 | | 551,112.30 | (551,112.30) 100 |
| 5375 Peer Mentorship Contract Exp | 0.00 | 0.00 | 0.00 | | 119,351.57 | (119,351.57) 100 |
| 5376 Forensic Outreach Contract Exp | 0.00 | 0.00 | 0.00 | | 213,244.81 | (213,244.81) 100 |
| 5379 Delivery of Violence Prevention Program | 19,575.00 | 0.00 | 19,575.00 | | 0.00 | 19,575.00 0 |
| 5380 Education | 200.00 | 0.00 | 200.00 | | 0.00 | 200.00 0 |
| 5500 Office Supplies | 246.85 | 0.00 | 246.85 | | 0.00 | 246.85 0 |
| 5510 Telephone | 1,081.72 | 0.00 | 1,081.72 | | 0.00 | 1,081.72 0 |
| 5620 Bank Charges | 245.23 | 0.00 | 245.23 | | 263.05 | (17.82) (7) |
| 5626 Gen Lia Insurance | 8,530.60 | (2,304.00) | 6,226.60 | | 1,696.33 | 4,530.27 267 |
| 5630 Bookkeeping services | 6,658.40 | 0.00 | 6,658.40 | | 0.00 | 6,658.40 0 |
| 5660 Legal & Professional Fees | 22,239.45 | 0.00 | 22,239.45 | | 0.00 | 22,239.45 0 |
| 5661 Financial Review (Auditor) | 7,619.99 | 0.00 | 7,619.99 | | 32,303.75 | (24,683.76) (76) |
| 5670 Purchased Services | 12,341.25 | 0.00 | 12,341.25 | | 0.00 | 12,341.25 0 |
| 5900 Travel and Meetings | 5,877.11 | 0.00 | 5,877.11 | | 0.00 | 5,877.11 0 |
| 5915 Meals and entertainment | 190.32 | 0.00 | 190.32 | | 0.00 | 190.32 0 |
| 5960 Dues & Subscriptions | 200.00 | 0.00 | 200.00 | | 0.00 | 200.00 0 |
| 6000 Amortization | 0.00 | 1,715.32 | 1,715.32 | | 2,063.69 | (348.37) (17) |
| 6300 Training and Development | 0.00 | 0.00 | 0.00 | | 8,843.62 | (8,843.62) 100 |
| 6571 Honorariums | 3,000.00 | 0.00 | 3,000.00 | | 0.00 | 3,000.00 0 |
| 500 Purchases/Expenses | 144,307.08 | (588.68) | 143,718.40 | | 1,648,064.14 | (1,504,345.74) (91) |
| 5565 In Lieu of Benefits | 1,669.99 | 0.00 | 1,669.99 | | 0.00 | 1,669.99 0 |
| 6562 Personel Cost WCB Expense | 89.69 | 0.00 | 89.69 | | 0.00 | 89.69 0 |
| 6567 CPP/EI Expenses | 4,770.59 | 0.00 | 4,770.59 | | 0.00 | 4,770.59 0 |
| 6568 Wages | 66,929.83 | 0.00 | 66,929.83 | | 0.00 | 66,929.83 0 |
| 6569 Payroll service fee | 524.58 | 0.00 | 524.58 | | 0.00 | 524.58 0 |
| 6570 RRSP Expense | 240.00 | 0.00 | 240.00 | | 0.00 | 240.00 0 |
| 510 Payroll | 74,224.68 | 0.00 | 74,224.68 | | 0.00 | 74,224.68 0 |
| 4100 Interest Income | (3,971.94) | 12.41 | (3,959.53) | | (6,760.97) | 2,801.44 (41) |
| 4200 Dividend Income | (1.88) | 0.00 | (1.88) | | 0.00 | (1.88) 0 |
| 6050 Disposal of Asset | (2,063.63) | 0.00 | (2,063.63) <u>U. 1</u> | | 0.00 | (2,063.63) 0 |
| 700 Other income / expenses | (6,037.45) | 12.41 | (6,025.04) | | (6,760.97) | 735.93 (11) |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | | <u>0.00</u> | <u>0.00 0</u> |

Net Income (Loss) 123,273.82 123,850.09 69,150.67 54,699.42 79

1. Per scan of GL detail. Total insurance 3456, running from Dec - Nov.8/12s prepaid recorded for April 2022 to November 2022.

2. Accounting Accrual \$3500

| Prepared by | Reviewed by | QC'd by | Approved by |
|-----------------|-----------------|---------|------------------|
| AD 11/4/2022 | AC 11/9/2022 | | DF 11/30/2022 |

| Account | Prelim | Adj's | Rep | Annotation | Rep 03/21 | Amount Chg %Chg |
|---------|--------|-------|-----|------------|-----------|-----------------|
|---------|--------|-------|-----|------------|-----------|-----------------|

Bookkeeping Accrual \$2000

3. It includes Vacation payable for the period February 2022 to March 2022 confirmed with GL and payroll working.
4. It includes RRSP pension liability for the period February 2022 to March 2022 confirmed with GL and payroll working.

John Howard Society of British Columbia

Year End: March 31, 2022

Adjusting journal entries

Date: 4/1/2021 To 3/31/2022

| Prepared by | Reviewed by | QC'd by | Approved by |
|-----------------|-----------------|------------------|------------------|
| AD 11/4/2022 | AC 11/9/2022 | DG 11/15/2022 | DF 11/30/2022 |

H202

| Number | Date | Name | Account No | Reference | Annotation | Debit | Credit |
|--------------------------|-----------|--|-------------------|-----------|------------|-----------------|-----------------|
| 1 | 3/31/2022 | PPD Expenses | 1300 | L | | 2,304.00 | |
| 1 | 3/31/2022 | Gen Lia Insurance | 5626 | L | | | 2,304.00 |
| | | To record prepaid portion of insurance | | | | | |
| 2 | 3/31/2022 | Acc Dep - Computer Equipment | 1511 | U. 1 | | | 1,715.32 |
| 2 | 3/31/2022 | Amortization | 6000 | U. 1 | | 1,715.32 | |
| | | To record amortization for the year | | | | | |
| 3 | 3/31/2022 | Dr. J.D. Hobden Scholarship Fun | 2605 | KK. 1 | | | 12.41 |
| 3 | 3/31/2022 | Interest Income | 4100 | KK. 1 | | 12.41 | |
| | | To move interest earned on account to unearned revenue. | | | | | |
| 4 | 3/31/2022 | VanCity 520601 | 1150 | KK. 1 | | 4,909.00 | |
| 4 | 3/31/2022 | Jumpstart Savings - Hobden Bursary 988 | 1156 | KK. 1 | | | 4,909.00 |
| | | To reimburse general fund for Hobden scholarship fund payments | | | | | |
| | | | | | | 8,940.73 | 8,940.73 |
| Net Income (Loss) | | | 123,850.09 | | | | |