

THE JOHN HOWARD SOCIETY OF BRITISH COLUMBIA

For the Year Ended March 31, 2023

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

October 26, 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, 2023:

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 2023.

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

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

Yours truly,

BAKER TILLY VICTORIA LTD.

Deron T. Freer, BComm, CPA, CA

:pt

ACCOUNTING • TAX • ADVISORY

Baker Tilly Victoria Ltd. is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

JOHN HOWARD SOCIETY OF BRITISH COLUMBIA

Financial Statements

For the Year Ended March 31, 2023



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
Suite 218
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, 2023, 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.
October 19, 2023

John Howard Society of British Columbia

Statement of Financial Position

As at March 31, 2023

	2023	2022
	\$	\$
Assets		
Current Assets -		
Cash	302,485	482,590
Restricted cash (note 4)	9,822	2,761
Accounts receivable	12,981	7,069
GST receivable	10,752	9,455
Prepaid expenses	2,911	2,304
	338,951	504,179
Property, Plant and Equipment (note 3)	6,174	4,905
	345,125	509,084
Liabilities		
Current Liabilities -		
Accounts payable and accrued liabilities	75,680	107,883
Deferred revenue (note 5)	71,508	73,641
Ed Griffin Educational Bursary Fund (note 4)	867	420
	148,055	181,944
Net Assets	197,070	327,140
	345,125	509,084

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, 2023

	2023	2022
	\$	\$
Net Assets - Beginning of Year	327,140	203,288
Net income (loss) for the year	(130,070)	123,852
Net Assets - End of Year	197,070	327,140

John Howard Society of British Columbia

Statement of Revenues and Expenditures

For the Year Ended March 31, 2023

	2023	2022
	\$	\$
Revenues		
Provincial Health Services Authority	-	164,535
The John Howard Society of Canada Grant	51,742	51,742
Regional Affiliation Fees CAMS	18,500	40,493
Members' Contributions	26,929	38,144
BC Gaming Commission Grant	-	21,750
Interest Income	9,002	3,962
Other Funding	4,727	8,011
Dr. J.D. Hobden Scholarship Fund Contributions	3,276	6,091
Vancouver Foundation Grant	5,851	5,001
	120,027	339,729
Expenditures		
Administrative support	307	14,507
Amortization of tangible assets	1,955	1,715
Bookkeeping services	17,176	6,658
CAM maintenance fees	24,313	36,763
Dr. J.D. Hobden Scholarship Fund payments	3,276	6,091
Honorariums	-	3,000
Insurance	4,902	6,227
Interest and bank charges	130	245
Meals and entertainment	309	190
Memberships and licences	-	200
Salaries and wages	81,210	74,225
Office and miscellaneous	1,741	1,113
Professional fees	55,549	40,473
Programs (schedule 1)	49,552	19,575
Telephone and telecommunications	1,350	1,082
Travel expenses	8,327	5,877
	250,097	217,941
Operating Earnings (Loss)	(130,070)	121,788
Other earnings -		
Gain on disposal of property, plant and equipment	-	2,064
Excess (Deficiency) of Revenues over Expenditures	(130,070)	123,852

John Howard Society of British Columbia

Statement of Cash Flows

For the Year Ended March 31, 2023

	2023	2022
	\$	\$
Cash Provided from (Used for):		
Operating Activities		
Excess (deficiency) of revenues over expenditures	(130,070)	123,852
Item not affecting cash:		
Amortization	1,955	1,715
Gain on disposal of property and equipment	-	(2,064)
	(128,115)	123,503
Changes in non-cash working capital:		
Accounts receivable	(5,912)	54,375
GST receivable	(1,297)	(1,844)
Prepaid expenses	(607)	(469)
Accounts payable and accrued liabilities	(32,203)	(527,377)
Deferred revenue	(2,133)	(5,997)
Ed Griffin Educational Bursary Fund	447	1
Cash flow used by operating activities	(169,820)	(357,808)
Investing Activities		
Increase in restricted cash	(7,061)	(2,146)
Purchase of property, plant and equipment	(3,224)	(6,620)
Proceeds from sale of property, plant and equipment	-	6,879
Cash flow used by investing activities	(10,285)	(1,887)
Net Decrease in Cash flow	(180,105)	(359,695)
Cash - Beginning of Year	482,590	842,285
Cash - End of Year	302,485	482,590

John Howard Society of British Columbia

Notes to Financial Statements

For the Year Ended March 31, 2023

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, 2023 and the statement of revenues and expenditures for the year then ended is on the historical cost basis and reflects cash transactions with the addition of:

- accounts receivable
- government remittances receivable [GST receivable]
- property, plant and equipment amortized over their estimated useful life
- accounts payable and accrued liabilities
- deferred revenue
- revenue recognized on the accrual basis

Property, Plant and Equipment, and Amortization

Property, plant and equipment are carried at cost less accumulated amortization. Amortization is charged against income using the declining balance method in amounts sufficient to amortize the cost of property, plant and equipment over their estimated useful lives at the following annual rates:

Computer equipment 30% declining balance

3 Property, Plant and Equipment

	Cost \$	Accumulated amortization \$	2023 Net \$	2022 Net \$
Computer equipment	9,844	3,670	6,174	4,905

John Howard Society of British Columbia

Notes to Financial Statements

For the Year Ended March 31, 2023

4 Restricted cash

	ED Griffin Educational Bursary Fund	BC Lottery Corporation - Gaming	2023 \$	2022 \$
Balance, Opening	420	2,341	2,761	615
Donation or grant received	-	6,390	6,390	21,750
Grants awarded	-	-	-	(19,575)
Interest Income	447	224	671	61
Bank Charges	-	-	-	(90)
	867	8,955	9,822	2,761

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, 2022 \$	Contributions Received \$	Recognized in Revenue \$	Balance, 2023 \$
BC Lottery Corporation - Gaming	368	224	-	592
Canada Helps	101	-	-	101
J.D. Hobden Scholarship Fund	73,172	919	3,276	70,815
	73,641	1,143	3,276	71,508

John Howard Society of British Columbia

Schedule 1

For the Year Ended March 31, 2023

	2023	2022
	\$	\$
Programs		
Delivery of Violence Prevention Program	(6,390)	19,575
Record Suspension Program	55,942	-
	49,552	19,575

Registered Charity Information Return

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
2023-03-31

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 2023-03-31

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>JHSBC is a provincial umbrella association that provides advocacy, public education and awareness and client supports. We work with stakeholders and all levels of government to advance humane and just social and criminal justice policies and programs. We support our network of four regional affiliates to provide housing, employment, social, health and other services to vulnerable individuals. Collectively, we work to support full and positive engagement with families and communities both preventively, before someone is involved in the criminal justice system, and to support reintegration after criminal justice involvement.</p>
New programs	

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2023-03-31

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.

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

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2023-03-31

- C16** Registered charities may make qualifying disbursements by way of grants to non-qualified donees (grantees) as described in the Income Tax Act.
- Did the charity make qualifying disbursements by way of grants to non-qualified donees (grantees) in the fiscal period? **5840** Yes No
- If **yes**, you **must** complete lines 5841, 5842 and 5843.
- Did the charity make grants to any grantees totalling more than \$5,000 in the fiscal period? **5841** Yes No
- If **yes**, you **must** complete Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees).
- Enter the number of grantees that received grants totalling \$5,000 or less in the fiscal period **5842**
- Enter the total amount paid to grantees that received grants totalling \$5,000 or less in the fiscal period **5843** \$

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 qualifying disbursements) **4920** \$
- Total expenditures (excluding qualifying disbursements) (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 grants made to non-qualified donees (grantees) **5045** \$
- Total amount of gifts made to all qualified donees **5050** \$
- Total expenditures (add lines 4950, 5045, and 5050)** **5100** \$

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2023-03-31

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 2023-10-26	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)
- Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees) (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 2023-03-31

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 qualifying disbursements)? **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 2023-03-31

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-Isreal	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 2023-03-31

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="text" value="3"/> \$1 – \$39,999 | 310 <input type="text"/> \$40,000 – \$79,999 | 315 <input type="text"/> \$80,000 – \$119,999 |
| 320 <input type="text"/> \$120,000 – \$159,999 | 325 <input type="text"/> \$160,000 – \$199,999 | 330 <input type="text"/> \$200,000 – \$249,999 |
| 335 <input type="text"/> \$250,000 – \$299,999 | 340 <input type="text"/> \$300,000 – \$349,999 | 345 <input type="text"/> \$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**

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

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

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** \$

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2023-03-31

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 \$	312,307	Accounts payable and accrued liabilities	4300 \$	75,680
Amounts receivable from non-arm's length persons	4110 \$		Deferred revenue	4310 \$	71,508
Amounts receivable from all others	4120 \$	12,981	Amounts owing to non-arm's length persons	4320 \$	
Investments in non-arm's length persons	4130 \$		Other liabilities	4330 \$	867
Long-term investments	4140 \$		Total liabilities (add lines 4300 to 4330)	4350 \$	148,055
Inventories	4150 \$				
Land and buildings in Canada	4155 \$				
Other capital assets in Canada	4160 \$	9,844			
Capital assets outside Canada	4165 \$				
Accumulated amortization of capital assets	4166 \$	-3,670	Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities	4250 \$	
Other assets	4170 \$	13,663			
10 year gifts	4180 \$				
Total assets (add lines 4100 to 4170)	4200 \$	345,125			

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 \$	60,869
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530 \$	4,727
Total revenue received from federal government	4540 \$	
Total revenue received from provincial/territorial governments	4550 \$	
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 \$	9,002
Gross proceeds from disposition of assets	4590 \$	
Net proceeds from disposition of assets (show a negative amount with brackets)	4600 \$	
Gross income received from rental of land and/or buildings	4610 \$	
Total non tax-receipted revenues received for memberships, dues and association fees	4620 \$	26,929
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 \$	18,500
Specify type(s) of revenue included in the amount reported at 4650	4655	Regional Affiliator fee
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)	4700 \$	120,027

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2023-03-31

Expenditures:

Advertising and promotion	4800	\$	309
Travel and vehicle expenses	4810	\$	8,327
Interest and bank charges	4820	\$	130
Licences, memberships, and dues	4830	\$	24,313
Office supplies and expenses	4840	\$	3,091
Occupancy costs	4850	\$	4,902
Professional and consulting fees	4860	\$	72,725
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	\$	81,210
Fair market value of all donated goods used in charitable activities	4890	\$	
Purchased supplies and assets	4891	\$	
Amortization of capitalized assets	4900	\$	1,955
Research grants and scholarships as part of charitable activities	4910	\$	3,276
All other expenditures not included in the amounts above (excluding qualifying disbursements)	4920	\$	49,859
Specify type(s) of expenditures included in the amount reported at 4920	4930		
Total expenditures before qualifying disbursements (add lines 4800 to 4920)	4950	\$	250,097

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	49,552
(b) Total expenditures on management and administration	5010	\$	81,517
(c) Total expenditures on fundraising	5020	\$	
(d) Total other expenditures included in line 4950	5040	\$	69,476
Total grants made to non-qualified donees (grantees)	5045	\$	
Total amount of gifts made to all qualified donees	5050	\$	
Total expenditures (add lines 4950, 5045 and 5050)	5100	\$	250,097

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	\$	

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](https://www.cra.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: Mathias	First name: Hank	Residential address – Street number and name: Victoria	4699 Ambblewood Dr
Term ▶ Start date (Y/M/D): 2019-09-21	End date (Y/M/D):	City: Victoria	Prov/Terr: BC
Position: Chair	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Phone number (250) 938-0803	Date of birth (Y/M/D): 1948-03-10
Last name: Hayes	First name: Judith	Residential address – Street number and name: Heriot Bay	PO Box 505, 1590 Kanish View Dr
Term ▶ Start date (Y/M/D):	End date (Y/M/D):	City: Heriot Bay	Prov/Terr: BC
Position: Vice-Chair	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Phone number (250) 287-5947	Date of birth (Y/M/D): 1951-05-28
Last name: Okot Thomas	First name: Martha	Residential address – Street number and name: Victoria	704 Windman Lane
Term ▶ Start date (Y/M/D):	End date (Y/M/D): 2022-09-05	City: Victoria	Prov/Terr: BC
Position: Treasurer	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Phone number (778) 676-3739	Date of birth (Y/M/D): 1968-11-28
Last name: Gablemann	First name: Colin	Residential address – Street number and name: Campbell River	3886 Wavcrest Rd
Term ▶ Start date (Y/M/D):	End date (Y/M/D):	City: Campbell River	Prov/Terr: BC
Position: Board member	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Phone number (250) 923-5051	Date of birth (Y/M/D): 1944-11-02
Last name: Kawka	First name: Darlene	Residential address – Street number and name: Prince George	16850 Mcbride Timber Road South
Term ▶ Start date (Y/M/D): 2019-09-01	End date (Y/M/D):	City: Prince George	Prov/Terr: BC
Position: Board member	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Phone number (250) 552-4437	Date of birth (Y/M/D): 1958-09-16
			Postal code: V2N 6K2

Public information				Confidential data							
Last name:	Krawchuk	First name:	Kyle	Initial:		Residential address – Street number and name:	508-68 Smithe St	Prov/Terr:	BC	Postal code:	V6Z 2W1
Term	▶ Start date (Y/M/D):	2018-09-21	End date (Y/M/D):			City:	Vancouver				
Position:	Board member	At arm's length with other Directors?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Phone number	(604) 613-5506	Date of birth (Y/M/D):			
Last name:	Townsend	First name:	Wendy	Initial:		Residential address – Street number and name:	406-1035 McClure St	Prov/Terr:	BC	Postal code:	V8Y 3G1
Term	▶ Start date (Y/M/D):	2021-10-01	End date (Y/M/D):			City:	Victoria				
Position:	Board member	At arm's length with other Directors?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Phone number	(778) 922-8831	Date of birth (Y/M/D):	1955-06-06		
Last name:	Cullinen	First name:	Henri	Initial:		Residential address – Street number and name:	5002 Twinflower Cr	Prov/Terr:	BC	Postal code:	V1W 5L8
Term	▶ Start date (Y/M/D):		End date (Y/M/D):			City:	Kelowna				
Position:	Board member	At arm's length with other Directors?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Phone number	(250) 215-2569	Date of birth (Y/M/D):	1966-12-28		
Last name:	Bruce	First name:	Catherine	Initial:		Residential address – Street number and name:	152 Wilkie Way	Prov/Terr:	BC	Postal code:	V8K 2J4
Term	▶ Start date (Y/M/D):		End date (Y/M/D):			City:	Salt Spring Island				
Position:	Board member	At arm's length with other Directors?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Phone number	(778) 228-5035	Date of birth (Y/M/D):	1952-09-10		
Last name:	Barrow	First name:	Geoffrey	Initial:		Residential address – Street number and name:	343 Woodpark Cres	Prov/Terr:	BC	Postal code:	V1V 2L4
Term	▶ Start date (Y/M/D):		End date (Y/M/D):			City:	Kelowna				
Position:	Board member	At arm's length with other Directors?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Phone number	(250) 826-3049	Date of birth (Y/M/D):	1955-08-24		
Last name:	Barnett	First name:	Paul	Initial:	A	Residential address – Street number and name:	1599 Seaview Road	Prov/Terr:	BC	Postal code:	V9J 1J5
Term	▶ Start date (Y/M/D):	2022-12-19	End date (Y/M/D):			City:	Black Creek				
Position:	Director	At arm's length with other Directors?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Phone number	(250) 337-8695	Date of birth (Y/M/D):	1947-07-12		

Public information		Confidential data	
Last name:	First name:	Residential address – Street number and name:	
Initial:		City:	
Term	Start date (Y/M/D):	End date (Y/M/D):	
Position:	At arm's length with other Directors? <input type="checkbox"/> Yes <input type="checkbox"/> No		Phone number
			Date of birth (Y/M/D):

T1235 E (20)

John Howard Society of BC

Year End: March 31, 2023

Trial balance

H200

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/27/2023		DF 10/5/2023

Account	Prelim	Adj's	Rep
1150 VanCity 520601	231,342.22	0.00	231,342.22
1151 Restricted Account	35.80	0.00	35.80
1152 Ed Griffin Bursary--00004	867.27	0.00	867.27
1153 VISA Points - 100069525213	250.55	0.00	250.55
1154 Gaming	8,954.64	0.00	8,954.64
1156 Jumpstart Savings - Hobden B	70,814.58	0.00	70,814.58
1160 Vancity Class B Member Share	41.72	0.00	41.72
1201 Accounts Receivable	12,981.35	0.00	12,981.35
1280 GST Receivable	10,667.57	84.01	10,751.58
1300 PPD Expenses	2,304.00	607.43	2,911.43
1510 Computer Equipment:1511 Ac	6,620.20	3,224.20	9,844.40
1511 Acc Dep - Computer Equipmen	(1,715.32)	(1,955.09)	(3,670.41)
2000 Accounts Payable	(5,967.35)	0.00	(5,967.35)
2011 Credit Card	(3,870.81)	0.00	(3,870.81)
2020 Wages Payable	(6,399.11)	0.00	(6,399.11)
2101 Accrued liabilities	(5,500.00)	0.00	(5,500.00)
2105 Payroll taxes payable	(790.36)	0.00	(790.36)
2115 Vacation Pay Payable	(4,315.81)	0.00	(4,315.81)
2450 Due to JHS Victoria	(44,740.72)	(3,671.84)	(48,412.56)
2500 Deferred Income	(693.32)	0.00	(693.32)
2600 Ed Griffin Educational Bursary	(867.27)	0.00	(867.27)
2605 Dr. J.D. Hobden Scholarship Fu	(70,814.58)	0.00	(70,814.58)
3003 RRSP Pension Liability	(423.32)	0.00	(423.32)
3900 Retained Earnings	(327,139.73)	0.00	(327,139.73)
4010 Earned Contributions CAMS	(26,929.20)	0.00	(26,929.20)
4016 Regional Affiliation Fees	(18,500.00)	0.00	(18,500.00)
4020 JHS Canada Federal Grant	(51,741.90)	0.00	(51,741.90)
4021 Vancouver Foundation Grant	(5,850.92)	0.00	(5,850.92)
4023 Dr. J.D. Hobden Scholarship Fu	(3,276.43)	0.00	(3,276.43)
4032 BC Gaming Commission Grant	0.00	0.00	0.00
4039 PHSA - Forensic Outreach	0.00	0.00	0.00
4070 Misc	(884.00)	0.00	(884.00)
4075 Misc. Donations	(4,726.78)	0.00	(4,726.78)
4100 Interest Income	(8,999.72)	0.00	(8,999.72)
4200 Dividend Income	(1.96)	0.00	(1.96)
5242 Accounting	11,903.22	0.00	11,903.22
5255 Media Relations	1,907.00	0.00	1,907.00
5260 Administration Support	307.49	0.00	307.49
5275 CAMS System Maintenance Fe	25,850.82	(1,537.50)	24,313.32
5276 Grant Submission Expense	0.00	0.00	0.00
5277 Website Costs	130.69	0.00	130.69
5330 Printing & distributions	1,517.50	(1,517.50)	0.00
5335 Professional fees (Experts)	1,318.82	(1,318.82)	0.00
5345 Awariness & education activitie	430.04	(430.04)	0.00
5350 Translation and Simulation Int	1,211.80	(1,211.80)	0.00

John Howard Society of BC

Year End: March 31, 2023

Trial balance

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/27/2023		DF 10/5/2023

H200-1

Account	Prelim	Adj's	Rep
5355 Office equipment and minor cap	9,574.85	(9,574.85)	0.00
5367 Dr. J.D. Hobden Scholarship Fu	3,276.43	0.00	3,276.43
5379 Delivery of Violence Preventio	(6,390.42)	0.00	(6,390.42)
5380 Education	425.00	0.00	425.00
5500 Office Supplies	162.14	0.00	162.14
5510 Telephone	1,177.44	172.49	1,349.93
5565 In Lieu of Benefits	0.00	0.00	0.00
5620 Bank Charges	128.00	0.00	128.00
5625 Directors & Officers Insurance	400.00	0.00	400.00
5626 Gen Lia Insurance	7,468.00	(2,966.43)	4,501.57
5630 Bookkeeping services	17,811.25	(635.00)	17,176.25
5660 Legal & Professional Fees	43,454.27	191.14	43,645.41
5661 Financial Review (Auditor)	0.00	0.00	0.00
5670 Purchased Services	0.00	0.00	0.00
5900 Travel and Meetings	9,616.22	(1,289.47)	8,326.75
5915 Meals and entertainment	309.32	0.00	309.32
5960 Dues & Subscriptions	0.00	0.00	0.00
6000 Amortization	0.00	1,955.09	1,955.09
6050 Disposal of Asset	0.00	0.00	0.00
6562 Personel Cost WCB Expense	914.65	(529.19)	385.46
6565 Extended Health Expense	4,505.98	(591.11)	3,914.87
6567 CPP/EI Expenses	7,384.83	(2,137.15)	5,247.68
6568 Wages	102,502.22	(32,687.34)	69,814.88
6569 Payroll service fee	615.57	(54.89)	560.68
6570 RRSP Expense	0.00	0.00	0.00
6571 Honorariums	0.00	0.00	0.00
6574 RRSP Pension expenses	1,355.58	(69.02)	1,286.56
9100 Record Suspension Program	0.00	55,942.68	55,942.68
1152-1 Ed Griffin Bursary - unrestrict	0.00	0.00	0.00
	0.00	0.00	0.00
Net Income (Loss)	(128,357.80)		(130,069.09)

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/27/2023		DF 10/5/2023

Account	Prelim	Adj's	Rep	Rep 03/22	Amount	Chg	%Chg
1150 VanCity 520601	231,342.22	0.00	231,342.22	355,335.47	(123,993.25)	(35)	
1151 Restricted Account	35.80	0.00	35.80	37,577.25	(37,541.45)	(100)	
1153 VISA Points - 100069525213	250.55	0.00	250.55	247.51	3.04	1	
1156 Jumpstart Savings - Hobden Bursary 988	70,814.58	0.00	70,814.58	73,172.66	(2,358.08)	(3)	
1160 Vancity Class B Member Shares	41.72	0.00	41.72	39.76	1.96	5	
1152-1 Ed Griffin Bursary - unrestricted	0.00	0.00	0.00	16,217.01	(16,217.01)	(100)	
111 Cash	302,484.87	0.00	302,484.87	482,589.66	(180,104.79)	(37)	
1152 Ed Griffin Bursary--00004	867.27	0.00	867.27	420.42	446.85	106	
1154 Gaming	8,954.64	0.00	8,954.64	2,340.45	6,614.19	283	
111.800 Restricted cash	9,821.91	0.00	9,821.91	2,760.87	7,061.04	256	
1201 Accounts Receivable	12,981.35	0.00	12,981.35	7,068.92	5,912.43	84	
115 Accounts receivable	12,981.35	0.00	12,981.35	7,068.92	5,912.43	84	
1300 PPD Expenses	2,304.00	607.43	2,911.43	2,304.00	607.43	26	
128.400 Prepaid expenses	2,304.00	607.43	2,911.43	2,304.00	607.43	26	
1510 Computer Equipment:1511 Acc Dep - Computer Equip	6,620.20	3,224.20	9,844.40	6,620.20	3,224.20	49	
157.410 Computer equipment	6,620.20	3,224.20	9,844.40	6,620.20	3,224.20	49	
1511 Acc Dep - Computer Equipment	(1,715.32)	(1,955.09)	(3,670.41)	(1,715.32)	(1,955.09)	114	
158.410 Computer equipment - acc amort	(1,715.32)	(1,955.09)	(3,670.41)	(1,715.32)	(1,955.09)	114	
2000 Accounts Payable	(5,967.35)	0.00	(5,967.35)	(16,769.99)	10,802.64	(64)	
2011 Credit Card	(3,870.81)	0.00	(3,870.81)	0.00	(3,870.81)	0	
2020 Wages Payable	(6,399.11)	0.00	(6,399.11)	0.00	(6,399.11)	0	
2101 Accrued liabilities	(5,500.00)	0.00	(5,500.00)	(5,500.00)	0.00	0	
2105 Payroll taxes payable	(790.36)	0.00	(790.36)	0.00	(790.36)	0	
2115 Vacation Pay Payable	(4,315.81)	0.00	(4,315.81)	(837.74)	(3,478.07)	415	
2450 Due to JHS Victoria	(44,740.72)	(3,671.84)	(48,412.56)	(84,534.72)	36,122.16	(43)	
3003 RRSP Pension Liability	(423.32)	0.00	(423.32)	(240.00)	(183.32)	76	
215 Accounts payable and accrued liabilities	(72,007.48)	(3,671.84)	(75,679.32)	(107,882.45)	32,203.13	(30)	
1280 GST Receivable	10,667.57	84.01	10,751.58	9,455.22	1,296.36	14	
215.500 Other payables	10,667.57	84.01	10,751.58	9,455.22	1,296.36	14	
2500 Deferred Income	(693.32)	0.00	(693.32)	(468.29)	(225.03)	48	
2605 Dr. J.D. Hobden Scholarship Fun	(70,814.58)	0.00	(70,814.58)	(73,172.66)	2,358.08	(3)	
251 Deferred Income	(71,507.90)	0.00	(71,507.90)	(73,640.95)	2,133.05	(3)	
2600 Ed Griffin Educational Bursary Fund	(867.27)	0.00	(867.27)	(420.42)	(446.85)	106	
261 Other Long Term Liabilities	(867.27)	0.00	(867.27)	(420.42)	(446.85)	106	
3900 Retained Earnings	(327,139.73)	0.00	(327,139.73)	(203,289.64)	(123,850.09)	61	
274 Surplus (Deficiency)	(327,139.73)	0.00	(327,139.73)	(203,289.64)	(123,850.09)	61	
4039 PHSA - Forensic Outreach	0.00	0.00	0.00	(164,535.36)	164,535.36	(100)	
311.200 Provincial Health Services Authority	0.00	0.00	0.00	(164,535.36)	164,535.36	(100)	
4016 Regional Affiliation Fees	(18,500.00)	0.00	(18,500.00)	(40,493.15)	21,993.15	(54)	
311.300 Regional Affiliation Fees	(18,500.00)	0.00	(18,500.00)	(40,493.15)	21,993.15	(54)	
4010 Earned Contributions CAMS	(26,929.20)	0.00	(26,929.20)	(38,144.39)	11,215.19	(29)	
311.400 Members' Contributions	(26,929.20)	0.00	(26,929.20)	(38,144.39)	11,215.19	(29)	

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/27/2023		DF 10/5/2023

Account	Prelim	Adj's	Rep	Rep 03/22	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	0.00	0.00	0.00	(21,750.00)	21,750.00	(100)
311.650 BC Gaming Commission Grant	0.00	0.00	0.00	(21,750.00)	21,750.00	(100)
4075 Misc. Donations	(4,726.78)	0.00	(4,726.78)	(8,010.82)	3,284.04	(41)
311.700 Other Funding	(4,726.78)	0.00	(4,726.78)	(8,010.82)	3,284.04	(41)
4021 Vancouver Foundation Grant	(5,850.92)	0.00	(5,850.92)	(5,001.08)	(849.84)	17
311.800 Vancouver Foundation Grant	(5,850.92)	0.00	(5,850.92)	(5,001.08)	(849.84)	17
4023 Dr. J.D. Hobden Scholarship Fund Contributions	(3,276.43)	0.00	(3,276.43)	(6,091.43)	2,815.00	(46)
311.900 Dr. J.D. Hobden Scholarship Fund Contributions	(3,276.43)	0.00	(3,276.43)	(6,091.43)	2,815.00	(46)
4100 Interest Income	(8,999.72)	0.00	(8,999.72)	(3,959.53)	(5,040.19)	127
321 Interest Income	(8,999.72)	0.00	(8,999.72)	(3,959.53)	(5,040.19)	127
4200 Dividend Income	(1.96)	0.00	(1.96)	(1.88)	(0.08)	4
341 Dividend Income	(1.96)	0.00	(1.96)	(1.88)	(0.08)	4
6050 Disposal of Asset	0.00	0.00	0.00	(2,063.63)	2,063.63	(100)
361.100 Gains (losses) on disposal of assets	0.00	0.00	0.00	(2,063.63)	2,063.63	(100)
5915 Meals and entertainment	309.32	0.00	309.32	190.32	119.00	63
511.300 Meals and entertainment	309.32	0.00	309.32	190.32	119.00	63
6000 Amortization	0.00	1,955.09	1,955.09	1,715.32	239.77	14
513 Amortization of tangible assets	0.00	1,955.09	1,955.09	1,715.32	239.77	14
5625 Directors & Officers Insurance	400.00	0.00	400.00	0.00	400.00	0
5626 Gen Lia Insurance	7,468.00	(2,966.43)	4,501.57	6,226.60	(1,725.03)	(28)
523 Insurance	7,868.00	(2,966.43)	4,901.57	6,226.60	(1,325.03)	(21)
5620 Bank Charges	128.00	0.00	128.00	245.23	(117.23)	(48)
525 Interest and bank charges	128.00	0.00	128.00	245.23	(117.23)	(48)
5960 Dues & Subscriptions	0.00	0.00	0.00	200.00	(200.00)	(100)
527 Memberships and licences	0.00	0.00	0.00	200.00	(200.00)	(100)
4070 Misc	(884.00)	0.00	(884.00)	(442.06)	(441.94)	100
5255 Media Relations	1,907.00	0.00	1,907.00	0.00	1,907.00	0
5276 Grant Submission Expense	0.00	0.00	0.00	450.00	(450.00)	(100)
5277 Website Costs	130.69	0.00	130.69	658.19	(527.50)	(80)
5380 Education	425.00	0.00	425.00	200.00	225.00	113
5500 Office Supplies	162.14	0.00	162.14	246.85	(84.71)	(34)
529.100 Office and miscellaneous	1,740.83	0.00	1,740.83	1,112.98	627.85	56
5260 Administration Support	307.49	0.00	307.49	2,166.10	(1,858.61)	(86)
5670 Purchased Services	0.00	0.00	0.00	12,341.25	(12,341.25)	(100)
529.800 Administrative support	307.49	0.00	307.49	14,507.35	(14,199.86)	(98)
5242 Accounting	11,903.22	0.00	11,903.22	10,614.01	1,289.21	12
5660 Legal & Professional Fees	43,454.27	191.14	43,645.41	22,239.45	21,405.96	96
5661 Financial Review (Auditor)	0.00	0.00	0.00	7,619.99	(7,619.99)	(100)
531 Professional fees	55,357.49	191.14	55,548.63	40,473.45	15,075.18	37

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/27/2023		DF 10/5/2023

Account	Prelim	Adj's	Rep	Rep 03/22	Amount	Chg %Chg
5630 Bookkeeping services	17,811.25	(635.00)	17,176.25	6,658.40	10,517.85	158
531.130 Bookkeeping services	17,811.25	(635.00)	17,176.25	6,658.40	10,517.85	158
5565 In Lieu of Benefits	0.00	0.00	0.00	1,669.99	(1,669.99)	(100)
6562 Personel Cost WCB Expense	914.65	(529.19)	385.46	89.69	295.77	330
6565 Extended Health Expense	4,505.98	(591.11)	3,914.87	0.00	3,914.87	0
6567 CPP/EI Expenses	7,384.83	(2,137.15)	5,247.68	4,770.59	477.09	10
6568 Wages	102,502.22	(32,687.34)	69,814.88	66,929.83	2,885.05	4
6569 Payroll service fee	615.57	(54.89)	560.68	524.58	36.10	7
6570 RRSP Expense	0.00	0.00	0.00	240.00	(240.00)	(100)
6574 RRSP Pension expenses	1,355.58	(69.02)	1,286.56	0.00	1,286.56	0
537.600 Management services and office	117,278.83	(36,068.70)	81,210.13	74,224.68	6,985.45	9
5900 Travel and Meetings	9,616.22	(1,289.47)	8,326.75	5,877.11	2,449.64	42
545 Travel expenses	9,616.22	(1,289.47)	8,326.75	5,877.11	2,449.64	42
5510 Telephone	1,177.44	172.49	1,349.93	1,081.72	268.21	25
547.500 Telephone and telecommunications	1,177.44	172.49	1,349.93	1,081.72	268.21	25
6571 Honorariums	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
581.290 Honorariums	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
5367 Dr. J.D. Hobden Scholarship Fund Payments	3,276.43	0.00	3,276.43	6,091.43	(2,815.00)	(46)
581.370 Dr. J.D. Hobden Scholarship Fund payments	3,276.43	0.00	3,276.43	6,091.43	(2,815.00)	(46)
5275 CAMS System Maintenance Fees	25,850.82	(1,537.50)	24,313.32	36,763.49	(12,450.17)	(34)
581.800 CAM system mainteance fees	25,850.82	(1,537.50)	24,313.32	36,763.49	(12,450.17)	(34)
5330 Printing & distributions	1,517.50	(1,517.50)	0.00	0.00	0.00	0
5335 Professional fees (Experts)	1,318.82	(1,318.82)	0.00	0.00	0.00	0
5345 Awarness & education activities	430.04	(430.04)	0.00	0.00	0.00	0
5350 Translation and Simulation Interpretation	1,211.80	(1,211.80)	0.00	0.00	0.00	0
5355 Office equipment and minor capital acquisition	9,574.85	(9,574.85)	0.00	0.00	0.00	0
5379 Delivery of Violence Prevention Program	(6,390.42)	0.00	(6,390.42)	19,575.00	(25,965.42)	(133)
9100 Record Suspension Program	0.00	55,942.68	55,942.68	0.00	55,942.68	0
581.900 Programs (schedule 1)	7,662.59	41,889.67	49,552.26	19,575.00	29,977.26	153
	<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)	(128,357.80)		(130,069.09)	123,850.09	(253,919.18)	(205)

John Howard Society of BC

Year End: March 31, 2023

Trial balance by mapping number,

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/27/2023		DF 10/5/2023

H202. 1

Account	Prelim	Adj's	Rep	Rep 03/22	Amount	Chg %Chg
4021 Vancouver Foundation Grant	(5,850.92)	0.00	(5,850.92)	(5,001.08)	(849.84)	17
4023 Dr. J.D. Hobden Scholarship Fund Contri	(3,276.43)	0.00	(3,276.43)	(6,091.43)	2,815.00	(46)
*** Unassigned Accounts ***	(9,127.35)	0.00	(9,127.35)	(11,092.51)	1,965.16	(18)
1150 VanCity 520601	231,342.22	0.00	231,342.22	355,335.47	(123,993.25)	(35)
1151 Restricted Account	35.80	0.00	35.80	37,577.25	(37,541.45)	(100)
1153 VISA Points - 100069525213	250.55	0.00	250.55	247.51	3.04	1
1154 Gaming	8,954.64	0.00	8,954.64	2,340.45	6,614.19	283
1156 Jumpstart Savings - Hobden Bursary 98E	70,814.58	0.00	70,814.58	73,172.66	(2,358.08)	(3)
1160 Vancity Class B Member Shares	41.72	0.00	41.72	39.76	1.96	5
1152-1 Ed Griffin Bursary - unrestricted	0.00	0.00	0.00	16,217.01	(16,217.01)	(100)
A Cash and cash equivalents	311,439.51	0.00	311,439.51	484,930.11	(173,490.60)	(36)
1152 Ed Griffin Bursary--00004	867.27	0.00	867.27	420.42	446.85	106
A. 1 Restricted cash	867.27	0.00	867.27	420.42	446.85	106
1201 Accounts Receivable	12,981.35	0.00	12,981.35	7,068.92	5,912.43	84
C Accounts receivable	12,981.35	0.00	12,981.35	7,068.92	5,912.43	84
1300 PPD Expenses	2,304.00	607.43	2,911.43	2,304.00	607.43	26
L Prepaid expenses & other current asset:	2,304.00	607.43	2,911.43	2,304.00	607.43	26
1510 Computer Equipment:1511 Acc Dep - Co	6,620.20	3,224.20	9,844.40	6,620.20	3,224.20	49
1511 Acc Dep - Computer Equipment	(1,715.32)	(1,955.09)	(3,670.41)	(1,715.32)	(1,955.09)	114
U Property, Plant & Equipment	4,904.88	1,269.11	6,173.99	4,904.88	1,269.11	26
2000 Accounts Payable	(5,967.35)	0.00	(5,967.35)	(16,769.99)	10,802.64	(64)
2011 Credit Card	(3,870.81)	0.00	(3,870.81)	0.00	(3,870.81)	0
2020 Wages Payable	(6,399.11)	0.00	(6,399.11)	0.00	(6,399.11)	0
2101 Accrued liabilities	(5,500.00)	0.00	(5,500.00)	(5,500.00)	0.00	0
2105 Payroll taxes payable	(790.36)	0.00	(790.36)	0.00	(790.36)	0
2115 Vacation Pay Payable	(4,315.81)	0.00	(4,315.81)	(837.74)	(3,478.07)	415
2450 Due to JHS Victoria	(44,740.72)	(3,671.84)	(48,412.56)	(84,534.72)	36,122.16	(43)
3003 RRSP Pension Liability	(423.32)	0.00	(423.32)	(240.00)	(183.32)	76
CC Accounts payable & accruals	(72,007.48)	(3,671.84)	(75,679.32)	(107,882.45)	32,203.13	(30)
1280 GST Receivable	10,667.57	84.01	10,751.58	9,455.22	1,296.36	14
CC. 1 GST Receivable	10,667.57	84.01	10,751.58	9,455.22	1,296.36	14
2500 Deferred Income	(693.32)	0.00	(693.32)	(468.29)	(225.03)	48
2605 Dr. J.D. Hobden Scholarship Fun	(70,814.58)	0.00	(70,814.58)	(73,172.66)	2,358.08	(3)
KK Deferred revenue & other long-term lia	(71,507.90)	0.00	(71,507.90)	(73,640.95)	2,133.05	(3)
2600 Ed Griffin Educational Bursary Fund	(867.27)	0.00	(867.27)	(420.42)	(446.85)	106
KK. 1 Ed Griffin Educational Bursary Func	(867.27)	0.00	(867.27)	(420.42)	(446.85)	106

John Howard Society of BC

Year End: March 31, 2023

Trial balance by mapping number,

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/27/2023		DF 10/5/2023

H202. 1-1

Account	Prelim	Adj's	Rep	Rep 03/22	Amount	Chg %Chg
3900 Retained Earnings	(327,139.73)	0.00	(327,139.73)	(203,289.64)	(123,850.09)	61
SS Members' Surplus (Deficiency)	(327,139.73)	0.00	(327,139.73)	(203,289.64)	(123,850.09)	61
4010 Earned Contributions CAMS	(26,929.20)	0.00	(26,929.20)	(38,144.39)	11,215.19	(29)
4016 Regional Affiliation Fees	(18,500.00)	0.00	(18,500.00)	(40,493.15)	21,993.15	(54)
4020 JHS Canada Federal Grant	(51,741.90)	0.00	(51,741.90)	(51,741.90)	0.00	0
4032 BC Gaming Commission Grant	0.00	0.00	0.00	(21,750.00)	21,750.00	(100)
4039 PHSA - Forensic Outreach	0.00	0.00	0.00	(164,535.36)	164,535.36	(100)
4075 Misc. Donations	(4,726.78)	0.00	(4,726.78)	(8,010.82)	3,284.04	(41)
300 Revenue	(101,897.88)	0.00	(101,897.88)	(324,675.62)	222,777.74	(69)
4070 Misc	(884.00)	0.00	(884.00)	(442.06)	(441.94)	100
5242 Accounting	11,903.22	0.00	11,903.22	10,614.01	1,289.21	12
5255 Media Relations	1,907.00	0.00	1,907.00	0.00	1,907.00	0
5260 Administration Support	307.49	0.00	307.49	2,166.10	(1,858.61)	(86)
5275 CAMS System Maintenance Fees	25,850.82	(1,537.50)	24,313.32	36,763.49	(12,450.17)	(34)
5276 Grant Submission Expense	0.00	0.00	0.00	450.00	(450.00)	(100)
5277 Website Costs	130.69	0.00	130.69	658.19	(527.50)	(80)
5330 Printing & distributions	1,517.50	(1,517.50)	0.00	0.00	0.00	0
5335 Professional fees (Experts)	1,318.82	(1,318.82)	0.00	0.00	0.00	0
5345 Awareness & education activities	430.04	(430.04)	0.00	0.00	0.00	0
5350 Translation and Simulation Interpretatio	1,211.80	(1,211.80)	0.00	0.00	0.00	0
5355 Office equipment and minor capital acqui	9,574.85	(9,574.85)	0.00	0.00	0.00	0
5367 Dr. J.D. Hobden Scholarship Fund Paym	3,276.43	0.00	3,276.43	6,091.43	(2,815.00)	(46)
5379 Delivery of Violence Prevention Program	(6,390.42)	0.00	(6,390.42)	19,575.00	(25,965.42)	(133)
5380 Education	425.00	0.00	425.00	200.00	225.00	113
5500 Office Supplies	162.14	0.00	162.14	246.85	(84.71)	(34)
5510 Telephone	1,177.44	172.49	1,349.93	1,081.72	268.21	25
5620 Bank Charges	128.00	0.00	128.00	245.23	(117.23)	(48)
5625 Directors & Officers Insurance	400.00	0.00	400.00	0.00	400.00	0
5626 Gen Lia Insurance	7,468.00	(2,966.43)	4,501.57	6,226.60	(1,725.03)	(28)
5630 Bookkeeping services	17,811.25	(635.00)	17,176.25	6,658.40	10,517.85	158
5660 Legal & Professional Fees	43,454.27	191.14	43,645.41	22,239.45	21,405.96	96
5661 Financial Review (Auditor)	0.00	0.00	0.00	7,619.99	(7,619.99)	(100)
5670 Purchased Services	0.00	0.00	0.00	12,341.25	(12,341.25)	(100)
5900 Travel and Meetings	9,616.22	(1,289.47)	8,326.75	5,877.11	2,449.64	42
5915 Meals and entertainment	309.32	0.00	309.32	190.32	119.00	63
5960 Dues & Subscriptions	0.00	0.00	0.00	200.00	(200.00)	(100)
6000 Amortization	0.00	1,955.09	1,955.09	1,715.32	239.77	14
6571 Honorariums	0.00	0.00	0.00	3,000.00	(3,000.00)	(100)
9100 Record Suspension Program	0.00	55,942.68	55,942.68	0.00	55,942.68	0
500 Purchases/Expenses	131,105.88	37,779.99	168,885.87	143,718.40	25,167.47	18
5565 In Lieu of Benefits	0.00	0.00	0.00	1,669.99	(1,669.99)	(100)

10/26/2023

10:19 AM

John Howard Society of BC

Year End: March 31, 2023

Trial balance by mapping number,

H202. 1-2

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/27/2023		DF 10/5/2023

Account	Prelim	Adj's	Rep	Rep 03/22	Amount	Chg %Chg
6562 Personel Cost WCB Expense	914.65	(529.19)	385.46	89.69	295.77	330
6565 Extended Health Expense	4,505.98	(591.11)	3,914.87	0.00	3,914.87	0
6567 CPP/EI Expenses	7,384.83	(2,137.15)	5,247.68	4,770.59	477.09	10
6568 Wages	102,502.22	(32,687.34)	69,814.88	66,929.83	2,885.05	4
6569 Payroll service fee	615.57	(54.89)	560.68	524.58	36.10	7
6570 RRSP Expense	0.00	0.00	0.00	240.00	(240.00)	(100)
6574 RRSP Pension expenses	1,355.58	(69.02)	1,286.56	0.00	1,286.56	0
510 Payroll	117,278.83	(36,068.70)	81,210.13	74,224.68	6,985.45	9
4100 Interest Income	(8,999.72)	0.00	(8,999.72)	(3,959.53)	(5,040.19)	127
4200 Dividend Income	(1.96)	0.00	(1.96)	(1.88)	(0.08)	4
6050 Disposal of Asset	0.00	0.00	0.00	(2,063.63)	2,063.63	(100)
700 Other income / expenses	(9,001.68)	0.00	(9,001.68)	(6,025.04)	(2,976.64)	49
	0.00	0.00	0.00	0.00	0.00	0
Net Income (Loss)	(128,357.80)		(130,069.09)	123,850.09	(253,919.18)	(205)

John Howard Society of BC

Year End: March 31, 2023

Adjusting journal entries

Date: 4/1/2022 To 3/31/2023

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/21/2023	AC 9/28/2023		DF 10/5/2023

H202

Number	Date	Name	Account No	Reference	Debit	Credit
1	3/31/2023	PPD Expenses	1300	500.1		2,304.00
1	3/31/2023	PPD Expenses	1300	500.1	2,911.43	
1	3/31/2023	Gen Lia Insurance	5626	500.1	2,304.00	
1	3/31/2023	Gen Lia Insurance	5626	500.1		2,911.43
To adjust the prepaid insurance						
2	3/31/2023	Acc Dep - Computer Equipment	1511	U. 1		1,955.09
2	3/31/2023	Amortization	6000	U. 1	1,955.09	
To record amortization						
3	3/31/2023	GST Receivable	1280		84.01	
3	3/31/2023	Computer Equipment:1511	1510		1,069.62	
3	3/31/2023	Computer Equipment:1511	1510		2,154.58	
3	3/31/2023	Due to JHS Victoria	2450			3,671.84
3	3/31/2023	Telephone	5510		172.49	
3	3/31/2023	Legal & Professional Fees	5660		85.31	
3	3/31/2023	Legal & Professional Fees	5660		105.83	
To record expenses paid by JHS Victoria						
					10,842.36	10,842.36

Net Income (Loss) (130,069.09)