

THE JOHN HOWARD SOCIETY OF BRITISH COLUMBIA

For the Year Ended March 31, 2024

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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.

Uptown:

3551 Uptown Blvd, Unit 219
Victoria, BC V8Z 0B9

Westshore:

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

Sidney:

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

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www.btvic.com

October 9, 2024

Private and Confidential

Board of Directors
c/o Mark Medgyesi
110-637 Bay Street,
Victoria, BC V8T 5L2

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, 2024:

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.

As discussed, we have sent the T3010 Registered Charity Information Return via courier to Canada Revenue Agency ("CRA"). The enclosed copy is for your records.

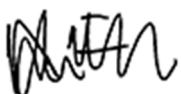
The enclosed trial balance and listing of adjusting journal entries have been reviewed with you. You have approved the effects of the entries and the and the groupings of accounts as attached. Please retain these reports and file them with the Society's accounting records for 2024.

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
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ACCOUNTING • TAX • ADVISORY

JOHN HOWARD SOCIETY OF BRITISH COLUMBIA

Financial Statements

For the Year Ended March 31, 2024



Baker Tilly Victoria Ltd
Chartered Professional
Accountants
T: 250.386.0500
www.btvic.com

Uptown:
3551 Uptown Blvd
Unit 219
Victoria, BC
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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, 2024, 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 9, 2024

John Howard Society of British Columbia

Statement of Financial Position

As at March 31, 2024

	2024	2023
	\$	\$
Assets		
Current Assets -		
Cash	227,666	302,485
Restricted cash (note 4)	9,403	9,822
Accounts receivable	341,392	12,981
GST receivable	12,007	10,752
Prepaid expenses	3,676	2,911
	594,144	338,951
Property, Plant and Equipment (note 3)	5,855	6,174
	599,999	345,125
Liabilities		
Current Liabilities -		
Accounts payable and accrued liabilities	99,256	75,680
Deferred revenue (note 5)	64,494	71,508
Ed Griffin Educational Bursary Fund (note 4)	-	867
	163,750	148,055
Net Assets	436,249	197,070
	599,999	345,125

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, 2024

	2024	2023
	\$	\$
Net Assets - Beginning of Year	197,070	327,140
Net income (loss) for the year	239,179	(130,070)
Net Assets - End of Year	436,249	197,070

John Howard Society of British Columbia

Statement of Revenues and Expenditures

For the Year Ended March 31, 2024

	2024	2023
	\$	\$
Revenues		
The John Howard Society of Canada Grant	51,742	51,742
Regional Affiliation Fees CAMS	18,500	18,500
Members' Contributions	37,373	26,929
Record Suspension Project	315,305	-
Community-Led Engagement	10,190	-
Surrey Rental Income	161,880	-
CSS Settlement	185,534	-
Interest Income	12,098	9,002
Other Funding	-	4,727
Dr. J.D. Hobden Scholarship Fund Contributions	25,926	3,276
Vancouver Foundation Grant	(10,852)	5,851
	807,696	120,027
Expenditures		
Administrative support	2,775	307
Advertising and Promotion	67	-
Amortization of tangible assets	2,123	1,955
Bookkeeping services	3,945	17,176
CAM maintenance fees	34,395	24,313
Dr. J.D. Hobden Scholarship Fund payments	28,863	3,276
Honorariums	2,177	-
Insurance	7,030	4,902
Interest and bank charges	453	130
Meals and entertainment	551	309
Memberships and licences	5,995	-
Salaries and wages	106,178	81,210
Office and miscellaneous	1,497	1,741
Professional fees	36,987	55,549
Programs (schedule 1)	259,842	49,552
Surrey Rental Costs	55,147	-
Rental	241	-
Telephone and telecommunications	1,975	1,350
Travel expenses	18,276	8,327
	568,517	250,097
Excess (Deficiency) of Revenues over Expenditures	239,179	(130,070)

John Howard Society of British Columbia

Statement of Cash Flows

For the Year Ended March 31, 2024

	2024	2023
	\$	\$
Cash Provided from (Used for):		
Operating Activities		
Excess (deficiency) of revenues over expenditures	239,179	(130,070)
Item not affecting cash:		
Amortization	2,123	1,955
	241,302	(128,115)
Changes in non-cash working capital:		
Accounts receivable	(328,411)	(5,912)
GST receivable	(1,255)	(1,297)
Prepaid expenses	(765)	(607)
Accounts payable and accrued liabilities	23,576	(32,203)
Deferred revenue	(7,014)	(2,133)
Ed Griffin Educational Bursary Fund	(867)	447
Cash flow used by operating activities	(73,434)	(169,820)
Investing Activities		
Decrease in restricted cash	419	(7,061)
Purchase of property, plant and equipment	(1,804)	(3,224)
Cash flow used by investing activities	(1,385)	(10,285)
Net Decrease in Cash flow	(74,819)	(180,105)
Cash - Beginning of Year	302,485	482,590
Cash - End of Year	227,666	302,485

John Howard Society of British Columbia

Notes to Financial Statements

For the Year Ended March 31, 2024

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, 2024 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 \$	2024 Net \$	2023 Net \$
Computer equipment	11,648	5,793	5,855	6,174

John Howard Society of British Columbia

Notes to Financial Statements

For the Year Ended March 31, 2024

4 Restricted cash

	ED Griffin Educational Bursary Fund	BC Lottery Corporation - Gaming	2024 \$	2023 \$
Balance, Opening	867	8,955	9,822	2,761
Donation or grant received	-	-	-	6,390
Grants awarded	(867)	-	(867)	-
Interest Income	-	448	448	671
	-	9,403	9,403	9,822

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, 2023 \$	Contributions Received \$	Recognized in Revenue \$	Balance, 2024 \$
BC Lottery Corporation - Gaming	592	449	-	1,041
Canada Helps	101	-	-	101
J.D. Hobden Scholarship Fund	70,815	18,463	25,926	63,352
	71,508	18,912	25,926	64,494

John Howard Society of British Columbia

Schedule 1

For the Year Ended March 31, 2024

	2024	2023
	\$	\$
Programs		
Delivery of Violence Prevention Program	-	(6,390)
Record Suspension Program	259,842	55,942
	259,842	49,552

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
2024-03-31

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 2024-03-31

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 during this fiscal period that furthered the charity's purpose(s) (as defined in its governing documents). "Programs" includes:

- (1) charitable activities that the charity carries out on its own through employees, volunteers, or intermediaries, and
- (2) qualifying disbursements that the charity makes through gifts to qualified donees or grants to non-qualified donees (grantees).

Charities making qualifying disbursements should describe the types of organizations they support. 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.

Do not describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs

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.

New programs

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BN/registration number 107542581RR0001 Fiscal period end 2024-03-31

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, excluding grants to non-qualified donees? **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 (excluding qualifying disbursements) 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 2024-03-31

Registered charities may make grants to non-qualified donees (grantees) as described in the Income Tax Act.

C16 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** \$ _____

C17 In the 24 months before the beginning of the fiscal period, did the average value of your charity's property (cash, investments, capital property or other assets) not used directly in its charitable activities or administration:

- (a) exceed \$100,000, if the charity is designated as a charitable organization; or
 - (b) exceed \$25,000, if the charity is designated as a public or private foundation? **5850** Yes No
- If **yes**, you **must** complete Schedule 8 – Disbursement quota

C18 Did the charity hold any donor advised funds (DAF) during the fiscal period? **5860** Yes No

If **yes**, provide the following:

- (a) Total number of accounts held at the end of the fiscal period **5861** _____
- (b) Total value of all accounts held at the end of the fiscal period **5862** \$ _____
- (c) Total value of donations to DAF accounts received during the fiscal period **5863** \$ _____
- (d) Total value of qualifying disbursements from DAFs during the fiscal period **5864** \$ _____

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2024-03-31

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	<input type="checkbox"/> Accrual	<input type="checkbox"/> 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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Total assets (including land and buildings)	4200	\$	<input style="width: 100%;" type="text"/>
Total liabilities	4350	\$	<input style="width: 100%;" type="text"/>
Did the charity borrow from, loan to, or invest assets with any non-arm's length persons?	4400	<input type="checkbox"/> Yes	<input type="checkbox"/> No
D3 Revenue:			
Did the charity issue tax receipts for gifts?	4490	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes , enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts	4500	\$	<input style="width: 100%;" type="text"/>
Total amount received from other registered charities	4510	\$	<input style="width: 100%;" type="text"/>
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	\$	<input style="width: 100%;" type="text"/>
Did the charity receive any revenue from any level of government in Canada?	4565	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes , total amount received	4570	\$	<input style="width: 100%;" type="text"/>
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	\$	<input style="width: 100%;" type="text"/>
Total non tax-receipted revenue from all sources outside of Canada (government and non-government)	4575	\$	<input style="width: 100%;" type="text"/>
Total non tax-receipted revenue from fundraising	4630	\$	<input style="width: 100%;" type="text"/>
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	\$	<input style="width: 100%;" type="text"/>
Other revenue not already included in the amounts above	4650	\$	<input style="width: 100%;" type="text"/>
Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)	4700	\$	<input style="width: 100%;" type="text"/>
D4 Expenditures:			
Professional and consulting fees	4860	\$	<input style="width: 100%;" type="text"/>
Travel and vehicle expenses	4810	\$	<input style="width: 100%;" type="text"/>
All other expenditures not already included in the amounts above (excluding qualifying disbursements)	4920	\$	<input style="width: 100%;" type="text"/>
Total expenditures (excluding qualifying disbursements) (add lines 4860, 4810, and 4920)	4950	\$	<input style="width: 100%;" type="text"/>
Of the amount at line 4950:			
(a) Total expenditures on charitable activities	5000	\$	<input style="width: 100%;" type="text"/>
(b) Total expenditures on management and administration	5010	\$	<input style="width: 100%;" type="text"/>
Total amount of grants made to all non-qualified donees (grantees)	5045	\$	<input style="width: 100%;" type="text"/>
Total amount of gifts made to all qualified donees	5050	\$	<input style="width: 100%;" type="text"/>
Total expenditures (add lines 4950, 5045, and 5050)	5100	\$	<input style="width: 100%;" type="text"/>

Protected B when completed

BN/registration number 107542581RR0001 Fiscal period end 2024-03-31

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 2024-10-01	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	100-637 Bay Street	540-645 Fort St
City	Victoria	Victoria
Province or territory and postal code	BC V8T5L2	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 #219 - 3551 Uptown Blvd	
City, province or territory, and postal code Victoria BC V8Z0B9	
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 2024-03-31

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
- 3** (a) What was the total value of all restricted funds held at the end of the fiscal period? **111** \$ _____
 (b) Of that amount, what amount was the foundation not permitted to spend due to a funder's written trust or direction? **112** \$ _____

For private foundations only:

- 4** 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
- 5** 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 qualifying disbursements . . . **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 2024-03-31

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 2024-03-31

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**

(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 2024-03-31

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 \$ 237,069	Accounts payable and accrued liabilities 4300 \$ 99,256
Cash and bank accounts 4101 \$ 237,069	Deferred revenue 4310 \$ 64,494
Short-term investments 4102 \$	Amounts owing to non-arm's length persons 4320 \$
Amounts receivable from non-arm's length persons 4110 \$	Other liabilities 4330 \$
Amounts receivable from all others 4120 \$ 341,392	Total liabilities (add lines 4300 to 4330) 4350 \$ 163,750
Investments in non-arm's length persons 4130 \$	
Long-term investments 4140 \$	
Inventories 4150 \$	
Land and buildings in Canada 4155 \$	Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities 4250 \$
Used for charitable programs or administration 4157 \$	
Used for other purposes 4158 \$	
Other capital assets in Canada 4160 \$ 11,648	
Capital assets outside Canada 4165 \$	
Accumulated amortization of capital assets 4166 \$ 5,793	
Other assets 4170 \$ 15,683	
Impact investments 4190 \$	
Total assets (add lines 4100, 4110 to 4155, and 4160 to 4170) 4200 \$ 611,585	

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 received from other registered charities 4510 \$ 66,816	
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630) 4530 \$	
Total revenue received from federal government 4540 \$ 325,495	
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 from impact investments 4576 \$	
Total interest and investment income from persons not at arm's length 4577 \$	
Total interest and investment income received or earned 4580 \$ 173,978	
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 \$ 37,373	
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 \$ 204,034	
Specify type(s) of revenue included in the amount reported at 4650 4655 Regional Affiliator	
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650) 4700 \$ 807,696	

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BN/registration number 107542581RR0001 Fiscal period end 2024-03-31

Expenditures:

Advertising and promotion	4800	\$	618
Travel and vehicle expenses	4810	\$	18,276
Interest and bank charges	4820	\$	453
Licences, memberships, and dues	4830	\$	40,390
Office supplies and expenses	4840	\$	3,472
Occupancy costs	4850	\$	7,030
Professional and consulting fees	4860	\$	40,932
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	\$	106,178
Fair market value of all donated goods used in charity's own activities	4890	\$	
Purchased supplies and assets	4891	\$	
Amortization of capitalized assets	4900	\$	2,123
Research grants and scholarships as part of charity's own activities	4910	\$	28,863
All other expenditures not included in the amounts above (excluding qualifying disbursements)	4920	\$	320,182
Specify type(s) of expenditures included in the amount reported at 4920	4930		
Total expenditures before qualifying disbursements (add lines 4800 to 4920)	4950	\$	568,517

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	107,988
(b) Total expenditures on management and administration	5010	\$	169,409
(c) Total expenditures on fundraising	5020	\$	
(d) Total other expenditures included in line 4950	5040	\$	291,120
Total amount of grants made to all non-qualified donees (grantees)	5045	\$	
Total amount of gifts made to all qualified donees	5050	\$	
Total expenditures (add lines 4950, 5045 and 5050)	5100	\$	568,517

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** \$

Protected B when completed

NE/numéro d'enregistrement 107542581RR0001 Fin de l'exercice fiscal 2024-03-31

Disbursement quota

Schedule 8

Important: If you complete this section, you **must** answer yes to question **C17**.

For more information, go to Canada.ca/charities-disbursement-quota.

Step 1. Calculating the disbursement quota requirement for the current fiscal period

Average value of property not used in charitable activities or administration (line 5900 from your return)	805	\$
If permission to accumulate property has been granted, enter the total amount accumulated less all disbursements made for the specified purpose (add all amounts from lines 5500 minus all amounts at lines 5510 from all returns to date covered by the permission to accumulate property period)	810	\$
Line 805 minus line 810 (if negative, enter 0)	815	\$

If line 815 is \$1,000,000 or less

Multiply line 815 by 3.5%	820	\$
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If line 815 is over \$1,000,000

Line 815 minus \$1,000,000	825	\$
Line 825 multiplied by 5%	830	\$
Line 830 plus \$35,000	835	\$

Enter the amount from line 820 or line 835. This is your charity's disbursement quota requirement for the current fiscal period	840	\$
Total expenditures on charitable activities (line 5000 of your return)	845	\$
Total amount of grants made to non-qualified donees (line 5045 of your return)	850	\$
Total amount of gifts made to qualified donees (line 5050 of your return)	855	\$
Add lines 845 to line 855	860	\$
Line 860 minus line 840. This is your charity's disbursement quota excess or shortfall for the current fiscal period	865	\$

If a shortfall exists (line 865 is negative), your charity can draw on disbursement excesses from the five previous fiscal periods to help it meet its shortfall. If no excesses are available to draw on, your charity can try to spend enough the following year to create an excess that it can carry back to cover the shortfall.

Step 2. Estimating the disbursement quota requirement for the next fiscal period

Average value of property not used in charitable activities or administration prior to the next fiscal period (line 5910 from your return)	870	\$
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If line 870 is \$1,000,000 or less

Multiply line 870 by 3.5%	875	\$
-------------------------------------	------------	----

If line 870 is over \$1,000,000

Line 870 minus \$1,000,000	880	\$
Line 880 multiplied by 5%	885	\$
Line 885 plus \$35,000	890	\$

The amount shown at line 875 or line 890 is your charity's estimated disbursement quota requirement for the next fiscal period.

Directors/Trustees and Like Officials Worksheet

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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):
10	The John Howard Society of British Columbia	107542581RR0001	2024-03-31

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:	Mathias	First name:	Hank	Initial:	Residential address – Street number and name:		
Term ▶ Start date (Y/M/D):	2019-09-21	End date (Y/M/D):			City:	Prov/Terr:	Postal code:
Position:	Chair	At arm's length with other Directors?		Phone number	(250) 938-0803	Date of birth (Y/M/D):	
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			1948-03-10	
City:	Victoria					BC	V8Y 2S2
Last name:	Hayes	First name:	Judith	Initial:	Residential address – Street number and name:		
Term ▶ Start date (Y/M/D):		End date (Y/M/D):			City:	Prov/Terr:	Postal code:
Position:	Vice-Chair	At arm's length with other Directors?		Phone number	(250) 287-5947	Date of birth (Y/M/D):	
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			1951-05-28	
City:	Heriot Bay					BC	V0P 1H0
Last name:	Kavka	First name:	Darlene	Initial:	Residential address – Street number and name:		
Term ▶ Start date (Y/M/D):	2019-09-01	End date (Y/M/D):			City:	Prov/Terr:	Postal code:
Position:	Board member	At arm's length with other Directors?		Phone number	(250) 552-4437	Date of birth (Y/M/D):	
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			1958-09-16	
City:	Prince George					BC	V2N 6K2
Last name:	Krawchuk	First name:	Kyle	Initial:	Residential address – Street number and name:		
Term ▶ Start date (Y/M/D):	2018-09-21	End date (Y/M/D):			City:	Prov/Terr:	Postal code:
Position:	Board member	At arm's length with other Directors?		Phone number	(604) 613-5506	Date of birth (Y/M/D):	
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No				
City:	Vancouver					BC	V6B 1W6
Last name:	Townsend	First name:	Wendy	Initial:	Residential address – Street number and name:		
Term ▶ Start date (Y/M/D):	2021-10-01	End date (Y/M/D):			City:	Prov/Terr:	Postal code:
Position:	Board member	At arm's length with other Directors?		Phone number	(778) 922-8831	Date of birth (Y/M/D):	
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			1955-06-06	
City:	Victoria					BC	V8V 3G1

Public information			Confidential data		
Last name: Culinan	First name: Henri	Initial:	Residential address – Street number and name: 5002 Twinflower Cr		
Term ▶ Start date (Y/M/D):	End date (Y/M/D):		City: Kelowna	Prov/Terr: BC	Postal code: V1W 5L8
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		
Term ▶ Start date (Y/M/D):	End date (Y/M/D):		City: Salt Spring Island	Prov/Terr: BC	Postal code: V8K 2J4
Position: Secretary	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: Barnett	First name: Paul	Initial: A	Residential address – Street number and name: 1599 Seaview Road		
Term ▶ Start date (Y/M/D): 2022-12-19	End date (Y/M/D):		City: Black Creek	Prov/Terr: BC	Postal code: V9J 1J5
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	
Last name: Ruth	First name: Mary	Initial: K	Residential address – Street number and name: 1491 Rocky Point Drive,		
Term ▶ Start date (Y/M/D): 2023-12-06	End date (Y/M/D):		City: Kelowna	Prov/Terr: BC	Postal code: V1V 3E2
Position: Director	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Phone number (780) 408-4905	Date of birth (Y/M/D): 1958-03-07	
Last name: Pavich	First name: Bill	Initial:	Residential address – Street number and name: 5522 Dalhousie Dr,		
Term ▶ Start date (Y/M/D): 2023-12-06	End date (Y/M/D):		City: Prince George	Prov/Terr: BC	Postal code: V2N1Z9
Position: Director	At arm's length with other Directors? <input type="checkbox"/> Yes <input type="checkbox"/> No		Phone number (250) 960-0323	Date of birth (Y/M/D): 1961-07-09	

Approval code: 13001



John Howard Society of
Year End: March 31, 2024
Trial balance

H200

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/24/2024	AC 9/27/2024		DF 10/7/2024

Account	Prelim	Adj's	Rep
1150 VanCity 520601	163,297.82	0.00	163,297.82
1151 Restricted Account	37.58	0.00	37.58
1152 Ed Griffin Bursary--00004	0.46	0.00	0.46
1153 VISA Points - 100069525213	256.18	0.00	256.18
1154 Gaming	9,402.67	0.00	9,402.67
1156 Jumpstart Savings - Hobden Bu	63,351.24	0.00	63,351.24
1158 Record Suspension Program A	681.90	0.00	681.90
1160 Vancity Class B Member Share	41.72	0.00	41.72
1164 Security Deposits	2,750.00	0.00	2,750.00
1201 Accounts Receivable	311,641.67	0.00	311,641.67
1280 GST Receivable	12,006.59	0.00	12,006.59
1300 PPD Expenses	3,675.58	0.00	3,675.58
1510 Computer Equipment:1511 Ac	10,280.03	1,367.80	11,647.83
1511 Acc Dep - Computer Equipmen	(3,670.41)	(2,122.71)	(5,793.12)
1700 Office equipment	1,367.80	(1,367.80)	0.00
2000 Accounts Payable	(21,648.66)	0.00	(21,648.66)
2011 JHSBC Credit Card	20,714.29	0.00	20,714.29
2012 JHSBC Admin Credit Card	(12,301.55)	0.00	(12,301.55)
2013 JHSBC Rental Credit Card	(9,016.86)	0.00	(9,016.86)
2020 Wages Payable	0.00	0.00	0.00
2101 Accrued liabilities	(5,500.00)	0.00	(5,500.00)
2105 Payroll taxes payable	0.00	0.00	0.00
2115 Vacation Pay Payable	(14,869.67)	0.00	(14,869.67)
2450 Due to JHS Victoria	(56,633.98)	0.00	(56,633.98)
2460 Due to From JHS Northern	27,000.00	0.00	27,000.00
2500 Deferred Income	(1,143.13)	0.00	(1,143.13)
2600 Ed Griffin Educational Bursary	(0.46)	0.00	(0.46)
2605 Dr. J.D. Hobden Scholarship Fu	(63,351.24)	0.00	(63,351.24)
3003 RRSP Pension Liability	0.00	0.00	0.00
3900 Retained Earnings	(197,070.64)	0.00	(197,070.64)
4010 Earned Contributions CAMS	(37,373.20)	0.00	(37,373.20)
4016 Regional Affiliation Fees	(18,500.00)	0.00	(18,500.00)
4018 Record Suspension Project	(315,305.04)	0.00	(315,305.04)
4019 Community-Led Engagement	(10,190.00)	0.00	(10,190.00)
4020 JHS Canada Federal Grant	(51,741.90)	0.00	(51,741.90)
4021 Vancouver Foundation Grant	10,852.00	0.00	10,852.00
4022 Surrey Rental Income	(161,880.00)	0.00	(161,880.00)
4023 Dr. J.D. Hobden Scholarship Fu	(25,926.31)	0.00	(25,926.31)
4070 Misc	(4,661.23)	0.00	(4,661.23)
4075 Misc. Donations	0.00	0.00	0.00
4100 Interest Income	(12,097.64)	0.00	(12,097.64)
4200 Dividend Income	0.00	0.00	0.00
4800 CSS Settlement	(185,534.42)	0.00	(185,534.42)
5230 Software Subscriptions	450.52	0.00	450.52
5235 Planning and startegies	15,744.00	0.00	15,744.00

**John Howard Society of
Year End: March 31, 2024**

Trial balance

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/24/2024	AC 9/27/2024		DF 10/7/2024

H200-1

Account	Prelim	Adj's	Rep	
5242	Accounting	10,516.49	(2,670.61)	7,845.88
5255	Media Relations	0.00	0.00	0.00
5260	Administration Support	2,774.91	0.00	2,774.91
5265	Director Salary and Office	7,932.32	(7,932.32)	0.00
5270	Staffing Costs:Employee Safety	721.14	(240.38)	480.76
5275	CAMS System Maintenance Fe	39,322.90	(4,927.56)	34,395.34
5277	Website Costs	820.00	0.00	820.00
5280	Advertising & Promotion	67.35	0.00	67.35
5325	Research Cost	261.37	(261.37)	0.00
5330	Printing & distributions	677.88	(677.88)	0.00
5335	Professional fees (Experts)	1,227.94	(1,227.94)	0.00
5340	Program Supplies and Material:	791.69	(791.69)	0.00
5345	Awariness & education activitie	541.99	(541.99)	0.00
5355	Office equipment and minor cap	288.34	(288.34)	0.00
5367	Dr. J.D. Hobden Scholarship Fu	28,862.73	0.00	28,862.73
5379	Delivery of Violence Preventio	0.00	0.00	0.00
5380	Education	0.00	0.00	0.00
5385	Hospitality in Indigenous Cont	180.30	(180.30)	0.00
5400	Rent and related utilities	2,561.00	(2,561.00)	0.00
5420	Office insurance	385.00	0.00	385.00
5423	Shipping charges, postage, lic	4,226.29	(4,226.29)	0.00
5450	Rent	44,800.00	(44,800.00)	0.00
5455	Utilities	1,581.94	(1,581.94)	0.00
5460	Phone and internet	1,638.39	(1,638.39)	0.00
5465	Digital Subscriptions	144.44	(144.44)	0.00
5470	Supplies	2,044.43	(2,044.43)	0.00
5475	Equipment	4,304.23	(4,304.23)	0.00
5480	Insurance	397.00	(397.00)	0.00
5485	Property Services	259.87	(259.87)	0.00
5500	Office Supplies	4,864.30	23.50	4,887.80
5510	Telephone	3,329.25	(1,354.37)	1,974.88
5620	Bank Charges	457.02	0.00	457.02
5625	Directors & Officers Insurance	460.00	0.00	460.00
5626	Gen Lia Insurance	6,184.85	0.00	6,184.85
5630	Bookkeeping services	5,612.42	(1,667.04)	3,945.38
5635	Rental fees	241.00	0.00	241.00
5660	Legal & Professional Fees	5,709.24	0.00	5,709.24
5900	Travel and Meetings	31,276.24	(13,000.22)	18,276.02
5915	Meals and entertainment	551.15	0.00	551.15
5960	Dues & Subscriptions	5,994.52	0.00	5,994.52
6000	Amortization	0.00	2,122.71	2,122.71
6300	Training and Development	167.75	(167.75)	0.00
6562	Personel Cost WCB Expense	6,580.63	(4,244.98)	2,335.65
6565	Extended Health Expense	7,953.49	(2,673.93)	5,279.56
6567	CPP/EI Expenses	18,257.41	(13,995.79)	4,261.62

John Howard Society of
Year End: March 31, 2024
Trial balance

H200-2

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/24/2024	AC 9/27/2024		DF 10/7/2024

Account	Prelim	Adj's	Rep
6568 Wages	282,282.38	(191,646.31)	90,636.07
6569 Payroll service fee	2,054.81	(1,404.39)	650.42
6571 Honorariums	1,832.65	344.82	2,177.47
6572 Honoraria	424.73	(424.73)	0.00
6574 RRSP Pension expenses	5,613.01	(3,079.42)	2,533.59
8325 Consulting fees	7,687.50	0.00	7,687.50
9100 Record Suspension Program	0.00	259,841.78	259,841.78
9200 Surrey Rental Costs	0.00	55,146.80	55,146.80
	0.00	0.00	0.00
Net Income (Loss)	241,298.93		239,176.22

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/24/2024	AC 9/27/2024		DF 10/7/2024

Account	Prelim	Adj's	Rep	Annotation	Rep 03/23	Amount	Chg	%Chg
1150 VanCity 520601	163,297.82	0.00	163,297.82		231,342.22	(68,044.40)	(29)	
1151 Restricted Account	37.58	0.00	37.58		35.80	1.78	5	
1153 VISA Points - 100069525213	256.18	0.00	256.18		250.55	5.63	2	
1156 Jumpstart Savings - Hobden Bursary 988	63,351.24	0.00	63,351.24		70,814.58	(7,463.34)	(11)	
1158 Record Suspension Program Account 656	681.90	0.00	681.90		0.00	681.90	0	
1160 Vancity Class B Member Shares	41.72	0.00	41.72		41.72	0.00	0	
111 Cash	227,666.44	0.00	227,666.44		302,484.87	(74,818.43)	(25)	
1152 Ed Griffin Bursary--00004	0.46	0.00	0.46		867.27	(866.81)	(100)	
1154 Gaming	9,402.67	0.00	9,402.67		8,954.64	448.03	5	
111.800 Restricted cash	9,403.13	0.00	9,403.13		9,821.91	(418.78)	(4)	
1164 Security Deposits	2,750.00	0.00	2,750.00		0.00	2,750.00	0	
1201 Accounts Receivable	311,641.67	0.00	311,641.67		12,981.35	298,660.32	2301	
2460 Due to From JHS Northern	27,000.00	0.00	27,000.00		0.00	27,000.00	0	
115 Accounts receivable	341,391.67	0.00	341,391.67		12,981.35	328,410.32	2530	
1300 PPD Expenses	3,675.58	0.00	3,675.58		2,911.43	764.15	26	
128.400 Prepaid expenses	3,675.58	0.00	3,675.58		2,911.43	764.15	26	
1510 Computer Equipment:1511 Acc Dep - Computer Equip	10,280.03	1,367.80	11,647.83		9,844.40	1,803.43	18	
157.410 Computer equipment	10,280.03	1,367.80	11,647.83		9,844.40	1,803.43	18	
1700 Office equipment	1,367.80	(1,367.80)	0.00		0.00	0.00	0	
157.800 Office equipment	1,367.80	(1,367.80)	0.00		0.00	0.00	0	
1511 Acc Dep - Computer Equipment	(3,670.41)	(2,122.71)	(5,793.12)		(3,670.41)	(2,122.71)	58	
158.410 Computer equipment - acc amort	(3,670.41)	(2,122.71)	(5,793.12)		(3,670.41)	(2,122.71)	58	
2000 Accounts Payable	(21,648.66)	0.00	(21,648.66)		(5,967.35)	(15,681.31)	263	
2011 JHSBC Credit Card	20,714.29	0.00	20,714.29		(3,870.81)	24,585.10	(635)	
2012 JHSBC Admin Credit Card	(12,301.55)	0.00	(12,301.55)		0.00	(12,301.55)	0	
2013 JHSBC Rental Credit Card	(9,016.86)	0.00	(9,016.86)		0.00	(9,016.86)	0	
2020 Wages Payable	0.00	0.00	0.00		(6,399.11)	6,399.11	(100)	
2101 Accrued liabilities	(5,500.00)	0.00	(5,500.00)	¹	(5,500.00)	0.00	0	
2105 Payroll taxes payable	0.00	0.00	0.00		(790.36)	790.36	(100)	
2115 Vacation Pay Payable	(14,869.67)	0.00	(14,869.67)		(4,315.81)	(10,553.86)	245	
2450 Due to JHS Victoria	(56,633.98)	0.00	(56,633.98)		(48,412.56)	(8,221.42)	17	
3003 RRSP Pension Liability	0.00	0.00	0.00		(423.32)	423.32	(100)	
215 Accounts payable and accrued liabilities	(99,256.43)	0.00	(99,256.43)		(75,679.32)	(23,577.11)	31	
1280 GST Receivable	12,006.59	0.00	12,006.59		10,751.58	1,255.01	12	
215.500 Other payables	12,006.59	0.00	12,006.59		10,751.58	1,255.01	12	
2500 Deferred Income	(1,143.13)	0.00	(1,143.13)		(693.32)	(449.81)	65	
2605 Dr. J.D. Hobden Scholarship Fun	(63,351.24)	0.00	(63,351.24)	²	(70,814.58)	7,463.34	(11)	
251 Deferred Income	(64,494.37)	0.00	(64,494.37)		(71,507.90)	7,013.53	(10)	
2600 Ed Griffin Educational Bursary Fund	(0.46)	0.00	(0.46)	^A	(867.27)	866.81	(100)	
261 Other Long Term Liabilities	(0.46)	0.00	(0.46)		(867.27)	866.81	(100)	
3900 Retained Earnings	(197,070.64)	0.00	(197,070.64)		(327,139.73)	130,069.09	(40)	
274 Surplus (Deficiency)	(197,070.64)	0.00	(197,070.64)		(327,139.73)	130,069.09	(40)	
4016 Regional Affiliation Fees	(18,500.00)	0.00	(18,500.00)		(18,500.00)	0.00	0	
311.300 Regional Affiliation Fees CAMS	(18,500.00)	0.00	(18,500.00)		(18,500.00)	0.00	0	
4010 Earned Contributions CAMS	(37,373.20)	0.00	(37,373.20)		(26,929.20)	(10,444.00)	39	
311.400 Members' Contributions	(37,373.20)	0.00	(37,373.20)		(26,929.20)	(10,444.00)	39	
4018 Record Suspension Project	(315,305.04)	0.00	(315,305.04)		0.00	(315,305.04)	0	
311.410 Record Suspension Project	(315,305.04)	0.00	(315,305.04)		0.00	(315,305.04)	0	
4019 Community-Led Engagement	(10,190.00)	0.00	(10,190.00)		0.00	(10,190.00)	0	
311.420 Community-Led Engagement	(10,190.00)	0.00	(10,190.00)		0.00	(10,190.00)	0	
4022 Surrey Rental Income	(161,880.00)	0.00	(161,880.00)		0.00	(161,880.00)	0	
311.430 Surrey Rental Income	(161,880.00)	0.00	(161,880.00)		0.00	(161,880.00)	0	
4800 CSS Settlement	(185,534.42)	0.00	(185,534.42)		0.00	(185,534.42)	0	
311.440 CSS Settlement	(185,534.42)	0.00	(185,534.42)		0.00	(185,534.42)	0	

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/24/2024	AC 9/27/2024		DF 10/7/2024

Account	Prelim	Adj's	Rep	Annotation	Rep 03/23	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	
4075 Misc. Donations	0.00	0.00	0.00		(4,726.78)	4,726.78	(100)	
311.700 Other Funding	0.00	0.00	0.00		(4,726.78)	4,726.78	(100)	
4021 Vancouver Foundation Grant	10,852.00	0.00	10,852.00		(5,850.92)	16,702.92	(285)	
311.800 Vancouver Foundation Grant	10,852.00	0.00	10,852.00		(5,850.92)	16,702.92	(285)	
4023 Dr. J.D. Hobden Scholarship Fund Contributions	(25,926.31)	0.00	(25,926.31)		(3,276.43)	(22,649.88)	691	
311.900 Dr. J.D. Hobden Scholarship Fund Contributions	(25,926.31)	0.00	(25,926.31)		(3,276.43)	(22,649.88)	691	
4100 Interest Income	(12,097.64)	0.00	(12,097.64)		(8,999.72)	(3,097.92)	34	
321 Interest Income	(12,097.64)	0.00	(12,097.64)		(8,999.72)	(3,097.92)	34	
4200 Dividend Income	0.00	0.00	0.00		(1.96)	1.96	(100)	
341 Dividend Income	0.00	0.00	0.00		(1.96)	1.96	(100)	
5280 Advertising & Promotion	67.35	0.00	67.35		0.00	67.35	0	
511 Advertising and Promotion	67.35	0.00	67.35		0.00	67.35	0	
5915 Meals and entertainment	551.15	0.00	551.15		309.32	241.83	78	
511.300 Meals and entertainment	551.15	0.00	551.15		309.32	241.83	78	
6000 Amortization	0.00	2,122.71	2,122.71	U. 1	1,955.09	167.62	9	
513 Amortization of tangible assets	0.00	2,122.71	2,122.71		1,955.09	167.62	9	
5420 Office insurance	385.00	0.00	385.00		0.00	385.00	0	
5625 Directors & Officers Insurance	460.00	0.00	460.00		400.00	60.00	15	
5626 Gen Lia Insurance	6,184.85	0.00	6,184.85		4,501.57	1,683.28	37	
523 Insurance	7,029.85	0.00	7,029.85		4,901.57	2,128.28	43	
5620 Bank Charges	457.02	0.00	457.02		128.00	329.02	257	
525 Interest and bank charges	457.02	0.00	457.02		128.00	329.02	257	
5960 Dues & Subscriptions	5,994.52	0.00	5,994.52		0.00	5,994.52	0	
527 Memberships and licences	5,994.52	0.00	5,994.52		0.00	5,994.52	0	
4070 Misc	(4,661.23)	0.00	(4,661.23)		(884.00)	(3,777.23)	427	
5230 Software Subscriptions	450.52	0.00	450.52		0.00	450.52	0	
5255 Media Relations	0.00	0.00	0.00		1,907.00	(1,907.00)	(100)	
5277 Website Costs	820.00	0.00	820.00		130.69	689.31	527	
5380 Education	0.00	0.00	0.00		425.00	(425.00)	(100)	
5500 Office Supplies	4,864.30	23.50	4,887.80		162.14	4,725.66	2915	
6300 Training and Development	167.75	(167.75)	0.00		0.00	0.00	0	
529.100 Office and miscellaneous	1,641.34	(144.25)	1,497.09		1,740.83	(243.74)	(14)	
5260 Administration Support	2,774.91	0.00	2,774.91		307.49	2,467.42	802	
529.800 Administrative support	2,774.91	0.00	2,774.91		307.49	2,467.42	802	
5235 Planning and strategies	15,744.00	0.00	15,744.00		0.00	15,744.00	0	
5242 Accounting	10,516.49	(2,670.61)	7,845.88		11,903.22	(4,057.34)	(34)	
5660 Legal & Professional Fees	5,709.24	0.00	5,709.24		43,645.41	(37,936.17)	(87)	
8325 Consulting fees	7,687.50	0.00	7,687.50		0.00	7,687.50	0	
531 Professional fees	39,657.23	(2,670.61)	36,986.62		55,548.63	(18,562.01)	(33)	
5630 Bookkeeping services	5,612.42	(1,667.04)	3,945.38		17,176.25	(13,230.87)	(77)	
531.130 Bookkeeping services	5,612.42	(1,667.04)	3,945.38		17,176.25	(13,230.87)	(77)	
5635 Rental fees	241.00	0.00	241.00		0.00	241.00	0	
533 Rental	241.00	0.00	241.00		0.00	241.00	0	
5265 Director Salary and Office	7,932.32	(7,932.32)	0.00		0.00	0.00	0	
5270 Staffing Costs:Employee Safety	721.14	(240.38)	480.76		0.00	480.76	0	
6562 Personel Cost WCB Expense	6,580.63	(4,244.98)	2,335.65		385.46	1,950.19	506	
6565 Extended Health Expense	7,953.49	(2,673.93)	5,279.56		3,914.87	1,364.69	35	
6567 CPP/EI Expenses	18,257.41	(13,995.79)	4,261.62		5,247.68	(986.06)	(19)	
6568 Wages	282,282.38	(191,646.31)	90,636.07		69,814.88	20,821.19	30	
6569 Payroll service fee	2,054.81	(1,404.39)	650.42		560.68	89.74	16	
6574 RRSP Pension expenses	5,613.01	(3,079.42)	2,533.59		1,286.56	1,247.03	97	

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/24/2024	AC 9/27/2024		DF 10/7/2024

Account	Prelim	Adj's	Rep	Annotation	Rep 03/23	Amount	Chg	%Chg
537.600 Management services and office	331,395.19	(225,217.52)	106,177.67		81,210.13	24,967.54	31	
5900 Travel and Meetings	31,276.24	(13,000.22)	18,276.02		8,326.75	9,949.27	119	
545 Travel expenses	31,276.24	(13,000.22)	18,276.02		8,326.75	9,949.27	119	
5510 Telephone	3,329.25	(1,354.37)	1,974.88		1,349.93	624.95	46	
547.500 Telephone and telecommunications	3,329.25	(1,354.37)	1,974.88		1,349.93	624.95	46	
6571 Honorariums	1,832.65	344.82	2,177.47		0.00	2,177.47	0	
581.290 Honorariums	1,832.65	344.82	2,177.47		0.00	2,177.47	0	
5367 Dr. J.D. Hobden Scholarship Fund Payments	28,862.73	0.00	28,862.73		3,276.43	25,586.30	781	
581.370 Dr. J.D. Hobden Scholarship Fund payments	28,862.73	0.00	28,862.73		3,276.43	25,586.30	781	
5275 CAMS System Maintenance Fees	39,322.90	(4,927.56)	34,395.34		24,313.32	10,082.02	41	
581.800 CAM system mainteance fees	39,322.90	(4,927.56)	34,395.34		24,313.32	10,082.02	41	
5325 Research Cost	261.37	(261.37)	0.00		0.00	0.00	0	
5330 Printing & distributions	677.88	(677.88)	0.00		0.00	0.00	0	
5335 Professional fees (Experts)	1,227.94	(1,227.94)	0.00		0.00	0.00	0	
5340 Program Supplies and Materials	791.69	(791.69)	0.00		0.00	0.00	0	
5345 Awarness & education activities	541.99	(541.99)	0.00		0.00	0.00	0	
5355 Office equipment and minor capital acquisition	288.34	(288.34)	0.00		0.00	0.00	0	
5379 Delivery of Violence Prevention Program	0.00	0.00	0.00		(6,390.42)	6,390.42	(100)	
5385 Hospitality in Indigenous Context	180.30	(180.30)	0.00		0.00	0.00	0	
5400 Rent and related utilities	2,561.00	(2,561.00)	0.00		0.00	0.00	0	
5423 Shipping charges, postage, licenses and other fees	4,226.29	(4,226.29)	0.00		0.00	0.00	0	
6572 Honoraria	424.73	(424.73)	0.00		0.00	0.00	0	
9100 Record Suspension Program	0.00	259,841.78	259,841.78		55,942.68	203,899.10	364	
581.900 Programs (schedule 1)	11,181.53	248,660.25	259,841.78		49,552.26	210,289.52	424	
5450 Rent	44,800.00	(44,800.00)	0.00		0.00	0.00	0	
5455 Utilities	1,581.94	(1,581.94)	0.00		0.00	0.00	0	
5460 Phone and internet	1,638.39	(1,638.39)	0.00		0.00	0.00	0	
5465 Digital Subscriptions	144.44	(144.44)	0.00		0.00	0.00	0	
5470 Supplies	2,044.43	(2,044.43)	0.00		0.00	0.00	0	
5475 Equipment	4,304.23	(4,304.23)	0.00		0.00	0.00	0	
5480 Insurance	397.00	(397.00)	0.00		0.00	0.00	0	
5485 Property Services	259.87	(259.87)	0.00		0.00	0.00	0	
9200 Surrey Rental Costs	0.00	55,146.80	55,146.80		0.00	55,146.80	0	
581.910 Surrey Rental Costs	55,170.30	(23.50)	55,146.80		0.00	55,146.80	0	
	0.00	0.00	0.00		0.00	0.00	0	
Net Income (Loss)	241,298.93		239,176.22		(130,069.09)	369,245.31	(284)	

1. Accounting Accrual \$3500
 Bookkeeping Accrual \$2000

2. Notes C/fd from PY:

The JD Hobden Scholarship fund is monies JHSBC receives from the Vancouver Foundation to support educational bursaries to those with criminal justice system involvement.

The foundation awards JHSBC approximately \$5000/year in the fall but occasionally larger payments have been made. While under Pacific management the fund 'was not promoted' and therefore the account funds have accumulated.

John Howard Society of British Columbia

Year End: March 31, 2024

Adjusting journal entries

Date: 4/1/2023 To 3/31/2024

H202

Prepared by	Reviewed by	QC'd by	Approved by
AD 9/24/2024	AC 9/27/2024	NS 10/3/2024	DF 10/7/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
1	3/31/2024	Computer Equipment:1511	1510	U. 2		1,367.80	
1	3/31/2024	Office equipment	1700	U. 2			1,367.80
		To reclassify the Iphone purchased to computer account					
2	3/31/2024	Acc Dep - Computer Equipment	1511	U. 1			2,122.71
2	3/31/2024	Amortization	6000	U. 1		2,122.71	
		To record amortization					
						3,490.51	3,490.51
Net Income (Loss)			239,176.22				