
ANNUAL REPORT 2023-24



TABLE OF CONTENTS

Chairperson's Remarks	3
Executive Director's Remarks	4
Impact Report	5
Finances	7
Acknowledgements	14

Guided by the principles of Restorative Justice, Micah is motivated to create a world where individuals and communities are restored to respectful relationships in the wake of harm from crime. Our mission is to transform the lives of individuals affected by the justice system. We do this by being “**tough on crime one friendship at a time**”. How is friendship being tough on crime? It is a vital part of community restoration, and offers individuals who cause harm an opportunity to understand the harm they have caused and develop plans to take appropriate responsibility by valuing personal change, accountability, and encouraging collaboration and reintegration rather than coercion and isolation.

Micah commits itself to acting in accordance with the human rights and restorative justice principles elaborated in the Truth and Reconciliation Commission Calls to Action and the United Nations Declaration on the Rights of Indigenous People. We are grateful to have the opportunity to work on Treaty 6 Territory, the traditional territory of the Cree Peoples and the Homeland of the Métis Nation. By learning, understanding and acknowledging, we wish to pay respect to the rich Indigenous history and traditions of Turtle Island.

CHAIRPERSON'S REMARKS

2023-2024 saw us with a little more optimism about meeting our immediate financial obligations. Unfortunately, we said “goodbye” to Deborah Ferber as she followed her heart into ordained ministry and we miss her. This left us with only Adriana to carry out a large mandate by herself. She has done admirably but we know that this is not sustainable for long term without major adjustments.

Authenticity: On December 4, 2023, Micah sponsored Part 3 of “Conversations in the Spirit of Truth and Reconciliation” event at Wanuskewin. Our speakers, Dr. Jacqueline Maurice, Marijayne Deschambeault, Sheila Webster and the younger folks: Joshua Heath, Zander Bradley, and Mary Anne Focht were compelling, powerful speakers that taught us so much. The young ones were living examples of restorative justice when justice had not always been kind to them. This was our final event under our Reconciliation Funding Grant and each one was so meaningful as we networked together with folks we just met towards a more just and peaceful society.

Collaboration: Adriana has been working closely with Parkland Restorative Justice to save on travel and they also gifted us with \$20,000.00 from the sale of their building. We continue to expand our connections with individuals and organizations with an interest in Restorative Justice.

Marketing and Advocacy: Our main fundraising project this year was, “Remember Me” based on Luke 23:40. It brought in about \$5500.00. More importantly, it raised a new level of awareness with our constituents and ignited interest from other churches and people. I believe there is room to expand this campaign next year. That said, we are always open to suggestions for new ideas.

Board Membership: We were happy to welcome Monica Johnson to our board this year. We still have fewer board members than we would like so would welcome anyone interested in joining us in this work. I would like to thank all the board members for their dedication to restorative justice and Micah Mission.

A huge thank you to Adriana Appleton as our Executive Director and human extraordinaire for all you do. It is always a joy to work with you and the world is certainly a better place for what you bring to it.

Sincerely,

Nancy Epp
Chair, Micah Mission

WORDS FROM THE EXECUTIVE DIRECTOR

Another year has come and gone – and like years past there have been no shortage of emails and phone calls to the Micah office from correctional facilities, community corrections, and individuals affected by the justice system reaching out for support and programming. This year we have supported and journeyed alongside 9 individuals in the community and 48 incarcerated individuals.

Heartbreakingly, Saskatchewan's provincial crime rate ranked worst in the country for a 25th straight year in 2023, according to the Canadian Centre for Justice Statistics. Sexual violence continues to plague our province, and in 2023 Canada experienced a 52% increase in child pornography charges. From December 2023 – February 2024 CoSA Canada colleagues and I took part in conversations with leadership from The Correctional Service of Canada Prairie Region to negotiate financial support for CoSA – a program that is cost-effective, evidence-based, and has proven success in reducing recidivism rates. Unfortunately, due to budget constraints, funding was not approved. Despite this, Micah remains committed to supporting individuals on parole who are committed to living crime-free.

Community engagement was a focus this year as we hosted numerous community events, visited churches, spoke in post-secondary classes, and shared in plenty of good conversation over a cup of coffee – all with the purpose of sharing our mission, recruiting volunteers, and encouraging financial support from our local community.

As part of our ongoing commitment to providing meaningful restorative justice programming we have initiated a comprehensive review of our programs. Our goal is to ensure that our initiatives remain effective, impactful, and sustainable as we move forward. To address emerging needs and opportunities in our community, we are excited to announce Reintegration Circles – a pro-social mentorship program, based on the foundations of CoSA, that will enable Micah to support an array of individuals who have experienced incarceration, and are committed to living restoratively and respectfully in community. We are grateful to Mennonite Church Saskatchewan who have generously supported the first call to funding for this project. Reintegration Circles programming will begin in fall of 2024.

I'd like to extend my deepest gratitude to Debz Ferber, Lloyd Schmidt, the Micah Mission Board of Directors, our volunteers, and funders for your unwavering dedication and tireless efforts in supporting our restorative justice programming. The countless hours you have invested, the compassion you have shown, and your commitment to providing second chances have made a profound impact on the lives of those we serve. Thank you for being a part of our team.

In appreciation,

Adriana Appleton
Executive Director

IMPACT REPORT

CIRCLES OF SUPPORT & ACCOUNTABILITY

CoSA is a community-based response for individuals who have been incarcerated for committing sexual offenses, are being released into the community, and voluntarily seek out assistance in living a successful and crime-free life. This year we supported 8 core members, of which 2 successfully graduated from CoSA and 6 remain in programming.

Core member highlights 2023-24:

- **88% are employed.**
 - **100% have stable housing.**
 - **0% have reoffended sexually.**
 - **75% have an established extracurricular routine outside the circle.**
-

FAITH COMMUNITY REINTEGRATION PROJECT

FCRP provides support to incarcerated and formerly incarcerated individuals who wish to make connections to a faith community as they reintegrate back into the community.

FCRP highlights 2023-24:

- **24 individuals participated in FCRP programming.**
- **23 faith communities responded positively when asked to welcome a formerly incarcerated individual into their congregation.**
- **Spiritual self-identification of FCRP participants: 1 - Buddhist. 17 - Christian, 5 - Spiritual, 1 - Wiccan.**

IMPACT REPORT CONT.

PERSON TO PERSON

P2P is a visitation program offered to patients at the Regional Psychiatric Centre not receiving visits from family or friends. Patients are eligible to be matched with a community volunteer for the purpose of establishing a healthy relationship with someone outside the correctional institution.

P2P highlights 2023-24:

- **24 patients participated in P2P.**
 - **Volunteers contributed over 800 volunteer hours.**
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COMMUNITY ENGAGEMENT

Throughout the year, our community engagement initiatives have been both dynamic and impactful, involving a wide range of activities and events designed to foster community connection and introduce community members to our mission and restorative programs.

Community Engagement highlights 2023-24:

- **Over 200 individuals learned about Micah programming and volunteer opportunities during presentations at 7 churches.**
- **72 people attended Reconciliation Reels in November & December 2023.**
- **50 individuals participated in Part Two (May 2023) and Three (December 2023) of the learning series, Conversations in the Spirit of Truth & Reconciliation.**
- **16 churches agreed to participate in our first annual Remember Me Campaign.**
- **6 Community Service Learning students volunteered in CoSA throughout the school year.**
- **3 presentations were made to students at the University of Saskatchewan.**
- **2 practicum students engaged in CoSA programming and funding research thanks to our partnership with Mennonite Central Committee Saskatchewan.**

FINANCES: AUDITED STATEMENTS

JAMES H. STINN

CPA, Prof. Corp.

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To The Micah Mission Inc.

I have reviewed the accompanying financial statements of The Micah Mission Inc. that comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted our review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of The Micah Mission Inc. as at March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit enterprises. Saskatoon, Saskatchewan

Saskatoon, Saskatchewan
August 20, 2024



CPA, Prof. Corp.

The accompanying notes are an integral part of these financial statements.

THE MICAH MISSION INC.
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2024
(Unaudited)

	<u>2024</u>	<u>(Note 7)</u> <u>2023</u>
ASSETS		
CURRENT		
Cash	\$ 60,083	\$ 66,431
Investment savings (Note 3)	51,798	131,424
Accounts receivable	2,240	594
GST receivable	3,385	2,998
Prepaid expenses	<u>2,624</u>	<u>2,583</u>
	120,130	204,030
TANGIBLE CAPITAL ASSETS (Note 4)	<u>345</u>	<u>431</u>
	<u>\$ 120,475</u>	<u>\$ 204,461</u>
LIABILITIES		
CURRENT		
Accounts payable (Note 5)	\$ 8,312	\$ 9,801
GOVERNMENT LOAN - CEBA (Note 6)	<u>0</u>	<u>40,000</u>
	<u>8,312</u>	<u>49,801</u>
NET ASSETS		
Net assets, invested in capital assets	729	815
Net assets, unrestricted	<u>111,434</u>	<u>153,845</u>
	<u>112,163</u>	<u>154,660</u>
	<u>\$ 120,475</u>	<u>\$ 204,461</u>

APPROVED ON BEHALF OF THE BOARD

_____ Director

_____ Director

THE MICAH MISSION INC.
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2024
(Unaudited)

	<u>UNRESTRICTED</u>	<u>CAPITAL ASSETS</u>	<u>2024</u>	<u>(Note 7) 2023</u>
BALANCE -beginning of year	\$ 153,845	\$ 815	\$ 154,660	\$ 194,267
Net income	(42,497)	0	(42,497)	(39,607)
Amortization of capital assets	<u>86</u>	<u>(86)</u>	<u>0</u>	<u>0</u>
BALANCE - end of year	<u>\$ 111,434</u>	<u>\$ 729</u>	<u>\$ 112,163</u>	<u>\$ 154,660</u>

THE MICAH MISSION INC.
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2024
(Unaudited)

	<u>2024</u>	<u>(Note 7) 2023</u>
REVENUES		
Donations		
- Other Churches	\$ 3,446	\$ 20,725
- Individuals	36,003	22,289
Grants		
- Correctional Service Canada	17,484	18,777
- MCC Saskatchewan	8,000	7,000
- Mennonite Church Saskatchewan	11,283	11,283
- United Church of Canada	4,125	1,000
- Other supporting partners	10,000	2,654
Interest	3,752	580
Events and fundraising	7,439	200
Service Contracts	<u>4,250</u>	<u>6,000</u>
	<u>105,782</u>	<u>90,508</u>
EXPENDITURES		
Amortization	86	172
Advertising and promotion	234	1,408
Events	12,744	5,420
Insurance	2,363	2,755
Interest and bank charges	747	803
Meetings	141	0
Memberships and dues	388	336
Office and occupancy costs	11,374	10,475
Professional fees	9,867	14,784
Professional development	170	449
Program materials and client support	848	2,271
Travel	1,640	3,156
Wages and benefits	<u>107,677</u>	<u>88,086</u>
	<u>148,279</u>	<u>130,115</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$ (42,497)</u>	<u>\$ (39,607)</u>

THE MICAH MISSION INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2024
(Unaudited)

	<u>2024</u>	<u>(Note 7)</u> <u>2023</u>
OPERATING ACTIVITIES		
Deficiency of revenues over expenditures	\$ (42,497)	\$ (39,607)
Items not involving cash:		
Amortization	<u>86</u>	<u>172</u>
	(42,411)	(39,435)
Net change in non-cash working capital		
Investment savings	79,626	(131,424)
Accounts receivable	(1,646)	22,125
GST receivable	(387)	(760)
Prepaid expenses	(41)	(403)
Accounts payable	<u>(1,489)</u>	<u>5,359</u>
	<u>33,652</u>	<u>(144,538)</u>
FINANCING ACTIVITIES		
Repayment of government loan - CEBA (Note 6)	<u>(40,000)</u>	<u>0</u>
DECREASE IN CASH	(6,348)	(144,538)
CASH, beginning of year	<u>66,431</u>	<u>210,969</u>
CASH, end of year	<u>\$ 60,083</u>	<u>\$ 66,431</u>

THE MICAH MISSION INC.
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024
(Unaudited)

1. DESCRIPTION OF BUSINESS

The Micah Mission Inc. is a not for profit organization whose purpose is to provide community chaplaincy and prison visitation programs in Saskatoon and Surrounding area.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Organization have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Use of estimates

When preparing financial statements according to ASNPO, the Organization makes estimates and assumptions relating to:

- Reported amounts of revenue and expenses;
- Reported amounts of assets and liabilities; and
- Disclosure of contingent assets and liabilities.

Management's assumptions are based on a number of factors, including historical experience, current events and actions that the Organization may undertake in the future, and other assumptions that we believe are reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions. Estimates were used when accounting for certain items, such as the useful lives of capital assets and impairment of long-lived assets.

Revenue recognition

The Micah Mission Inc. follows the deferral method of accounting for revenues.

Restricted revenue is recognized in the year in which the related expenses are incurred. Unrestricted revenue, including unrestricted donations, is recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Financial instruments

The Organization's financial instruments consist of cash, investments, accounts receivable, and accounts payable.

Cash and Cash Equivalents

For the purposes of these financial statements, cash and cash equivalents is composed strictly of cash, plus outstanding deposits, less outstanding cheque's

Investments

Investments consist of term deposits and GICs and are carried at amortized cost.

THE MICAH MISSION INC.
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024
(Unaudited)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Tangible capital assets

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Equipment	20% declining balance method
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In the year of acquisition, only one-half of the stated rate is applied to the additions. The Organization regularly reviews its tangible capital assets to eliminate obsolete items.

3. INVESTMENT SAVINGS

	2024	2023
Affinity Credit Union, 1-year term flex - Sub 003, bears interest at 2.40% per annum, matured Nov 8, 2023	\$ 0	\$ 81,424
Affinity Credit Union, 1-year term flex - Sub 004, bears interest at (2.40%) per annum, matures Nov 10, 2024	51,798	50,000
	\$ 51,798	\$ 131,424

4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2024	Net 2023
Computers	\$ 961	\$ 961	\$ 0	\$ 0
Equipment	5,262	4,917	345	431
	\$ 6,223	\$ 5,878	\$ 345	\$ 431

5. ACCOUNTS PAYABLE

	2024	2023
Accounting accrual	\$ 4,150	\$ 3,247
Collabria Mastercard	0	325
Trade payables	0	903
Vacation payable	4,162	5,326
	\$ 8,312	\$ 9,801

THE MICAH MISSION INC.
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024
(Unaudited)

6. GOVERNMENT LOAN - CEBA

	2024	2023
Affinity Credit Union - CEBA		
- Loan guaranteed by the Government of Canada		
- \$60,000 funds advanced, repayable by December 31, 2023		
- interest charged at 0% per annum		
- \$20,000 forgiven if repaid by maturity	\$ 0	\$ 40,000

7. PRIOR PERIOD ADJUSTMENT

At March 31, 2023, it was discovered that certain donation and grant revenues included in Accounts Receivable had been received during the current period, with the revenues being effectively recognized twice. As result, the net assets balance as at April 1, 2023 was decreased by \$9,095 and the 2023 financial statements were restated. Accordingly, "Accounts receivable" was reduced by \$9,095. Donation revenue from "Other churches" was reduced by \$575, grants from "Other supporting partners" was reduced by \$8,520, and "Excess of revenues over expenditures" in the 2023 statement of operations was reduced by \$9,095.

8. CONTINGENT LIABILITY

The Organization signed a three year lease with Mennonite Central Committee Saskatchewan. covering the period of January 1, 2024 through December 31, 2026.

The Company will recognize monthly base rent of \$343.75, estimated occupancy costs of \$186.20.

9. FINANCIAL RISK

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to purchase goods and services on credit, borrow funds from creditors, etc. for which repayment is required at various maturity dates. Liquidity is measured by reviewing the Organization's future net cash flows for the possibility of a negative cash flow. The Organization manages the liquidity risk resulting from its accounts payable by investing in liquid assets.

Credit Risk

Financial instruments that potentially subject the Organization to credit risk are accounts receivable. Management performs regular credit assessments on its receivables and provides allowances for potentially uncollectable receivables.

ACKNOWLEDGEMENTS

As we reflect on the past year, it is with immense gratitude and pride that we acknowledge the collective efforts that have made 2023-2024 a success. The dedication and contributions of Micah's restorative justice community have been pivotal in advancing our mission and transforming lives within our community.

To our Board of Directors: Your wisdom, vision, strategic oversight, and commitment to restorative justice principles have guided us through a year of significant change. Your tireless work behind the scenes does not go unnoticed.

To our Volunteers: Your support has been invaluable in delivering our programs. The time and effort you invest in mentoring and providing practical support to program participants makes such a difference in the lives of those we serve. Your compassion and dedication to fostering a supportive environment for healing are deeply appreciated.

To our Program Participants: You inspire us with your resilience and determination. Your courage in embracing new opportunities and your willingness to engage with our staff and volunteers inspire us daily. Your experiences and growth are at the heart of our mission.

To our Funders: Your generous support has been crucial in enabling us to offer programs that focus on restorative justice and the successful reintegration of formerly incarcerated individuals. Your investment in our work helps us to provide essential services, build partnerships, and create opportunities for lasting change.

Together, we have made significant strides in promoting restorative justice and supporting those who have been directly impacted by justice system. Thank you for your unwavering support and for being a vital part of our community. We are excited about introducing new programming next year and grateful to have such a dedicated group of supporters working alongside us!

THANK YOU!