

ANNUAL REPORT 2021

Community Links
Association



PRESIDENT'S REPORT

P. EARL MUISE

Despite an unprecedented global pandemic, lockdowns and severely restrictive public health measures, a change of premier, an election and complete change of government, Community Links has continued to advocate for vulnerable older adults and oversee our Aging Well Together Coalitions throughout Nova Scotia.

Our very dedicated staff and excellent leadership have been able to continue the Vision and Mission of Community Links under extraordinary conditions. In addition to those mentioned above we have also had to contend with uncertainty regarding annual funding from the provincial government, uncertainty regarding the funding for SHIFT 2 and how that would impact our long term financing.

Now, with a new government, a new premier, a new minister and a shakeup of the top bureaucracy, we appear to be back to square one! These setbacks however have not deterred our resolve to move forward with our Aging Well Communities.

We look forward to advocating for older adults on these issues:

- SHIFT 2
- Mental Health at all ages
- Combating social isolation
- Championing Age-Friendly Communities
- Affordable Housing
- Continuing Care in Nova Scotia – from Home Care to Palliative Care

I wish to thank all Board members for their continued support for Aging Well Communities and Community Links. Your efforts on behalf of seniors in Nova Scotia are extremely appreciated.

A very special thanks goes to Past President Carol Rogers for her care, compassion and devotion to Community Links during the past six years as well as to Madeleine Sauvé and Carol Tooton for sharing their experience and knowledge of the well being of seniors with the Board.

I also wish to thank John Hamblin for his contribution to our Board. John is moving to New Brunswick and we wish him and his family well. I'm sure we will see John on a webinar in the very near future.

Thank you to our Board candidates for having accepted our invitation to sit as Board members if accepted by this AGM.

ED REPORT 2021

Community Links is a province-wide organization that promotes and supports age-friendly communities. We do this by drawing on the local knowledge of diverse individuals and senior-serving organizations to create coalitions of community members, knowing that none of us is as impactful as many of us working together. We address issues that affect aging such as accessibility and social connection, mental health and housing. We work with seniors' clubs to assist with volunteer recruitment or planning, and offer workshops on retirement and fitness in the kitchen.

The organization has been doing this work for almost 30 years. Three decades on, 18 months after the onset of COVID-19, we're an organization in transition, looking at our roots, reviewing our history and planning our future.

Our challenges are significant; resources are limited, needs are more complex and the percentage of adults reaching their senior years is growing. Ageism overshadows how older adults are perceived and supported here and around the globe.

The past year and a half have been unprecedented in the challenges society has collectively faced. If there ever was a time for communities to be linked, share information, and find practical and effective solutions, this has been it. The strength, grit, and resilience displayed have been remarkable; the lessons invaluable.

We're grateful to have worked closely with many partners and received federal and provincial emergency funds to help ensure seniors in Nova Scotia remained connected, received assistance and knew they weren't alone or forgotten in the face of sickness, social isolation, anxiety, the digital divide, housing inequities, food insecurity and grief – all which mark our experiences since March 2020.

OUR COVID RESPONSE

Due to the rapid provision of COVID-19 Emergency Funds by the Nova Scotia Department of Seniors, Community Links was able to get microgrants into the hands of local community groups so vulnerable older adults could receive food, medication, and other necessities of life by early April 2020.

Grants of up to \$1000 were provided; requests evolved to cover the cost of materials for non-medical masks, recreation and care packages, as well as access to laptops, tablets and training. Thousands of meals were delivered, many kilometres driven, and comfort shared, thanks to this assistance.

In all, the Department entrusted \$110,500 to Community Links to address COVID-related needs. Funds were provided to 84 organizations throughout Nova Scotia; in many cases, groups chosen were run by older adults who on an ongoing basis serve as the volunteer backbone in towns, villages and rural regions. Challenged by COVID, they found new ways to safely do their work. (See attached report for a fuller overview of the funded projects.)



"A 'silver lining' of COVID-19 for me is a greater awareness of this coalition of agencies, non-profits, and individuals that promote healthy aging in friendly communities. I have learned when our association has a challenging issue there are many others to contact, looking for new approaches and possible solutions. I now feel the Seniors Association of St. Margaret's Bay is under an umbrella of care and support that is called Community Links."

Community Links exists to work collaboratively with and magnify the impact of organizations and individuals focused on the wellbeing of older adults.

Working with Aging Well Together Coalition members in Cape Breton, Victoria, Pictou, Antigonish, Halifax, East Hants, Colchester, Kings and Lunenburg Counties, our part-time regional coordinators convened virtual bi-weekly coalition meetings, shared information, supported members, and partnered with Senior Safety Coordinators and others to increase their reach.

Together they created care kits which included handwritten notes, hand sanitizer, masks and small treats; recreation kits with games, simple exercises and resistance bands; supported funding applications to provide access and skill building with communication technology; addressed food insecurity and housing inadequacy, including by making a submission to the Provincial Housing Commission in Spring 2021.

They coordinated distribution and delivered frozen food, recreation boxes and Santa for Seniors gifts in various regions; advocated for a Senior Safety Coordinator position for CBRM and organized meetings with local stakeholders.

Coordinators were behind the scenes, pulling things together, providing a safe space to share ideas and brainstorm in the midst of crisis.

Throughout it all, staff checked in and supported one another as well as those we worked with; a Community Links-organized mental health workshop open to all coalitions, facilitated by a Mental Health and Addictions Health Promotion Specialist was and well attended in late May 2020. Coming on the heels of the mass shootings in Portapique, it could not have been better timed.

Because COVID wasn't the only crisis faced since March 2020, we worked to address systemic discrimination and review our own biases by attending anti-Black racism webinars and the *Decolonizing Learning Journey* created by the Community Sector Council of NS in addition to sessions on ageism, social isolation and COVID. This work is ongoing.



OUR PROJECTS

CARRIED OUT WITH COALITION PARTNERS AND VOLUNTEERS



Community Links developed and distributed 600 Emergency Preparedness Kits in Pictou and Antigonish Counties to isolated seniors so that the impact of the double-emergency of COVID-19 plus a serious storm could be mitigated. These were created with funding from the United Way of Pictou County and COVID-19 Emergency funds.

Recipients were deeply touched that “someone thought of them” and were delighted with the contents. Meals, colouring pencils, and a specially-designed information booklet were included with safety items, a flashlight and night light. About a third of the kits went to Black and Indigenous recipients.

Similar kits were prepared for 200 vulnerable seniors or couples with funds from the United Way of Colchester County, and 300 kits went to older adults in Kings County thanks to financial assistance from the Rural Communities Foundation of Nova Scotia. Members of the Aging Well Together Coalitions in each region partnered on this initiative, using the model developed in Pictou/Antigonish.

Staff also coordinated distribution of 3000 reusable masks provided by the NS Department of Health and Wellness when the provincial mask mandate was first made; recipients were identified through Aging Well Together coalition outreach.

PEACH RESEARCH UNIT

Community Links partnered with PEACH (Planning for Equity, Accessibility and Community Health) Research Unit at Dalhousie School of Planning to create *Age Friendly in Focus*, phase two of a photovoice research project that will incorporate Age Friendly Communities educational materials and community engagement to address accessibility.

The object is to share the perspective of older adults with policy makers and planners to better understand the barriers to inclusion in the built environment. The work is being undertaken with the support of the NS Department of Seniors via an Age Friendly Communities grant and is currently underway.

Community Links also collaborated with the PEACH Research Unit and the Rick Hansen Foundation on *Visualized, experience-based accessible design standards: Piloting an enhanced photovoice approach with older adults as experts* project. This \$56,900 two-year project is funded by the Social Sciences & Humanities Research Council - learnings will contribute to the development of a safer, more accessible Nova Scotia.



Understanding access and inclusion for older adults in the built environment

MENTAL HEALTH, CREATIVITY AND CONNECTION



In Fall 2020 we created and coordinated publication of the 2021 *Aging Well* calendar, focused on well being in the time of COVID; the \$11,000 cost of the calendar came from the COVID-19 Emergency Funds. The 15,000 calendars were distributed across the province; we're already getting requests for the 2022 edition. You can find the calendar here <https://nscommunitylinks.ca/agefriendly-corner/>

To learn what Nova Scotians stayed busy with at home, Community Links developed a *Creativity Campaign* inviting older adults to share what they have been doing to survive COVID. Photos of their work, which included gardens, paintings, and models of historic Nova Scotia buildings were posted as *Thriving Thursday* on our social media platforms. Photos submitted are featured throughout this report.

You can see a gallery of work submitted at: <https://nscommunitylinks.ca/creativity-campaign-artwork/>

In Spring 2021 we received funding from the NS Department of Health and Wellness, Health Promotion, Mental Health and Addiction and will be coordinating *Mental Health First Aid Supporting Older Adults* training, because knowing how to respond to a family member or friend who may be struggling can be the first step to finding help.



OUR ADVISORY ROLE



Provincially Community Links serves an advisory role with a number of organizations, including the **Nova Scotia Senior Advisory Council to the Department of Seniors**, providing counsel to the provincial government on seniors' issues.

We also sit on the **Nova Scotia Centre on Aging Advisory Board** at Mount Saint Vincent University, to assist in identifying strategic directions and emerging issues; and the **Nova Scotia Walks Advisory Committee**, developing a walking program to encourage under-active individuals to take part in regularly planned, leader-led walks in their home communities.

We meet as part of the **HomeWarming Advisory Council**, addressing how Nova Scotians on lower incomes can reduce their space heating costs through free, energy

efficient home upgrades – work that ensures older adults can age in place more comfortably.

We also respond to requests for input including the **Accessibility Standards Development Consultation** to discuss recommendations for Built Environment Standards for the province, and the development of Nova Scotia Health Mental Health and Addiction website.

Nationally, we meet regularly as part of Public Health Agency of Canada's **Age-Friendly Communities Reference Group** and were featured in the launch of the **Healthy Aging CORE Canada**, the national knowledge Hub connecting agencies that support and advance independent living for older Canadians.

Regionally, our coordinators are active on many Board and committees including active living, accessibility, and Helping Hands.

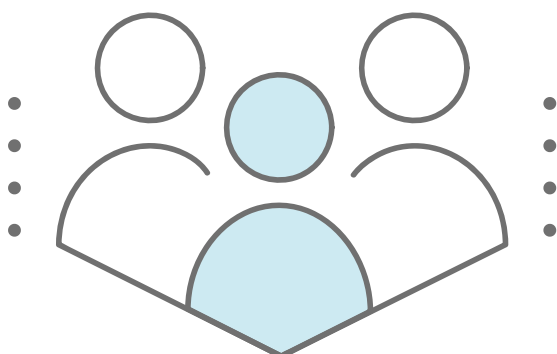
OUR COMMUNICATIONS

We know that better communications are the lynchpin to all of our work, and to that end, a Communications Committee has been at work since early 2021 in preparation for the creation of an Aging Well Together Communications Hub.

In Spring 2021 we received New Horizons funds to create the Hub; it will be co-designed with input from older adults and community stakeholders.

We want to celebrate the contributions of older adults while increasing public awareness of aging related issues at local, regional and provincial levels. With advice from a BoomersPlus mentor and a clean-up and review of our current website, the work has begun.

Meantime, we continue to publish a regular e-bulletin, social media posts and articles on Saltwire focused on aging well.



OUR IMPACT

In a world that increasingly wants to measure and monetize inputs and outcomes, it is challenging to pinpoint what difference it makes being behind the scenes, making connections, facilitating meetings and sharing information.

Weaving the threads that build stronger communities where people can be active, engaged, valued and supported over the course of their older years is the objective and consequence of all we do.

The challenges are myriad, resources limited and solutions elusive, but as the past 18-months have demonstrated community is key, connection is critical, collaboration is essential, and communication makes it all possible.

We hope the strength, grit and resilience of older Nova Scotians and communities made stronger by all we've shared informs our collective future and the opportunity for each of us to age well in this beautiful place we call home.

OUR THANKS AND FAREWELLS TO:

Carol Rogers for your guidance and steady hand as Board member and President

Board directors John Hamblin, Carol Tooton and Madeleine Sauve, your energy and commitment to Community Links will be missed.

Carla Malay, Regional Coordinator for Lunenburg/Queens and field worker for Western Nova Scotia, who retired in December 2020 – you were the memory of the organization;

Karen Field, Regional Coordinator for Lunenburg/Queens who will continue to champion the wellbeing of older adults;

Dian Day, Regional Coordinator for Pictou/Antigonish/Richmond counties, who retired in June 2021 – your passion for the wellbeing of older adults was invaluable.

Brenna MacDonald, Regional Coordinator of Annapolis/Kings/West Hants, taking maternity leave – congratulations on the arrival of Layla; see you in 2023!

OUR ONGOING GRATITUDE TO:

Board Executive – Earl Muise (President), Dolly Williams (Vice President) and Paul Rowe (Treasurer), as well as Directors Pamela Fancy and Penny Carver, for your continuing contributions to aging well in Nova Scotia.

Regional Coordinators Meagan MacDonald and Darlene MacInnis; Communications Coordinator/Administrator Erin Henderson for your belief in our work and willingness to roll up your sleeves and get it done.

The Nova Scotia Department of Seniors, for funding Community Links.

Older Nova Scotians and the many groups and organizations who join us in working to create a province we call can age well in, together.

Respectfully submitted
Helen MacDonnell
Executive Director
Community Links



Community Links Emergency Funding: Impact Overview and Highlights

In the wake of the COVID-19 pandemic, Community Links took action by distributing emergency funds to non-profits and other community organizations across Nova Scotia. Over 80 organizations received funding to help members of their communities in various ways during the unprecedented and challenging spring and summer of 2020. Hundreds of hot meals, food hampers, and gift cards were given to seniors and families who found themselves isolated and unable to go to the store due to the possibility of contracting the virus. Some organizations put the funds toward technology services for older adults who now had to communicate with loved ones from a distance. Funds were also used toward basic needs assistance, transportation, PPE/masks, palliative care, and more.

Organizations that utilized the emergency funds provided aid in large and small ways, but in all cases the impact that was felt by members of the community was immeasurable. Although this impact was apparent throughout each organization and community, highlighting a few individual stories demonstrates how lending a hand during difficult times can inspire hope and make an enormous difference for individuals and communities.

The Hills of Boisdale Association: “The community response was wonderful. Those receiving the meals were very grateful for the hot meal but most noticeably the brief conversation as the meal was dropped off and seeing another member of the community was visibly the highlight!”

VON: “I just got off the phone, and I’m in tears. I phoned one of my transportation clients (wheelchair bound) to see if I could offer her a couple of free meals to try out. She told me: ‘Oh! My last hot meal was at Christmas time. This is like a dream come true story for me.’ Needless to say; I’m sending her 5 free meals this week.”

Tri-Parish COVID-19 Relief Services: “We provided two cords of split firewood delivered to a senior who fell in January and broke his femur bone in three places. He was still in hospital undergoing therapy when COVID-19 hit at which time he was sent home with no help at home. While he was in the hospital, his wife had health issues and ended up in a nursing home. The nursing home took a good portion of their income leaving him very little to live on. His only source of heat is wood, and he had none when I visited him.”

East Hants Community Learning Association: “One senior couple that particularly benefitted from our services during this period required fresh drinking water and lived in a very rural community in East Hants. Due to the lockdown, they couldn’t get out to refill water jugs, so we purchased the water and delivered it to their door.”

The North River Fire Brigade: “[A client’s daughter] handed me an envelope with a thank you card and a check for \$300.00. She said that since we were doing such a great job in the community and we as the Fire Dept. never request funds or try to solicit, she wanted to give back by allowing us to take care of another one or two senior families. She has also stated that she is going around her subdivision and is telling her neighbours to cut us checks so we can help more families.”

We Are Young: “The emotional impact this delivery [of care packages] had on these individuals was indescribable. I can assure you that they had the biggest smiles on their faces knowing that someone was thinking of them during these trying times.”

The events of 2020 have made it clear that connection essential for maintaining the wellbeing of individuals, families, and communities. It seems that getting basic food and supplies to people in need, though extremely valuable and necessary, was only one piece of the puzzle in terms of supporting isolated individuals during the pandemic. Letting people know that they are seen and valued was also vital, and the organizations throughout the province that received emergency funding from Community Links were able to help out at the start of the COVID-19 pandemic did the essential work of both meeting the physical needs of people who were struggling and maintaining personal connections within their communities.



**Organizations who received support from the Community Links Emergency Funds grant project: response to COVID-19.
Funded by the Nova Scotia Department of Seniors**

Organization	County	Description of Project
Aberdeen Palliative Care Society	Pictou	Gas cards, groceries, delivery of goods for senior palliative care clients who now have additional distance to drive for treatment and other costs.
Alzheimer Society NS	province wide	Zoom subscription for health sessions
Anglican Parish of South Queens	Queens	Assistance to residents for basic needs.
Antigonish Women's Resource Centre	Antigonish	Grocery cards and gift cards for low-income seniors
Association La Guilde Acadienne De Clare	Digby	Material to sew 200 masks for older adults
BayRides	HRM	90 trips essential trips and deliveries at no fare
Big Brothers Big Sisters Pictou County	Pictou	Electronics, food, and supplies and to encourage continued engagement between seniors and youth
Boisdale Community Association	CBRM	Cover the cost of basic supplies, meal prep and delivery
Caledonia and Liverpool United Church of Canada	Queens	Assist elderly and rural people sheltering at home; trying to meet basic needs as they arise
CBRM REC	CRBM	Activity kits
Chebucto Links	HRM	Zoom subscription to facilitate video programming and social video calls.
Clifford Street Youth Centre	CBRM	Food and basic items
Community Food Resource Network	Queens	Providing staples to isolated older residents of North Queens
Community Food Resource Network	Queens	Residents of North Queens - keep our clients fed with the best possible items

Community Links Aging Well Together Coalition	Pictou	Emergency kits for older adults to prep for hurricane season - with \$9300 funding from United Way
Community Links Aging Well Together Coalition	Antigonish	Emergency kits for older adults to prep for hurricane season - with \$9300 funding from United Way
Community Links Aging Well Together Coalition	Colchester	Emergency kits for older adults to prep for hurricane season - with \$7074 funding from United Way & \$500 from Senior Safety
Community Links Aging Well Together Coalition	Kings	Emergency kits for older adults to prep for hurricane season - with \$9000 funding from Rural Communities Foundation of Nova Scotia
Cumberland County Transportation Services	Cumberland	Masks and sanitizer
Cumberland Public Libraries	Cumberland	Postage for books by mail services during the COVID closures
Dartmouth Seniors Service Centre	HRM	Meals on Wheels for seniors, all the organization's other income has stopped so amount will subsidize meal costs
Digby Area Recreation Commission	Digby	Healthy food boxes
Digby Recreation	Digby	Recreation packages for home exercise - isolated older adults
Dr. Kingston Memorial Community Health Centre	Richmond	Funds for emergency situations including meals, grocery cards, transportation, clothing, or overnight accommodation.
East Hants Learning Association and Community Rider	East Hants	Free transportation/deliveries to access pharmacies, groceries, and other necessities
East Margaree New Horizons Seniors Club	Inverness	Material and supplies to make masks, gas to cover delivery costs, food packaging
East Preston Day Care	HRM	Support for seniors including groceries, heating oil
Elderdog	HRM	Cover the cost of masks

Evergreen Seniors Club	Inverness	Grocery and other deliveries, social support
Flourish Family Wellbeing	Lunenburg	Zoom Professional account for 1 year, to offer resources and outreach, including Fountain of Health
Future Ready Youth Society	CBRM	Delivery of meals on wheels and other basic items
Hope Dial a Ride	Yarmouth	Free transportation to medical appointments etc.
Chebucto Lincs	HRM	Vial of Life
Kidney Foundation of Canada	HRM	Essential groceries and diet appropriate food for vulnerable patients
Kings Point to Point Transit Society	Kings	Free transportation to medical appointments, essential shopping, groceries, prescriptions, and other social supports
Kiwanis Ceilidh Golden K Club of Sydney Mines & North Sydney	Cape Breton	Meeting increased demand for Meals on Wheels from Upper North Sydney to Little Bras d'or Bridge
La Cooperative de Transport de Cheticamp	Inverness	To cover the cost of delivering items to older adults and to cover fares for individuals to do their own grocery shopping
Le Club Kinsmen de Cheticamp	Inverness	Hot meal delivery
Leeside Society	Antigonish	20 \$50 gift cards to distribute to older women in need in the community
Lilian Fraser Memorial Hospital	Colchester	Palliative Care expenses
Loon Lake Cherry Brook Senior Citizens Club	HRM	Tablets for older adults - loan program
MetroWorks	HRM/East Hants	Frozen meals for isolated seniors
Municipality of Chester Transportation Soc	Lunenburg	Delivery of basic items to older adults outside village boundaries

MusGo Rider Valley-Sheet Harbour Cooperative	HRM	Delivering grocery/food bank/pharmacy needs to older adults and cover fares for personal grocery shopping
New Dawn Meals on Wheels	CBRM	Packaging to allow Meals on Wheels provide cold cooked meals
North Queens Fire Association	Queens	Gift cards for community members for local stores
North River and District Fire Brigade	Colchester	Food purchases for seniors and vulnerable populations, all of whom have accessibility issues.
North Shore Seniors Club	Colchester	Deliver fresh vegetables/ necessities to seniors in Tatamagouche
North Sydney Food Bank Society	CBRM	Food Delivery for isolated seniors
Nova Salutem with Old School	HRM - Eastern Shore	Facilitated group support and psychoeducational sessions with isolated seniors via Zoom 2x/4 weeks
Old School Community Gathering Place	HRM - Eastern Shore	Prepared meal and groceries; deliveries for older adults using volunteers/staff and Musgo Rider, based on referrals.
Pay it Forward Angel Fund	Richmond	Support older, vulnerable population with medical supplies including like colostomy bags, boost/food supplements, bandages, pads, etc.
Pictou Antigonish Regional Library	Pictou Antigonish	To purchase accessible reading devices (for the print/visually impaired), with enabling access for home-bound, visually impaired older adults
Pictou United Church	Pictou	Prepared meal purchase/deliveries to local seniors, purchased from local cafes
Preston Area Housing Fund	HRM	Support for seniors including groceries and medication
Queens County Transit	Queens	Free transportation to medical appointments etc.

Riverdale Community Centre	Richmond	Groceries and support for older adults, with help from Cape Breton Kindness volunteers
Rotary Club of North Sydney	CBRM	Delivery of healthy meals prepared at local restaurants to seniors
Seniors Association of St. Margaret's Bay	HRM	Friendly neighbour program to assist with supplies i.e., gloves, disinfectant
Seniors Outreach	Pictou	Produce video of a chair exercise program to be uploaded online and provide to participants of weekly exercise programming.
Shelburne County Mental Health and Wellness Association	Shelburne	Laptops to support outreach to isolated seniors
Sherbrooke Opportunities Society	Guysborough	Tablets for video conferencing
Sou' West Nova Transit	Shelburne	Delivering items to older adults and cover fares for medical appointments/grocery runs.
Spencer House	HRM	PPE materials for staff, volunteers, and program participants
Spencer House	HRM	Laptop/camera/Zoom to meet clients
St. Stephen's Anglican Church	Lunenburg	Food and shopping for isolated seniors
Steelworkers & Sydney Pensioners Club	CBRM	Cleaning costs to reopen
Stewiacke and District VFD	Hants	To cover costs associated with delivering groceries and prescriptions to vulnerable, senior and or self isolating individuals
Strait Area Trails Committee	Richmond	To assist vulnerable adults, obtain food, necessities and medications as well as helping with food security.
Trinity United Church, Mahone Bay	Lunenburg	ZOOM subscription to facilitate group communication, books/o

Tri-Parish COVID-19 Relief Services	Antigonish	Relief services including transportation, groceries, delivery of goods and groceries
Twin Village Social Club/Argyle Community Assistance	Yarmouth	Purchase and distribution of hand sanitizer to seniors' groups, volunteers, and first responders in Yarmouth County.
Upper Big Tracadie/Lincolnville Education Committee	Guysborough	Installation of free roadside libraries in Upper Big Tracadie and Sunnyville
Valley View Villa	Pictou	Recreation materials for isolated residents in long term care
VON Nova Scotia	11 locations across NS	Deliver assistance to individuals requiring meals and necessities; offset volunteers' costs as range of service increases greatly
We are Young	HRM	Care packages related to necessity and entertainment such as bread, tea, candy, the daily paper, word puzzles, some yummy cookies, delivered to older adults
Willow Lodge Auxiliary	Colchester	Garden improvements for the mental health of isolated individuals in LTC facility
Willow Lodge Auxiliary	Colchester	iPad and headsets to help residents of a LTC facility maintain contact with family and friends.
Willow Lodge Home	Colchester	Music and art supplies for residents of a LTC facility
Windsor Food Bank	West Hants	Gifts cards for grocery stores, food bank orders, and delivery of food
Yarmouth Farmers Market	Yarmouth	35 food boxes for older adults in need in the community

COMMUNITY LINKS
Index to Financial Statements
Year Ended March 31, 2021

	Page
INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Revenues and Expenditures	2
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 9



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Community Links

We have reviewed the accompanying financial statements of Community Links (the Company) that comprise the statement of financial position as at March 31, 2021, and the statements of revenues and expenditures, 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 (ASNPO), 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

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us 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, we do not express an audit opinion on these financial statements.

Conclusion

Based on our 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 Community Links as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

A handwritten signature in blue ink that reads "Sutherland Watt".

Halifax, Nova Scotia
September 15, 2021

Sutherland Watt CPAs Inc.
Chartered Professional Accountants

COMMUNITY LINKS
Statement of Revenues and Expenditures
Year Ended March 31, 2021

	Budget 2021	Total 2021	Total 2020
Revenues			
Nova Scotia Department of Seniors Grant	\$ 264,000	\$ 264,000	\$ 264,000
Nova Scotia Department of Seniors COVID-19 Emergency Community Support	-	110,500	-
United Way COVID-19 Emergency Community Support - Pictou and Antigonish Counties	-	18,600	-
Rural Communities Foundation of NS COVID-19 Emergency Community Support - Kings County (Note 6)	-	7,868	-
United Way COVID-19 Emergency Community Support - Colchester County (Note 6)	-	6,503	-
New Horizons Grant - Rural Communities in Motion	-	-	24,667
Graduate to Opportunity Grant	-	4,875	9,750
Age Friendly Calendar Fundraising / Grant	-	-	6,850
Summer Jobs Canada	-	3,927	3,095
	264,000	416,273	308,362
Project expenses			
New Horizons Rural Communities in Motion	-	-	16,410
Age Friendly Calendar Costs (Note 3)	10,000	10,786	9,810
	10,000	10,786	26,220
Revenue after project costs	254,000	405,487	282,142
Expenses			
Amortization	-	661	475
Board and staff retreat	-	-	10,932
Board expenses	14,000	65	7,346
Communications	2,500	4,627	2,101
Office expenses	23,200	22,029	20,158
Other (insurance, fees, memberships, licenses)	7,900	7,741	6,230
Personnel	251,550	251,951	231,000
Programs, meetings and workshops	6,500	404	5,554
Recruitment expenses	1,000	408	788
Travel and accommodations	12,100	2,115	12,456
Emergency COVID-19 direct community support	-	89,581	-
Emergency Community Support - Kings County	-	7,868	-
Emergency Community Support - Colchester Co	-	6,503	-
Emergency Community Support - Pictou and Antigonish Counties	-	17,117	-
	318,750	411,070	297,040
Deficiency of revenues over expenses	\$ (64,750)	\$ (5,583)	\$ (14,898)

See notes to financial statements

COMMUNITY LINKS
Statement of Financial Position
March 31, 2021

	2021	2020
ASSETS		
Current		
Cash	\$ 111,622	\$ 115,858
Prepaid expenses	754	1,495
Harmonized sales tax recoverable	4,205	2,869
	<u>116,581</u>	120,222
Equipment (Note 4)	2,271	1,842
Restricted cash (Note 5)	27,865	50,662
	<u>\$ 146,717</u>	<u>\$ 172,726</u>
LIABILITIES		
Current		
Accounts payable	\$ 15,154	\$ 12,783
Deferred contributions (Note 6)	27,203	50,000
Amounts held in Trust	662	662
	<u>43,019</u>	<u>63,445</u>
Net assets		
General fund	101,427	107,440
Net assets invested in capital assets fund	2,271	1,841
	<u>103,698</u>	109,281
	<u>\$ 146,717</u>	<u>\$ 172,726</u>

ON BEHALF OF THE BOARD

_____ Director

_____ Director

COMMUNITY LINKS
Statement of Changes in Net Assets
Year Ended March 31, 2021

	General Fund	Net Assets Invested in Capital Assets Fund	2021	2020
Net assets - beginning of year	\$ 107,440	\$ 1,841	\$ 109,281	\$ 124,179
Deficiency of revenues over expenses	(5,583)	-	(5,583)	(14,898)
Amortization	661	(661)	-	-
Purchase of equipment	(1,091)	1,091	-	-
Net assets - end of year	\$ 101,427	\$ 2,271	\$ 103,698	\$ 109,281

COMMUNITY LINKS**Statement of Cash Flows
Year Ended March 31, 2021**

	2021	2020
Operating activities		
Cash receipts from contributors	\$ 393,471	\$ 329,486
Cash paid to suppliers and employees	(418,082)	(320,916)
Goods and services tax	(1,337)	(357)
	<u>(25,948)</u>	<u>8,213</u>
Cash flow from (used by) operating activities		
Investing activity		
Purchase of equipment	(1,091)	(1,114)
	<u>(1,091)</u>	<u>(1,114)</u>
Cash flow used by investing activity		
Increase (decrease) in cash flow	(27,039)	7,099
Cash - beginning of year	166,520	159,421
Cash - end of year	\$ 139,481	\$ 166,520
Cash consists of:		
Cash	\$ 111,622	\$ 115,858
Restricted cash	27,859	50,662
	<u>\$ 139,481</u>	<u>\$ 166,520</u>

COMMUNITY LINKS
Notes to Financial Statements
Year Ended March 31, 2021

1. Description of operations

Community Links is a registered charitable organization founded in 1992. The organization receives core funding from NS Department of Seniors to enhance the quality of life for seniors and others in rural Nova Scotia through community development and volunteer action.

2. Summary of significant accounting policies

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are short term investments with maturity dates less than one year. The carrying amounts approximate fair value.

Revenue recognition

Community Links follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Revenue from sale of goods and services is recognized as the title is transferred or the service is provided.

Revenue from grants is recorded as the grant becomes due according to the contract.

Donation revenue is recorded as it is received or in the case of pledges if the amount can be determined and collectability can be reasonably assured then it will be recorded at that time.

Equipment

Equipment is stated at cost less accumulated amortization. Items under \$500 are expensed. Equipment is amortized over their estimated useful lives at the following rates and methods:

Furniture & equipment	20%	declining balance method
Computer equipment	30%	declining balance method

The organization regularly reviews its capital assets to eliminate obsolete items.

(continues)

COMMUNITY LINKS
Notes to Financial Statements
Year Ended March 31, 2021

2. Summary of significant accounting policies (*continued*)

Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include providing for amortization of equipment. Actual results could differ from these estimates.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

3. Age Friendly Calendar Costs

In the current year, due to COVID-19, this project was funded by the emergency funding provided by the Department of Seniors as normal fundraising activities could not occur due to the provinces State of Emergency restrictions.

4. Equipment

	Cost	Accumulated Amortization	2021 Net Book Value	2020 Net Book Value
Computer equipment	\$ 13,814	\$ 12,096	\$ 1,718	\$ 1,113
Computer software	361	146	215	307
Furniture and fixtures	11,054	10,716	338	422
	\$ 25,229	\$ 22,958	\$ 2,271	\$ 1,842

5. Restricted cash

To fulfill project completion and match with deferred revenue, cash in the amount of \$27,203 has been restricted. In addition, cash in the amount of \$662 which is being held for a project being completed by the NS Gov Lab group, has also been restricted.

COMMUNITY LINKS
Notes to Financial Statements
Year Ended March 31, 2021

6. Deferred contributions

Safe Restart Grant

During the 2021 fiscal year, the organization received \$25,000 from Nova Scotia Government to be used to for a "Safe Restart" project which will facilitate supporting seniors as the economy continues to open up. The funding was received March 19, 2021 and as of March 31, 2021, the full amount of \$25,000 has been deferred for projects starting in the 2022 fiscal year.

Emergency Community Support Funding

During the fiscal year, the organization received \$16,574 for Kings and Colchester Counties, \$9,000 and \$7,574 respectively. The funds were to be used to provide support and programs to the respective communities. As of March 31, 2021, a total of \$1,132 and \$1,070 pertaining to Kings and Colchester respectively has been deferred.

Nova Scotia Department of Seniors COVID-19 Emergency Community Support

During this prior fiscal year, the organization received \$50,000 from the Nova Scotia Department of Seniors to be used as emergency funding for COVID-19 Vulnerable Older Adults Response project. In addition, in the current year, the organization received an additional \$60,500 in relation to this project. As of March 31, 2021, the full amount of the funding of \$110,500, has been spent and the project has been completed.

7. Amounts held for NS GovLab

During the 2019 fiscal year, the organization received an amount of \$5,000 from the Department of Seniors which is to be held to administer funds to be used by the NS GovLab. \$4,338 was used in 2019/2020 fiscal year for expenses incurred by NS GovLab. \$662 remains unspent as of March 31, 2021.

8. Commitments

During the fiscal year, the organization has leased their office space at a monthly rate of \$904.88 inclusive of HST. This lease expired February 28th, 2021. Effective March 1, 2021 the organization entered into a sublease ending September 30, 2021 at a monthly rate of \$884.81, inclusive of HST.

9. Economic dependence

The organization is dependent on government funding to carry out its mandate.

COMMUNITY LINKS
Notes to Financial Statements
Year Ended March 31, 2021

10. Significant events

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

As at July 22, 2021, the organization is aware of changes in its operations as a result of the COVID-19 crisis, including the closure of its offices for a period of time in 2020/2021. the organization received a total of \$145,674 of emergency funding (2,203 of which has been deferred), that it does not expect to receive in subsequent years.

Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the organization's operations as at the date of these financial statements