

ANNUAL GENERAL REPORT

April 1, 2018 - March 31, 2019



CommunityLinks

*Strong Individuals
Strong Families
Strong Communities*

Strong Individuals
Strong Families
Strong Communities

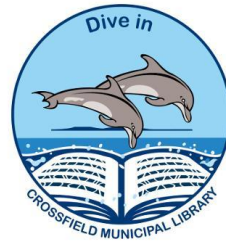
Our Mission...

Community Links strengthens individuals, families, and communities of North Rocky View by providing them with and connecting them to services, supports and resources.



Partnerships & Collaborations





**IRRICANA &
RURAL
MUNICIPAL
LIBRARY**





TELUS Wise



TOWN OF CROSSFIELD
Alberta, Canada



- Abriohealth
- Accredited Supports to the Community
- Airdrie and Area Domestic Violence Coalition
- Airdrie Community Corrections
- Airdrie Over 50 Club
- Airdrie YES Committee
- Arcadia Café (Beiseker)
- Beiseker Community Hall
- Beiseker Golden Years Town and Country Club
- Beiseker Play School
- Crossfield Community Hall
- Crossfield Elementary School
- Crossfield Lodge
- Diamond Jubilee Manor
- Dr. Whillan's Manor
- ECCA – Pathways to Success Coalition
- Ecole Des Petits Amis
- Fletcher Village
- Golden Key Club
- Irricana Community Hall
- Irricana Preschool
- KIK Seniors
- Living Springs Christian Fellowship
- Mental Health Task Force
- Metis Calgary Family Services Society – Community Voice Mail
- Propellus
- Seniors Week Planning Committee
- St. Paul's Roman Catholic Church

Community Links staff, volunteers and clients are valued, respected, supported and safe.

We are forever grateful for the continued support from our dedicated Board, staff and volunteers. Their commitment, time, expertise and sense of caring in supporting the communities of Airdrie, Beiseker, Irricana, Crossfield and surrounding North Rocky View County is commendable and so appreciated!

Community Links continues to provide a multitude of programs and services that positively assists residents in increasing their awareness of resources available in the community, accessing resources, increasing their self-esteem, ability to take action towards improving their lives and ability to solve problems as well as building on their confidence in parenting skills. Our Volunteer Program has helped our volunteers feel recognized for what they do as well as making a positive difference in the community.



Board Members – Community Links



“I joined the Community Links Board in order to take the opportunity to use my experience to give back to our community”.

Ashley Jellema, Chair



“Airdrie is growing and so are the needs of its citizens, and I want to be part of an organization that enriches lives in so many ways”.

Lisa, Elmore, Vice Chair



“I have chosen to join the Community Links Board as it allows me to donate my time, knowledge and experience to an important organization that supports the communities of North Rocky View”.

Brett Mark, Director



“I joined the Community Links Board to support the program and services provided by Community Links My strong background in Service Clubs and FCSS programming will help me to help Community Links make Airdrie a great place to live”.

Dirk Bannister, Secretary



“I joined the Community Links Board as I have come to appreciate Community Links good work in the Airdrie area”.

Glenn Smaha, Director



“I look forward to gaining an understanding of the rising demand for services and Programs and helping to meet the needs of the residents of Airdrie”.

Thelma Cameron, Director



Letter from the Chair

Over the past year, Community Links has continued to establish itself as a pillar of the North Rocky View Region, providing services to almost 12,000 individuals in the North Rocky View Region including Airdrie, Beiseker, Irricana, Crossfield, Kathryn and Balzac. The year has been filled with challenges including changes to funding and the disruption of services that closed the main site for several weeks. During this time the staff and leadership have shone and shown their true commitment to the people of our community. This dedication is the true application of the vision of Community Links.

This year, the organization has created and fostered positive initiatives by delivering programs and services that meet the needs of Airdrie and the surrounding community. A number of team members have moved on to new roles, while a number of new faces and fresh perspectives have been welcomed to the organization. Seeking sustainable funding options and building on the fund development strategy and marketing and communications has continued to be a focus for the Board and Leadership Team. Establishing people to support these initiatives remains current. Board Recruitment has also been a focus and is ongoing.

Throughout my time on the Board of Directors, I have developed a sense of pride at being a part of a fantastic organization. I have continued to try to attend events and participate in organizational governance. Staff members have presented at our monthly board meetings to share the work that is being done. We appreciate and value these opportunities for learning.

Thank so much to the staff, volunteers, leadership, Board members, donors and partners who are invested in Community Links.

Sincerely,
Ashley Jellema | Board Chair, Community Links



Letter from the Executive Director

The 2018-2019 Annual Report highlights statistics, testimonials and stories which is a testament of our continuing work towards our Vision of *Strong Individuals*
Strong Families *Strong Communities*.

Some of the facts that we are proud to report for April 1, 2018 to March 31, 2019 are:

- Supported 11,175 individuals (20% children 0 – 6, 18% children/youth 7 - 18, 51% adults and 11% seniors) through various programs and services. (Over a ten year period we have worked with an average of 11,530 individuals annually)
- Worked with 7600 families
- Connected residents over 11,912 times with various additional supports
- Provided 23,404 referrals to individuals for additional support
- Community Links is a resource and support for 14% of Airdrie's growing population
- 263 volunteers provided 7423.25 hours of support to the agency
- 51% of staff have been with the agency for over 5 years which speaks to the dedication that staff have towards the agency.

The continued challenges impacting the agency include:

- Raising awareness with current and potential funders and donors of the necessity of secure alternate funding to meet current and emergent needs of programming, increased operating costs and the need to meet competitive wage scales for staff retention.
- Increased fundraising efforts prove to be challenging when balancing already heavy workloads among staff and Board.
- An increase in complex situations being presented by individuals accessing services. With the growing population of Airdrie, residents often need additional resources and frequent support. This includes, but is not limited to: unemployment, mental health and financial challenges (i.e. rent/utility concerns, unstable housing and homelessness). Although the need has grown, the access to supports and resources have stayed the same. Most of these families have already exhausted these resources. This can sometimes be challenging for a resident to get all the help

they need in order to help their situation. In these situations, we continue to meet with residents to provide empathetic listening, problem solving support and advocacy as well as continue to make referrals to appropriate resources.

- Ongoing and improved marketing to increase our reach to the community. We often hear “we didn’t know that Community Links existed” and “wish we had known before there was help available”.
- Increased professional development opportunities for staff to increase their skill set to engage in more leadership possibilities.

Sincerely,
Brenda Hume | Executive Director, Community Links

Community Links will have effective branding and marketing to ensure there is financial stability and sustainability through diverse sources (including corporations, government, individuals, foundations, partnerships and fund raising activities)

Community Links financial sustainability is largely due to the generous support from funders, supporters, donors and in-kind donations from the community. Fundraising continues to be an integral part of our daily life due to rising operating costs. The following provides an overview of the efforts and supports we have been part of over the last year. **Thanks to these amazing events, we were able to receive \$87,450 to support the programs and services provided by Community Links.**

Agency Events

The agency made a very difficult decision to discontinue our Roll to the Hole event in 2018, after 11 successful years and raising \$110,000 from the event.

Community Links hosted two other very successful events in 2018:

Legacy Run to end Family Violence – April 2018

Sponsored by:

- **Propak (Red Hot Sponsor)**
- **Hairbenders Salon, ATB Financial, FYI Doctors (Perfectly Paced Sponsors)**

Partners: Airdrie and District Victims Assistance Society (ADVAS), Legacy Endurance and the Friends of Andrea Conroy

Wine Down – November 2018

Sponsored by:

- **Fortis Alberta (Red),**
- **Airdrie Chrysler (White)**
- **Davis Chev (Rose)**

Community Links will have effective branding and marketing to ensure there is financial stability and sustainability through diverse sources (including corporations, government, individuals, foundations, partnerships and fund raising activities)

Third Party Events

We are very fortunate to benefit from a number of events hosted by local businesses or groups that select Community Links to receive the proceeds from these events.

- St. Martin de Porres "Kick the Stigma of Mental Health" Human Foosball – April 2019
- CW Perry School – June 2018
- Beiseker Show 'n Shine – June 2018
- McKee Homes Golf Tournament – July 2018
- Airdrie Oilmen's Association Bikes 'n Bulls – July 2018
- Airdrie Chamber of Commerce Golf Tournament – August 2018
- Birdies for Kids presented by Altalink – September 2018
- Propak Social Committee Golf Tournament – September 2018
- Shopper's Drug Mart "Love You" Campaign – Oct/Nov 2018
- Festival of Lights – December 2018
- VDay Airdrie (The Vagina Monologues) – March 2019
- Mommylicious – March 2019
- Reiki Days – Ongoing

Saying Thank You

In May 2019, we are hosting a Donor Recognition event to say thank you to all of our valuable supporters.

Community Links develops and provides programs and services that are of consistently high quality and that reflects the needs of the communities we serve.

Airdrie Housing

Airdrie Housing Coordinator's completed a lease renewal with a tenant who is terminally ill. While completing the lease renewal, the tenant shared how he felt depressed and withdrawn after learning of his diagnosis, eighteen months ago. He shared that his connection to his neighbors in the Airdrie Housing building has helped him to change his perspective while giving him a sense of community and belonging. The relationship with his neighbors has brought positivity to his life that really has made a difference.

Counselling

Sherry reached out to Community Links to get counselling for her daughter who had been struggling with anxiety and low self-esteem. After the initial intake to gather back ground information, Sherry realized she also had some anxiety issues she needed to work on as well. Upon completion of their counselling journey, mother and daughter reported they now feel they are both worthy, have a higher sense of self-esteem, and are making decisions without feelings of anxiety.

"Community Links has helped me come incredibly far in my own mental health journey. The people here are a big part of the reason I feel comfortable spreading my wings on my own".

Anonymous, Jan 14, 2019, Airdrie

Family Child Care

Family Child Care received Accreditation. This is an enormous process involving all the team and day Home Providers. It demonstrates expertise above and beyond the Government Standards.

"It's so great to live in such an awesome community. Community Links has been an amazing resource for our growing family. We've been using all PLAY groups and also the day home services for a few years now. Thank you for you amazing resources".

Kristi E, Apr 13 2019, Airdrie

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Family Resource Services

One of the most successful programs we have ever offered at our Beiseker office was our new Music and Messy Play. This program was offered in collaboration with the Beiseker Municipal Library. Eight families attended the interactive program and fun was had by all!

We are also experiencing a significant increase in programming interests from Preschools and Daycare Centres in Airdrie (4), Beiseker and Irricana. The Social Thinking Program has increased staff capacity to incorporate these concepts into their everyday instruction and environment.

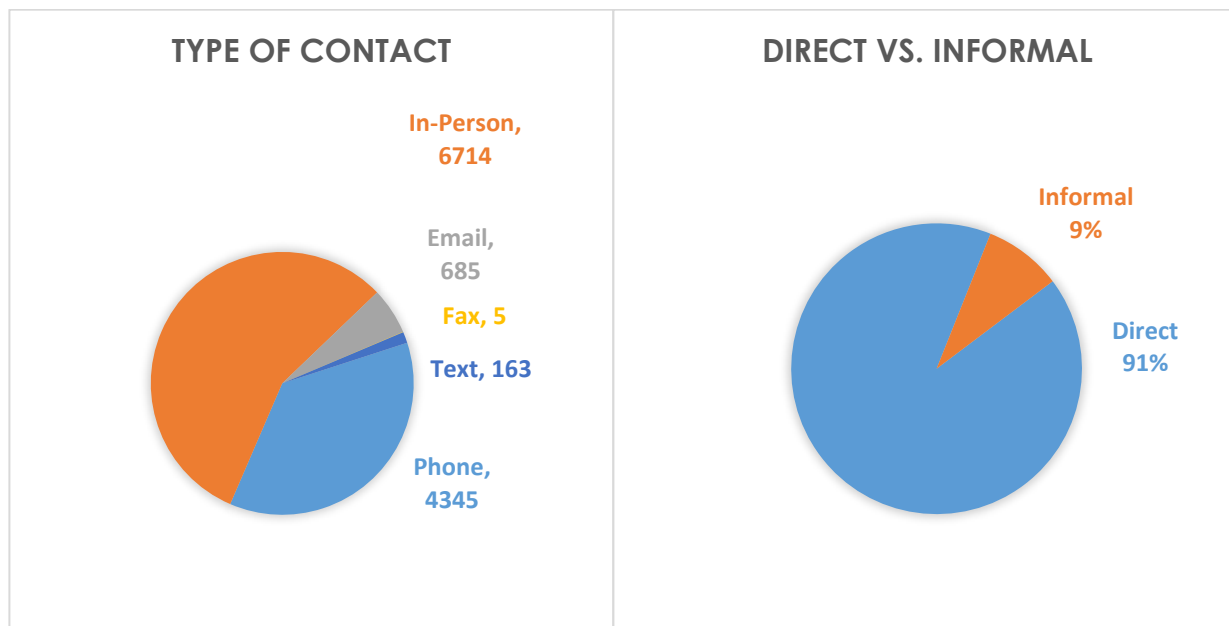
*"Community Links provided the opportunity, as both a new mom and resident to Airdrie, to connect with other moms and families".
Sarah B, Mar 8, 2019, Airdrie*

Intake

Kari arrived at our office with her children, fleeing domestic violence. She was involved with the police, displaced from her home, and suffering physical and mental injuries, inflicted by her abuser. Through intake, we were able to give her the resources to feel safe, validated, and valued. Kari was sent to a shelter in a cab paid for by Community Links. Within one month of her initial visit, she was attending domestic violence counselling at our office, working, filing her own taxes, getting housing in order and realizing her self-worth. She has been able to accomplish her personal goals and continues to address and heal from the trauma she has faced, through the help and referrals that intake provided to her externally to outside agencies for additional support and internally at Community Links.

*"Community Links helped me a lot in terms of meeting people that helped me to connect with others to become integrated in the community. As well as recommended other services for us to start our life in Canada".
Anonymous, Jan 7, 2019 Airdrie*

Community Links develops and provides programs and services that are of consistently high quality and that reflects the needs of the communities we serve.



Direct – Individuals or families who are identifiable and engage with Community Links staff, receiving service from one of ur core areas.

Informal – Individuals who are not identifiable (anonymous) and receive basic information from Community Links

Respite

Community Links Senior Respite Services were sent into Tina's home to give her reprieve from caring for her husband who suffers from dementia. Tina had been the primary caregiver for the past 3 years and had not been able to leave his side for extended periods of time. Tina realized she was suffering from caregiver's fatigue, due to constantly caring for her husband's special needs. Respite staff supported Tina on navigating the health care system. Although her husband was unexpectedly hospitalized, with the support of the Respite Worker and other supports provided by Community Links, she was able to make the difficult decision of moving her husband into a long term care facility. After a recent follow-up with Tina, she expressed how stressed she was after taking care of her husband. She is so thankful the Community Links Seniors Respite Program helped open her eyes and provided solutions. Tina no longer lives in denial about her husband's disease, and can relax and breathe for the first time in years.

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Senior Services

A Senior Services Support Worker met with a John, 82 years of age and Patricia, 80 years of age, a young at heart couple who had been residing in a friend's garage for over 9 years. During the last few months with assistance and connection with resources from the Support Services Support Worker, have successfully removed thousands of dollars in credit card debt, activated all their pension resources and most recently secured a subsidized apartment. They expressed how they will now be safe, stable and connected to services that will better meet their needs. There were other resources given that assisted them (gift cards, Food Bank, Genesis Airdrie Participant Subsidy Program discount) for immediate basic needs. With this fresh start, they said they are most excited they will have a warm place to call home and monies to live without hunger and constant stress. John and Patricia shared that accessing AB Seniors Benefits and the ability to put aside monies to purchase a new bed and television made them feel overjoyed, grateful, and hopeful of their future.

*"They all are very helpful and respectful. I have learned so much about seniors programs".
Jacqueline F, June 20, 2019, Rocky View*

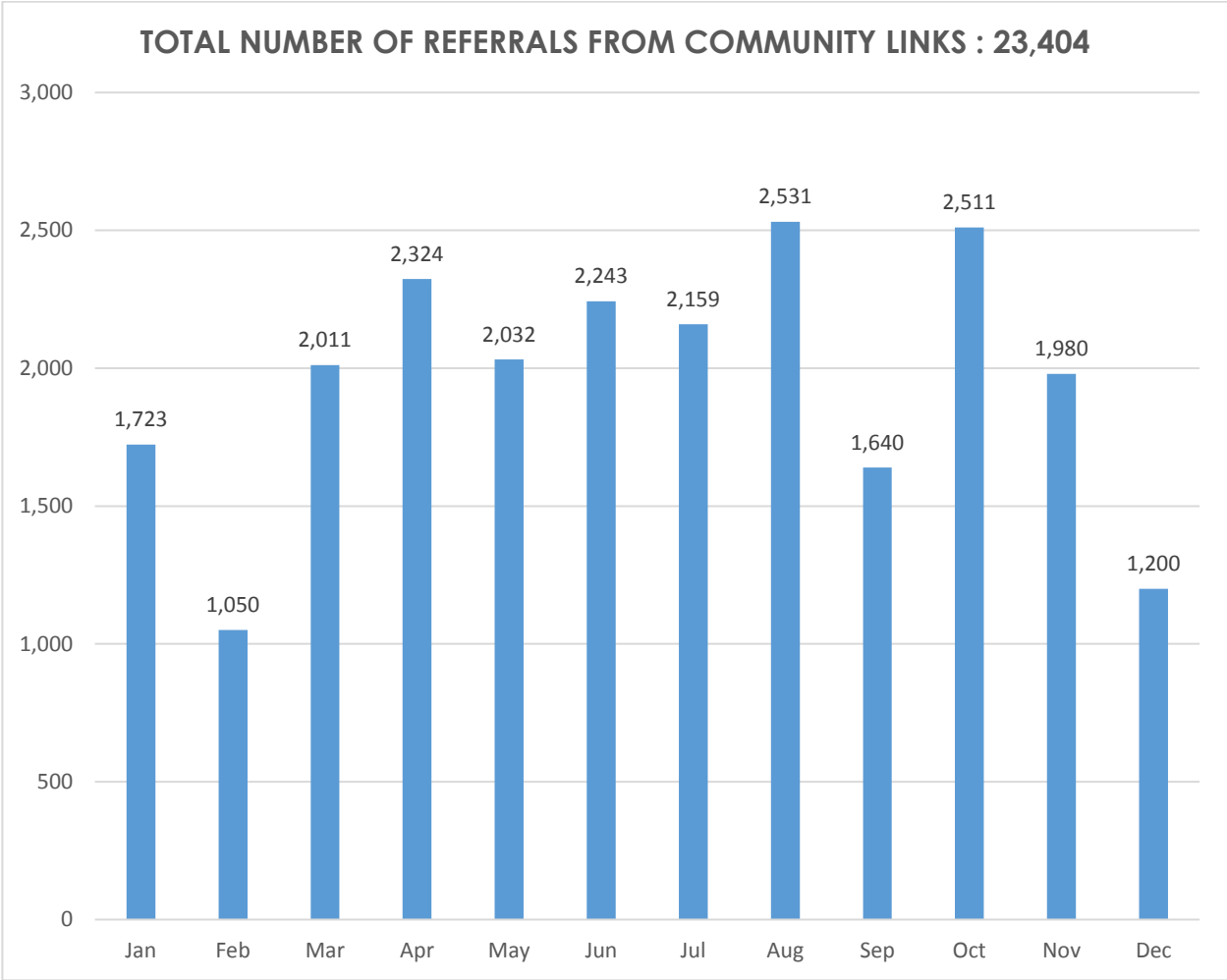
Wraparound Services

Wraparound Services has the flexibility to assist individuals in so many different ways as it is individualized in meeting people's holistic needs.

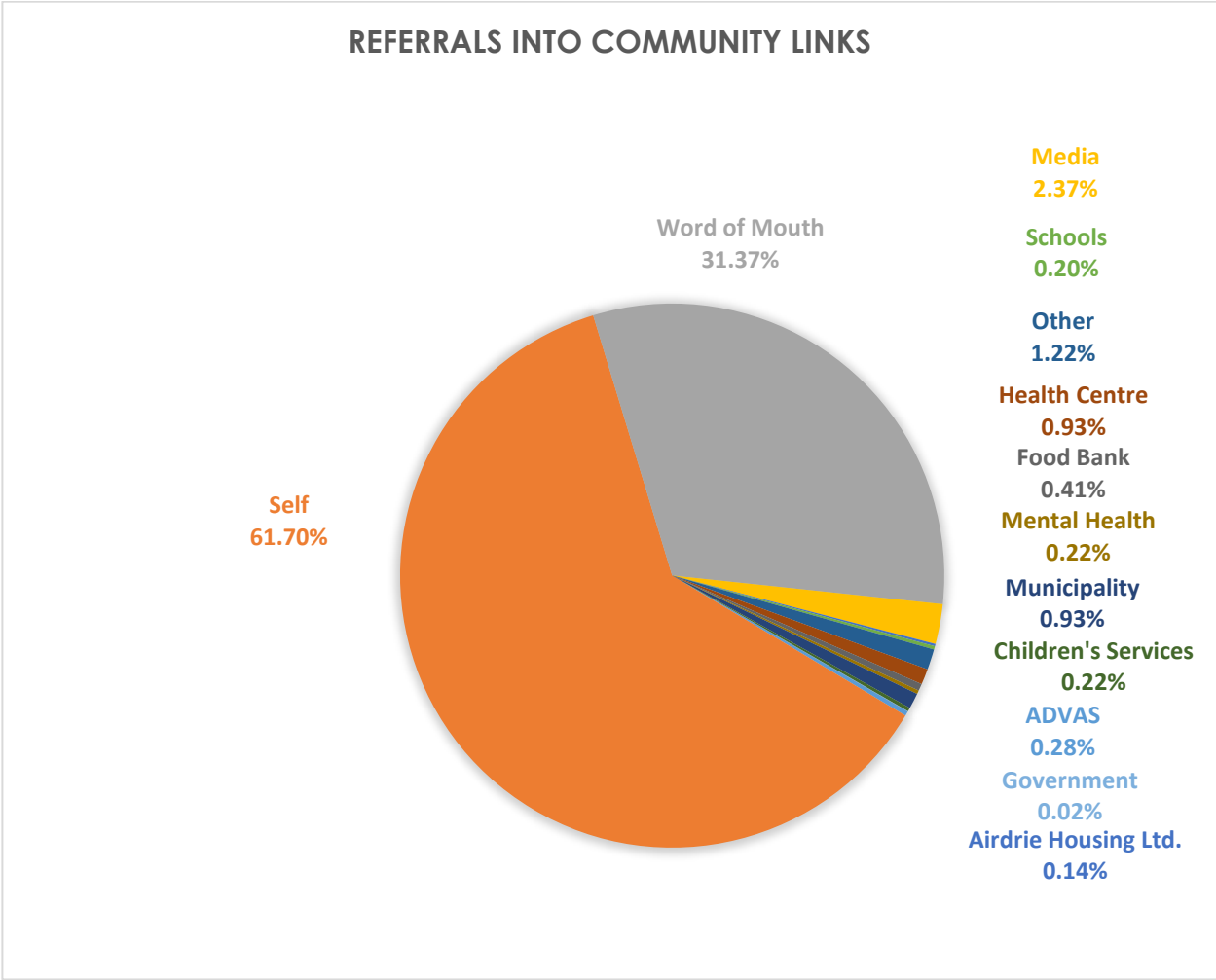
Jamie felt abandoned, his marriage of many years was ending, he required affordable housing and he had to learn new ways of meeting his own needs without his partner's supports. Isolation was also a factor as he struggled with severe mental health issues. In addition to his support by the Wraparound Services Facilitator, a connection to Airdrie Mental Health's Coffee Group provided a source of support and reduced his social anxiety. Applying for AISH and CPP also resulted in a positive outcome, housing was secured and accessing services and supports in a new neighborhood became successful. Due to transportation issues, the Wraparound Services Facilitator provided home visits which Jamie said really made a difference in feeling supported.

*"I love Community Links. So caring and helpful in so many ways. The Wraparound project is a great group to have. It's a good way to make friends while learning how to make life better".
Mike L, June 10, 2019, Airdrie*

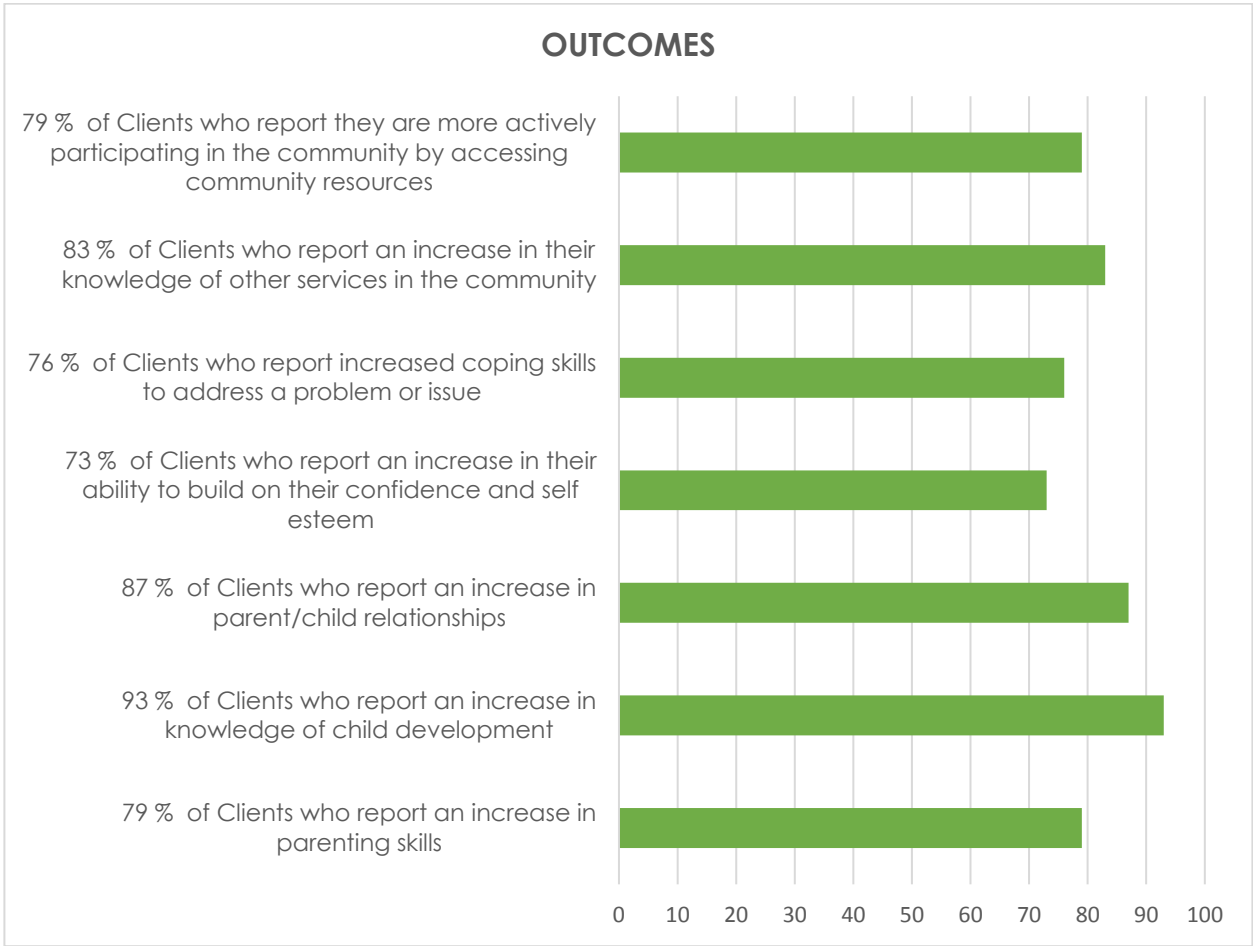
Community Links develops and provides programs and services that are of consistently high quality and that reflects the needs of the communities we serve.



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Volunteer Program

Community Volunteer Income Tax Program (CVITP)

This program continues to grow and provide an invaluable service to the community. During the 2017 tax year (ending May 2018), we completed 496 tax returns for low-income residents in North Rocky View. For the 2018 tax year (ending May 2019), we were fortunate to have 15 dedicated volunteers supporting the program. For the month of March 2019 alone, 209 tax returns were completed, resulting in a net tax refund of over \$83,000 to those individuals who accessed the program, 57% of which were seniors.

We also offered Income Tax Clinics in each of the rural communities we serve, in an effort to help alleviate barriers to accessing this program. The three clinics (Beiseker, Crossfield and Irricana) were each attended by an Intake Worker, as well as an Income Tax Volunteer, who were able to answer questions about the Tax Program and also general information about Community Links Programs and Services.

Friendly Visiting

Our Friendly Visiting Program continues to be extremely successful and very popular with our volunteers. Volunteers are matched with isolated seniors in the community and visit them on a weekly basis. Between April 1, 2017 and March 31, 2018, we had 16 active matches in this Program, and the volunteers provided 776.75 hours of support. The value of this Program is demonstrated through these numbers, but also through the friendships that have formed and the connection that the volunteers and seniors feel to each other and also to their community.

Toy Lending Library

We know that PLAY is one of the most important aspects of early childhood development. The Toy Library offers a wide selection of toys for children up to 5 years of age. Parents, grandparents and caregivers appreciate being able to borrow age appropriate toys. The children enjoy the novelty of choosing toys that may be different from the ones they have at home. Between April 1, 2018 & March 31, 2019, 377 families accessed our Toy Lending Library.

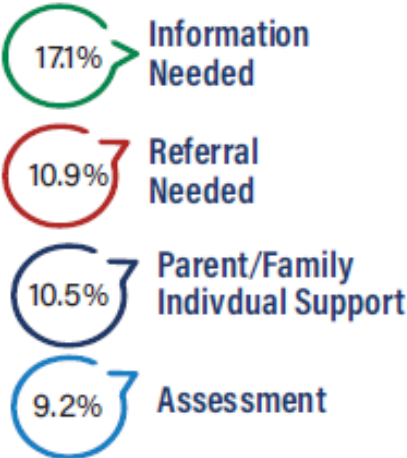
Funders



COMMUNITY LINKS STATISTICS

April 1, 2018 to
March 31, 2019

Key Intake Presenting Issues



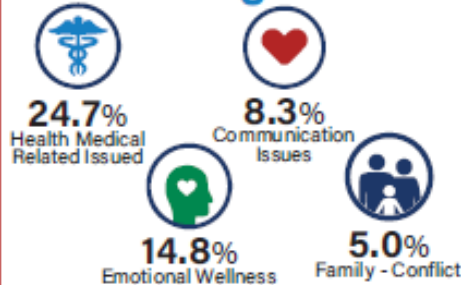
263 Volunteers
with **7423.25**
Volunteer Hours

We have provided support to

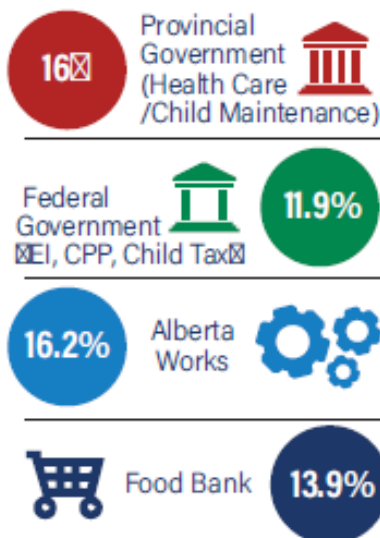
91 New to Canada
45 Aboriginals



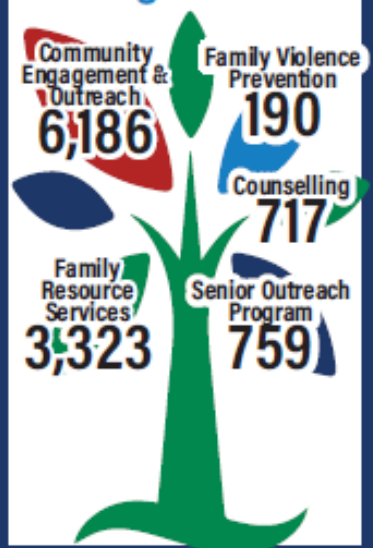
Key Counselling Presenting Issues



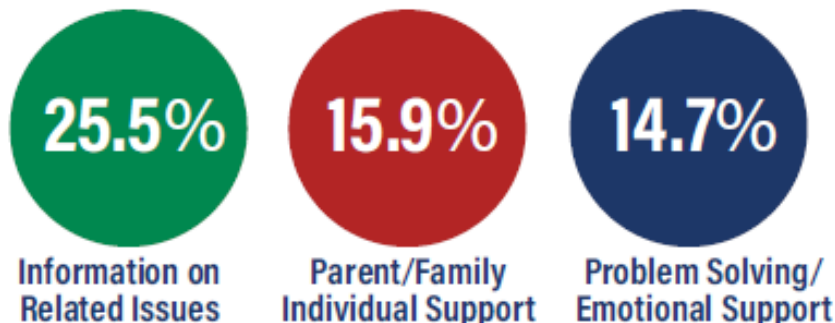
Referrals to Community Supports



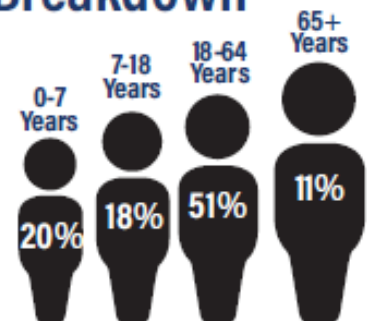
Unique Clients to Programs



Key Intake Services Provided



Unique Client Age Breakdown



North Rocky View Community Links Society

Financial Statements

March 31, 2019

To the Directors of North Rocky View Community Links Society:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Management is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the Directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board of Directors and management to discuss their audit findings.

August 2, 2019


Brenda Hume, Executive Director

To the Directors of North Rocky View Community Links Society:

Qualified Opinion

We have audited the financial statements of North Rocky View Community Links Society (the "Society"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, 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 organizations.

Basis for Qualified Opinion

Common to many not-for-profit organizations, the Society derives a portion of its revenue from cash and in-kind donations, the completeness of which is not conducive to satisfactory audit verification. This revenue is reported as donations and fundraising on the statement of operations. Accordingly, our verification of these revenues was limited to amounts recorded in the records of the Society.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Calgary, Alberta

MNP LLP

North Rocky View Community Links Society
Statement of Financial Position

As at March 31, 2019

	2019	2018
Assets		
Current		
Cash (Note 3)	320,756	245,488
Restricted cash (Note 3)	69,467	67,934
Accounts receivable	128,380	102,056
Prepaid expenses	5,000	-
Goods and Service Tax receivable	15,042	10,163
	538,645	425,641
Deposits (Note 4)	7,357	7,357
Property and equipment (Note 5)	1,405,576	1,524,142
	1,951,578	1,957,140
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 6)	186,993	143,926
Deferred contributions (Note 7)	293,649	247,781
Deferred capital contributions (Note 7)	651,307	671,929
	1,131,949	1,063,636
Commitments (Note 8)		
Net Assets		
Invested in property and equipment	754,269	852,212
<u>Unrestricted</u>	65,360	<u>41,292</u>
	819,629	893,504
	1,951,578	1,957,140

Approved on behalf of the Directors

Approved on behalf of the Directors


 Director


 Director

North Rocky View Community Links Society

The accompanying notes are an integral part of these financial statements 1

Statement of Operations For the year ended March 31, 2019

	2019	2018
Revenue		
Alberta Children Services - Taking Action on Bullying	44,942	72,036
Airdrie Housing	55,698	53,451
Child Services (CS)	483,384	482,459
City of Airdrie	845,084	892,413
Culture and Community Spirits grants	-	125,000
Donations and fundraising	192,991	272,127
Family Child Care: CS Funding	428,168	440,686
Family and Community Safety Program	166,667	166,667
Homefront	238,903	280,000
Interest and miscellaneous income	7,945	6,163
Parent Link Centre	445,064	495,160
Rocky View County (FCSS)	179,250	172,977
Rocky View Schools	5,649	4,955
Strengthening the Foundation	4,950	5,400
Town of Beiseker (FCSS)	7,897	6,000
Town of Crossfield (FCSS)	7,184	6,000
Town of Irricana (FCSS)	3,000	-
United Way - grant	95,769	78,787
United Way - donor option	2,163	1,590
<u>User fees</u>	<u>935,898</u>	<u>820,607</u>
	4,150,606	4,382,478

The accompanying notes are an integral part of these financial statements

Continued on next page

North Rocky View Community Links Society

Statement of Operations

For the year ended March 31, 2019

	2019	2018
Expenses		
Advertising and promotion	17,078	17,780
Automobile and travel	16,386	17,329
Contract services	10,800	19,272
Emergency fund	9,937	5,330
Family Child Care - Expenses	2,505	1,430
Family Child Care - Provider fees	990,288	924,803
Family Child Care - Subsidies disbursed	160,856	191,679
Fundraising	3,405	13,753
Insurance	12,780	6,951
Moving	3,962	9,307
Office	45,820	44,058
Professional and staff development	16,698	16,024
Professional fees	27,359	33,633
Program activities and evaluation	4,333	4,615
Program supplies and facilitators	48,769	57,394
Rent	384,361	395,479
Repairs and maintenance	37,408	34,399
Resources	15,515	14,185
Telephone	39,892	38,731
Utilities (Beiseker)	4,081	4,009
Volunteer	3,674	3,296
<u>Wages and benefits</u>	<u>2,270,631</u>	<u>2,325,079</u>
	4,126,538	4,178,536
Excess of revenue over expenses before other items	24,068	203,942
Other income (expense)		
Amortization of deferred contributions for property and equipment	20,622	21,224
<u>Amortization of property and equipment</u>	<u>(118,565)</u>	<u>(88,363)</u>
	(97,943)	(67,139)
(Deficiency) excess of revenue over expenses	(73,875)	136,803

The accompanying notes are an integral part of these financial statements 3

Statement of Changes in Net Assets

For the year ended March 31, 2019

North Rocky View Community Links Society
Invested in Unrestricted 2019 2018
property
and
equipment

Net assets, beginning of year	852,212	41,292	893,504	756,701
<u>(Deficiency) excess of revenue over expenses</u>	<u>(97,943)</u>	<u>24,068</u>	<u>(73,875)</u>	136,803
<u>Net assets, end of year</u>	<u>754,269</u>	<u>65,360</u>	<u>819,629</u>	<u>893,504</u>

The accompanying notes are an integral part of these financial statements

North Rocky View Community Links Society

Statement of Cash Flows

For the year ended March 31, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating		
(Deficiency) excess of revenue over expenses	(73,875)	136,803
Amortization of property and equipment	118,565	88,363
<u>Amortization of deferred capital contributions</u>	(20,622)	<u>(21,224)</u>
	24,068	203,942
Changes in working capital accounts		
Accounts receivable	(26,324)	54,801
Goods and Service Tax receivable	(4,879)	18,491
Prepaid expenses	(5,000)	-
Accounts payable and accrued liabilities	43,067	46,306
Deferred contributions	45,869	<u>(226,919)</u>
	76,801	96,621
Investing		
<u>Purchase of property and equipment</u>	-	<u>(595,094)</u>
Increase (decrease) in cash resources	76,801	<u>(498,473)</u>
Cash resources, beginning of year	313,422	<u>811,895</u>
Cash resources, end of year	390,223	<u>313,422</u>
Cash resources are composed of:		
Cash	153,929	166,519
Short-term investments	166,827	78,969
<u>Restricted cash</u>	69,467	<u>67,934</u>
	390,223	313,422

The accompanying notes are an integral part of these financial statements

For the year ended March 31, 2019

North Rocky View Community Links Society

Notes to the Financial Statements

For the year ended March 31, 2019

1. Nature of operations

North Rocky View Community Links Society (the "Society") is a non-profit charitable organization incorporated under the Societies Act of Alberta. The purpose of the Society is to prevent family breakdown by enriching the quality of life of the residents of Airdrie and district.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Cash and cash equivalents

Cash is made up of balances held with financial institutions and short-term investments with a maturity period of less than three months. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Property and equipment

Purchased property and equipment is recorded at cost less accumulated amortization. Contributed property and equipment is recorded at fair value at the date of contribution less accumulated amortization. Property and equipment is amortized over the estimated useful lives at the following rates and methods:

	Method	Rate			
Leasehold improvements	straight-line	over	term	of	
		lease			
Building under capital lease	straight line	over	term	of	
		lease			
Computer equipment	declining balance	30%			
Vehicle	declining balance	30%			
Office equipment	declining balance	20%			

Revenue recognition

The Society follows the deferral method of accounting for contributions. Contributions that are restricted by the donor are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions received for the purchase of property and equipment are initially deferred and recognized as revenue over the useful life of the asset. 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.

Contributed materials and services

The Society records the value of contributed materials and services when the fair value can be reasonably estimated, and when the material and services are used in the normal course of the Society's operations.

North Rocky View Community Links Society

Notes to the Financial Statements

For the year ended March 31, 2019

Because of the difficulty in determining their fair value, contributed services and materials are not recognized within the financial statements.

Financial instruments

The Society recognizes its financial instruments when it becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures all financial instruments at fair value, without any deduction for transaction costs incurred on sale or other disposal. Gains and losses arising from changes in fair value are recognized immediately in the statement of revenue and expenses and net assets. The fair value of the financial instruments approximate their carrying value due to the short term nature of these investments.

2. Significant accounting policies *(Continued from previous page)*

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and revenue and expenses during the reporting period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of property and equipment.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

Income taxes

The Society is registered as a charitable organization under the Income Tax Act (the "Act") and, as such, is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Society must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

Financial asset impairment

The Society assesses impairment of all its financial assets measured at cost or amortized cost. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the period. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be

North Rocky View Community Links Society

Notes to the Financial Statements

For the year ended March 31, 2019

generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current period earnings.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenues and expenses, and retained earnings - end of period in the period the reversal occurs.

3. Cash

	2019	2018
Unrestricted funds - general operating account	153,929	166,519
<u>Unrestricted funds - short-term investments (GIC's)</u>	<u>166,827</u>	<u>78,969</u>
Total unrestricted funds	320,756	245,488
<u>Restricted funds - Casino</u>	<u>69,467</u>	<u>67,934</u>
<u>Total cash and cash equivalents</u>	<u>390,223</u>	<u>313,422</u>

Net receipts from casino and gaming activities and related investment income are held in a separate account, and may only be used for certain expenditures authorized by the Alberta Gaming, Liquor, and Cannabis Commission and the Society's Board of Directors.

4. Deposits

Long-term deposits consist of a security deposit for the Airdrie office.

North Rocky View Community Links Society
Notes to the Financial Statements
For the year ended March 31, 2019

North Rocky View Community Links Society
Notes to the Financial Statements
For the year ended March 31, 2019

5. Property and equipment

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2019 Net book value</i>	<i>2018 Net book value</i>
Leasehold improvements - Main Office (Journey to One)	985,626	196,815	788,811	893,988
Building under capital lease	665,010	63,814	601,196	607,913
Computer equipment	71,817	59,526	12,291	17,559
Vehicle	26,757	23,479	3,278	4,882
Office equipment	67,614	67,614	-	-
Leasehold improvements	136,654	136,654	-	-
	1,953,478	547,902	1,405,576	1,524,142

The Society's lease for the building in Beiseker is accounted for as a capital lease and is being amortized over its 99 year lease term.

6. Accounts payable and accrued liabilities

	<i>2019</i>	<i>2018</i>
Accounts payable and accrued liabilities	130,176	92,395
Government remittances payable	56,817	51,531
	186,993	143,926

7. Deferred contributions

Deferred contributions represent unspent donations received by the Society designated by the donor for a specific purpose.

	<i>2019</i>	<i>2018</i>
Balance, beginning of year	919,710	1,167,853
Contributions recognized as revenue in the year	(268,403)	(458,462)
Contributions received relating to future years	293,649	210,319
Balance, end of year	944,956	919,710

Deferred contributions are comprised of the following:

	<i>2019</i>	<i>2018</i>
Beiseker Building	560,529	567,247
City of Airdrie	150,009	37,389
Journey to One - Main Office Renovation	87,500	100,000
Casino Funding	69,467	67,934
Home Front - Safe Communities	41,098	-
Rocky View Schools	16,982	11,941
Donations and Fundraising	8,529	79,498
Airdrie Housing	4,653	2,625
Vehicle Donation	3,278	4,882
Rocky View County (FCSS)	2,911	2,678
Alberta Children Services - Taking Action on Bullying	-	44,942
FCSS - Beiseker	-	798
Ending balance	944,956	919,710

North Rocky View Community Links Society

Notes to the Financial Statements

For the year ended March 31, 2019

8. Commitments

The Society has entered into various lease agreements with estimated minimum annual payments as follows:

2020	238,016
2021	248,364
2022	248,364
2023	251,813
2024	262,162
Thereafter	<u>541,572</u>
	1,790,291

9. Additional information to comply with the disclosure requirement of the Charitable Fund-raising Act and Regulations of Alberta

During the year, the following income and expenditures were recorded with respect to fund-raising activities:

	2019	<i>2018</i>
Gross contributions and donations received	192,991	272,127
Total fundraising expenses, including expenses incurred to solicit contributions and remuneration paid to employees whose principal duties involved fundraising.	23,701	76,727

10. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest rate, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Liquidity risk

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they are due. The Society is exposed to this risk mainly in respect of its continued receipt of grants and donations.

11. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.