

BUILDING A STRONGER COMMUNITY

Spencer House Seniors Centre



2021

TABLE OF CONTENTS

03

Spencer House at
a Glance

04

From our
Executive Director

05

Our Impact

06

2021 Highlights

07

Financial
Statements

2022-23 BOARD OF DIRECTORS

Maureen Donovan, Chair

Ward Skinner, Treasurer

Mark DeWolf, Secretary

Glen Amirault, Director

Matt Gallant, Director

Adrian Mason, Director

Ellen Pottie, Director

Michael Sherar, Director

Judy Bonnell, Director

SPENCER HOUSE



OUR MISSION

Spencer House's mission is to support the social participation and inclusion of seniors by providing programs and services that help enable older adults to live independently, contribute to their community, and maintain an active and healthy lifestyle. Our services include a weekday drop-in program, a daily low-cost lunch, educational and recreational programming, a computer learning centre, and informal counselling and assistance.

WHO WE SERVE

Spencer House is located on Morris Street, in the historic neighbourhood of Schmitdville, in Halifax. The area has a mixed demographic, with student and rental housing adjacent to businesses, offices, condos, and high-end real estate. Seniors who live in the area have long resided here or have relocated here in search of the housing and amenities that the city offers, including subsidized apartments close to the hospital, grocery stores, and other services. Spencer House is particularly important to many of our senior members as they face low income and poverty and have few social outlets.

Our hot, noon-time meal is important to our members from a nutritional point of view and as a significant social connection. The ability to drop in to a welcoming place to spend a few hours means people feel less isolated amid the reality for many older folk who can go days without speaking to another person.

WHAT SETS US APART

Spencer House's primary focus is seniors, an equity-seeking group with specific socioeconomic needs. They are the fabric of our community centre. Everything we do comes from the people we serve so we know the programs and services that we offer are what this community needs. Spencer House is often the main source of information and referral to a variety of supports and services available in the community for seniors. Many of our new members are not aware of these services before coming to Spencer House. We bridge the gap and increase social equity for seniors.

Over the past 40 years, we have fostered deep relationships with our community, and we would not exist without them. Spencer House came to be because the residents of the Schmitdville neighbourhood came together to have it built in the late 1970s. We carry this grassroots, community-based beginning with us to this day, seeking input and feedback from the members of the community. We attentively listen to our communities' challenges, stories, and ideas, and ultimately take what we hear and do our best to turn it into a reality.

FROM OUR EXECUTIVE DIRECTOR

May 4th, 2022

In 2020, a long-time member of Spencer House told me that what she missed most about the Centre when it was closed during the early months of the pandemic was “**conversation, community, and connection.**” I think about this wisdom of the three C’s daily as we carry out the work of our Centre. The heart of our mission is to create a safe space for meaningful conversation, build strong community, and foster deep connections between members, visitors, volunteers, and staff.

We have been excited to welcome new members to the Centre this past year, and we have had to sadly say goodbye to friends who have passed. It is never easy to lose a friend, but we celebrate how our lives are richer for the impact they have had on our lives and the love they have shared with us so freely.

We continue to offer favourite activities at the Centre like Bingo, Cards, Trivia, Music Socials, and Karaoke. The children of South End Community Day Care have joined us on Friday afternoons on occasion and love to hang out with their friends at Spencer House. We also introduced some new programs last year including Chair Dancing and Glee Club. As public health restrictions loosen, we look forward with hope to the year ahead! In 2020, we developed a social media strategy to increase awareness of the Centre in the community and build relationships with community partners. We are now on Facebook, Twitter, LinkedIn, and Instagram. In 2021 we launched a new, easy-to-navigate website: spencerhouse.ca

I am so proud of the leadership and energy the Spencer House Staff provide, day after day, especially through all the joys and challenges that came our way in 2021. I appreciate their ability to pivot (aka plot twists) in their approach to our work through public health restrictions and consistently provide programs and care to our members.

We currently have over 40 volunteers who work at the Centre every month. Volunteers provide support to our meal program, our reception desk, organize and lead social activities, and serve on our board of directors. We have a number of folks who have been volunteering with us for more than ten years, many of them seniors themselves, who hold up the experience and collective history of Spencer House. We also have high school and university students who bring refreshing joy and energy to everything they do. It is because of our volunteers’ commitment and tireless efforts we are able to provide the programs and services that we do. I am very grateful to the members of the Board of Directors who provide continual support and expertise to support the work of the Centre. Thank you..

We are very grateful to have many generous donors who support the mission of Spencer House. Our partnership with Home Instead Charities and their GIVE65 Event has been extremely successful in helping us continue to raise much-needed funds throughout the pandemic, and our profile in the community, by offering an easy way to make donations online and receive matching gifts for those donations.

We continue to receive core funding from the Department of Community Services and are a proud partner of United Way Halifax. The HRM has been very supportive in offering affordable rent for our Centre and updating our building including electric, accessible doors and ramp to the front and accessible washrooms. With a redesign and improvement to the laneway and parking lot in Spencer Park last year, we have secured five much-needed parking spaces.

In the spring of 2021 with the support of an Age Friendly Communities Grant, we partnered with the team from Cities & Environment Unit to begin a community engagement process designed to re-imagine, re-design, and re-build our outdoor space to provide more opportunities for seniors to engage with their community, including the children of the day care and neighbours and friends. The pandemic has shone a light on the need for safe and accessible community spaces that highlight the social inclusion of seniors. Spencer House is committed to providing that.

With a plan and design ready to make our dream a reality, we are excited about the future of our community space and the possibilities it will bring.

It is a joy serve as your director, each and every day. I am excited about the opportunities in our future together.

Allison Davis
Executive Director

OUR IMPACT



A SAFE & INCLUSIVE SPACE FOR SENIORS

An average of 21 members and guests are attending our drop-in program daily, many who enjoy lunch and social activities. There are 21 different programs and activities for seniors each month.

FOOD SECURITY: EMERGENCY RESPONSE

This past winter, with the support of Community Food Centres Canada, we offered a Supper and Snacks Program. Our volunteers delivered home-cooked meals and pantry items every week for 3 months – that’s over 860 meals!



CHRISTMAS 2021

We celebrated our 10 year partnership with the Atlantic Jewish Council! Our annual Christmas Dinner and Gathering for seniors alone on the holidays again moved to delivery in December. Gifts provided by Home Instead’s “Be a Santa to a Senior” program and “Santas for Seniors” were delivered to more than 60 seniors.

VOLUNTEERISM

More than 40 volunteers work at our centre monthly, many of them seniors themselves. They are the heart of our Centre and we are so grateful for their energy and enthusiasm.



COMBATING ISOLATION

Our PhonePals make 36 weekly calls reaching out to seniors who are shut in at home. Volunteers delivered 370 Cheer Packages at Christmas, Valentine’s Day, and Easter.

PROGRAMS

All of our 21 different activities at the Centre are in person and strive to keep aging adults happy, healthy, and independent. Our monthly foot care clinic has expanded and we held 3 free tax clinics with a record number of seniors served.



2021 HIGHLIGHTS

The Butterfly Effect

In partnership with We Are Young Association and RBC, our members were featured in a video offering words of wisdom and caring advice to younger generations. You can see them in action:

[Click here to see the video](#)



2021 Seniors Week

In partnership with ReachAbility, we celebrated Seniors Week and hosted programs and celebrations to bring greater awareness of the contribution aging adults make to our community. We hosted a Kitchen party, BoneFit with Deb LeBlanc, and a music session with Heartsparks.



Evergreen Festival & Halifax Waterfront Pop-Up Coffee Houses

In partnership with DevelopNS, our members joined the community on the Halifax waterfront by offering pop up coffee Houses in the summer 2021. We joined the Evergreen Festival in December and performed on stage spreading holiday cheer and hot chocolate, compliments of our friend and wonderful supporter, Lara of Lara Café.



Volunteer Appreciation Night

In September we celebrated the significant contribution of our volunteers with a night of food, fun, and gratefulness. Tony Quinn, a favourite performer at the Centre and good friend of Spencer House, hosted the evening with great music and lots of laughter.



Supper & Snacks Program

Thanks to a donation from the Community Food Centres Canada, we were able to deliver meals and even had the ability to start our own Food Pantry for our members over the winter, we even provided Brita filter systems to help support healthy living at home. Our Food Pantry supports the increasing number of seniors experiencing food insecurity as inflation is hitting an all-time high.



10 Year Partnership with The Atlantic Jewish Council

In December, we celebrated 10 years of volunteers from the AJC leading our Xmas Holiday Dinner. We are so grateful for their compassion and commitment to seniors who are alone on the holiday over the years. We look forward to many years to come. We delivered meals and gifts to members, in an effort to mitigate virus spread. Thanks to Home Instead's Be a Santa to a Senior and Santas for Seniors, gifts were donated by members of the community to bring joy to our aging friends.

Two Houses Theatre

The theatre company diligently practiced throughout the past two years, and in December 2021, they were finally able to perform their latest play, Where's Marjory? The dessert theatre was filled with humour and tasty desserts, to a sold-out performance.



FINANCIAL STATEMENTS

Independent Practitioner's Review Engagement Report

To the Members of
Spencer House Seniors Centre

We have reviewed the accompanying financial statements of Spencer House Seniors Centre that comprise the statement of financial position as at December 31, 2021, and the statements of operations 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

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.


Basis for Qualified Conclusion

In common with many not-for-profit organizations, the Organization derives revenue from fundraising activities, the completeness of which is not susceptible to us obtaining evidence we considered necessary for the purpose of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were unable to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2021 and December 31, 2020, current assets and net assets as at December 31, 2021 and December 31, 2020.

Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, 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 Spencer House Seniors Centre as at December 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Halifax, Nova Scotia
February 7, 2022


Dave MacDonald, CPA, CA
Chartered Professional Accountant

Spencer House Seniors Centre Statement of Operations

(Unaudited)

For the year ended December 31	2021	2020
REVENUES (see note 7)	\$ 367,158	\$ 154,300
COST OF SALES		
Luncheon	11,872	16,120
Activities	2,125	364
	13,997	16,484
GROSS PROFIT	353,161	137,816
EXPENDITURES		
Office salaries	116,550	77,170
Repairs and maintenance	16,344	15,075
Professional fees	7,423	4,877
Office and administration	7,333	9,077
Rent	5,644	2,896
Utilities	5,392	6,674
Insurance	3,584	2,567
Advertising and promotion	2,094	1,079
Telephone and utilities	1,731	3,372
Property taxes	1,479	1,488
Interest and bank charges	254	212
Supplies	226	636
Travel and automotive	-	11
	168,054	125,134
EXCESS OF REVENUES OVER EXPENDITURES BEFORE OTHER ITEMS	185,107	12,682
OTHER INCOME (EXPENSES)		
Amortization of property plant and equipment	(4,244)	(6,246)
Unrealized loss on investments	(2,995)	-
Covid Benefits	11,232	13,006
Employment related grants	20,126	-
Amortization of deferred contributions	4,244	5,003
	28,363	11,763
EXCESS OF REVENUES OVER EXPENDITURES	\$ 213,470	\$ 24,445

See accompanying notes to the financial statements

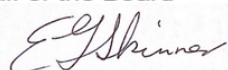
Spencer House Seniors Centre Statement of Financial Position

(Unaudited)

December 31	2021	2020
ASSETS		
CURRENT		
Cash	\$ 157,886	\$ 122,749
Short term investment (note 3)	10,515	10,484
Accounts receivable	1,714	-
Inventory	500	500
Prepaid expenses	-	653
Government remittances receivable	1,888	1,468
	172,503	135,854
NBF investments (note 4)	198,020	-
Property, plant and equipment (note 5)	-	4,244
	\$ 370,523	\$ 140,098


LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 6,982	\$ 3,499
Deferred revenue - Community Services	15,101	15,100
Deferred capital grant - HRM	-	5,000
Deferred capital grant - Windsor Equipment	-	4,244
Deferred technology grant - Windsor Foundation	2,715	-
Deferred program grant - CFCC	20,000	-
	44,798	27,843
Balance, beginning of year	112,255	87,810
Excess of revenues over expenditures	213,470	24,445
Balance, end of year	325,725	112,255
	\$ 370,523	\$ 140,098

On behalf of the Board



Member

Ward Skinner
Treasurer



Member

Ellen Pottie
Director

See accompanying notes to the financial statements

Spencer House Seniors Centre Statement of Cash Flows

(Unaudited)

For the year ended December 31	2021	2020
OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 213,470	\$ 24,445
Adjustment for		
Amortization	4,244	6,246
	217,714	30,691
Change in non-cash working capital items		
Short term investment	(31)	(181)
Accounts receivable	(1,714)	20,521
Prepaid expenses	653	(281)
Government remittances receivable	(420)	1,398
Accounts payable and accrued liabilities	3,483	(6,917)
Deferred capital grant - HRM	(5,000)	-
Deferred capital grant - Windsor Equipment	(4,244)	(5,003)
Deferred technology grant - Windsor Foundation	2,715	-
Deferred program grant - CFCC	20,000	-
	233,156	40,228
FINANCING ACTIVITY		
Changes in MV of NBF investments	(2,995)	-
NET INCREASE IN CASH	230,161	40,228
CASH, BEGINNING OF YEAR	122,749	82,521
CASH, END OF YEAR	\$ 355,906	\$ 122,749
CASH CONSISTS OF:		
Cash	\$ 157,886	\$ 122,749
NBF investments	198,020	-
	\$ 355,906	\$ 122,749

See accompanying notes to the financial statements

Spencer House Seniors Centre

Notes to the Financial Statements

(Unaudited)
December 31, 2021

1. Nature of operations

Spencer House Seniors Centre was incorporated under the Societies Act of Nova Scotia on July 2, 1979. The Centre is exempt from income taxes under Section 149 (1)(L) of the Income Tax Act. The Centre provides affordable cooked meals and social activities to senior citizens within the community.

2. Basis of accounting and significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Cash and cash equivalents

Cash and cash equivalents include cash and short-term investments with maturities of three months or less from their date of acquisition, which are readily convertible into a known amount of cash, and are subject to an insignificant risk to changes in their fair value.

(b) Revenue recognition

Government assistance for operating expenses received as a result of the Government of Canada COVID response programs is recognized as revenue in the period to which it relates.

The organization 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.

Externally restricted contributions for the purchase of property, plant and equipment that will be amortized are recorded as deferred capital contributions and recognized as revenue on the same basis as the amortization expense related to the acquired property, plant and equipment. Externally restricted contributions for the purchase of property, plant and equipment that will not be amortized are recognized as direct increases in net assets to the Investment in Capital Assets balance.

(c) Contributed services

Directors, committee members and others volunteer their time to assist in the organization's activities. While these services benefit the organization considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in the financial statements.

(d) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined using the first-in, first-out method.

Spencer House Seniors Centre Notes to the Financial Statements

(Unaudited)
December 31, 2021

2. Basis of accounting and significant accounting policies, continued

(e) Property, plant and equipment

Property, plant and equipment is expensed in the year of acquisition due to the relative immateriality of dollar value of items purchased. If property, plant and equipment of significant dollar value are purchased, they will be capitalized and amortized at appropriate rates over their estimated useful lives.

(f) Financial instruments

The organization's financial instruments consist of cash, term deposits, accounts receivable, accrued interest receivable, accounts payable and accrued liabilities. Unless otherwise noted it is management's opinion that the organization is not exposed to significant interest, currency or credit risks.

(g) 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 disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

(h) Government assistance

Government and other grants related to property, plant and equipment are accounted for as deferred government assistance and amortized on the same basis as the related property, plant and equipment. Operating grants are accounted for as a reduction of operating expenses.

3. Short term investment

	<u>2021</u>	<u>2020</u>
Canadian cash	\$ 4,130	\$ 10,484
BNS Non Redeemable GIC semi-annual compound @ 0.425%	<u>6,385</u>	<u>-</u>
	<u>\$ 10,515</u>	<u>\$ 10,484</u>

4. NBF investments

These funds were received from the estate of the late Margaret Dingley. There are no restrictions on the funds and the board intends to use the funds to provide additional income for the Centre.

	<u>2021</u>	<u>2020</u>
National Bank Financial Portfolio investments	<u>\$ 198,020</u>	<u>\$ -</u>

Spencer House Seniors Centre Notes to the Financial Statements

(Unaudited)
December 31, 2021

5. Property, plant and equipment

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Cost</u>	<u>Accumulated amortization</u>
Kitchen Equipment	\$ -	\$ -	\$ 13,303	\$ 13,303
Windsor Equipment	<u>23,887</u>	<u>23,887</u>	<u>23,887</u>	<u>19,643</u>
Net book value	<u>\$ -</u>		<u>\$ 4,244</u>	

6. COVID-19 risks

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The economic effects within the organization's environment and in the global markets due to the possible disruption in supply chains, and measures introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the organization's operations.

The extent of the impact of this outbreak and related containment measures on the organization's operations cannot be reliably estimated at this time.
