

St. Jude's Anglican Home

A Legacy of Caring since 1948



2016/2017

Annual Report



MISSION

The Mission of St. Jude's Anglican Home is to:

- Care for and support older persons in a home-like atmosphere, safe and nurturing environment and support them and their families
- Employ current best practices
- Foster healthy employee relationships
- Advocate for exemplary eldercare

VISION

St. Jude's Anglican Home will be a leader in providing exemplary holistic, complex residential care to the elderly.

VALUES

The Values of St. Jude's Anglican Home:

- Respect for the dignity of every human being
- A homelike atmosphere
- Teamwork
- Accountability
- Continuous improvement
- Education and learning
- Positive employee relations
- Respect for an individual's faith, spirituality, and culture
- Respect for the environment by following green and environmentally sound initiatives

St. Jude's will pursue its mission and vision in accordance with these values.

ST. JUDE'S ANGLICAN HOME SOCIETY

Notes to the Financial Statements

For the Year Ended 31 March 2017

10. Government Funding

Effective 1 April 1978, the Society, under the British Columbia Ministry of Health's Long Term Care program, has been receiving operating funding. The government funding received during the year amounted to 68% (2016 - 65%) of the operating revenues while the residents of the facility contributed 30% (2016 - 33%) of the operating revenue. The Society operates under the provisions of the Community Care Facility Act and the Long Term Care regulations of the Ministry of Health.

11. Pension Plan

The Society is a member of the multi-employer British Columbia Municipal Pension Plan which is open to eligible employees of health care facilities. The Municipal Pension Plan is a contributory defined benefit pension plan and provides pension benefits based on various factors including age, earnings and length of service. The Society contributes 10.43% (2016 - 11%) and the employees contribute 8.50% (2016 - 8.50%) on the first \$55,300 (2016 - \$53,600) of their salaries to the plan and 10% (2016 - 10%) of salary in excess of \$55,300 (2016 - \$53,600).

An actuarial valuation of the Municipal Pension Plan's assets and pension liabilities is performed at least every three years. The most recent full actuarial valuation for funding purposes available was prepared as at 31 December 2015. The valuation disclosed a surplus for basic pension benefits of \$2,224 million in the plan.

Pension plan expense for the year ended 31 March 2017 amounted to \$268,931 (2016 - \$263,240).

12. The British Columbia Societies Act

The new British Columbia Societies Act ("new Act") came into effect on 28 November 2016. The new Act requires a society (other than a society designated as a member-funded society) to include, in its financial statements, the disclosure of any remuneration paid to its directors, and remuneration paid to employees and contractors earning more than \$75,000 during the fiscal year. For the fiscal year ended 31 March 2017, the Society had four employees with remuneration in excess of \$75,000. The total amount of their remuneration of \$384,545 is included in salaries and wages. The directors of the Society did not receive any remuneration during the 2017 fiscal year.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2017

7. Deferred Government Capital Funding Related to Capital Grants - continued

The changes for the year in the deferred government funding balance reported in the Capital Fund are as follows:

	2017	2016
Balance - beginning of year	\$ 272,235	\$ 457,373
Amounts amortized to revenue	<u>(190,338)</u>	<u>(185,138)</u>
Balance - end of year	<u>\$ 81,897</u>	<u>\$ 272,235</u>

8. Obligation Under Capital Lease

The Society entered into a capital lease for certain equipment. The lease is repayable in quarterly payments of\$411 including principal and interest and matures on 14 February 2021. The imputed interest rate is 2.73% per annum.

The following is a schedule of minimum lease payments under the capital lease:

2018	\$ 1,644
2019	1,644
2020	1,644
2021	<u>1,508</u>
Future minimum lease payments	6,440
Less: the amount representing interest	<u>(1,632)</u>
Principal portion	4,808
Less: current portion	<u>(1,528)</u>
	<u>\$ 3,280</u>

9. Vancouver Foundation's St. Jude's Anglican Home Society Endowment Fund

The Society has established an Endowment Fund with the Vancouver Foundation on the following terms:

- (a) The capital of the fund and any additions thereto shall be held permanently by the Vancouver Foundation.
- (b) The income of the fund shall be disbursed to the Society to finance the objectives of the Society.
- (c) As at 31 March 2017, the Society had contributed \$97,000 from its existing endowment funds and the Vancouver Foundation had contributed \$75,000. These amounts are unchanged from preceding years.



Management Team

Executive Director	Michele Cook
Director of Care	Susan Harvey
Director of Support Services	Heidi Horne
Director of Finance	Lynn Rowe
Staffing Coordinator/Administrative Assistant	Lesh Gounder
Medical Coordinator	Dr. A. H. Robinson





Board of Directors for 2016 - 2017

President	Jim Longman
Past President	Joanne Fawcett
Vice President	Jack Micner
Secretary	Heather Martin
Treasurer	Paul Bunnell
Directors	Chris Waymark
	John Siddall
	Elizabeth Vondette
	Chris Elton
	Elaine Krilanovich-Cikes



ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2017

5. Employee Future Benefits - continued

The key assumptions made in the valuation were as follows:

- (a) An interest (discount) rate of 3.00% per annum, based on market interest rates as at 31 March 2017. This is an increase from the discount rate of 3.20% at 31 March 2016;
- (b) It was assumed that employees will withdraw from service prior to retirement in accordance with the rates of termination that depend on their age and length of service. These rates include withdrawal, death and disability. No terminations were assumed to occur after age 55. Rates of termination at intervening ages were obtained by linear interpolation;
- (c) Utilization of sick leave time based on a study of a number of factors (age, job duties, location) provided by age, employer and union; and
- (d) A long-term base wage inflation assumption of 2.50% per annum, reflecting a long-term salary inflation of 2.00% per annum and wage productivity of 0.50% per annum.

6. Capital Fund

The Capital Fund, known as the Endowment Fund prior to the redevelopment of the facility in 1991, consisted of the capital assets at net book value and invested cash arising from donations, bequests and re-invested earned interest, in excess of expenses from the fund. The Capital Fund balance comprises the following:

	2017	2016
Capital Fund (formerly Endowment Fund)	\$ 1,016,859	\$ 992,790
Capital assets less related government funding	(629,606)	(601,252)
	<u>\$ 387,253</u>	<u>\$ 391,538</u>

7. Deferred Government Capital Funding Related to Capital Grants

The deferred government funding reported in the Capital Fund includes the unamortized portions of restricted contributions for capital assets and building redevelopment received in current and prior years.

	2017	2016
Government capital funding	\$ 4,766,717	\$ 4,766,717
Less: accumulated amortization	(4,684,820)	(4,494,482)
	<u>\$ 81,897</u>	<u>\$ 272,235</u>

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2017



President, Board of Directors Report

This is my first year as the President of the Board of St. Jude's, following Joanne Fawcett's third and final year in the role. Joanne has been an excellent leader, who led St. Jude's through several important changes during her tenure, including the hiring of Michele Cook, our Executive Director. Joanne agreed to stay active as Past-President and I have very much appreciated her guidance and support through the year.

The Board at St. Jude's has had another successful year focused on ensuring St. Jude's meets our key objectives of honouring our elders, and ensuring a strong, financially viable residential care home. St. Jude's continues to provide excellent care for our residents, based on feedback from our residents and their families, as well as from our performance indicators that are reported out through Vancouver Coastal Health and the Canadian Institute for Health Information.

Speaking of governments, the Government of British Columbia introduced changes to the Societies Act, which are the laws regulating not for profit organizations, including St. Jude's Anglican Home Society. From St. Jude's perspective, the most notable change is that we needed to move our By-Laws to an online registry by November 2018. I can report that St. Jude's has completed all the work necessary to meet the new requirements, well ahead of the deadline.

Based on the audited financial statements this year St. Jude's management has demonstrated its ongoing ability to successfully meet our financial commitments. The Board recognizes and appreciates the strong financial focus of Michele Cook and her team to once again meet this important requirement. St. Jude's and the Board have made progress on our strategic plan and committee reports included in this report outline some of the work undertaken. Of course, there is always more to do but two important areas of focus and effort this year were fundraising and evaluation of a possible building upgrade / expansion.

The Fundraising Committee worked hard to increase our donations this year and has done so by hosting several new and successful fundraising events. An ad hoc Board Expansion Committee was created to look at several options and possible paths forward for an expansion. After dialogue with a design firm, and with Vancouver city planners, the Committee noted that any option to upgrade and expand will be very costly so, St. Jude's would need to consider such an option very carefully before moving forward. We will continue to look at this in the coming year.

In closing, I wish to thank St. Jude's staff and the rest of the Board of Directors for their ongoing hard work and commitment to ensure St. Jude's remains the wonderful place for our residents that it is.

Respectfully submitted,

Jim Longman

4. Capital Assets - continued

Included in capital assets is equipment under capital lease with a cost of \$6,472 (2016 - \$6,472) and accumulated amortization of \$1,666 (2016 - \$777).

The Society tests long-lived assets for impairment when events or circumstances indicate that their carrying amount may not be recoverable. Impairment exists when the carrying value of the asset is greater than the undiscounted future cash flows expected to be provided by the asset. The amount of impairment loss, if any, is the excess of the carrying value over its fair value and the loss is recorded in the period when it is determined. The Society assesses fair value based on discounted future cash flows. No impairment losses were determined by management to be necessary for the year.

5. Employee Future Benefits

Under the terms of the Society's union contracts, employees with ten years of service and having reached a certain age are entitled to receive special payments upon retirement (or other circumstances specified in the collective agreement). These payments are based upon accumulated sick leave credits and entitlements for each year of service. The liability for amounts which may become payable to retiring employees has been estimated by an independent actuarial valuation as at 31 March 2017.

	2017	2016
Accrued benefit obligation - beginning	\$ 325,233	\$ 337,914
Expense	33,490	32,842
Immediate recognition of actuarial (gains) losses in net assets	(1,041)	(9,983)
Actual benefit repayments	(54,812)	(35,540)
Accrued benefit obligation - ending	302,870	325,233
Current portion	(37,162)	(58,650)
Long-term portion	\$ 265,708	\$ 266,583



Board Renewal and Board Development Committee

Throughout the past year individual Board members have attended workshops and educational sessions to further support their understanding of Board roles and responsibilities.

Board membership held steady at ten members during the year, with combined Board experience of more than 35 years! Regretfully, our most senior member Jack Micner leaves the Board earlier this year; Jack's presence will be sorely missed, and we thank him for eight years of service to St Jude's.

We hope to welcome a new Board member at this AGM, and encourage any other interested persons to contact Michele regarding Board membership.

Respectfully submitted,

Joanne Fawcett
Chairperson



ST. JUDE'S ANGLICAN HOME SOCIETY

Notes to the Financial Statements

For the Year Ended 31 March 2017

3. Financial Instruments

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the Society's risk exposure and concentrations at the statement of financial position date, 31 March 2017.

(a) Liquidity Risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, obligation under capital lease and accrued wages and employee future benefits. It is the Society's intention to meet its financial obligations through the collection of current accounts receivable, cash on hand and future funding from Vancouver Coastal Health Authority. There has been no change to the risk exposure from 2016.

(b) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risk relates to its accounts receivable. The Society provides credit to its clients in the normal course of the operations. The Society assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible. There has been no change to the risk exposure from 2016.

(c) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Society is not significantly exposed to any of these risks. There has been no change to the risk exposure from 2016.

4. Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2017	2016
Land	\$ 18,574	\$ -	\$ 18,574	\$ 18,574
Building	4,986,107	4,721,797	264,310	461,534
Furniture and equipment	1,252,012	1,192,717	59,295	48,007
Computer hardware and software	29,239	28,211	1,028	-
Residents' bus	99,999	99,999	-	-
	<u>\$ 6,385,931</u>	<u>\$ 6,042,724</u>	<u>\$ 343,207</u>	<u>\$ 528,115</u>

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2017



Communications Committee, Board of Directors Report

Members of the Communications Committee have between them a very broad base for understanding and working in the area of Communications. All of us do that in our chosen work.

As part of the Committee's work I researched our beginnings by working through an archival box of the history of St. Jude's with the Anglican Church. It was a heartwarming and interesting documentation. The different roles of men and women were very present but the energy of the enterprise and the funding and setting up of how St. Jude's would operate was the goal of a group of very committed people from several congregations.

We recognized how much has changed since those early days. Government is now the primary funder. The needs of clients are considerably different; more physical care required and mobility aids that alter the space use and how much is required.

We hope that we can assist the Board when needed to navigate any changes that will enable St. Jude's to function at its high standard and still keep the important feeling of *Home*.

Christine Waymark



2. Summary of Significant Accounting Policies - continued

(e) Capital Assets

Capital assets acquired in the current year and in the redevelopment process of the facility have been recorded at cost and are being amortized over their estimated useful lives on a straight-line basis at the following annual rates:

Building	4%
Furniture and equipment	12%
Computer hardware and software	33%

(f) Pension Plan

The Society is a member of the British Columbia Municipal Pension Plan (the "Plan"). The Plan is a contributory defined benefit pension plan providing a pension on retirement based on various factors, including age at retirement, length of service and earnings. As the assets and liabilities of the Plan are not segregated by member, the Plan is accounted for as a defined contribution plan and any contributions of the Society to the Plan are expensed as incurred.

(g) Employee Future Benefits

The Society is a member of the Sick Leave and Severance Benefits Plan (the "Plan") for the Ministry of Health and participating entities. The Plan is a defined benefit plan providing sick and severance benefits based on various factors, including age, years of service and earnings. The following accounting policies relate to this Plan:

- i. The obligation is measured using an actuarial funding valuation.
- ii. The full amount of a defined benefit obligation, net of plan assets, is recognized in the statement of financial position.
- iii. Changes in the fair value of plan assets and in the measurement of the plan obligation, excluding remeasurements and other items, are recognized immediately in income.
- iv. Remeasurements and other items are recognized directly in net assets in the statement of financial position.
- v. Plan obligations and plan assets are measured as of the statement of financial position date.

(h) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingencies at the date of the statement of financial position. Significant estimates include amortization of capital assets, accrued liabilities, amortization of government capital funding and the balance of accrued employee future benefits which is determined using an actuarial valuation. Actual results could differ from those estimates.



Medical Coordinator's Report

This past year has been another good one for the Medical Department at St. Jude's with excellent support from my fellow House Physicians Dr. Marla Gordon and Dr. Keith Hatlelid.

This year we said goodbye to Terri Ferguson with regret, and we were very pleased to welcome Susan Harvey as the new Director of Care. She has a strong background in psychiatric nursing in a leadership role, and considerable teaching experience.

We continue to work with Vancouver Coastal Health Authority to develop indicators to improve clinical outcomes, specifically to help reduce unnecessary hospital admissions, anti-psychotic use and to also reduce the number of falls. This data has been helpful. We continue to invite first year medical students on an annual basis. A new initiative has been discussing how to implement MAID, which refers to medical assistance in dying and I made a short presentation to the Board in January 2017 on this subject. Likely it will not be much used under the present federal legislation as this requires active consent from patients who are currently competent.

St Jude's continues to be very well run with a strong team approach.

Respectfully Submitted,

A H Robinson MBBS, Medical Coordinator



ST. JUDE'S ANGLICAN HOME SOCIETY Notes to the Financial Statements For the Year Ended 31 March 2017

2. Summary of Significant Accounting Policies - continued

(a) Financial Instruments - continued

iii. Transaction Costs

The Society recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(b) Fund Accounting

i. Operating Fund

The Operating Fund reports the Society's residential service delivery and administrative activities. Revenue and expenses in respect of operations and investments are recorded on an accrual basis.

ii. Capital Fund

The Capital Fund reports the ownership and equity relating to the Society's capital assets and related revenues and expenses in the fund for the year.

(c) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit and other highly liquid interest-bearing instruments with maturities at the date of purchase of 90 days or less.

(d) Revenue Recognition

The Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The government capital funding is recognized as income on a straight-line basis at the same rates used in the capital asset amortization calculation.

Resident fees are recorded on an accrual basis.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2017

1. Incorporation and Purpose

St. Jude's Anglican Home Society (the "Society") was incorporated in 1948 under the Societies Act of British Columbia with the objective of providing care, as defined in the Community Care Facility Act, to persons in need of such care. The Society is registered as a charity under the Income Tax Act and is not subject to either federal or provincial income taxes.

2. Summary of Significant Accounting Policies

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

(a) Financial Instruments

i. Measurement

The Society initially measures its financial assets and liabilities at fair value and subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and cash equivalents, restricted cash, residents' trust account and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, residents' trust liability, accrued wages and employee future benefits and obligation under capital lease.

The Society's financial assets measured at fair value include short-term investments. Fair value is determined on the basis of market value or cost plus accrued interest.

ii. Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.



Executive Director's Report

Recently, I had a nice long chat with Peggy, who's volunteered at here for 25 years. What struck me then, and has over and over again, is that there is something very special about St. Jude's. Peggy along with many other dedicated women, have fundraised through the Tuck Shop for a quarter of a decade. Imagine. They have raised thousands of dollars and every last penny put back to support residents' quality of life. It been a very practical service as they've been bringing in much needed goods 'from the outside'. They have been visitors and friends to so many residents and I'm certain for many folks over the years, their only visitor from week to week. Just think of all the relationships that were formed and the conversations that took place. The Tuck Shop was simply a conduit to make these moments happen.

In 'the olden days' residents would make their way down to the basement level shop with their handbag over their arm. They had shopping lists in hand and paid cash for their purchases. Over the years and particularly in recent years our residents are much different. This change has happened due to Vancouver Coastal Health's mandate of "Home is Best" which aims to support elders in their own homes in the community for much longer than before. This has affected St. Jude's and you may have noticed this when you visit. Our focus has changed as we are tasked with the very special and important role of caring for elders in the precious last phase of their life.

This job is an honour and a privilege and the circle around our residents is very special. I applaud the work of our care aides who provide to the most intimate physical and emotional needs of elders. Next, our nurses who provide leadership to the care team and support families. Our House physicians Dr. Gordon, Dr. Hatlelid and Dr Robinson's work has helped us achieve above average results for medical care as compared to other Vancouver area Homes. We can't do any of this good work with our support services staff: our great food, friendly housekeeping and laundry staff who are our backbone. Building maintenance is single-handedly maintained and improved by our talented Gary. Our Recreation and Rehab team is invaluable and integral to resident quality of life. Our volunteers are simply: priceless.

To my leadership team Heidi (Support Services), Lynn (Finance), Lesh (Staffing) and Susan (Care): thank you thank you thank you. I feel very fortunate and privileged to work with you. I want to acknowledge Terri (Care), Andy (Staffing) and Felix (Finance) whose work was a big part of the successes we achieved over the 2016-17 period.

To residents and families, you are the reason we are here. Thank you for your kindness and gestures of appreciation. Theses mean so much.

To my Board of Directors and Jim Longman, Chair, thank you for your guidance and support in helping me to do the best job I can do for our House.

Michele Cook
Executive Director



Director of Support Service’s Report

One of St. Jude’s Values is “... following green and environmentally sound initiatives”. Years ago our recycling program began with just paper. In 2015, food waste recycling and reusable spoons for medications were added. Now in 2016 / 2017, we have taken our program further with more items being recycled.

The staff room went green in April 2016. Gone are the disposable plates and cutlery. China plates and real cutlery are being used. In July, paper cups were replaced with washable juice cups. In December plastic containers and tin cans recycling began followed shortly with ink cartridges and battery recycling.

Our Values of “education and learning” were lived out in Support Services staff training. Food Services, Housekeeping and Laundry received ergonomic training with Clemens Braun, Ergonomics Specialist. Clemens observed staff from each department during their work day and made recommendations as to how they can perform their duties and lessen the risk of muscular skeletal injuries.

The Health Inspector came in July for our annual inspection and we had a positive report with only one low risk area requiring improvement.

As the months passed, changes in staffing occurred. A twenty year plus Support Services employee retired in March 2017. This opened the door for other employees to obtain more hours in different positions. We welcomed new casual employees who rounded out our staffing needs.

I am always pleased to hear from residents and families how they are enjoying our food. Our cooks like to try new recipes to add variety and improve the menu so it’s enjoyed by the majority of residents. The feedback at Resident Council meetings has been positive and summed up by one resident’s comment, “The grub’s good”. With thanks for some feedback from one of our families, the team worked to improve the presentation of our pureed meals. It’s true, we do eat with our eyes as well.

Heavy snow fall accumulation and icy conditions in December and January caused a bad fall on our property resulting in a significant injury for one employee. This was an exceptional year for snowfall and staff worked very hard to keep our sidewalks clear around the building.

As always, I would like to thank staff members of the Support Services Department for their hard work. Each year continues to bring new challenges and changes. Staff continue to meet these challenges and changes with determination, dedication and commitment to St. Jude’s Anglican Home.

Respectfully submitted,

Heidi Horne
Director of Support Services

ST. JUDE'S ANGLICAN HOME SOCIETY		
Statement of Cash Flows - Capital Fund		
For the Year Ended 31 March 2017		
	2017	2016
Cash provided by (used in):		
Operating activities		
Deficiency of revenues over expenses	\$ (4,285)	\$ (25,900)
Items not involving cash		
Amortization of government and other capital funding	(190,338)	(185,138)
Amortization of capital assets	218,693	230,906
	<u>24,070</u>	<u>19,868</u>
Changes in non-cash working capital balances		
Accounts receivable - other	-	984
Inter-fund balances	65,499	132,821
	<u>89,569</u>	<u>153,673</u>
Investing activities		
Purchase of capital assets	(33,784)	(100,137)
Purchase of short-term investments	(1,086)	(1,742)
	<u>(34,870)</u>	<u>(101,879)</u>
Financing activities		
Obligation under capital lease	(1,528)	6,335
	<u>53,171</u>	<u>58,129</u>
Net increase in cash	<u>53,171</u>	<u>58,129</u>
Cash - beginning of year	<u>134,874</u>	<u>76,745</u>
Cash - end of year	<u>\$ 188,045</u>	<u>\$ 134,874</u>
Cash consists of:		
Cash and cash equivalents	\$ 154,209	\$ 91,325
Restricted cash	33,836	43,549
	<u>\$ 188,045</u>	<u>\$ 134,874</u>

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

ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Cash Flows - Operating Fund
For the Year Ended 31 March 2017

	2017	2016
Cash provided by (used in):		
Operating activities		
Excess (deficiency) of revenues over expenses	\$ 43,219	\$ (12,711)
Item not involving cash		
Actuarial gain recognized in net assets	1,041	9,983
	<u>44,260</u>	<u>(2,728)</u>
 Changes in non-cash working capital balances		
GST recoverable	8,214	(15,009)
Accounts receivable - other	3,687	(6,214)
Prepaid expenses	(28,456)	9,586
Accounts payable and accrued liabilities	(42,669)	3,754
Advance payments - residents	1,093	(3,018)
Advance payments - government funding	86,021	(34,451)
Accrued wages and future employee benefits	(108,283)	19,190
Inter-fund balances	(65,499)	(132,821)
	<u>(101,632)</u>	<u>(161,711)</u>
 Investing activities		
Purchase of short-term investments	(307)	(491)
 Net increase (decrease) in cash	(101,939)	(162,202)
 Cash - beginning of year	633,247	795,449
 Cash - end of year	\$ 531,308	\$ 633,247
 Cash consists of:		
Cash and cash equivalents	\$ 458,578	\$ 584,383
Restricted cash	72,730	48,864
	<u>\$ 531,308</u>	<u>\$ 633,247</u>



Director of Finance’s Report

This year I came on board as Finance Director, replacing former Finance Director Felix Wong. Felix left St. Jude’s this past winter to explore other opportunities in the financial world. I am delighted to be with the wonderful St. Jude’s team and have enjoyed getting to know staff, residents and family members!

You may have heard about the ransomware viruses hitting healthcare facilities around the world, one of which managed to attack the UK’s entire National Health System. As cyber warfare increases, we – through our external IT team - have taken additional steps this year to further improve the safeguarding of our financial and healthcare data. These steps include updating our firewall, upgrading computer hardware and financial software programs, and enhancing our virus detection & prevention software tools.

Financially, the March 31st year-end has resulted in a surplus, which has been designated towards capital improvements, including new flooring for the 2nd-floor residence. This needed improvement has elicited much excitement and anticipation amongst staff, residents and families.

A huge thank-you as always for the financial support from our Friends and Families. Your gifts, both of money and of your valuable time, help us ensure the best for our residents and contribute greatly to the

well-being and success of St. Jude’s.



Lynn J. Rowe,
CPA, CMA, CGA

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



Director of Care’s Report

As this is my first annual report for St. Jude’s Anglican Home, I would first like to say thank-you for this opportunity and to say how inspired I am to continue on with the projects that my predecessor had begun. Even though it’s still early days in my position, it has been very busy and productive.

The initiatives that I have inherited are moving forward. Our contribution of data to the E.P.A.I.R.S (Embedding Palliative Approach into Residential Services) has been submitted and we have received some preliminary results, which indicates we are providing excellent end of life care to our elders.

To reinforce the education the staff received in 2016, we have taken the information from the Gentle Persuasive Approach training and embed into our elder’s individual care plans. “P.I.E.C.E.S” training involves looking at the different dimensions of our elder’s lives prior to the disease to see if we can identify contributing factors to their current changes. By looking at an elder life history we hopefully can develop approaches that the elder can more easily respond to. During the elders’ scheduled care plan review we can discuss the effectiveness of our approaches for elders with dementia and make changes if necessary.

During February some of the staff were sent on a workshop on recognizing and responding to pain in our elders. This was especially valuable for treating elders who have non- verbal responses. All levels of care staff were educated on the assessment, management and how to communicate observations of pain.

In our recreation department the theme is ‘Life is the Program”, continuing to focus on The Eden philosophy; recognizing loneliness, helplessness and boredom as the “three plagues”. Our monthly calendar now only mentions programs where persons are scheduled to come in or things like Bingo that our regulars would not want to miss. Residents are encouraged to exercise by doing house hold chores such as folding, sweeping, things that give a sense of purpose. Our walking programs assisted by our Rehab Assistant are a huge success promoting independence and sense of normality; a most recent trip was to the nursery. Our elders chose all bedding plants and later planted. A lot of our most memorable times are not scheduled on a calendar but are those spontaneous moments that energize and engage. Another well received change is how we celebrate birthdays. Rather than one big monthly event we now host a personal celebration geared towards that individual, so far we have had pub socials, bacon brunch, and family members for lunch. Our elders’ needs and interests are very diverse therefore our programs and the way we engage that person must be.

I have come to St. Jude’s with years of experience and an “Eden Heart” and will continue to use it to improve the quality of our elder’s lives.

Susan Harvey

ST. JUDE'S ANGLICAN HOME SOCIETY

Statement of Operations and Fund Balance - Capital Fund

For the Year Ended 31 March 2017

	2017	2016
Revenue		
Donations		
- Companions in Care	\$ 22,571	\$ 10,280
- Ruby Rachel Graham Fund	10,440	9,910
- Vancouver Foundation Endowment Fund (Note 9)	9,660	9,178
- Designated	11,639	28,838
Interest	1,086	757
Other	9	207
	55,405	59,170
Expenses		
Building and equipment maintenance	19,052	33,305
Other	12,283	5,958
Chapel Fund	-	39
	31,335	39,302
Excess of revenue over expenses from operations	24,070	19,868
Other income (expenses)		
Amortization of government and other capital funding	190,338	185,138
Amortization of capital assets	(218,693)	(230,906)
	(28,355)	(45,768)
Excess (deficiency) of revenue over expenses	(4,285)	(25,900)
Capital fund balance - beginning of year	391,538	417,438
Capital fund balance - end of year (Note 6)	\$ 387,253	\$ 391,538

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

ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Operations and Fund Balance - Operating Fund
For the Year Ended 31 March 2017

	2017	2016
Revenue		
Income		
- residents	\$ 1,325,577	\$ 1,385,017
- Government funding (Note 10)	2,981,828	2,761,180
- interest	1,017	1,012
- dietary recoveries	1,516	2,000
- other	48,940	31,707
- MDS grant revenue	5,901	-
	<u>4,364,779</u>	<u>4,180,916</u>
Expenses		
Salaries, wages and benefits	3,731,010	3,600,951
Food	169,794	170,655
Property charges	124,584	115,457
Maintenance and repairs	116,108	143,497
Other supplies	104,136	103,034
Administration	66,704	52,181
Resident activities	9,224	7,852
	<u>4,321,560</u>	<u>4,193,627</u>
Excess (deficiency) of revenue over expenses	<u>43,219</u>	<u>(12,711)</u>
Operating fund balance - beginning of year	126,835	129,563
Recognition of actuarial gain on future employee benefits (Note 5)	1,041	9,983
Operating fund balance - end of year	<u>\$ 171,095</u>	<u>\$ 126,835</u>



Spiritual Care Report

Spiritual care is one of many supports offered at St. Jude's. While Anglican by tradition, spiritual care at St. Jude's is inclusive and seeks to honor and support all faiths and traditions. Focus is on relationship building in one-on-one engagement and in groups, as well as facilitating weekly worship and other spiritually enlivening activities.

Spiritual needs are ascertained through ongoing attention and conversation, as well as regular review of care notes, presence at care conferences, and ongoing communication with the team. Optimum time is spent directly with residents and, as time permits, joining in other activities to get to know individuals in other contexts. Connection with family members, as well as and the home faith communities of residents, is engaged as appropriate. The support and presence of our local clergy is greatly appreciated. Should a need arise which we are unable to address, every effort is made to find a clergy person or practitioner who can meet the need.

Worship is an important part of Anglican faith and tradition. We follow the liturgical seasons in our worship, and celebrate major holidays with themed worship. Our weekly Wednesday morning worship service alternates between our chapel and the second floor, to facilitate broader access. Regardless of location, Eucharist is typically celebrated every week, and all are always welcome. We are grateful to our dedicated volunteers who assist in escorting residents, to the St. Mary's Kerrisdale Chancel Guild, who attend to our chapel needs, and to our volunteer musicians who accompany our services. Our goal is inclusivity and we do our best to adapt as best suits the needs of the community. The goal is always to offer spiritual care to as many as possible, and we sometimes sacrifice tradition and aesthetics in favour of accessibility.

Residents also enjoy a hymn sing twice a month, which occurs on the on the second floor with main floor residents also attending there. Family and friends are welcome to sing along. We have a wonderful volunteer accompanist who is happy to take requests. We add in old favourites and seasonal tunes as well. We have also started a spiritual reflection group on Tuesday afternoons. A topic is put forth for reflection and residents share thoughts and experiences. This has been well received.

It is a privilege to work as part of the interdisciplinary team at St. Jude's, companioning the residents on their diverse spiritual journeys.

Respectfully submitted,

Melanie Calabrigo, Chaplain

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



Report on Staff Health and Wellness

Staff and Board members enjoyed a variety of fun and social activities. As usual, Staff Long Service Awards were in May 2016. Many staff were recognized for their many years of service to St. Jude’s Anglican Home. After speeches from Department directors and Board members, staff, family members, residents and Board members enjoyed cake and tea.

Bees were an unwelcomed guest at last year’s staff BBQ so it was decided to bring the event indoors. Staff were treated to a picnic themed lunch with chicken, potato salad, sandwiches, green salads, chips and vegetable platters inside in the Tuck shop area. The traditional of the piñata continued outside in the park. Several staff’s children eagerly awaited the opportunity to break open the candy filled piñata.

Halloween was celebrated with candy and a prize for the best Halloween costume. Staff members were encouraged to wear costumes. At Tea time, there was a costume parade and residents chose the best costume. A gift card was presented to the winner.

New to the Christmas season at St. Jude’s was a staff walk about in Van Duesen Gardens. It was a beautiful clear but extremely cold night on Dec.17. Thousands of coloured Christmas lights lite up the grounds and Christmas displays. Unfortunately, some of the staff members were not dressed for the chilly weather and had to cut the walk short. Others continued to push on to locate the Christmas carousel. The carousel ride was the high lite of the evening.

The staff and Board members also enjoyed the annual St. Jude’s staff Christmas lunch.

Chinese New Year was celebrated with a Chinese themed breakfast. Staff enjoyed fresh oranges, Chinese tea, granola bars and Kellogg’s Corn Flakes in the Chinese New Year cereal box. At lunch time, Chinese candy was handed out.

Valentine’s Day was celebrated with chocolate cake and wedding pictures. Staff were encouraged to bring in their wedding pictures. Staff enjoyed guessing who the brides were and seeing the handsome husbands. It was fun to see the different styles of wedding gowns chosen by the brides.

Staff, Management and Board members look forward to continuing celebrating occasions, accomplishments and team building events again next year.

Submitted by:

Heidi Horne

Director of Support Services

ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Financial Position
31 March 2017

Capital Fund (Note 6)		Total	
2017	2016	2017	2016
\$ 154,209	\$ 91,325	\$ 612,787	\$ 675,708
33,836	43,549	106,566	92,413
170,712	169,626	218,898	217,505
-	-	8,139	17,183
-	-	14,866	23,080
-	-	2,601	6,288
-	-	45,909	17,453
-	-	228,006	162,507
358,757	304,500	1,237,772	1,212,137
343,207	528,115	343,207	528,115
\$ 701,964	\$ 832,615	\$ 1,580,979	\$ 1,740,252
\$ -	\$ -	\$ 80,126	\$ 122,795
-	-	8,139	17,183
-	-	1,093	-
-	-	102,627	16,606
-	-	213,065	298,985
-	-	37,162	58,650
1,528	1,528	1,528	1,528
228,006	162,507	228,006	162,507
229,534	164,035	671,746	678,254
-	-	265,708	266,583
3,280	4,807	3,280	4,807
81,897	272,235	81,897	272,235
256,503	249,545	256,503	249,545
130,750	141,993	250,740	246,723
-	-	44,000	15,000
-	-	7,105	7,105
387,253	391,538	558,348	518,373
\$ 701,964	\$ 832,615	\$ 1,580,979	\$ 1,740,252

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

	Operating Fund	
	2017	2016
Assets		
Current		
Cash and cash equivalents	\$ 458,578	\$ 584,383
Restricted cash	72,730	48,864
Short-term investments	48,186	47,879
Residents' trust account	8,139	17,183
GST recoverable	14,866	23,080
Accounts receivable - other	2,601	6,288
Prepaid expenses	45,909	17,453
Inter-fund balances	228,006	162,507
	<u>879,015</u>	<u>907,637</u>
Capital assets (Note 4)	-	-
	<u>\$ 879,015</u>	<u>\$ 907,637</u>
Liabilities and Fund Balances		
Current		
Accounts payable and accrued liabilities	\$ 80,126	\$ 122,795
Residents' trust liability	8,139	17,183
Advance payments - residents	1,093	-
Advance payments - government funding	102,627	16,606
Accrued wages and vacation payable	213,065	298,985
Employee future benefits - current portion (Note 5)	37,162	58,650
Obligation under capital lease - current portion (Note 8)	-	-
Inter-fund balances	-	-
	<u>442,212</u>	<u>514,219</u>
	<u>265,708</u>	<u>266,583</u>
Employee future benefits (Note 5)	-	-
Obligation under capital lease (Note 8)	-	-
Government capital funding (Note 7)	-	-
Fund balances		
Invested in capital assets	-	-
Unrestricted	119,990	104,730
Internally restricted	44,000	15,000
Externally restricted	7,105	7,105
	<u>171,095</u>	<u>126,835</u>
	<u>\$ 879,015</u>	<u>\$ 907,637</u>

APPROVED BY THE DIRECTORS:

Director

Director



Companions in Care and Fundraising Committee

Generous donations for the 2016 – 2017 year included:



Platinum: \$5,000+ = 1

Gold: \$1,000 - \$4,999 = 3

Silver: \$500 - \$999 = 13

Bronze: \$100 - \$499 = 53



The focus of the Fundraising Committee is to support and improve the quality of life for St. Jude's residents. Our projects this year have included the purchase of comfortable recliner chair, phase one of an ongoing process to renew the elevators and to purchase new flooring.

We are grateful for the generous support from family and friends to maintain and improve

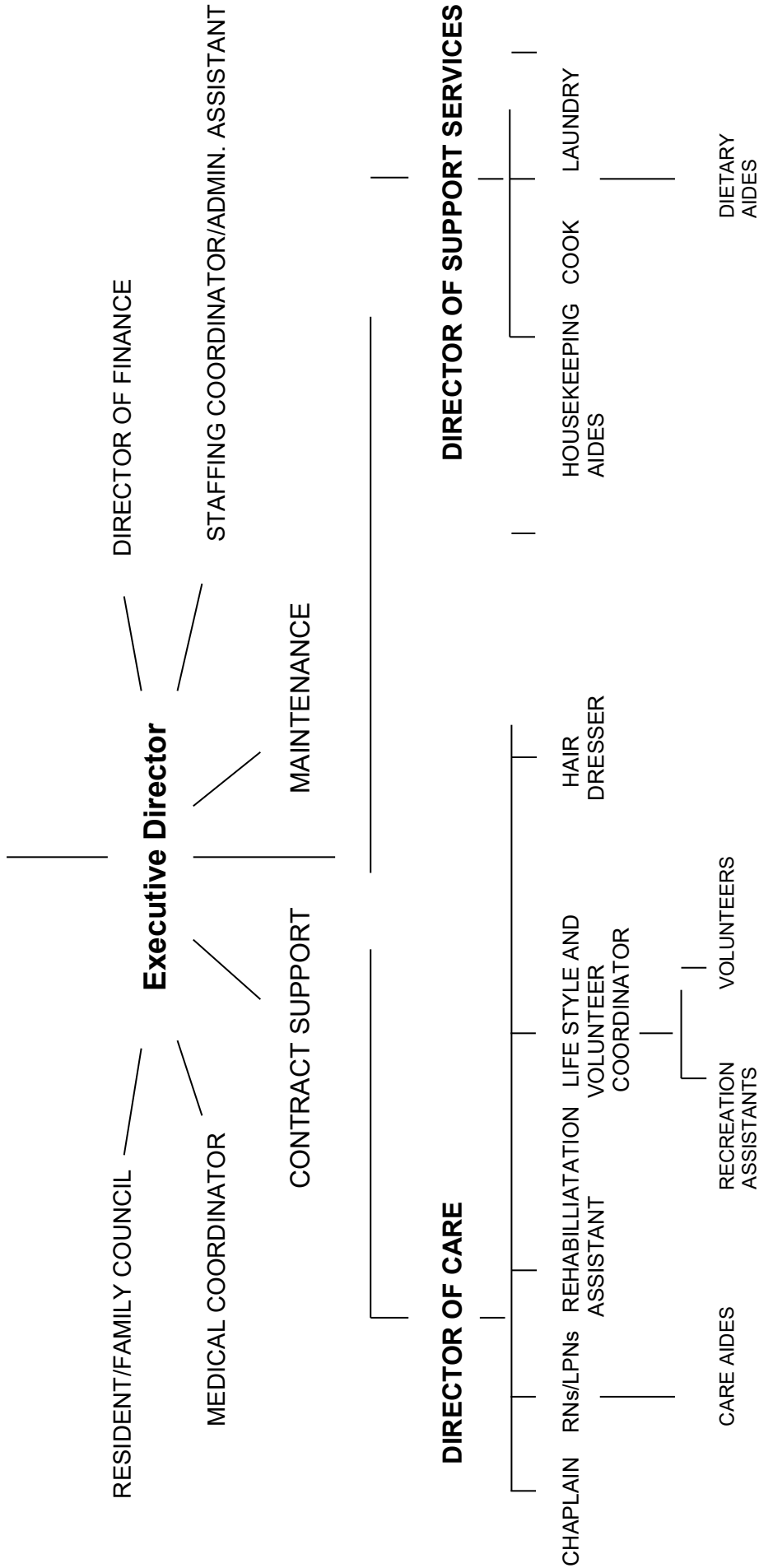
our Home. In 2016/17 the Committee organized an Open House/Strawberry Tea and Silent Auction, a Christmas Bake Sale, a Christmas Appeal and a Night at the Theatre. As many of these are annual events, we invite our community to join us in furthering the good work being done at St. Jude's.

We also wish to thank and honor Jack Micner, who retired from the Committee this year after many years of committed and dedicated service.

Respectfully submitted, Heather Martin

ORGANIZATION CHART

BOARD OF DIRECTORS



ROLFE, BENSON LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT - Continued

Basis for Qualified Opinion

In common with many charitable organizations, St. Jude's Anglican Home Society derives part of its revenue from the public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of St. Jude's Anglican Home Society and we were not able to determine whether any adjustments might be necessary to donation revenues, excess (deficiency) of revenues over expenses and fund balances.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Society as at 31 March 2017 and the results of its operations, changes in fund balances and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting principles in the Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis.

Rolfe, Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
12 June 2017



ROLFE, BENSON LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

1500 – 1090 West Georgia Street
Vancouver, B.C. V6E 3V7
Tel: 604-684-1101 Fax: 604-684-7937
E-mail: admin@rolfebenson.com

INDEPENDENT AUDITORS' REPORT

To the Directors,
St. Jude's Anglican Home Society

Report on the Financial Statements

We have audited the accompanying financial statements of St. Jude's Anglican Home Society, which comprise the statement of financial position as at 31 March 2017, the statements of operations, changes in fund balances 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

ST. JUDE'S ANGLICAN HOME SOCIETY

FINANCIAL STATEMENTS

31 MARCH 2017

ST. JUDE'S ANGLICAN HOME SOCIETY
Financial Statements
For the Year Ended 31 March 2017

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