

St. Jude's Anglican Home

A Legacy of Caring since 1948



2012/2013

Annual Report

St. Jude's Anglican Home

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

- Respect for individuals
- A homelike atmosphere
- Teamwork
- Accountability
- Christian principles
- Continuous improvement
- Education and learning
- Positive employee relations
- Respect for an individual's faith, spirituality and culture.

June 26, 2006

St. Jude's Anglican Home Management Team

Administrator

Chris Norman

Resident Services Manager

Joyce Nolin

Support Services Manager

Heidi Horne

Business Manager

Nancy Tronsgard

Administrative Services Manager

Sandey Berry

Medical Coordinator

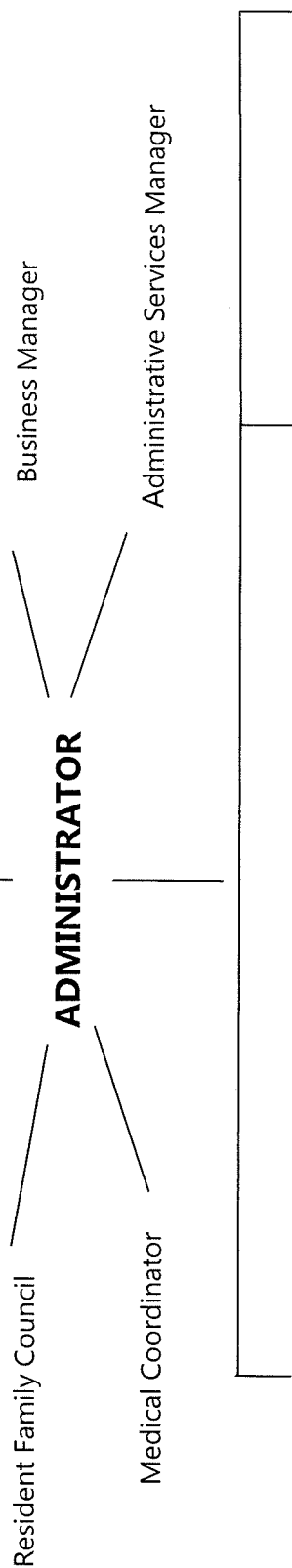
Dr. A. H. Robinson



St. Jude's Anglican Home

ORGANIZATIONAL CHART

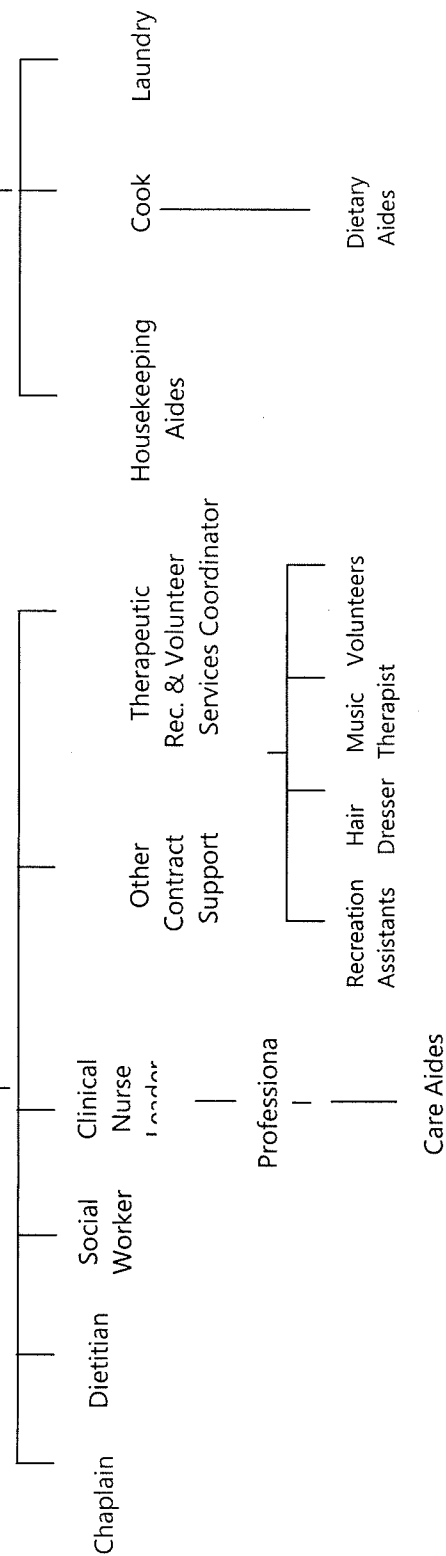
BOARD OF DIRECTORS



RESIDENT SERVICES MANAGER

SUPPORT SERVICES MANAGER

Maintenance



St. Jude's Anglican Home
Board of Directors for 2012-2013

President Rev. Michael Batten

Vice President Joanne Fawcett

Secretary Jack Micner

Treasurer Nancy Matheson

Directors Jim Longman
Heather Martin
John Siddall
Isabel Wood

St. Jude's Anglican Home

Board of Directors

President's Report

During the first half of 2012, the Board of St Jude's worked through a Board renewal process to address a number of concerns that had arisen in recent years. The Board was steadily diminishing in size as recruitment of new members and retention of existing members became more and more of a challenge. There was a growing feeling that the Board was acting increasingly in a formal capacity only and had abdicated any real leadership role. Finally, it was acknowledged that the Board had become too dependent on management and was in danger of losing its capacity to provide independent and effective oversight of the organization.

In the course of the Board renewal process, we realized that routine monthly business meetings were placing a heavy burden on Board members while failing to engage their interest, accounting at least in part for the high turnover of Board members. Energy was being diverted from creative leadership to mundane tasks of administration. We also realized that the chronic funding crisis in long-term care actually provided the Board with an opportunity to engage more actively with the life of St Jude's by taking on a leadership role in fundraising. At the end of the process, the Board developed a Board Renewal Plan, setting goals in the areas of Board recruitment, renewal, and fundraising (the plan is included as an appendix to this report).

I am pleased to report that implementation of this plan over the past year has had a transformative effect on the life of our Board. The Board now meets formally between four and six times a year. Between meetings, committees work independently in the areas of financial oversight, fundraising, communication, and Board development. Since the last AGM, the Board has doubled in size through the recruitment of the Rev. David Hawkins, the Rev. Michael Fuller, Mr John Siddall, Mr Jim Longman and Ms Heather Martin. The Board set itself a fundraising goal of \$50,000 for 2013, and I am very pleased to report that taking into account our income from foundations as well as fundraising, we were able to exceed that goal by a very considerable amount. We have also worked hard at raising our profile, especially amongst our strong Anglican base of support, through both electronic and hard media. We have come to realize that the Anglican brand is one of our greatest assets as we continue to build support in the community.

We acknowledge with gratitude the contributions to St Jude's made by two Board members who have had to step down in the course of the past year, the Rev. David Hawkins and Nancy Matheson, our Treasurer. We express regret at their departure, and wish them both well.

This report marks the end of my nine-year association with St Jude's Anglican Home, as I must step down from the Board at this year's Annual General Meeting. I am grateful to Chris Norman and the management team (it has changed somewhat over the years) who have worked with and supported the Board in its role. I have the highest respect for the staff of St Jude's who provide the care upon which our strong reputation rests, and I acknowledge with appreciation the dedication of the many volunteers who give so much of their time and energy to the residents of St Jude's. You have all made me proud to say that I am on the Board of St Jude's Anglican Home.

I wish the Board of St Jude's every success as you continue to build on the growth of the past year.

Respectfully submitted,
Michael Batten
Board President

St. Jude's Anglican Home
Board of Directors
Communication Committee Report

The Communication Committee was established during the 2012-2013 year to develop awareness of St. Jude's in the greater community. The objectives of this increased awareness are to enhance the work of other committees by supporting board renewal and development, helping to increase the number of volunteers, and supporting a move toward sustainable fundraising.

The initial target of the Committee was the Anglican community. In September a board recruitment document was circulated electronically and via hard copy to diocesan parish clergy, wardens, parish communicators, and diocesan and parish leaders. The document was also submitted for publication in *Topic*, the diocesan newspaper. New board members were procured through this publicity.

Two articles have been submitted to the diocesan newspaper *Topic*. One entitled *Spiritual Care at St. Jude's Anglican Home* was published in February. The second article concerning end of life care at St. Jude's is to be published this summer.

The Fundraising Committee with the assistance of staff member Sandey Berry and volunteer Alexander Gondek are now very ably publishing a quarterly newsletter focused on developing awareness and fundraising potential within a broader section of the community. As well as supporting the fundraising committee where possible in this endeavor the Communications Committee would like to expand this base even further. The Committee is in the process of investigating the possibility of a feature article on St. Jude's for publication in the Vancouver Sun or the Courier.

The Committee would like to thank all board members for their support during the year. We also thank Chris Norman, the management team, and staff who through their skills and dedication make St. Jude's a home that we can be proud to be associated with.

Respectfully submitted
Communication Committee Members
Jim Longman
Isabel Wood

Appendix to the Board President's Report, 2012-13

Board Renewal Plan, 2012 – 2017

Goal:

St Jude's will continue to be a leader in the field of complex residential care for older adults.

To enable St Jude's Anglican Home to meet this goal, the Board of Directors commits to achieving specific goals and objectives in the areas of Board recruitment, Fundraising, and Board development and education.

Board recruitment

Goal: To have a full 12-member Board of Directors

Objective #1: To recruit four new Board members by December 31, 2012, emphasizing expertise in finance, fundraising, and communications; and experience with other care facilities.

Objective #2: To recruit three additional Board members by the 2013 AGM, emphasizing expertise in HR, finance and business/corporate connections.

Fundraising

Goal: To increase annual fundraising to \$250,000 by 2017.

Objective #3: Raise \$50,000 in fiscal 2012/13.

Objective #4: Raise \$100,000 in fiscal 2014.

Board Development

Goal: To be an effective, functioning and self-sustaining Board.

Objective #5: Hold Board education event on "How to be a self-directed Board" in fall 2012 to learn about the structure and process required to be an effective Board.

Objective #6: Review and assess Board education needs in May 2013.

Objective #7: To implement and maintain the following committee structure: Finance; Fundraising; Board Renewal & Development; Communications.

St. Jude's Anglican Home

Treasurer's Report

I am pleased to report that the 2012/13 financial year was a rewarding one. Two things in particular stand out.

First, we have ended the year with a surplus in our operating fund. This was due in large measure to the management team's successful implementation of a program to reduce unnecessary sick leave. This program has resulted in notable reduction in employment costs, which are, of course, the greatest part of St. Jude's budget. And, as always, management's rigorous oversight of the budget has kept all other spending on track.

Second, the Fundraising Committee had a very successful year. They raised \$20,000 more in 2012/13 than the previous year. This fundraising effort has financed the purchase of equipment including a shower chair, a wheelchair, resident room curtains, patient positioners, oxygen concentrators, office furniture, a kitchen mixer, a hot water dispenser, dining room tables, and lounge furniture. Many thanks to our donors for their generosity and to the Fundraising Committee for their creativity and hard work.

And, thanks to the Tuck Shop volunteers. This year the Tuck Shop proceeds purchased a wireless microphone system for use in many recreational programs for the residents.

Despite the successes in 2012/13, it is important to keep in mind that government funding of St. Jude's has not kept up with increasing costs. Careful planning and the diligent oversight of spending by all the management team have kept the quality of care high. But, government funding does not cover equipment replacement or facility maintenance, and significant expenditures for building maintenance and equipment replacement loom. Fundraising to meet these expenses is becoming an increasingly important challenge for the Board, but one which, with the experience of this year, I'm sure will be met.

I thank Nancy Tronsgard, Business Manager and Chris Norman, Administrator, for their support during my tenure as Treasurer, and for their outstanding management of our financial resources in challenging times.

The Auditors' Report and audited financial statements for the year ending March 31, 2013 follow, in this Annual Report.

Respectfully submitted,
Nancy Matheson
Treasurer

St. Jude's Anglican Home
Board of Directors
Fundraising Committee Report

The fledgling fundraising Committee is chaired by Jack Micner. The other Committee members are the Administrator Chris Norman, Administrative Services Manager Sandey Berry, and Board members Joanne Fawcett and Heather Martin.

Fundraising has become more significant in recent years, as the need is great, requiring more activity on the part of the Board. It is a wonderful challenge!

The Committee has had some great success early on. More funds have this last year been raised for St. Jude's than ever before and the Committee has its sights set higher for the coming years. The Committee members have worked very effectively and very hard as well, and we continue to search for new methods of raising much needed funds to allow St. Jude's to meet its mandate.

Respectfully submitted,

Jack Micner.
Chair, Fundraising Committee

St. Jude's Anglican Home

Administrator's Report

I am pleased to report that this was a progressive year in many ways at St. Jude's. Some of the progress was in response to the Ministry of Health's Senior's Action Plan that called for care facilities to work on improved and consistent communication with residents and families. With Joyce Nolin as our lead, we are participating in the Vancouver Coastal Health's Goals of Care pilot project to improve care planning with residents and their families regarding their desires about life and care here. We also increased the methods for feedback to managers by implementing a tool on the website, making a suggestion box available and holding regular forums. The yearly satisfaction survey also yielded input into concerns of common interest such as décor and timing of meetings.

Our budget allowed for a few building improvements such as some new pieces of lounge furniture on both floors, curtains in the resident rooms and equipment for the kitchen as well as for the Recreation department. The most exciting project for the coming months is to make the main floor outside area more secure and available. This work was made possible due to generous donations from our St. Jude's community and a grant from the Anglican Foundation. It is very important for us to maintain this building and keep our equipment current and safe and that has become a growing challenge as government funding for this aspect of our operation is minimal.

My work on the Board of the Denominational Health Association included sitting on an advisory group for a Ministry of Health project to modernize Community Care Facilities Licensing across the province, another Seniors' Action Plan initiative. I also had the opportunity to meet with Adrian Dix and Health Minister Dr. Margaret MacDiarmid to assist in bringing the concerns of residential care to the attention of government leaders.

Employee health, safety and wellness continues to be an important focus with policy work and education being done around the issues of bullying and domestic violence. Our Fit for Life group organized activities such as celebrations of Mothers Day and Fathers Day and a walking competition to encourage team work and personal wellness.

Our Occupational Health and Safety Committee has effectively taken on the role of Disability Management Committee and Nancy Tronsgard has been very successful at managing disability claims and shortening the time employee's are away from their work.

I congratulate the Board for their restructuring and setting a vision for the next few years. Sandey Berry and I have supported the dedicated members of the Fundraising and Newsletter committees and look forward to continuing this work. I take this opportunity to recognize the work of Michael Batten as he retires after completing the full nine years of three terms, twice leading us as our very capable President.

I also thank my amazing Management team. They focus every day on ensuring we support our dedicated and capable staff and provide good care and services. Of course I am very pleased for Joyce Nolin who retires this May. Joyce has been a one of a kind Resident Services Manager in her excellent nursing and management skills. Over her nearly sixteen years, she has introduced high standards of care for the residents (and families) and for staff support and we will strive to continue those standards in her honour.

The work by the Ombudsperson and the resulting Seniors Action Plan has also meant that we are expected to increase the detail of our record keeping and to ensure that we are accountable for our actions as caregivers to a level that was never before expected. We have revised a number of our policies and quality improvement procedures to support this direction and will continue to do so.

As for me, I spent many hours over seven months this year at the Facilities sector bargaining table in the negotiations for a collective agreement. Although it was satisfying (and sometimes productive) to be one of the first of two representatives of affiliate employers, it was very time consuming and I relied heavily on my management team to be able to fulfill the commitment. The year ahead will bring more change and challenges but I know that our capable team will be up to it.

Respectfully submitted,
Chris Norman
Administrator

St. Jude's Anglican Home

Support Services Manager's Report

The Human body consists of two hundred and six bones. The skull contains twenty nine bones, the vertebrae, twenty six bones, the ribs and sternum, twenty five bones, the upper extremities, sixty four bones and the lower extremities, sixty two bones. The body also consists of numerous joints, tendons, muscles and cartilage. As the body ages, bones can become weaker and break, muscles and joints can become stiff and repetitive movement can weaken and tear muscles and joints. Injuries can happen at any time and have devastating lingering effects.

This year, four staff members of the Support Services department have either injured themselves at work, suffered non work related injuries or continue to suffer from injuries sustained from past years. Two of the four employees never fully recovered from their injuries and unfortunately, could not return to full duty and have left St.Jude's. One employee has recovered from her injury and has returned to full duty. Due to the severity of her injury, the other employee is not able to return to work and we do not know when she will be able to return to full duty.

With so many employees off due to injuries, some Food Services staff members took a break from their permanent positions and posted into different permanent and temporary positions. After eleven postings, two permanent part time employee and five casuals have settled into new or temporary part time positions during the year.

The staff of the Food Services department was shocked to learn that one of our popular delivery men had suddenly passed away. He was on a cruise to Alaska and suffered a fatal heart attack. It always was his dream to cruise to Alaska. It comforts the staff knowing that he passed away on his dream vacation.

The staff of the Food Service's Department welcomed our new temporary Dietician in February. Our current Dietician is away on maternity leave.

The resident's rooms received a makeover this year. New blackout curtains were ordered in December 2012 and were received in March 2013. A second order has been placed and will hopefully be delivered sometime in May. A third order will be placed for the remaining rooms as soon as more money becomes available. The resident's rooms also received modern looking paper towel dispensers and paper cup dispensers.

The Main Floor dining room also received a makeover. New sheer curtains were ordered and were received in March. The new curtains add a fresh, modern look to the dining room.

The Laundry Department received a new label machine. Our old label machine (computer with a dot matrix printer) was not user friendly and wasted a lot of labels. The new machine is very user friendly and takes up less space.

The kitchen received a new fire extinguisher, new hand held mixer and a new tabletop mixer and the Main Floor kitchenette received a new microwave.

A new Health Inspector came to audit the Food Services Department in July. There was only one recommendation which was quickly amended.

All the staff from the Support Services Department were invited to attend an in service from the Mental Health Team on how to interact with resident's who have mental illnesses.

The Norovirus outbreak in January 2013 had all three Support Services departments change their cleaning procedures for the duration of the outbreak. A diluted bleach solution was used to clean tables / counter surfaces / hot and cold carts in the kitchen and the Housekeepers used same diluted bleach solution for all their cleaning. The Laundry continued using their standard practices for sorting, washing and drying. At the end of the shift, the same diluted bleach solution was used to wipe down all the handles of the washers and driers.

The resident's enjoyed many themed lunches, themed tea times and traditional holiday meals throughout the year. A student from the Langara College, Nutrition and Food Services Management program completed an assignment which included a St.Patrick's day themed lunch and tea time.

One of our cooks will be retiring this summer. We wish her good health and best wishes as she retires from St.Jude's. The retirement coincides with the birth of her first grandchild. Her new job description will include lots of spoiling, cuddles and kisses.

At this time I would like to thank all the staff of the Support Service's Department for their hard work. As each year brings new challenges, the staff continue to meet these challenges with determination, dedication and commitment to St.Judes.

Respectfully submitted,

Heidi Horne
Support Services Manager

We are a member of a team and we rely on the team

We defer to the team and sacrifice for the team because

The work of the team and not necessarily the work of an individual

Makes the team successful

(Quote from Mia Hamm, USA Soccer Team member)

St. Jude's Anglican Home Business Office Report

St. Jude's did quite well financially this year. With new members recruited to the Board of Directors, the Fund Raising Committee was very successful in meeting their goal. Sandey Berry sourced funding from the Anglican Foundation of Canada that will cover fifty percent of the cost of our outdoor area project, which we hope to start very soon, once the City approves our plans. This summer our main floor residents will be able to enjoy enhanced access to our garden area. Many families provided donations for the rest of the cost.

Funding from Vancouver Coastal Health and resident user fees was adequate, and we were able to wipe out the deficit in the fund balance in the Operating Fund from last year. We were also able to replace some aging equipment, some lounge furniture, worn flooring, and curtains in resident rooms and in the dining room areas.

We are sorry to see Michael Batten reach the end of his nine years of service to the Board. Thank you Michael for all the help and guidance you have given us over the years.

Several employees, one with more than thirty years of service retired this year. We have recruited some younger people to replace them, and welcome the energy the new recruits are bringing to St. Jude's. There will be more retirements next year, notably that of Joyce Nolin our Resident Services Manager. We will miss her strong guiding hand, wonderful sense of humour and total dedication to the residents at St. Jude's.

I would like to thank our donors and volunteers for their commitment to the quality of life of our residents. Without the monetary and time contributions we receive, our residents would not have the physical comfort of a well kept building, and would not enjoy the companionship and recreation that our volunteers provide.

Respectfully submitted,

Nancy Tronsgard
Business Manager

St. Jude's Anglican Home

Resident Services Report

Our major project for this year, "Goals of Care" with VCH, is drawing to a close. The project stressed the importance of discussions with family/residents to find out what their expectations were during their stay at St. Jude's. Education of the Interdisciplinary team was held and changes were made in the way we have such discussions at Care Conferences, during admission and end of life. The feed back from family satisfaction surveys, as a result of the changes, have been very positive.

At the yearly Long Service awards I had the great pleasure of presenting a five year pin to Cristian, ten year pins to Elsa, May and Susan, and a fifteen year pin to Emily. This is a special time that a manager recognizes the staffs dedication, hard work and ongoing learning. I was happy to be seated with my staff and to receive my 15 year pin from Chris Norman.

As a team, the work done when we had an outbreak of Noro virus was truly amazing. Past experience helped us to quickly put into place the preventative measures and required protocols. As always, we learned some new ones too.

In April, we had a visit from the Licensing officer. Her report indicted that changes in one area was required. Thinking of this as a Continuous Quality Improvement project, we set to work making the changes that were indicated in the report.

I want to thank Irma, Clinical Nurse Leader, for the work done in organizing the Care Conferences, Medication Reviews and particularly for heading the MDS/RAI assessments of the nurses assessments for their primary to name a few of the many ways she has supported me in my role.

This is my last report before I retire at the end of May this year. The friendship and support from the managers under the kind leadership of Chris Norman is appreciated. Thanks to the Board of Directors for supporting what we do while caring for the residents needs. Special thanks to Dr. A. Hugh Robinson for his dedication, commitment and leadership as our Medical Coordinator and to House Physicians, Drs. K.Hatleid and M. Gordon for their ongoing care to the residents.

Respectfully submitted,

Joyce Nolin
Resident Services Manager

St. Jude's Anglican Home

Spiritual Care Department Report

As we continue to adapt to the changing needs of our residents we are faced with a number of challenges in providing spiritual care. Our Thursday morning chapel services are especially impacted as many of our regulars require more time to get up, dressed and to have their breakfast prior to chapel. Accommodating the many large chairs and walkers in our small chapel is sometimes like putting together a puzzle as we need to fit them in and also provide a clear path for egress in the event of an emergency. Residents are requiring more volunteer support to engage fully in the service so the ongoing recruitment of volunteers for chapel support and as pastoral visitors is essential. As music is even more important to their experience of worship, we are experimenting with electronic music on those days we do not have an organist.

I am grateful for the continued support of the Chancel Guild from St. Mary, Kerrisdale, who attend to our chapel linens and vessels, and my clergy colleagues – especially from the Granville-Point Grey deanery – who preside at our twice-monthly Eucharists. I have recently begun to attend the deanery meetings and appreciate their support and encouragement. It has been a gift also to reestablish our historical relationship with St. John, Shaughnessy through Fr. Michael Fuller, who is a frequent visitor.

To facilitate more effective care planning I have developed a pre-admission questionnaire to gather important information that will help me identify and address the spiritual concerns of new residents and their families. I am also in the process of developing some new programs – a Story-Telling project, and a meditation group. We have just launched a new study group led by Fr. Michael, with encouraging response from residents, and the Hymn-Sing and Healing Touch programs continue to meet resident needs in differing ways.

As I consider the past year, there are many memorable moments for me but some of the highlights have been taking part in the “Goals of Care” workshops, facilitating two Healing Touch sessions for staff, meeting with other spiritual care providers to address common concerns through the Denominational Health Association, and being able to participate in two excellent conferences: “Spirituality, the Invisible Ingredient in Healthcare” and “Voices of Aging”. In a profession that so often addresses end-of-life issues, it was a joy to welcome Dean Peter Elliott and Chris Dirkes from the Cathedral to celebrate new life in the baptism of one of our residents and her son in February. Deo Gratias!

Respectfully submitted,

the Rev. Trudi Shaw

St. Jude's Anglican Home Recreation Department Report

The Recreation Department is happy to have Shannon Ingersoll move from a casual to permanent part-time position, filling an ongoing void in our department.

The Recreation Coordinator has been involved in numerous continuing education opportunities including: Creative Aging Symposium in Calgary AB, Goals of Care, the Montessori Approach to Dementia Care, Reminiscence; and departmental participation in Osteofit and Compassion Fatigue teleconferences provided by BCTRA.

There have been some key changes made to recreation programming over the past year. Our Bus trips have been moved to Tuesday afternoons to facilitate increased consistency in outings and little to no conflict with other programming. We have also facilitated family attendance for community church teas to enable continuation of this service for our residents.

In an effort to provide our residents with more variety in musical preferences, the Recreation Department has been able to include Classical and Jazz music into our regular entertainment lineup by way of VCC music students.

The recreation department was fortunate to receive some funds for new equipment, purchasing new white boards, portable music players for palliative care program, and a new camera with a video feature to capture magical moments around our home.

Lastly, the set goal to increase volunteers at St. Jude's was met this year, six new volunteers between August and November of 2012.

Respectfully submitted,

Maike Kurtze
Recreation and Volunteer Coordinator

St. Jude's Anglican Home

Medical Coordinator's Report

This past year has been steady and positive for the medical department at St Jude's, with strong support from my fellow house Physicians Drs Marla Gordon and Keith Hatelid.

Medical Students

This year in March we were invited to participate in a facility care experience for 1st year medical students by Dr Margaret McGregor, Director of Community Geriatric Research & Education at UBC Family Practice. This allowed 10 students to meet with 5 of our residents, and our nursing staff and myself for the medical point of view. I believe the 3-hour experience was useful and worthwhile for all concerned. On Apr 30 this year I have been asked to speak at a meeting of nursing home physicians on the subject of how to reduce transfers from nursing homes to Emergency at the acute care hospital. I shall emphasize realistic expectations with care conferencing, good nursing support for our residents and their families, and communication with locum MDs.

Lastly I would like to pay tribute to Joyce Nolin who is leaving us after 16 years of very strong leadership in her role as Director of Nursing Care. She has been excellent in this position and extremely dependable. We shall all miss her terribly but wish her every success in her retirement and we hope she sees lots of her grandchildren!

Respectfully submitted

A H Robinson MB BS
Medical Coordinator

ST. JUDE'S ANGLICAN HOME SOCIETY

FINANCIAL STATEMENTS

31 MARCH 2013 AND 2012



ROLFE, BENSON LLP
CHARTERED ACCOUNTANTS

ST. JUDE'S ANGLICAN HOME SOCIETY

Financial Statements

For the Years Ended 31 March 2013 and 2012

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ROLFE, BENSON LLP

CHARTERED ACCOUNTANTS

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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 statements of financial position as at 31 March 2013, 31 March 2012, and 1 April 2011 the statements of operations, changes in fund balances and cash flows for the years ended 31 March 2013 and 31 March 2012 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 audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits 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.



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.

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 2013, 31 March 2012 and 1 April 2011 and the results of its operations, changes in fund balances and cash flows for the years ended 31 March 2013 and 31 March 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the Society 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 ACCOUNTANTS

Vancouver, Canada
23 May 2013



	Operating Fund	
	31 March 2013	31 March 2012 (Note 3)
Assets		
Current		
Cash and cash equivalents	\$ 804,177	\$ 635,414
Restricted cash	8,091	8,860
Short-term investments	45,559	44,725
Residents' trust account	10,731	12,016
GST/HST recoverable	12,657	8,835
Accounts receivable - other	3,017	2,787
Prepaid expenses	31,873	44,313
Inter-fund balances	27,381	45,924
	<u>943,486</u>	<u>802,874</u>
Capital assets (Note 5)	-	-
	<u>\$ 943,486</u>	<u>\$ 802,874</u>

Liabilities and Fund Balances

Current		
Accounts payable and accrued liabilities	\$ 185,824	\$ 95,921
Residents' trust liability	10,731	12,016
Advance payments - residents	7,289	7,443
Advance payments - government funding	8,214	5,550
Accrued wages and employee future benefits - current portion (Note 6)	419,181	322,981
Inter-fund balances	-	-
	<u>631,239</u>	<u>443,911</u>
Employee future benefits (Note 6)	<u>268,127</u>	<u>372,248</u>
Government capital funding (Note 8)	-	-
Less: Accumulated amortization	-	-
	<u>-</u>	<u>-</u>
Fund balances		
Invested in capital assets	-	-
Unrestricted	38,464	(16,807)
Restricted	5,656	3,522
	<u>44,120</u>	<u>(13,285)</u>
	<u>\$ 943,486</u>	<u>\$ 802,874</u>

APPROVED BY THE DIRECTORS:

Director



Rodd & Enson LLP
CHARTERED ACCOUNTANTS

ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Financial Position
31 March 2013 and 2012

Capital Fund (Note 7)		Total		
31 March 2013	31 March 2012	31 March 2013	31 March 2012	1 April 2011
	(Note 3)		(Note 3)	(Note 3)
\$ 50,688	\$ 34,994	\$ 854,865	\$ 670,408	\$ 863,970
43,549	43,549	51,640	52,409	53,303
161,405	158,449	206,964	203,174	-
-	-	10,731	12,016	12,544
-	999	12,657	8,835	9,166
609	-	3,626	3,786	4,067
-	-	31,873	44,313	31,301
-	-	27,381	45,924	93,852
256,251	237,991	1,199,737	1,040,865	1,068,203
1,089,589	1,338,625	1,089,589	1,338,625	1,540,867
\$ 1,345,840	\$ 1,576,616	\$ 2,289,326	\$ 2,379,490	\$ 2,609,070
\$ -	\$ -	\$ 185,824	\$ 95,921	\$ 62,113
-	-	10,731	12,016	12,544
-	-	7,289	7,443	14,524
-	-	8,214	5,550	18,707
-	-	419,181	322,981	291,284
27,381	45,924	27,381	45,924	93,852
27,381	45,924	658,620	489,835	493,024
-	-	268,127	372,248	372,128
4,766,717	4,766,717	4,766,717	4,766,717	5,102,631
(3,935,057)	(3,745,071)	(3,935,057)	(3,745,071)	(3,908,141)
831,660	1,021,646	831,660	1,021,646	1,194,490
257,929	316,979	257,929	316,979	346,377
228,870	192,067	267,334	175,260	201,526
-	-	5,656	3,522	1,525
486,799	509,046	530,919	495,761	549,428
\$ 1,345,840	\$ 1,576,616	\$ 2,289,326	\$ 2,379,490	\$ 2,609,070

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 Years Ended 31 March 2013 and 2012

	2013	2012
		(Note 3)
Revenue		
Income - residents	\$ 1,284,845	\$ 1,293,556
- Government funding (Note 10)	2,669,175	2,617,691
- interest	724	282
- dietary recoveries	3,066	2,870
- other	39,904	44,701
	<u>3,997,714</u>	<u>3,959,100</u>
Expenses		
Salaries, wages and benefits	3,424,126	3,515,376
Food	139,180	134,611
Maintenance and repairs	114,677	73,178
Property charges	106,504	106,901
Other supplies	98,505	94,545
Administration	51,780	47,771
Resident activities	5,537	6,920
	<u>3,940,309</u>	<u>3,979,302</u>
Excess (deficiency) of revenue over expenses	57,405	(20,202)
Operating fund balance - beginning of year	<u>(13,285)</u>	6,917
Operating fund balance - end of year	<u>\$ 44,120</u>	<u>\$ (13,285)</u>

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

ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Operations and Fund Balance - Capital Fund
For the Years Ended 31 March 2013 and 2012

	2013	2012
		(Note 3)
Revenue		
Donations - Companions in Care	\$ 23,566	\$ 25,119
- Ruby Rachel Graham Fund	8,928	8,760
- Vancouver Foundation Endowment Fund (Note 9)	8,188	8,067
- Designated	25,193	4,425
Interest	2,566	1,000
Other	444	634
	<u>68,885</u>	<u>48,005</u>
Expenses		
Building and equipment maintenance	23,015	1,210
Other	8,768	9,234
Chapel Fund	299	75
	<u>32,082</u>	<u>10,519</u>
Excess of revenue over expenses from operations	<u>36,803</u>	<u>37,486</u>
Other income (expenses)		
Amortization of government and other capital funding	189,986	191,755
Amortization of capital assets	(249,036)	(262,706)
	<u>(59,050)</u>	<u>(70,951)</u>
Excess (deficiency) of revenue over expenses	(22,247)	(33,465)
Capital fund balance - beginning of year	<u>509,046</u>	<u>542,511</u>
Capital fund balance - end of year (Note 7)	<u>\$ 486,799</u>	<u>\$ 509,046</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 Years Ended 31 March 2013 and 2012

	2013	2012
		(Note 3)
Cash provided by (used in):		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ 57,405	\$ (20,202)
Changes in non-cash working capital balances		
GST/HST recoverable	(3,822)	331
Accounts receivable - other	(230)	1,280
Prepaid expenses	12,440	(13,012)
Accounts payable and accrued liabilities	89,903	33,808
Advance payments - residents	(154)	(7,081)
Advance payments - government funding	2,664	(13,157)
Accrued wages and future employee benefits	(7,921)	31,817
Inter-fund balances	18,543	47,928
	<u>168,828</u>	<u>61,712</u>
Investing activity		
Purchase of short-term investments	(834)	(44,725)
Net increase in cash	167,994	16,987
Cash - beginning of year	644,274	627,287
Cash - end of year	\$ 812,268	\$ 644,274
Cash consists of:		
Cash and cash equivalents	\$ 804,177	\$ 635,414
Restricted cash	8,091	8,860
	<u>\$ 812,268</u>	<u>\$ 644,274</u>

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

ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Cash Flows - Capital Fund
For the Years Ended 31 March 2013 and 2012

	2013	2012
		(Note 3)
Cash provided by (used in):		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ (22,247)	\$ (33,465)
Items not involving cash		
Amortization of government and other capital funding	(189,986)	(191,755)
Amortization of capital assets	249,036	262,706
	<u>36,803</u>	<u>37,486</u>
Changes in non-cash working capital balances		
Accounts receivable - other	390	(999)
Inter-fund balances	(18,543)	(47,928)
	<u>18,650</u>	<u>(11,441)</u>
Investing activities		
Purchase of capital assets	-	(60,464)
Purchase of short-term investments	(2,956)	(158,449)
	<u>(2,956)</u>	<u>(218,913)</u>
Financing activities		
Grant funding received	-	18,911
Net increase (decrease) in cash	15,694	(211,443)
Cash - beginning of year	78,543	289,986
Cash - end of year	\$ 94,237	\$ 78,543
Cash consists of:		
Cash and cash equivalents	\$ 50,688	\$ 34,994
Restricted cash	43,549	43,549
	<u>\$ 94,237</u>	<u>\$ 78,543</u>

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

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

1. Incorporation and Purpose

St. Jude's Anglican Home Society ("the Society") was incorporated in 1948 under the Society 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 of Financial Instruments

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, residents' trust account and accounts receivable.

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

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.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

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 91 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 Years Ended 31 March 2013 and 2012

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) 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 balance sheet. Actual results could differ from those estimates.

3. Impact of the Change in the Basis of Accounting

Effective 1 April 2012, the Society adopted the new Canadian Accounting Standards for Not-for-Profit Organizations. These financial statements are the first financial statements prepared in accordance with the new accounting standards and the transitional provisions of Section 1501, "First-time Adoption by Not-for-Profit Organizations", on a retrospective basis.

The Society has applied the new accounting standards in preparing the financial statements for the year ended 31 March 2013, the comparative information for the year ended 31 March 2012 and the opening statement of financial position at 1 April 2011, the Society's date of transition.

The adoption of the new accounting standards had no impact on the previously reported assets, liabilities and fund balances of the Society, and accordingly, there has been no restatement of the comparative statements of the financial position, statement of operations and changes in fund balances and the cash flow statement. The presentation and disclosures provided in these financial statements reflect the requirements of the new accounting standards.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

3. Impact of the Change in the Basis of Accounting - continued

The rules for transition to Canadian accounting standards for not-for-profit organizations normally require that an entity prepares its opening statement of financial position using the standards that will be followed thereafter. However, certain elective exemptions from this rule are available. In preparing the opening statement of financial position, the Society used the following elective exemptions:

(a) Financial Instruments

The Society has elected for its investment in fixed income securities to be measured at fair value.

(b) Future Employee Benefits

The Society uses the deferral and amortization approach for recognition and measurement of employee future benefits. The Society has elected to carry forward unrecognized actuarial gains and losses and past service costs that were determined previously in accordance with employee future benefits, Section 3461 in Part II of the Handbook.

4. Financial Instruments and Financial Risk

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 2013.

(a) Liquidity Risk

Liquidity risk is the risk that an entity 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 and accrued wages and employee future benefits.

(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.

(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.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

5. Capital Assets

	Cost	Accumulated Amortization	Net Book Value		
			31 March 2013	31 March 2012 (Note 3)	1 April 2011 (Note 3)
Land	\$ 18,574	\$ -	\$ 18,574	\$ 18,574	\$ 18,574
Building	4,904,609	3,930,629	973,980	1,170,164	1,314,965
Furniture and equipment	1,178,034	1,080,999	97,035	144,885	197,325
Computer hardware and software	15,005	15,005	-	5,002	10,003
Residents' bus	99,999	99,999	-	-	-
	<u>\$ 6,216,221</u>	<u>\$ 5,126,632</u>	<u>\$ 1,089,589</u>	<u>\$ 1,338,625</u>	<u>\$ 1,540,867</u>

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.

6. Accrued Wages and 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 2013, using an early measurement date of 31 December 2012.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

6. Accrued Wages and Employee Future Benefits - continued

Information about employee retirement allowance benefits is as follows:

	31 March 2013	31 March 2012 (Note 3)	1 April 2011 (Note 3)
Accrued benefit obligation			
Sick leave benefits	\$ 206,114	\$ 121,654	\$ 121,093
Severance benefits	282,212	207,535	201,589
Total unfunded obligation	<u>\$ 488,326</u>	<u>\$ 329,189</u>	<u>\$ 322,682</u>
Accrued retirement allowance liabilities	\$ 405,974	\$ 422,686	\$ 411,547
Less: current-portion	<u>(137,847)</u>	<u>(50,438)</u>	<u>(39,419)</u>
Long-term portion	<u>\$ 268,127</u>	<u>\$ 372,248</u>	<u>\$ 372,128</u>
Retirement allowance expense	<u>\$ 43,122</u>	<u>\$ 44,575</u>	<u>\$ 45,148</u>
Benefits paid	<u>\$ 2,084</u>	<u>\$ 33,436</u>	<u>\$ -</u>
	2013	2012 (Note 3)	
Current service cost	\$ 20,596	\$ 19,368	
Interest cost	13,956	16,923	
Amortization of actuarial loss (gain)	<u>(6,058)</u>	<u>8,284</u>	
Total accounting expense	<u>\$ 28,494</u>	<u>\$ 44,575</u>	

The significant actuarial assumptions adopted in measuring the Society's retirement allowances are as follows:

	31 March 2013	31 March 2012 (Note 3)	1 April 2011 (Note 3)
Discount rate	3.40%	4.30%	5.25%
Rate of compensation increase	3.00%	2.50%	2.50%

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Years Ended 31 March 2013 and 2012

7. 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:

	2013	2012
Capital fund (formerly Endowment Fund)	\$ 950,077	\$ 913,274
Capital assets less related government funding	(463,278)	(404,228)
	<u>\$ 486,799</u>	<u>\$ 509,046</u>

8. 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.

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

	2013	2012
Balance - beginning of year	\$ 1,021,646	\$ 1,194,490
Grant received	-	18,911
Amounts amortized to revenue	(189,986)	(191,755)
Balance - end of year	<u>\$ 831,660</u>	<u>\$ 1,021,646</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 2013, 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.

ST. JUDE'S ANGLICAN HOME SOCIETY

Notes to the Financial Statements

For the Years Ended 31 March 2013 and 2012

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 67% (2012 - 66%) of the operating revenues while the residents of the facility contributed 32% (2012 - 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 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 10.07% (2012 - 10.6%) and the employees contribute 7.80% (2012 - 7.80%) on the first \$50,100 (2012 - \$48,300) of their salaries to the plan and 9.30% (2012 - 9.3%) of salary in excess of \$50,100 (2012 - \$48,300).

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 2009. The valuation disclosed an unfunded actuarial liability for basic pension benefits of \$1,024 million in the plan.

Pension plan expense for the year ended 31 March 2013 amounted to \$236,110 (2012 - \$238,131).