

# *St. Jude's Anglican Home*

*A Legacy of Caring since 1948*



*2013/2014*

# *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**

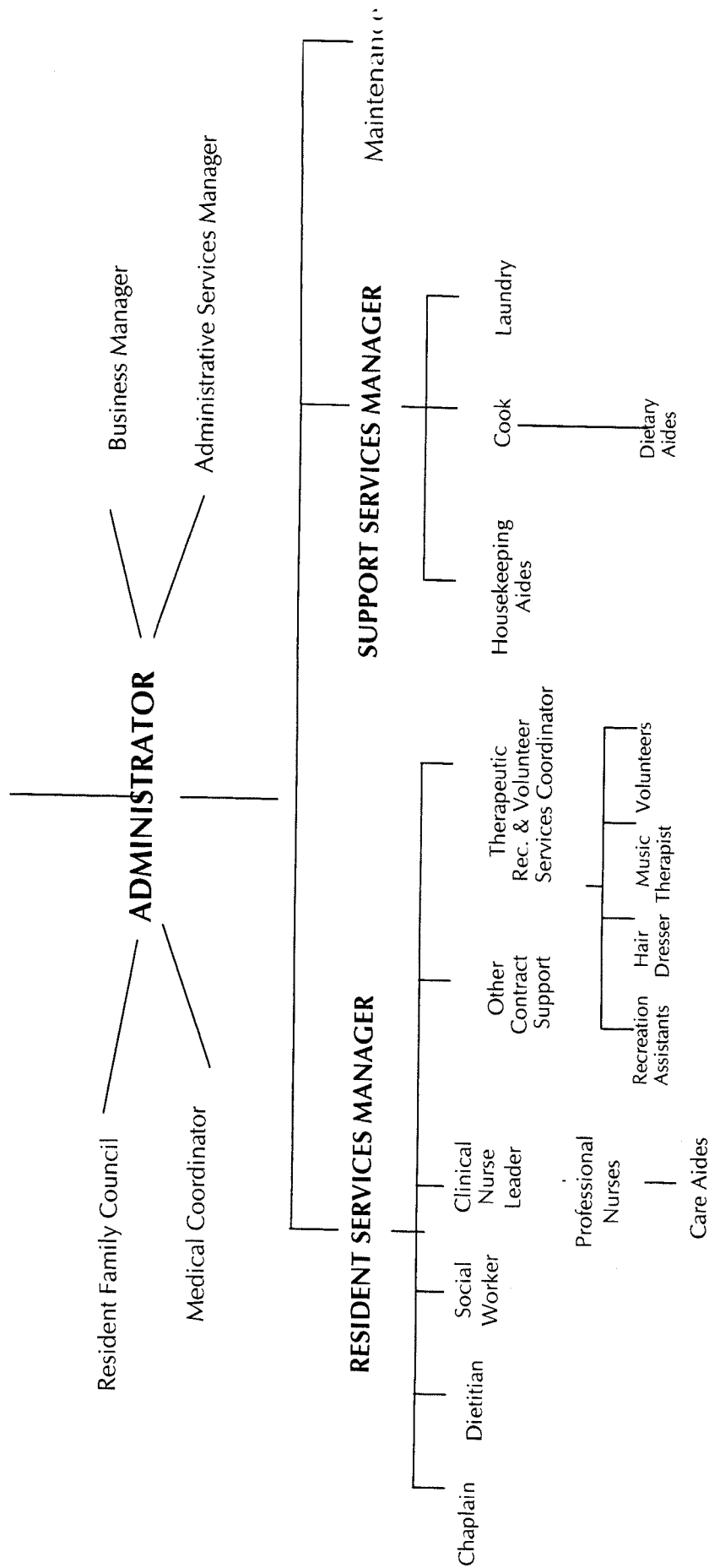
- Respect for individuals
- A homelike atmosphere
- Teamwork
- Accountability
- Christian principles
- Continuous improvement
- Education and learning
- Positive employee relations
- Respect for an individual's faith, spirituality and culture.

June 26, 2006

*St. Jude's Anglican Home*

**ORGANIZATIONAL CHART**

**BOARD OF DIRECTORS**



Revised: May 7, 2014

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## St. Jude's Anglican Home Management Team

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Administrator

Chris Norman

Resident Services Manager

Terri Ferguson

Support Services Manager

Heidi Horne

Business Manager

Nancy Tronsgard

Administrative Services Manager

Sandey Berry

Medical Coordinator

Dr. A. H. Robinson



Left to Right:

Bottom Row: Sandey Berry, Chris Norman, Nancy Tronsgard

Standing: Heidi Horne, Terri Ferguson

St. Jude's Anglican Home  
Board of Directors for 2013-2014

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<i>President</i>	Joanne Fawcett
<i>Vice President</i>	Jack Micner
<i>Secretary</i>	Heather Martin
<i>Treasurer</i>	Jim Longman
<i>Directors</i>	Paul Bunnell Rev. Michael Fuller John Siddall Isabel Wood

## St. Jude's Anglican Home Administrator's Report

"Nothing remains the same except change." This quote reflects the status of residential care in British Columbia and certainly at St. Jude's. People are more often coming to live at St. Jude's when they are at advanced stages of progressive medical conditions such as Alzheimers and therefore present complex challenges in their care. Funding does not allow hiring more staff so our present staff need to be knowledgeable and true team workers. The standards of care that is expected by Vancouver Coastal Health and the Ministry of Health are very exacting. At the same time, our team members are retiring and new people joining us. We all must work hard day to day to stay on top of what is needed of us to provide excellent care and a loving home for our elders.

Licensing did a return visit in July to follow up on their annual inspection at the end of March. I am pleased to say that all regulations were being met including the requirements for the policies and procedures around the use of restraints and the prevention of injuries from falls.

The building is now in its 22<sup>nd</sup> year and ongoing maintenance and replacement projects were necessary. The original building, wooden pillars and window frames were painted, and some south-facing window glass was replaced. All the equipment that was identified in the capital plan as requiring replacement was purchased and two additional ceiling lifts were installed in resident rooms. Gary Wu, our Maintenance Worker spent hours this year on building and equipment upkeep with bed alarms, toilets and ceiling lifts requiring particular attention.

Fire prevention and emergency readiness were a focus of concern this year after a devastating care home fire in Quebec. We reviewed the situation at St. Jude's and know that the building is fully sprinklered, all the sprinkler heads were recently replaced and the fire plan is reviewed and practised regularly. We also practised our yearly evacuation in August and updated our emergency supplies.

The most exciting upgrade to the property was the project to increase the security of the main floor outdoor area. The height of the glass fence was increased and locking gates were installed at either end of the porch. This was made possible by a grant given to our society by the Anglican Foundation of Canada.

In the coming year, we are planning to provide automatic doors to the patio, set up a wireless network to support the nurses recording the medications in the electronic chart directly from their medication cart and install some systems to improve the residents' ability to hear in group activities and when they are watching television.

The Fit for Life Committee and OH&S and Disability Management Committee focused on employee safety and wellness. The new WorkSafe BC regulation regarding bullying was a focus and we are waiting for the new healthcare safety association "SafeCare", to start providing education around the workplace risks to employee safety. Generally, staff worked very safely

this year and I thank them. We all enjoyed the social activities including a dress up Halloween party and our annual picnic that was held in the sun, thank goodness.

Essential services plans were developed with HEU and BCNU shop stewards and representatives and are at the ready in case we are faced with a strike situation in the coming few months. Nursing hours are at one hundred percent to ensure resident safety and care.

I thank our Board for their leadership and support this year especially Joanne Fawcett, President. The celebration of our society's 65<sup>th</sup> anniversary on February 23<sup>rd</sup> was a lovely community event with an enlightening presentation by Dr. Gloria Gutman from SFU and the World Health Organization, a fantastic silent auction, thoughtful displays and an array of delicious food.

I also thank my Management team for their dedication, leadership and gutsiness in moving us forward in the areas that we need to. I have always thought that Margaret Mead's quote applies perfectly to this team: "Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has."

And finally, the first St Jude's cat, Friskie, died at thirteen years of age after serving us as a greeter at the front door, an inspector of all new people and items, a comforter at end of life and a dear companion to residents and staff.

Respectfully submitted,

Chris Norman  
Administrator



## St. Jude's Anglican Home Support Services Manager

According to the Chinese Zodiac, 2013 was the year of the snake. Here at St. Jude's Anglican Home, it was the year of the crow and woodpeckers.

Woodpeckers caused havoc in early April. They were heard drilling into the second story wood frame on north side of the "old part" of St. Jude's Anglican Home. The only way to discourage the woodpeckers from coming back was to suspend two very large beach balls with very large eyes from the overhang on the wood sidings. The sight of the two "big eyed beach balls" was the talk of the neighbourhood.

Approximately seven weeks later, a crow caused injuries to a kitchen employee. The lid of the garbage dumpster was left open. As the employee was about to throw the garbage inside, the crow flew out causing the employee to fall backwards on her buttocks. The employee suffered bruising and scrapes and was off work for several days.

Our long time morning cook retired in July. Her position was posted and at the end of the process, four employees were posted into new positions.

The Licensing officer came in July. The Food Services department received 100% compliance. Due to new licensing recommendations, the Food Service staff received education to update their Food Safe level 1 knowledge.

It has been past practice that SCU residents were not given a second choice for lunch time entrees. Nine SCU residents (those able to make a choice) now enjoy selecting from two choices of lunch entrees.

The Support Services Department welcomed a new member, Jennifer H. She has been trained in various positions in all 3 departments.

Christmas came early for the staff in the Laundry Department. A brand new clothes washer was purchased in November and delivered before Christmas.

The residents enjoyed many themed tea times and traditional holiday meals throughout the year.

The New Year (2014) started with injuries. Two employees were off with injuries and both employees were able to return to their regular duties.

Our regular Dietician returned from her maternity leave. During the time she was away, the temporary Dietician took the Food Services staff to a new level. She introduced the Dental Soft diet for some of our residents, strongly encouraged the Care Staff to practise safe feeding techniques and also oversaw a feeding prodical that we had not seen at St. Jude's for many years.



The third and final phase of purchasing blackout curtains was accomplished in March. The last sixteen remaining rooms will receive new curtains.

I would like to thank the staff members of the Support Services department for their hard work. As always, each new year brings new challenges and the staff continue to meet these challenges with determination, dedication and commitment to St. Jude's.

Respectfully submitted by

Heidi Horne  
Manager of Support Services

## St. Jude's Anglican Home Business Office

I find myself writing this report for the fifteenth time since I started working at St. Jude's in 1999.

A lot has changed over those fifteen years. Technological change has moved us from putting envelopes in the mailbox to complex transfers of information over the internet. From keeping hand written resident charts to electronic health records. From having a little pigeon hole at the reception desk for phone messages to a clogged email inbox.

Employee and resident safety measures have resulted in 70% of our resident rooms and the bathing rooms being equipped with overhead lifts. More ergonomic equipment in every department has reduced dozens of WCB claims that lasted for many months to only two or three a year that may result in a week's lost time.

The more things change however, the more they remain the same. I continue to find a great deal of pleasure in knowing that we help residents and families who may be in crisis when they come to us, to find a home at St. Jude's.

There were several retirements this year of long serving employees. One nurse had been here since 1979, and another since 1983. We were sorry to say goodbye to Joyce Nolin after sixteen years of service, and very happy to have Terri Ferguson join us as the new Resident Services Manager.

Financially we did quite well this year, with a small surplus in the Operating Fund. Donations allowed us to purchase two more lifts, an electric bed, 'walking' chairs to maintain mobility, upgrade our computers from Windows XP, paint the trim on the exterior, replace some fogged window panes, and some other minor enhancements. The big project this year was finishing the secure outdoor area on the main floor. This was mainly funded by a grant from The Anglican Foundation of Canada, and we are very grateful for their support. As soon as there was a warm day this spring residents were able to enjoy the freedom and security to sit outside.

At this writing collective agreements have not been signed with our unions. It is our expectation that any increases will be adequately funded by Vancouver Coastal Health.

We continue to appreciate the time and money St. Jude's receives from our many volunteers and family members. Without either one we could not do as much as we do. Both are invaluable to our continued stability and success.

I would like to thank the other members of the management team for their support again this year, Dr. Robinson and the medical team, the members of the Board of Directors and all the employees at St. Jude's for 'living' our values, and continuing to make St. Jude's a good place to live and a good place to work.

Respectfully Submitted:

Nancy Tronsgard B.Sc.  
Business Manager

## St. Jude's Anglican Home Resident Services

I have just completed my first full year as Resident Services Manager and what a year it's been! I've come to know all of our very special residents, families and staff and hopefully they have come to know me. The year has flown by with many wonderful events, programs and changes as well as some stressful challenges.

Some of these changes have been positive such as the change of pharmacy to a company that can provide us with more current processes that decrease the workload for our nurses. We implemented the "Medepen" that has greatly reduced the time spent faxing, phoning and checking Physician orders.

We have changed, under the direction of Vancouver Coastal Health, our electronic documentation/care planning system RAI/MDS to a more streamlined program called CAPs.

Our care staff have embraced our new fall prevention program and we have seen a dramatic decrease in fall related injuries.

One change that has saddened us is the absence of our Clinical Nurse Leader, Irma Lacanilao. Due to medical reasons she has been unable to continue as part of St. Jude's nursing staff and everyone misses her very much.

We have had one care aid return from LTD and one nurse in the early stages of return.

We have had 19 new residents come to live at St. Jude's over the past year. 2 of our residents transferred to other facilities and 1 was able to return to the community to live semi-independently.

At the annual Long Service Awards I was honored to present Pauline Kwan with her 5 year pin, Marie Piche with 10 years, Leanne Oslund 15 years, Robert Chan 15 years, Merle Sharma 20 years and Leonora Zavaglia received her recognition gift for her astonishing accomplishment of 30 years.

All in all it's been an amazing year and I'm excited to see what the next year holds for all of us.

Respectfully submitted,

Terri Ferguson  
Resident Services Manager

## St. Jude's Anglican Home Recreation and Volunteer Services

It has been a busy year of changes for the Recreation Department. From a programming perspective changes include hosting the first ever Variety Show in conjunction with our Music Therapist showcasing staff, family members and residents, which was a great success. Through education teleconferences with BCTRA the Keep Fit program was revamped to offer exercises specifically targeting falls prevention for resident safety. The increased use of visual media via laptop and projector has also been adopted to increase the quality of certain programs and events.

On the paperwork side, resident program attendance records are now paperless! This also includes an updated coding system offering an in-depth look at each resident's participation in life around the Home from socialization to family visits and structured and unstructured leisure. The Therapeutic Recreation Assessment Form has also been expanded to more appropriately meet resident needs and interests.

We have seen a bit of change in our volunteer program as well, with some volunteers leaving our team as well as new volunteers coming onboard, including a pet therapy team. The volunteer recruitment and orientation process has seen a complete overhaul to best educate our volunteers on the skills and knowledge needed to fulfil any role at St. Jude's, building the strongest volunteer team possible.

Respectfully submitted,

Maike Kurtze  
Recreation and Volunteer Coordinator

## St. Jude's Anglican Home Spiritual Care Report

Worship continues to be an important focus in the spiritual life of St. Jude's and much of my time is devoted to preparing worship services: writing liturgy for special services, and adapting music and material to meet the changing needs of our residents so they might participate as fully as possible.

We are now getting better response to our Spiritual Care pre-admission questionnaire which is very helpful in providing some of the basic information needed to assess residents' spiritual needs and prepare care plans and case conference documentation. With our Goals of Care guidelines putting more emphasis on the spiritual aspects of care, there is a greater need to streamline the process of gathering this information.

We continue to offer Hymn-sing and Healing Touch twice a month.

I see part of my role as being an Ambassador for St. Jude's and an advocate for seniors – especially those in residential care. To that end I have been attending deanery meetings with the diocesan clergy on a monthly basis – we have twice been able to host the meeting at St. Jude's. This past year I have also been a presenter at a workshop on aging at a local parish and have been asked on a number of occasions to be a guest preacher, speaking about my work and St. Jude's.

I appreciate the support of our volunteers – in addition to our regular chapel, Hymn-sing and Healing Touch volunteers, we are supported by the local clergy and St. Mary's Chancel Guild who support our worship life.

I meet with other spiritual care providers within the Denominational Health Association and regularly attend workshops and conferences to update my skills, as well as continue to read and do private research to maintain best practices for spiritual care.

Respectfully submitted,

The Rev. Trudi Shaw

## 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.

Our goals in the medical department have been to reduce medication use in our residents especially with the new guidelines for Diabetes in the elderly and for Hypertension. We continue to monitor medication use in our quarterly medical reviews with a goal to reduce use of atypical antipsychotics and all sedations.

Having bid farewell to Joyce Nolin last year, it is a great pleasure to welcome Terri Ferguson to lead the nursing team where she is making a great contribution.

We have had a change in our pharmacy and with the departure of Crestview we have welcomed Hans Lin from Mark's Medical Pharmacies, who has made a strong start.

Respectfully submitted

A. H. Robinson MB BS  
Medical Coordinator

# St. Jude's Anglican Home

## Board of Directors

### President's Report

Beginning the 2013/2014 year with several new Board members, the year has been one of growth, development and cohesiveness. Thanks to the Administrator Chris Norman, Board members are well-informed about the operational policies and procedures at St. Jude's, and are kept up-to-date regarding current issues at the facility and the Long-Term Care environment generally.

As evidenced by the enclosed auditors' report, there has been very effective management of finances during the 2013/2014 financial year. Thanks are due to Business Manager Nancy Tronsgard, Board Treasurer Jim Longman and the Finance Committee, as well as to all the managers and staff of St Jude's for their responsible use of resources.

With our mission, vision and values always in the forefront, in 2013 the Board embarked on several initiatives to enhance awareness of St. Jude's within the Anglican community. The enclosed report from Communications Committee leaders Isabel Wood and Jim Longman describes these activities.

The Fund-raising Committee under the leadership of Jack Micner, succeeded in raising \$41,356 through various initiatives.

On the Board development front, an orientation package for new Board members was developed. A strategic planning day has been organized for August 2014.

St. Jude's Anglican Home exemplifies quality eldercare, providing a safe, home-like environment and resident-centred care and services that meet the medical, nursing, nutritional, and therapeutic needs of residents. Spiritual care is well-integrated into care planning at St. Jude's, under the leadership of Chaplain Trudi Shaw.

The role of the Board of Directors is to oversee and support the operation of the facility. I would like to express the appreciation of the Board for the competence and caring nature of the staff, the able leadership of Chris Norman and all the management team, and the dedication of the many volunteers. It has been my pleasure to work with you all at St. Jude's over the past year.

I also want to thank my fellow Board Members for their energy, their time and their ideas given to the Board this year. Without your support, the position of President would not be as smooth! I look forward to continuing on the Board, and working with you all over the coming year.

Respectfully submitted,

Joanne Fawcett  
President, Board of Directors,



# St. Jude's Anglican Home

## Board of Directors

### Treasurer's Report

2014 has been a successful one for St. Jude's from a financial perspective. Management continues to closely monitor and control the Operating Fund expenses this year, and generated a small surplus of \$39,041. Their ongoing efforts to manage expenses within the budget are well appreciated by the Board.

While all expenses are closely monitored, employee salaries and benefits represent the largest single operating expense (87.8%). Fortunately, Management has had reduced maintenance and repairs this year, saving \$27,000 – almost half of the salary increase. Even with this saving, total expenses have increased by \$115,000. Emphasizing the impact of these increases is that the daily cost per resident has increased from \$196.27 last year to \$202.81; an increase of 3% per resident per day. As in previous years, funding increases from the Government are less than the expense increases.

Money from fundraising efforts was \$44,000. While lower than last year because of two significant donations totaling \$18,300 in 2013, is comparable to previous years. Developing donation programs have been a focus of the Board, and the Board will continue to seek new ways to expand donations from existing and potential donors.

Even with this decrease in donations, we have now completed well appreciated capital renovations to the outside patio area. The renovations, completed last fall, provide improvements to security, fencing and windows that will directly benefit residents. Other capital expenditures in 2014 include two overhead lifts, walking chairs, safety mats and an electric bed. These new tools are part of the ongoing effort to continually improve resident safety and mobility. Ten new computer workstations and a new washing machine were also acquired and will benefit staff. As ever, many sincere thanks to all donors for their generosity. We look forward to continuing to expand donations to benefit residents and to improve the working environment for staff.

The Auditor's Report and the audited financial statements for the year ending 31 March, 2014 are attached as part of the Annual Report. No material issues were raised by the auditors this year.

Respectively submitted,

Jim Longman  
Treasurer

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. This past year Terms of Reference were developed for the committee with the objectives being to continue 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 target focus of the Committee has continued to be the Anglican community. In September the committee purchased and assembled a presentation board highlighting life at St. Jude's and the need for continued support from Anglican parishes. The board was displayed during coffee hours at St. John's, Shaughnessy in October, Christ Church Cathedral in January, St. Mary's Kerrisdale in March, and St. Philip's Dunbar in May. The committee recommends the board be displayed at other local churches in the coming year possibly St. Helen's, St. Chad's, St. Faith's, and Holy Trinity.

This year two articles have been submitted to the diocesan newspaper *Topic*. One entitled *A Celebration of Thanks at St. Jude's Anglican Home* featuring St. Jude's Day tea and completion of the patio project was published in January. The second article highlighting the sixty-fifth anniversary celebrations at St. Jude's was published in May. The recommendation is to continue having two articles published in *Topic* each year.

The Fundraising Committee, with the assistance of staff member Sandey Berry and volunteer Alexander Gondek, is now publishing a quarterly newsletter focused on developing awareness and fundraising potential within a broader section of the community. The Communications Committee has supported the Fundraising Committee where possible in this endeavor. Churches who did not open the last newsletter were contacted by phone or by email asking if St. Jude's newsletter could be added as a link in their parish e-newsletter, our newsletter email address be printed in their Sunday bulletin, and/or a print copy of the newsletter be posted on a parish bulletin board. A long-term goal might be to produce a newsletter designed specifically for distribution to parishes.

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 are proud to be associated with.

Respectfully submitted

Jim Longman & Isabel Wood  
Communication Committee Members

**ST. JUDE'S ANGLICAN HOME SOCIETY**

**FINANCIAL STATEMENTS**

**31 MARCH 2014**



**ROLFE, BENSON LLP**  
CHARTERED ACCOUNTANTS

## **ST. JUDE'S ANGLICAN HOME SOCIETY**

### **Financial Statements**

For the Year Ended 31 March 2014

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## **INDEPENDENT AUDITORS' REPORT**

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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 2014, 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.





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## INDEPENDENT AUDITORS' REPORT - Continued

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### 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 2014 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 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  
21 May 2014

	Operating Fund	
	2014	2013
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents	\$ 668,003	\$ 804,177
Restricted cash	24,270	8,091
Short-term investments	46,354	45,559
Residents' trust account	16,405	10,731
GST/HST recoverable	7,427	12,657
Accounts receivable - other	-	3,017
Prepaid expenses	20,732	31,873
Inter-fund balances	76,342	27,381
	859,533	943,486
<b>Capital assets (Note 4)</b>	-	-
	\$ 859,533	\$ 943,486

## Liabilities and Fund Balances

<b>Current</b>		
Accounts payable and accrued liabilities	\$ 76,244	\$ 185,824
Residents' trust liability	16,405	10,731
Advance payments - residents	5,142	7,289
Advance payments - government funding	16,331	8,214
Accrued wages and employee future benefits - current portion (Note 5)	337,126	419,181
Inter-fund balances	-	-
	451,248	631,239
<b>Employee future benefits (Note 5)</b>	325,124	268,127
<b>Government capital funding (Note 7)</b>	-	-
Less: Accumulated amortization	-	-
	-	-
<b>Fund balances</b>		
Invested in capital assets	-	-
Unrestricted	76,056	38,464
Externally restricted	7,105	5,656
	83,161	44,120
	\$ 859,533	\$ 943,486

APPROVED BY THE DIRECTORS:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director



**ROLFE, BENSON LLP**  
CHARTERED ACCOUNTANTS



**ST. JUDE'S ANGLICAN HOME SOCIETY**  
**Statement of Financial Position**  
**31 March 2014**

Capital Fund (Note 6)		Total	
2014	2013	2014	2013
\$ 41,606	\$ 50,688	\$ 709,609	\$ 854,865
43,549	43,549	67,819	51,640
164,223	161,405	210,577	206,964
-	-	16,405	10,731
-	-	7,427	12,657
729	609	729	3,626
-	-	20,732	31,873
-	-	76,342	27,381
250,107	256,251	1,109,640	1,199,737
889,227	1,089,589	889,227	1,089,589
<b>\$ 1,139,334</b>	<b>\$ 1,345,840</b>	<b>\$ 1,998,867</b>	<b>\$ 2,289,326</b>
\$ -	\$ -	\$ 76,244	\$ 185,824
-	-	16,405	10,731
-	-	5,142	7,289
-	-	16,331	8,214
-	-	337,126	419,181
76,342	27,381	76,342	27,381
76,342	27,381	527,590	658,620
-	-	325,124	268,127
4,766,717	4,766,717	4,766,717	4,766,717
(4,123,123)	(3,935,057)	(4,123,123)	(3,935,057)
643,594	831,660	643,594	831,660
245,633	257,929	245,633	257,929
173,765	228,870	249,821	267,334
-	-	7,105	5,656
419,398	486,799	502,559	530,919
<b>\$ 1,139,334</b>	<b>\$ 1,345,840</b>	<b>\$ 1,998,867</b>	<b>\$ 2,289,326</b>

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 2014**

	2014	2013
<b>Revenue</b>		
Income - residents	\$ 1,322,204	\$ 1,284,845
- Government funding (Note 9)	2,717,010	2,669,175
- interest	829	724
- dietary recoveries	2,475	3,066
- other	51,918	39,904
	<u>4,094,436</u>	<u>3,997,714</u>
<b>Expenses</b>		
Salaries, wages and benefits	3,557,979	3,424,126
Food	147,302	139,180
Property charges	106,475	106,504
Other supplies	99,036	98,505
Maintenance and repairs	87,304	114,677
Administration	50,776	51,780
Resident activities	6,523	5,537
	<u>4,055,395</u>	<u>3,940,309</u>
<b>Excess of revenue over expenses</b>	<b>39,041</b>	<b>57,405</b>
<b>Operating fund balance - beginning of year</b>	<b>44,120</b>	<b>(13,285)</b>
<b>Operating fund balance - end of year</b>	<b>\$ 83,161</b>	<b>\$ 44,120</b>

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 Year Ended 31 March 2014

	2014	2013
<b>Revenue</b>		
Donations - Companions in Care	\$ 18,202	\$ 23,566
- Ruby Rachel Graham Fund	9,104	8,928
- Vancouver Foundation Endowment Fund (Note 8)	8,363	8,188
- Designated	3,546	25,193
Interest	2,939	2,566
Other	2,141	444
	<u>44,295</u>	<u>68,885</u>
<b>Expenses</b>		
Building and equipment maintenance	49,044	23,015
Other	14,483	8,768
Chapel Fund	84	299
	<u>63,611</u>	<u>32,082</u>
<b>Excess (deficiency) of revenue over expenses from operations</b>	<u>(19,316)</u>	<u>36,803</u>
<b>Other income (expenses)</b>		
Amortization of government and other capital funding	188,066	189,986
Amortization of capital assets	<u>(236,151)</u>	<u>(249,036)</u>
	<u>(48,085)</u>	<u>(59,050)</u>
<b>Excess (deficiency) of revenue over expenses</b>	<u>(67,401)</u>	<u>(22,247)</u>
<b>Capital fund balance - beginning of year</b>	<u>486,799</u>	<u>509,046</u>
<b>Capital fund balance - end of year (Note 6)</b>	<u>\$ 419,398</u>	<u>\$ 486,799</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 2014**

	2014	2013
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Excess of revenue over expenses	\$ 39,041	\$ 57,405
Changes in non-cash working capital balances		
GST/HST recoverable	5,230	(3,822)
Accounts receivable - other	3,017	(230)
Prepaid expenses	11,141	12,440
Accounts payable and accrued liabilities	(109,580)	89,903
Advance payments - residents	(2,147)	(154)
Advance payments - government funding	8,117	2,664
Accrued wages and future employee benefits	(25,058)	(7,921)
Inter-fund balances	(48,961)	18,543
	<u>(119,200)</u>	<u>168,828</u>
<b>Investing activity</b>		
Purchase of short-term investments	<u>(795)</u>	<u>(834)</u>
<b>Net increase (decrease) in cash</b>	<b>(119,995)</b>	<b>167,994</b>
<b>Cash - beginning of year</b>	<u>812,268</u>	<u>644,274</u>
<b>Cash - end of year</b>	<u>\$ 692,273</u>	<u>\$ 812,268</u>
<b>Cash consists of:</b>		
Cash and cash equivalents	\$ 668,003	\$ 804,177
Restricted cash	<u>24,270</u>	<u>8,091</u>
	<u>\$ 692,273</u>	<u>\$ 812,268</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 Year Ended 31 March 2014

	2014	2013
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenue over expenses	\$ (67,401)	\$ (22,247)
Items not involving cash		
Amortization of government and other capital funding	(188,066)	(189,986)
Amortization of capital assets	236,151	249,036
	(19,316)	36,803
Changes in non-cash working capital balances		
Accounts receivable - other	(120)	390
Inter-fund balances	48,961	(18,543)
	29,525	18,650
<b>Investing activities</b>		
Purchase of capital assets	(35,789)	-
Purchase of short-term investments	(2,818)	(2,956)
	(38,607)	(2,956)
<b>Net increase (decrease) in cash</b>	(9,082)	15,694
<b>Cash - beginning of year</b>	94,237	78,543
<b>Cash - end of year</b>	\$ 85,155	\$ 94,237
<b>Cash consists of:</b>		
Cash and cash equivalents	\$ 41,606	\$ 50,688
Restricted cash	43,549	43,549
	\$ 85,155	\$ 94,237

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

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**ST. JUDE'S ANGLICAN HOME SOCIETY**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2014**

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**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, restricted cash, 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.

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**ST. JUDE'S ANGLICAN HOME SOCIETY**

**Notes to the Financial Statements**

**For the Year Ended 31 March 2014**

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**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.



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## ST. JUDE'S ANGLICAN HOME SOCIETY

### Notes to the Financial Statements

For the Year Ended 31 March 2014

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#### 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. 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 2014.

##### (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 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.

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**ST. JUDE'S ANGLICAN HOME SOCIETY****Notes to the Financial Statements****For the Year Ended 31 March 2014**

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**4. Capital Assets**

	Cost	Accumulated Amortization	Net Book Value	
			2014	2013
Land	\$ 18,574	\$ -	\$ 18,574	\$ 18,574
Building	4,904,609	4,126,813	777,796	973,980
Furniture and equipment	1,201,131	1,116,734	84,397	97,035
Computer hardware and software	27,696	19,236	8,460	-
Residents' bus	99,999	99,999	-	-
	<u>\$ 6,252,009</u>	<u>\$ 5,362,782</u>	<u>\$ 889,227</u>	<u>\$ 1,089,589</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.

**5. 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 2014, using an early measurement date of 31 December 2013.

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**ST. JUDE'S ANGLICAN HOME SOCIETY****Notes to the Financial Statements****For the Year Ended 31 March 2014**

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**5. Accrued Wages and Employee Future Benefits - continued**

Information about employee retirement allowance benefits is as follows:

	2014	2013
Accrued benefit obligation		
Sick leave benefits	\$ 157,475	\$ 206,114
Severance benefits	215,331	282,212
Total unfunded obligation	<u>\$ 372,806</u>	<u>\$ 488,326</u>
Accrued retirement allowance liabilities	\$ 389,114	\$ 405,974
Less: current-portion	(63,990)	(137,847)
Long-term portion	<u>\$ 325,124</u>	<u>\$ 268,127</u>
Severance benefits paid	<u>\$ 54,268</u>	<u>\$ 45,206</u>

	2014	2013
Current service cost	\$ 22,219	\$ 20,596
Interest cost	15,015	13,956
Amortization of actuarial loss (gain)	174	(6,058)
Total accounting expense	<u>\$ 37,408</u>	<u>\$ 28,494</u>

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

	2014	2013
Discount rate	4.1%	3.40%
Rate of compensation increase	2.5%	3.00%

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**ST. JUDE'S ANGLICAN HOME SOCIETY****Notes to the Financial Statements****For the Year Ended 31 March 2014**

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**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:

	2014	2013
Capital fund (formerly Endowment Fund)	\$ 930,761	\$ 950,077
Capital assets less related government funding	(511,363)	(463,278)
	<u>\$ 419,398</u>	<u>\$ 486,799</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.

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

	2014	2013
Balance - beginning of year	\$ 831,660	\$ 1,021,646
Grant received	-	-
Amounts amortized to revenue	(188,066)	(189,986)
Balance - end of year	<u>\$ 643,594</u>	<u>\$ 831,660</u>

**8. 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 2014, 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.

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## ST. JUDE'S ANGLICAN HOME SOCIETY

### Notes to the Financial Statements

For the Year Ended 31 March 2014

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#### 9. 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 66% (2013 - 67%) of the operating revenues while the residents of the facility contributed 32% (2013 - 32%) 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.

#### 10. 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 10.33% (2013 - 10.07%) and the employees contribute 7.8 % (2013 - 7.80%) on the first \$51,100 (2013 - \$50,100) of their salaries to the plan and 9.3% (2013 - 9.30%) of salary in excess of \$51,100 (2013 - \$50,100).

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 2012. The valuation disclosed an unfunded actuarial liability for basic pension benefits of \$1,370 million in the plan.

Pension plan expense for the year ended 31 March 2014 amounted to \$257,470 (2013 - \$236,110).