

St. Jude's Anglican Home

A Legacy of Caring since 1948



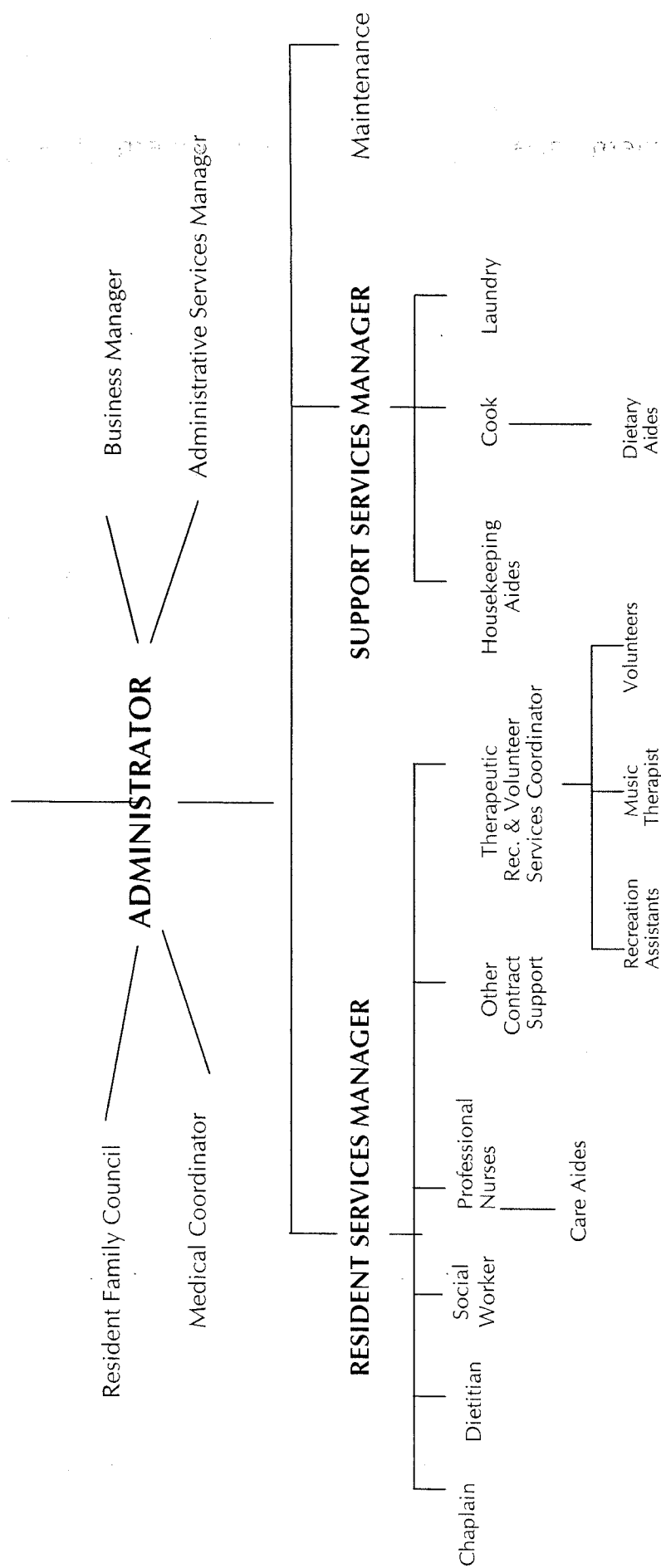
2014/2015

Annual Report

St. Jude's Anglican Home

ORGANIZATIONAL CHART

BOARD OF DIRECTORS



Revised: May 20, 2015

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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

Michele Cook

Resident Services Manager

Terri Ferguson

Support Services Manager

Heidi Horne

Business Manager

Nancy Tronsgard (outgoing)

Director of Finance

Felix Wong (incoming)

Administrative Services Manager

Sandey Berry

Medical Coordinator

Dr. A. H. Robinson



St. Jude's Anglican Home
Board of Directors for 2014-2015

<i>President</i>	Joanne Fawcett
<i>Vice President</i>	Jim Longman
<i>Secretary</i>	Heather Martin
<i>Treasurer</i>	Paul Bunnell
<i>Directors</i>	Jack Micner John Siddall Elizabeth Vondette Chris Elton

St. Jude's Anglican Home

President, Board of Directors Report

During 2014/2015, St Jude's faced two significant challenges. The first of these occurred on a Sunday in June 2014 when a sudden heavy rainstorm caused a back-up in a neighbourhood storm sewer, and dirty water poured into the lower levels at St Jude's, reaching depths up to 18 inches in some areas. Offices, staff rooms, storage areas and the Chapel were damaged. Staff response was immediate: managers came (bringing some family members to help), and all the on-site staff left any non-essential tasks to move equipment and materials from affected areas. Insurance representatives and restoration company were called in, and over the following four months all areas were cleaned and decontaminated, flooring and wallboard was replaced, and things got back to normal.

Every challenge brings an opportunity. Leaders seized this opportunity to make improvements to staff rooms, offices, the hairdressing salon, the tuck shop and most importantly for residents, the chapel. Extra heating, lighting and storage was installed, along with a much-needed sound system.

I would like to thank everyone who supported St Jude's through this trying period, for their generous contributions of time and concern as well as financial assistance with the improvements.

Staff who were displaced from their offices cheerfully carried out their responsibilities in whatever work spaces were available, and all the staff coped with the loss of their locker rooms and lunch room for over four months. A big "Thank You" to them all.

Our second major challenge during this past year came with the retirement of Administrator Chris Norman. She advised the Board of her plans in October 2014, and a search commenced to find someone of special skills and character to fill the role that Chris performed so admirably for more than 16 years. At the end of January, we gave Chris our thanks and our best wishes for a healthy and happy retirement, and on March 24 we welcomed Michele Cook as the new executive leader of St Jude's. The Board looks forward to working with Michele and working closely with her to maintain and enhance quality of care and service to residents and families of St Jude's.

The Board of St Jude's is responsible to establish mission and values for the Home, to oversee fiduciary management, and to support the leadership team in operational matters. During the past year, these responsibilities have been carried out admirably by my fellow Board members. I want to thank them for their commitment of time and energies, and their thoughtful attention to the best interests of St Jude's.

Joanne Fawcett
President, Board of Directors

St. Jude's Anglican Home

Communications Committee, Board of Directors Report

The Communications Committee was established to develop awareness of St. Jude's within the greater Anglican community. This year, we undertook several activities to communicate St. Jude's to this external audience. The key communication was to describe the impact of the June 2014 flood, with the objective of letting people know what happened and what has been done to repair the damage. We prepared an article, with photographs, that was published in the January 2015 issue of the New Westminster Diocesan newspaper, "The Topic". The article outlined the damage to the building and the impacts to ongoing operations, as well as described the successful completion of the repairs, and highlighted the improvements to the basement flooring and walls, the Chapel, the staff changing rooms and kitchen area, the laundry area, and the storage facilities. It was also a very good opportunity to recognize the critically important efforts by all the staff to maintain the high quality of care for residents during the extended period of time needed to complete the repairs.

St. Jude's has an ongoing need to seek out and identify new Board members to ensure we have knowledgeable, committed people on the Board who are able to meet the legal and financial commitments of St. Jude's, and to provide guidance to the Administrator. To support this, the committee placed notices in local Anglican parishes asking for potential interested board members to contact St. Jude's.

The Committee would like to thank all board members for their support during the year. We also wish to thank the St. Jude's management team and staff for their tremendous hard work and dedication to overcome the challenges this year ensuring that St. Jude's continues to be a home that we are proud to be associated with.

Jim Longman
Elizabeth Vondette

Communications Committee Members

St. Jude's Anglican Home

Medical Coordinator's Report

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

Our goals in the medical department continue as before, which is to provide the best medical care to our residents in a respectful and kind and supportive manner whilst maintaining the best in comfort care and pain relief in our palliative residents. We continue to strive to reduce antipsychotic and sedative medications as much as possible with some good success.

We have very strong support from Terri Ferguson our Resident Services Manager and all her team in the nursing department.

The change of our Administrator Chris Norman to Michele Cook has gone very smoothly and she has been welcomed warmly.

Finally I would like to congratulate Dr. Marla Gordon our own house physician on her appointment to head the medical department for Community Care for the whole of Vancouver Coastal Health. She is taking over from Dr. Bob Wakefield who has held the post for many years – Well done.

A. H. Robinson MB BS
Medical Coordinator

St. Jude's Anglican Home

Administrator Report

Father's Day 2014 was particularly stormy and wet. Chris Norman sat at home enjoying a lazy morning when she received a call that there was some water in the basement of St. Jude's. Perhaps a pipe was leaking. Chris advised the nurse who to call and thought *that was that*. The phone rang again a short while later. This was no run of the mill problem. Chris dressed and by the time she arrived at St. Jude's water was coming up from all of the drains in the basement. Joined now by Ernesto (Housekeeping), Gary (Maintenance), Nancy (Business Manager) and her husband, the water reached several inches up the walls. Somewhere in the general vicinity of St. Jude's there was a major back up in the storm drains. Water had also been pushed up into the building through the grease trap drains. Horrible, smelly, dirty, contaminated water had made its way through most of the basement; the laundry, staff eating and changing rooms, nursing supplies, elevator shafts, offices, photocopy/paper room, the freezer floor, maintenance shop, Chapel and meeting rooms.

It took the next four months to recover and rebuild. Everyone involved including staff, management, families, trades people, volunteers and so on, gave generously of themselves. It took patience, ingenuity, hard and dirty physical work, long hours and of course money. Families and friends were called upon and delivered. All the while St. Jude's staff made sure our residents were sheltered from the impact. Everyone maintained focus on that it is we are here to do.

"Be careful what you wish for". Improvements to the basement level of St. Jude's had definitely been identified as import however, as priorities are, this had never made it to the top of the list when needs 'closer to the residents' rightly had won out. The silver lining in that dark, stormy cloud in June was the facelift for our basement, particularly our Chapel. The staff eating room was given an extra boost (furniture and decorating) through a donation from a family with this specific purpose in mind. An improved space to take a break makes that time more enjoyable and restorative and is also a symbol of how appreciative families generally are of our staff who care for their loved ones.

That June had also been the month Chris was set to hand in her retirement notice. Not surprisingly given Chris's character and dedication to St. Jude's, she set this aside to stay on to put in the hard work to see the renovation project through to completion. Chris's retirement was the other significant news of 2014/15. In her legacy of 16 years she demonstrated her intelligence, strength, compassion, confidence, authenticity and commitment to the organization's mission, vision and values. With her to thank, she left a healthy workplace culture and St. Jude's a reputation as 'one of the best' Homes in the lower mainland. Chris retired the end of January 2015.

There were other staff who retired during this past year who also need to be thanked for their contribution. Through these losses new team members were welcomed, bringing their energy and enthusiasm. Nancy Tronsgard and Sandey Berry (Administrative Services Manager) also announced their retirements. Their expertise, knowledge and dedication to St. Jude's is to be commended and they are wished well as they move into their next journeys.

I joined St. Jude's as the Administrator on March 24, 2015. I am impressed by the level of caring in the Home and the organization's values alive in the day to day life. This year ahead will be a time to establish a new leadership team and further work towards best practice in the care of our elders.

Michele Cook
Administrator

St. Jude's Anglican Home

Support Services Manager's Report

At St. Jude's Anglican Home, Father's Day, Sunday, June 15, 2014, will long be remembered as the day of the great flood.

The Laundry Department had four to five inches of water on the floor. Access to the Laundry was closed for 11 days while a Restoration company worked feverishly to get the Department back up and running. During the clean up process, the Laundry was temporarily relocated to the utility rooms on each floor. We were very fortunate that each floor is equipped with a washer and dryer. These washers and dryers along with our diligent Laundry staff, kept the facility operating with clean bedding, towels, etc and clean clothing for residents. Work space was very challenging since there was little room available for sorting and folding. Once the Restoration company finished in the Laundry Department, work resumed in the basement but since no other staff were yet permitted to be downstairs other than Laundry staff, it was very quiet and lonely down there. Everyone was very relieved when the basement cleanup was completed and things went back to normal.

The flood also caused a relocation of the Support Services supplies (food service disposables, chemicals, housekeeping paper supplies etc). Supplies were stored in the garage for several weeks until the basement storage room had been cleaned.

In July, our residents participated in a juice tasting event. Sunglow Juice company came and several residents took part in a taste test. It was a close vote but the residents chose the Sun Glow juices over the Nestle Vitality juices. The afternoon of taste testing was enjoyed by all participants.

Thanks to the funds that were raised by the "Raising the Umbrella" fund raiser, new bed comforters were purchased for all residents. Many residents have commented on how pretty the colours are (reversible sable green and light green) and how soft and warm they are.

The blackout curtain project was completed in July. All resident rooms received new black out curtains.

The Support Services department celebrated staff accomplishments. Ernesto M. received his 20 year service pin and Jasvir S. received her 10 year service pin. We said good bye to Fen C. who retired in February, 2015 and to our Dietician, Joanna I. who left in December 2014.

We welcomed Raj B. to our department. She joined us in November, 2014. The Department welcomed two "special additions" to our team. Vilma C. had a baby boy and Eulalia J. had a baby girl. Sally H. also joined us as our new Dietician in January, 2015.

The Environmental Health Inspector came in February 2015. There were 2 recommendations; more water required in our hot food wagons and a wall required a patch and paint. Both recommendations have been resolved.

The ban on food waste from entering our landfill came in to effect January 1, 2015. The kitchen is now collecting / separating food waste.

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

Heidi Horne
Support Services Manager

St. Jude's Anglican Home

Business Manager Report

It is no exaggeration to say that this was an unusual year for St. Jude's. Staff members are familiar with minor equipment break downs and leaky pipes sometimes, but the flood we experienced on June 15, 2014 was beyond anything we could have imagined. During that time the staff rooms, Business office, Administrative Services Manager's office, Chapel, Chaplain's office, hairdressing salon and all of our storage areas were unavailable. Everyone did a wonderful job of adapting. Meetings and conferences were held on the patio and in offices, Chapel was held in the second floor lounge, staff ate their meals at the back of the main floor dining room, and supplies were stored literally everywhere that was safe. Terri Ferguson was kind enough to share her office with me, and Trudi Shaw shared Chris Norman's office. Sandey Berry moved into the vacant reception area, and found she liked being there. We were very fortunate not to have had any of the computers or other major equipment ruined. Family members and residents were very understanding and supportive.

Families were very generous in giving us donations for upgrades not covered by insurance while we had the work crews here and things were torn apart anyway. We now have new cabinets in the Tuck Shop meeting area, new storage facilities for the Chapel, new cabinetry in the staff rooms and hair dressing salon, and will have the flooring replaced on the stairs and elevators when the material arrives. Our insurance policy covered all the damage, we had only a \$5,000 deductible, and the basement area has all new flooring and fresh paint.

It was with mixed feeling that we bid Chris Norman, our Administrator of sixteen years good-bye at the end of January. We were very sad to lose her outstanding leadership, advocacy for residents and families, and support for all the staff; but happy that she is now able to enjoy the retirement she so richly deserves.

We were pleased to welcome Michele Cook as our new Administrator at the end of March. Michele has a wide variety of experience in long term care and brings a strong commitment to resident quality of life and quality care to St. Jude's.

Financially, things went quite well this year, we ended with a small surplus in the Operating Fund. Vancouver Coastal Health gave an extra small amount of funding, and we were able to purchase a variety of supplies, including a number of Ultimate Walkers that improve safety and the quality of life for residents. One family member donated an overhead lift, and another an Ultimate Walker.

I would like to thank those who have donated so generously, both in monetary terms, and with their time as volunteers. We need the financial support to keep the building and equipment

functioning, and volunteers add a richness to the life at St. Jude's that would not be there otherwise.

This is my last year as Business Manager. My replacement will be Felix Wong, who has experience in non-profit health care settings. I have enjoyed my sixteen years at St. Jude's a great deal and will miss the friendships I found, the residents, their caring families, the staff members who work so hard to enhance the lives of their residents, and all the volunteers and donors who add so much. It has been my privilege to have worked with such a dedicated team, but now it is time for me to go and play with my grandchildren.

Nancy Tronsgard
Business Manager

St. Jude's Anglican Home

Resident Services Manager Report

This has been a year of many changes for the staff and our elders.

St. Jude's has been working extremely hard to decrease restraint use. Restraints include any type of device that prevents a person's movements; lap belts and side rails are the most commonly used restraints but antipsychotics are also considered a restraint. We no longer use mitts that prevents a person from using their hands, one piece suits that prevent a person from removing their clothing or Posey belts.

We have decreased our restraint use dramatically and continue to work on this daily. One of the reasons we have been able to do this by purchasing fall mats so that the beds can be lowered and the side rails put down, (using side rails to keep a person from getting out of bed can cause serious injuries as the person will only try to climb over them). We are also using hip protectors for all residents at risk for falling and we now have 5 "Ultimate Walkers). These walkers allow our elders who are not able to walk without serious risk of a fall to walk around their homes as much as they like. If they fall they only sit on the seat of the walker and can't land on the floor. This has dramatically decreased our wheelchair lap belt use and increased the freedom of mobility for our residents.

We continue to have falls, due to the removal of lap belt restraints and side rails but we haven't had a fall related injury now for many months.

Another positive change for us is the move to give our RNs more of a leadership role and encouragement to make sound decisions. I think this change has increased the confidence of the nurses and encourages them to give valuable input regarding the care our residents are getting. The other positive "side effect" of this is it promotes team work and fresh ideas.

Many of our residents reached end of life over the past year with some of them having lived here many years. The care team, including the medical Coordinator does a review when our residents pass away. We investigate to make sure we did everything right and ensure their death was peaceful and pain free and that their wishes for care were respected. These reviews have helped us make some positive changes in our end of life care.

We celebrated the long service achievements with Joyce W. who has been at St. Jude's for 30 years, Marta B. for 25 years, Michelle M. 20 years and Borka B. for 15 years.

Our goals for the coming year are to continue to work on restraint use, decrease antipsychotic use and strive to make our elder's quality of life the best it can be as well as to continue to support and encourage the nurses to be strong respected team leaders.

Terri Ferguson
Resident Services Manager

St. Jude's Anglican Home

Spiritual Care Report

Spiritual Care continues to be an integral part of our multidisciplinary approach at St. Jude's with the chaplain participating in Care Conferences, and developing care plans and spiritual care interventions for our residents. The Chaplain is also available to support residents, family members, and staff who are facing challenges or times of crisis in their lives.

The chaplain's duties include planning and facilitating our weekly, seasonal and special occasion worship services, coordinating with local clergy, chapel volunteers, and the St. Mary's Chancel Guild, who care for our chapel appointments.

This past year, when our lower floor was flooded, we faced our own crisis, as it became necessary to vacate the chapel area for a number of months while repairs and reconstruction were being done. What may have seemed to have been a major challenge, turned out to be a blessing in disguise. We were able to accommodate our worship services on the Special Care Unit, which enabled a number of our residents who are uncomfortable leaving that floor to attend and enjoy services on a regular basis and we have now incorporated a monthly service on the second floor into our worship schedule as a result.

When news of the flood and damage to the lower floor became public we were overwhelmed by the support we received from individuals and parishes in the Diocese of New Westminster, as well as our community of friends, volunteers and family members, who generously provided funds for some much needed renovations and upgrades to the lower floor. We now have a proper sacristy with ample storage for supplies, and a warmer, brighter space in which to gather.

One of the highlights of the year was the visit of our new Bishop, Melissa Skelton, who was able to join us in October for our St. Jude's Day tea. The program included an opportunity for our residents to present part of a creative project they had been working on, and provide Bishop Melissa with a hand-made card and other gifts.

It has been my great pleasure to have been able to work more closely with Maike our Recreation Therapist, and her team this year, and I look forward to more collaboration in the future. I am grateful to our management team for their on-going encouragement and leadership, our amazing volunteers, the pastoral visitors from Holy Name parish, and the many Anglican parishes and clergy colleagues who continue to support our mission and work at St. Jude's.

Blessings.... the Rev. Trudi Shaw, Chaplain

St. Jude's Anglican Home

Recreation Department Report

Our part time recreation assistants participated in Time Slips training bringing into our calendar group programs in which residents create the story behind a particular photo or image. These stories have been compiled into a binder available for everyone to read at their leisure. Over the past year we have seen new special events such as Barbershop Quartets, "A Night in Paris" party complete with photo booth, Mike's Critters, and new entertainers added to our regular lineup. We have also changed the time for entertainment evenings and afternoons to increase the accessibility for all residents.

A hearing system was acquired to assist residents who are hard of hearing. This system is compatible with the TV and can be set up with a microphone to be used during group programs as well. Planter boxes are also scheduled to be placed in the patio for our residents to maintain through the summer season.

The Recreation Department is currently implementing changes to recreation care planning, and shifting our programming to provide a more individual focus and a more spontaneous calendar. Over the past year we have implemented a residents' choice program in which residents decide what they would like to do during that time. A Helping Hands group has been established for residents to help each other and contribute meaningfully to our Home. Many of our residents have taken on tasks such as delivering the mail, feeding the fish and setting up for events.

We have had such amazing support from our volunteer team, with new members coming onboard regularly. We have had volunteers doing pet visits twice a week, music on Monday evenings, Bridge on Friday afternoons and much more. We are now looking at providing volunteer run programming which will make way for increased therapeutic programming by recreation staff.

Maike Kurtze
Recreation and Volunteer Coordinator

ST. JUDE'S ANGLICAN HOME SOCIETY

FINANCIAL STATEMENTS

31 MARCH 2015



ROLFE, BENSON LLP
CHARTERED ACCOUNTANTS

ST. JUDE'S ANGLICAN HOME SOCIETY

Financial Statements

For the Year Ended 31 March 2015

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ROLFE, BENSON LLP

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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 statement of financial position as at 31 March 2015, 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.





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 2015 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
26 May 2015

Assets

Current

	Operating Fund	
	2015	2014 (Restated - Note 11)
Cash and cash equivalents	\$ 772,265	\$ 668,003
Restricted cash	23,184	24,270
Short-term investments	47,388	46,354
Residents' trust account	16,725	16,405
GST recoverable	8,071	7,427
Accounts receivable - other	74	-
Prepaid expenses	27,039	20,732
Inter-fund balances	29,686	76,342
	<u>924,432</u>	<u>859,533</u>

Capital assets (Note 4)

	-	-
	<u>\$ 924,432</u>	<u>\$ 859,533</u>

Liabilities and Fund Balances

Current

Accounts payable and accrued liabilities	\$ 119,041	\$ 76,244
Residents' trust liability	16,725	16,405
Advance payments - residents	3,018	5,142
Advance payments - government funding	51,057	16,331
Accrued wages and vacation payable	267,114	273,136
Employee future benefits - current portion (Note 5)	50,190	63,990
Inter-fund balances	-	-
	<u>507,145</u>	<u>451,248</u>

Employee future benefits (Note 5)

	<u>287,724</u>	<u>317,372</u>
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Government capital funding (Note 7)

Less: Accumulated amortization

-	-
<u>-</u>	<u>-</u>
-	-

Fund balances

Invested in capital assets	-	-
Unrestricted	122,458	83,808
Externally restricted	7,105	7,105
	<u>129,563</u>	<u>90,913</u>
	<u>\$ 924,432</u>	<u>\$ 859,533</u>

APPROVED BY THE DIRECTORS:

Director

Director



ROLFE, BENSON LLP
CHARTERED ACCOUNTANTS

ST. JUDE'S ANGLICAN HOME SOCIETY

Statement of Financial Position

31 March 2015

Capital Fund (Note 6)		Total	
2015	2014	2015	2014
			(Restated - Note 11)
\$ 33,196	\$ 41,606	\$ 805,461	\$ 709,609
43,549	43,549	66,733	67,819
167,884	164,223	215,272	210,577
-	-	16,725	16,405
-	-	8,071	7,427
984	729	1,058	729
-	-	27,039	20,732
-	-	29,686	76,342
245,613	250,107	1,170,045	1,109,640
658,884	889,227	658,884	889,227
\$ 904,497	\$ 1,139,334	\$ 1,828,929	\$ 1,998,867
\$ -	\$ -	\$ 119,041	\$ 76,244
-	-	16,725	16,405
-	-	3,018	5,142
-	-	51,057	16,331
-	-	267,114	273,136
-	-	50,190	63,990
29,686	76,342	29,686	76,342
29,686	76,342	536,831	527,590
-	-	287,724	317,372
4,766,717	4,766,717	4,766,717	4,766,717
(4,309,344)	(4,123,123)	(4,309,344)	(4,123,123)
457,373	643,594	457,373	643,594
201,511	245,633	201,511	245,633
215,927	173,765	338,385	257,573
-	-	7,105	7,105
417,438	419,398	547,001	510,311
\$ 904,497	\$ 1,139,334	\$ 1,828,929	\$ 1,998,867

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 2015

	2015	2014
		(Restated - Note 11)
Revenue		
Income - residents	\$ 1,338,597	\$ 1,322,204
- Government funding (Note 9)	2,733,433	2,717,010
- interest	1,815	829
- dietary recoveries	2,346	2,475
- other	30,176	51,918
	<u>4,106,367</u>	<u>4,094,436</u>
Expenses		
Salaries, wages and benefits	3,476,766	3,459,319
Food	159,820	147,302
Property charges	108,904	106,475
Other supplies	95,232	99,036
Maintenance and repairs	153,563	87,304
Administration	64,874	50,776
Resident activities	8,558	6,523
	<u>4,067,717</u>	<u>3,956,735</u>
Excess of revenue over expenses	<u>38,650</u>	<u>137,701</u>
Operating fund balance - beginning of year, as previously reported	83,161	44,120
Prior period adjustment (Note 11)	<u>7,752</u>	<u>(90,908)</u>
Operating fund balance - beginning of year, as restated	<u>90,913</u>	<u>(46,788)</u>
Operating fund balance - end of year	<u>\$ 129,563</u>	<u>\$ 90,913</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 Year Ended 31 March 2015

	2015	2014
Revenue		
Donations - Companions in Care	\$ 31,500	\$ 18,202
- Ruby Rachel Graham Fund	9,415	9,104
- Vancouver Foundation Endowment Fund (Note 8)	8,683	8,363
- Designated	17,575	3,546
Interest	3,916	2,939
Other	10	2,141
	<u>71,099</u>	<u>44,295</u>
Expenses		
Building and equipment maintenance	20,806	49,044
Other	7,961	14,483
Chapel Fund	170	84
	<u>28,937</u>	<u>63,611</u>
Excess (deficiency) of revenue over expenses from operations	<u>42,162</u>	<u>(19,316)</u>
Other income (expenses)		
Amortization of government and other capital funding	186,221	188,066
Amortization of capital assets	(230,343)	(236,151)
	<u>(44,122)</u>	<u>(48,085)</u>
Excess (deficiency) of revenue over expenses	(1,960)	(67,401)
Capital fund balance - beginning of year	<u>419,398</u>	<u>486,799</u>
Capital fund balance - end of year (Note 6)	<u>\$ 417,438</u>	<u>\$ 419,398</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 2015

	2015	2014
		(Restated - Note 11)
Cash provided by (used in):		
Operating activities		
Excess of revenue over expenses	\$ 38,650	\$ 137,701
Changes in non-cash working capital balances		
GST recoverable	(644)	5,230
Accounts receivable - other	(74)	3,017
Prepaid expenses	(6,307)	11,141
Accounts payable and accrued liabilities	42,797	(109,580)
Advance payments - residents	(2,124)	(2,147)
Advance payments - government funding	34,726	8,117
Accrued wages and future employee benefits	(49,470)	(123,718)
Inter-fund balances	46,656	(48,961)
	<u>104,210</u>	<u>(119,200)</u>
Investing activity		
Purchase of short-term investments	<u>(1,034)</u>	<u>(795)</u>
Net increase (decrease) in cash	103,176	(119,995)
Cash - beginning of year	<u>692,273</u>	<u>812,268</u>
Cash - end of year	<u>\$ 795,449</u>	<u>\$ 692,273</u>
Cash consists of:		
Cash and cash equivalents	\$ 772,265	\$ 668,003
Restricted cash	<u>23,184</u>	<u>24,270</u>
	<u>\$ 795,449</u>	<u>\$ 692,273</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 2015

	2015	2014
Cash provided by (used in):		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ (1,960)	\$ (67,401)
Items not involving cash		
Amortization of government and other capital funding	(186,221)	(188,066)
Amortization of capital assets	230,343	236,151
	<u>42,162</u>	<u>(19,316)</u>
Changes in non-cash working capital balances		
Accounts receivable - other	(255)	(120)
Inter-fund balances	(46,656)	48,961
	<u>(4,749)</u>	<u>29,525</u>
Investing activities		
Purchase of capital assets	-	(35,789)
Purchase of short-term investments	(3,661)	(2,818)
	<u>(3,661)</u>	<u>(38,607)</u>
Net increase (decrease) in cash	(8,410)	(9,082)
Cash - beginning of year	85,155	94,237
Cash - end of year	\$ 76,745	\$ 85,155
Cash consists of:		
Cash and cash equivalents	\$ 33,196	\$ 41,606
Restricted cash	43,549	43,549
	<u>\$ 76,745</u>	<u>\$ 85,155</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 Year Ended 31 March 2015

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.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2015

2. Summary of Significant Accounting Policies - continued

(a) Financial Instruments - continued

iii. Transaction Costs

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

(b) Fund Accounting

i. Operating Fund

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

ii. Capital Fund

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

(c) Cash and Cash Equivalents

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

(d) Revenue Recognition

The Society follows the deferral method of accounting for contributions.

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

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

Resident fees are recorded on an accrual basis.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2015

2. Summary of Significant Accounting Policies - continued

(e) Capital Assets

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

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

(f) Pension Plan

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

(g) Employee Future Benefits

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

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

(h) Use of Estimates

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

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2015

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 2015.

(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.

4. Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2015	2014
Land	\$ 18,574	\$ -	\$ 18,574	\$ 18,574
Building	4,904,609	4,322,997	581,612	777,796
Furniture and equipment	1,201,131	1,146,663	54,468	84,397
Computer hardware and software	27,696	23,466	4,230	8,460
Residents' bus	99,999	99,999	-	-
	<u>\$ 6,252,009</u>	<u>\$ 5,593,125</u>	<u>\$ 658,884</u>	<u>\$ 889,227</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.

ST. JUDE'S ANGLICAN HOME SOCIETY

Notes to the Financial Statements

For the Year Ended 31 March 2015

5. Employee Future Benefits

Under the terms of the Society's union contracts, employees with ten years of service and having reached a certain age are entitled to receive special payments upon retirement (or other circumstances specified in the collective agreement). These payments are based upon accumulated sick leave credits and entitlements for each year of service. The liability for amounts which may become payable to retiring employees has been estimated by an independent actuarial valuation as at 31 March 2015.

The Society was required to adopt the new Section 3463 of the CPA Canada Handbook - Part III - Accounting for Not-for-profit organizations on 1 April 2014 to account for its future employee benefits, and apply the new standards on a retrospective basis.

As a result, the Society had to transition to this new Section on 1 April 2013. The prior period transition adjustment is described in Note 11 to the financial statements and the reconciliation to bring the former Section 3461 balances in line with the requirements of Section 3463 is below:

Transition adjustment to CPA Handbook Section 3463 (Note 11):

Difference between balance sheet liability and accrued benefit obligation for 1 April 2013	\$ 82,352
Elimination of early measurement date	8,556
Total transition adjustment	<u>\$ 90,908</u>

Balance Sheet Reconciliation

Balance sheet liability 31 March 2013 under Section 3461	\$ 405,974
Adjustments to transition to Section 3463	90,908
Fiscal 2014 transactions:	
Expense	39,578
Immediate recognition of gains/losses in net assets	(100,830)
Actual benefit repayments	(54,268)
Fiscal 2015 transactions:	
Expense	38,029
Immediate recognition of gains/losses in net assets	(3,804)
Actual benefit repayments	<u>(77,673)</u>
Balance sheet liability 31 March 2015 under Section 3463	337,914
Less: current portion	<u>(50,190)</u>
Long-term portion	<u>\$ 287,724</u>

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

	2015	2014
Discount rate	2.90%	4.10%
Rate of compensation increase	2.50%	2.50%

ST. JUDE'S ANGLICAN HOME SOCIETY

Notes to the Financial Statements

For the Year Ended 31 March 2015

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:

	2015	2014
Capital fund (formerly Endowment Fund)	\$ 972,923	\$ 930,761
Capital assets less related government funding	(555,485)	(511,363)
	<u>\$ 417,438</u>	<u>\$ 419,398</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:

	2015	2014
Balance - beginning of year	\$ 643,594	\$ 831,660
Amounts amortized to revenue	(186,221)	(188,066)
Balance - end of year	<u>\$ 457,373</u>	<u>\$ 643,594</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 2015, 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.

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% (2014 - 66%) of the operating revenues while the residents of the facility contributed 33% (2014 - 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.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2015

10. Pension Plan

During the year ended 31 March 2015, the Society adopted Section 3462 *Employee Future Benefits* and Section 3463 *Reporting Employee Future Benefits by Not-for-Profit Organizations* as set out in Part II and Part III, respectively, of the Chartered Professional Accountants Canada Handbook on a retroactive basis. The adoption of the new provisions 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, changes in fund balances and the cash flow statement. The presentation and disclosures provided in these financial statements reflect the requirements of the new standards.

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 10.83% (2014 - 10.33%) and the employees contribute 8.5% (2014 - 7.80%) on the first \$53,600 (2014 - \$52,500) of their salaries to the plan and 10% (2014 - 9.30%) of salary in excess of \$53,600 (2014 - \$52,500).

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 2015 amounted to \$248,100 (2014 - \$257,470).

11. Prior Period Adjustment

The Society adopted Section 3463 of the CPA Canada Handbook - Part III - Accounting Standards for Not-For-Profit organizations on 1 April 2014 to account for future employee non-pension retirement benefits (Note 5) on a retrospective basis. As a result, the Society transitioned to the Section 3463 on 1 April 2013. Under Section 3463, the defined benefit asset or liability is recognized in the statement of financial position. All unamortized gains or losses and past service costs at 1 April 2013 under Section 3461 are immediately recognized at 1 April 2014 as a one-off transition adjustment to net assets.

As a result, a transition adjustment was made to net assets to bring the former Section 3461 balances in line with the requirements of Section 3463. This resulted in a decrease to the operating fund balance of \$90,908 and increase in future employee benefits payable of \$90,908 at 1 April 2013 and decrease in salaries, wages and benefits expense of \$98,660 for the year ended 31 March 2014 and increase in operating fund balance of \$7,752 at 1 April 2014, and decrease in future employee benefits payable of \$7,752 at 31 March 2014.