

# *St. Jude's Anglican Home*

*A Legacy of Caring since 1948*



*2015/2016*

*Annual Report*



## MISSION

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

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

## VISION

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

## VALUES

The Values of St. Jude's Anglican Home:

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

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





## Management Team

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Executive Director

Michele Cook

Director of Care

Terri Ferguson

Director of Support Services

Heidi Horne

Director of Finance

Felix Wong

Staffing Coordinator/Administrative Assistant

Andy Hoong

Medical Coordinator

Dr. A. H. Robinson





## Board of Directors for 2015 - 2016

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President

Joanne Fawcett

Vice President

Jim Longman

Secretary

Heather Martin

Treasurer

Paul Bunnell

Directors

Jack Micner

John Siddall

Elizabeth Vondette

Chris Elton

Elaine Krilanovich-Cikes

Chris Waymark







## President, Board of Directors Report

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The past year 2015/16 has been a busy time of transition for St Jude's Anglican Home. As described in her Executive Director's report, Michele Cook has dealt with changes in the leadership team, and significant re-organization of nurses' workloads and schedules to include Licensed Practical Nurses as well as Registered Nurses, while settling in to her own role with St Jude's. The Board is grateful for Michele's calm approach to managing all of this!

A major initiative for the Board in 2015-2016 has been our Strategic Planning process. Again, thanks are due to Michele for organizing a daylong retreat and facilitator to guide us through the process. We now have a roadmap for going forward for the next 3 years.

Board Committees have been active in the areas of Finance, Fundraising, Communications and Board Renewal; Committee reports are included in this AGM report.

The open, collaborative relationship between staff and Board supports the Board's role to oversee the facility operation. St Jude's exemplifies quality eldercare, providing a safe homelike environment and resident-centred care and services. Our care and support extends to the families of residents, and those relationships enhance life at St Jude's. A family member recently told me that he is "continually amazed and inspired" by St Jude's.

On behalf of the Board, I want to express appreciation for the competence and caring nature of the staff, the able leadership of Michele and all the management team, and the dedication of our many volunteers. It has been my pleasure to work with you all at St Jude's.

I also want to thank my fellow Board members for their energy, their time and their thoughtful consideration of all that the Board does, especially the Board enthusiasm for the Strategic Planning process!

This has been my third, and thus final, year as President. However, I look forward to continuing on the Board as Past President over the coming year.

Respectfully submitted,

Joanne Fawcett  
President, Board of Directors



## Board Renewal and Board Development Committee

This year we welcomed new Board members Elaine Krilanovich-Cites and Christine Waymark, bringing us to a board of 10.

Board orientation was timely and thorough, introducing new Board members to the materials and knowledge to settle into their role.

The whole Board devoted considerable time and energy to preparing for Strategic Planning, including extensive readings, discussions and brain-storming; this ensured that our day of retreat went smoothly and productively. The Board is to be commended for the high level of participation in this process!

Board members continue to attend educational workshops offered for non-profit societies through Vantage Point, as well as other relevant opportunities.

Respectfully submitted,

Joanne Fawcett  
Chair, Board Renewal and Board Development Committee







## Communications Committee, Board of Directors Report

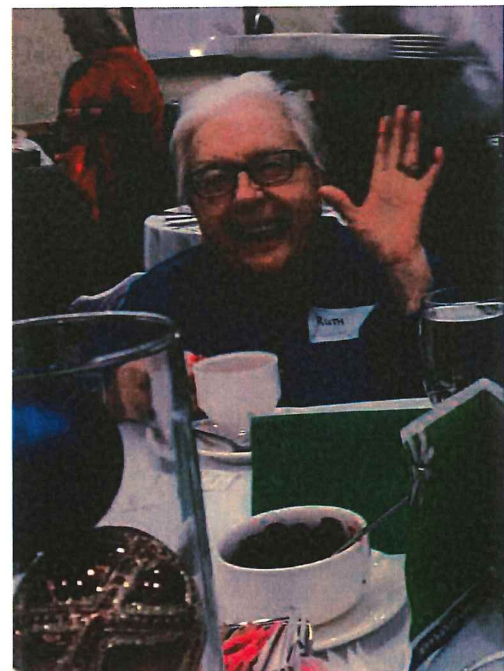
The key objective of the Communications Committee is to increase awareness and provide support for our activities to an audience outside of the regular St. Jude's community. For example, this could include communicating notable changes to external groups who may not know about us. This year, however, there were limited formal external communication activities because the Board has been engaged in a strategic exercise to confirm and decide on our future objectives and our path forward. We expect new external communication next year after the Board confirms if and how St. Jude's may adjust or modify to respond to the future needs. We have prepared one article on an upcoming St. Jude's Strawberry Tea/ Silent Auction open house that will be published in the June 2016 Diocesan newspaper "The Topic".

The Committee would like to thank the St. Jude's management team and staff for their tremendous hard work and dedication to continuing the highest quality care for our residents.

Respectfully submitted,

Communication Committee Members

Jim Longman  
Elizabeth Vondette  
Chris Elton





## Medical Coordinator's Report

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This past year has been a good one for the Medical Department at St Jude's, with strong and reliable support from my fellow House physician's Dr. Marla Gordon and Dr. Keith Hatlelid.

The new senior administrative team of Michele Cook and Terri Ferguson has been settling in and helping to steer a new course with great benefit.

We have been working more closely with the Vancouver Coastal Health Authority to develop new initiatives to improve clinical outcomes; for example the Department of Family Practice has developed Residential Care Initiatives and had many informative education evenings to develop skills and confidence for the Physicians working in long term care.

We have been acquiring better data to measure outcomes. For example: number of residents sent to emergency, number of falls, and the number of residents on antipsychotics without a psychiatric diagnosis. This data is gathered and reported on in the Canadian International Health Information [CIHI] website. Generally St Jude's outcomes have been good and above.

We have continued to invite first year medical students to visit and learn from our residents.

Looking forward we anticipate that we will be taking on residents with higher acuity levels, e.g. more behavior issues, and more medically complex.

Respectfully submitted,

A H Robinson MB BS  
Medical Coordinator







## Executive Director's Report

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The past year has been a journey in coming together. The focus has been on the quality of life of our residents, establishing new teams and relationships, building repairs and improvements and for setting a course for a successful and sustainable future for St. Jude's.

With the goal to maximizing resident's abilities, the rehabilitation component was added to our team in 2015. Also, care aid hours were increased with the 'biggest win' being a third staff member on the evening shift working with first floor residents.

Vancouver Coastal Health set a model for staffing which precipitated a change in nursing for St. Jude's. As a result, we welcomed committed, smart and experienced Licensed Practical Nurses to the team. Vancouver Coastal Health then came through with some additional funding to recognize the increasing needs of our residents. This staffing increase is most noticed through the early evening and dinner hours on second floor.

The recreation team was revamped with a change in focus to provide a variety of meaningful opportunities for all of our residents, taking advantage of each person's strengths and interests. Families asked for recreation staffing for Sundays and this was also added.

Another major focus has been on staff morale. We worked together to revise our Team Charter; reaffirming our commitment to treat each other with respect and kindness. A new Respectful Workplace process has helped staff work through and resolve issues. We had several fun events over the year with time to eat and socialize together.

Our House had some well deserve attention; painting, new bedroom curtains (thank you to all who donated to make this happen), furniture in the entry way, gutters, improved lighting on second floor, a large screen TV for the first floor living room, flooring replacement, a new grease trap and all the renovations from the flood were finally completed. A major expense was the three "door operators" for elevators which were replaced.

In the early months of 2016, the Board of Directors and leadership team finalized a three year Strategic Plan for St. Jude's. This document will guide our continued success, focus our collective efforts and ensure the sustainability of this very special organization in serving elders.

I want to congratulate the work of the Board and particularly the Fundraising Committee in coming within a hair of its \$60,000 goal. I want to express my admiration, respect and heartfelt thanks to St. Jude's staff who, despite all the changes, have demonstrated an unfaltering focus on the best experience for our residents. To Heidi, Terri, Andy and Felix, thank you for your support and leadership. To our residents and families, thank you for all that you give back to us. Your generous spirits are abundant.

Michele Cook  
Executive Director



## Director of Finance's Report

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The past year was an important transition year at St. Jude's Anglican Home.

First, the outstanding furnishing projects related to the flood on June 15, 2014 are complete. This includes the new flooring for the entire basement level and the replacement of circuits related to our equipment system. The flood is officially a thing of the past.

Second, St. Jude's Anglican Home received a generous donation to install a new WIFI system in preparation for the upcoming Nursing eMAR system. Furthermore, this will provide an additional method for our residents to connect to their loved ones through technology such as Facetime or Skype.

Financially, the fiscal year ended on March 31, 2016 resulted in a deficit. There were changes in the human resource sector and acquisitions throughout the year that contributed to the bottom line. Nevertheless, we have introduced processes in the coming year to look at our numbers even closer and stay on track.

Over the past months, I have the privilege of hearing many touching stories and positive feedback from our Friends and Families. We continue to appreciate the time and money that St. Jude's Anglican Home receives from our volunteers, other charitable organizations, friends and families. These inputs contribute to the success and stability of St. Jude's Anglican Home.

Respectfully submitted,

Felix Wong, B.Sc., CPA, CGA  
Director of Finance







## Director of Care's Report

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This has been a year of many changes for staff and our elders. Our new rehabilitation assistant joined us and is doing a great job in maintaining and improving resident's mobility and independence. She works closely with the recreation team and they've implemented fun, inventive ways to promote movement.

Our previous recreation therapist left us for a great opportunity outside of St. Jude's. Mara then joined our team. She has excellent skills that she has used to come up with some amazing and entertaining things for residents to do. She's a certified Eden Associate and strives to role model and support the Eden philosophy (see more about Eden at [www.edenalt.org](http://www.edenalt.org)).

We've changed our model of care from Registered Nurses (RN) to mix of RNs and Licensed Practical Nurses (LPN). The process went quite smoothly and we now have six new full time LPNs who have proven to be great assets and leaders.

St. Jude's is strengthening our relationships with professional organizations. We joined with the Vancouver Division of Family Practice. This is an initiative to increase quality of care by ensuring there is adequate physician coverage thereby decreasing avoidable hospital admissions and promoting end of life care here at St. Jude's – *at Home*.

This past year has seen a big shift in the ability of the public to access the performance measures of Homes. The Office of the Seniors Advocate of BC has put out several reports through the media and these are available on their website. Through the Canadian Institute of Health Information (CIHI), health facilities from across Canada are rated and compared.

Together with the University of BC, we have partnered with their Geriatric Dental program. They will be providing all of our resident's dental care. First year medical students will be coming to St. Jude's to gain a better understanding of the impact on our residents and their families of moving into a care home.

In keeping with our Strategic Plan, we are currently in the process of partnering with Vancouver Community and Stenberg Colleges and will soon have Care Aid, LPN and Recreation Assistant students at St. Jude's. Having student helps us keep up with best practices.

We will be implementing a program called e-MAR, electronic Medication Administration Record, which will make medication administration documentation much less time consuming for the nurses.

Starting in June 2016 we are taking part in an initiative called P.I.E.C.E.S. This consists of leader training then on site, hands on training for all of our staff. This will be a valuable tool to enable the staff to better understand and care for our residents who have more challenging behaviors.

All in all it's been a very busy, very rewarding year here at St. Jude's.

Terri Ferguson  
Director of Care



## Spiritual Care Report

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Although religious ritual and practice is not the only way we express our spiritual nature, worship at St. Jude's is the ground for our life in community. Providing our elders with a rich and diverse worship experience that is engaging and meaningful to a changing population is an important focus of my work.

Our regular Thursday morning chapel services include twice monthly Eucharists, Morning Prayer, and an informal Prayer and Praise service on our second floor.

We celebrate the major holidays with themed worship - this past year we presented an interactive Nativity play on Christmas Eve, and during Holy Week, held an Agape meal on Maundy Thursday, and a Tenebrae service on Good Friday, with elders and family members doing all the readings. Three of our elders accompanied me on Maundy Thursday afternoon as we visited the staff in their various departments to offer a hand blessing and say "thank you" for the way the work of their hands supports the life of the community.

I am grateful to my colleagues in the Anglican Church, and especially our Archdeaconry, who preside at our Eucharists and keep our needs in their prayers. They provide our elders with an important link to the larger Church and a broader perspective of the world. The St. Mary Chancel Guild faithfully attends to the linens and vessels in our chapel and brings fresh flowers for our Eucharists, and several of our parishes keep us supplied with beautiful prayer shawls, which keep our elders cozy during the services. The Eucharistic ministers from Holy Name Parish come every week to bring Communion to, and pray with our Roman Catholic elders, and the presence of our dedicated chapel volunteers and musicians enriches our worship experience.

An ongoing challenge for me is how we can adapt our chapel to honour our Anglican roots, but also become a more welcoming space for individuals who worship in other faith traditions. This will be an on-going conversation with elders, family members, and experts in the interfaith field.

I am privileged to work as part of an interdisciplinary team at St. Jude's and appreciate the support and wisdom of my colleagues as we strive to provide care that is focused on the needs of our elders and their family members. A great deal of this work involves simply being with people and listening to them to discern their core values and what gives them a sense of fullness and meaning in their lives. This is my favourite part of my work – spending time with and getting to know our elders. This can include a formal visit, a quick chat in the hallway, a shared joke, or simply sitting in silence with another.

As chaplain I am also charged with communicating these needs to others and helping to develop care plans that address all that it means to be human. I have really appreciated our work with the Eden Alternative, and its primary focus on the spiritual perspective. I look forward to increasing my knowledge and involvement in this approach to providing care.

Trudi Shaw  
Chaplain





## Report on Staff Health and Wellness

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Staff, Management and Board members had fun at work getting together to celebrate accomplishments, occasions and team building.

A beautiful summer's afternoon in combination with the park across the street provided the perfect venue for the Staff family BBQ. Hamburgers and hot dogs were put on the "barby" and enjoyed by all. Thanks to all the Chefs who stepped in to make the event so successful. The long standing tradition of breaking the piñata was the high light of the afternoon. One of our staff members hand-made the piñata in the shape of St. Jude's Home and filled it with candy. The children waited with great anticipation for the chance to wack the piñata and hopefully break it open to get at all the candy.

A Staff Halloween costume party and pizza lunch was a great way to get together to celebrate the fall harvest. Staff dressed up in costumes and residents had a great time selecting a winner for "best costume".

Christmas was celebrated with the traditional St. Jude's staff Christmas party. Board members very generously provided gift cards for all staff. Two Board members were able to join in and wished each staff member a Merry Christmas and a Happy New Year.

The very first St. Jude's Glow in the Dark Bowling night was so much fun. Staff gathered at a local bowling alley and after breaking into 2 teams, Team Nacho and Team Pizza, it was "game on". A few staff members had never bowled before. It didn't take long for them to record strikes and spares along with enthusiastically saying "we have to do this again!!!"

The tradition of the Staff Long Service Awards was held in May. Residents were involved in setting up the dining room with colourful tablecloths and vintage china tea cups. A total of twelve staff members, representing the Care and Support Services Departments, were honoured for their 5, 10, 15, 20 and 30 years of service. Family members of the honoured staff also came to celebrate. After listening to speeches from Management and our Board Chair, staff received their pins and flower bouquets presented by selected residents. Eating cake and enjoying a cup of tea was a perfect way to end the afternoon.

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

Submitted by,

Heidi Horne  
Director of Support Services

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

**FINANCIAL STATEMENTS**

**31 MARCH 2016**



**ROLFE, BENSON LLP**  
CHARTERED PROFESSIONAL ACCOUNTANTS



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

### **Financial Statements**

For the Year Ended 31 March 2016

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**ROLFE, BENSON LLP**

**CHARTERED PROFESSIONAL ACCOUNTANTS**

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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 2016, 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, excess (deficiency) of revenues over expenses and fund balances.

### Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Society as at 31 March 2016 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 PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
26 May 2016

	Operating Fund	
	2016	2015
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents	\$ 584,383	\$ 772,265
Restricted cash	48,864	23,184
Short-term investments	47,879	47,388
Residents' trust account	17,183	16,725
GST recoverable	23,080	8,071
Accounts receivable - other	6,288	74
Prepaid expenses	17,453	27,039
Inter-fund balances	162,507	29,686
	907,637	924,432
<b>Capital assets (Note 4)</b>	-	-
	\$ 907,637	\$ 924,432
<b>Liabilities and Fund Balances</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 122,795	\$ 119,041
Residents' trust liability	17,183	16,725
Advance payments - residents	-	3,018
Advance payments - government funding	16,606	51,057
Accrued wages and vacation payable	298,985	267,114
Employee future benefits - current portion (Note 5)	58,650	50,190
Obligation under capital lease - current portion (Note 8)	-	-
Inter-fund balances	-	-
	514,219	507,145
<b>Employee future benefits (Note 5)</b>	266,583	287,724
<b>Obligation under capital lease (Note 8)</b>	-	-
<b>Government capital funding (Note 7)</b>	-	-
<b>Fund balances</b>		
Invested in capital assets	-	-
Unrestricted	104,730	122,458
Internally restricted	15,000	-
Externally restricted	7,105	7,105
	126,835	129,563
	\$ 907,637	\$ 924,432

APPROVED BY THE DIRECTORS:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director



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

31 March 2016

Capital Fund (Note 6)		Total	
2016	2015	2016	2015
\$ 91,325	\$ 33,196	\$ 675,708	\$ 805,461
43,549	43,549	92,413	66,733
169,626	167,884	217,505	215,272
-	-	17,183	16,725
-	-	23,080	8,071
-	984	6,288	1,058
-	-	17,453	27,039
-	-	162,507	29,686
304,500	245,613	1,212,137	1,170,045
528,115	658,884	528,115	658,884
\$ 832,615	\$ 904,497	\$ 1,740,252	\$ 1,828,929

\$ -	\$ -	\$ 122,795	\$ 119,041
-	-	17,183	16,725
-	-	-	3,018
-	-	16,606	51,057
-	-	298,985	267,114
-	-	58,650	50,190
1,528	-	1,528	-
162,507	29,686	162,507	29,686
164,035	29,686	678,254	536,831
-	-	266,583	287,724
4,807	-	4,807	-
272,235	457,373	272,235	457,373

249,545	201,511	249,545	201,511
141,993	215,927	246,723	338,385
-	-	15,000	-
-	-	7,105	7,105
391,538	417,438	518,373	547,001
\$ 832,615	\$ 904,497	\$ 1,740,252	\$ 1,828,929

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 2016**

	2016	2015
<b>Revenue</b>		
Income		
- residents	\$ 1,385,017	\$ 1,338,597
- Government funding (Note 10)	2,761,180	2,733,433
- interest	1,012	1,815
- dietary recoveries	2,000	2,346
- other	31,707	30,176
	<u>4,180,916</u>	<u>4,106,367</u>
<b>Expenses</b>		
Salaries, wages and benefits	3,600,951	3,476,766
Food	170,655	159,820
Property charges	115,457	108,904
Other supplies	103,034	95,232
Maintenance and repairs	143,497	153,563
Administration	52,181	64,874
Resident activities	7,852	8,558
	<u>4,193,627</u>	<u>4,067,717</u>
<b>Excess (deficiency) of revenue over expenses</b>	<u>(12,711)</u>	38,650
<b>Operating fund balance - beginning of year</b>	129,563	90,913
Recognition of actuarial gain on future employee benefits (Note 5)	9,983	-
<b>Operating fund balance - end of year</b>	<u>\$ 126,835</u>	<u>\$ 129,563</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 2016**

	2016	2015
<b>Revenue</b>		
Donations		
- Companions in Care	\$ 10,280	\$ 31,500
- Ruby Rachel Graham Fund	9,910	9,415
- Vancouver Foundation Endowment Fund (Note 9)	9,178	8,683
- Designated	28,838	17,575
Interest	757	3,916
Other	207	10
	<u>59,170</u>	<u>71,099</u>
<b>Expenses</b>		
Building and equipment maintenance	33,305	20,806
Other	5,958	7,961
Chapel Fund	39	170
	<u>39,302</u>	<u>28,937</u>
<b>Excess of revenue over expenses from operations</b>	<u>19,868</u>	<u>42,162</u>
<b>Other income (expenses)</b>		
Amortization of government and other capital funding	185,138	186,221
Amortization of capital assets	(230,906)	(230,343)
	<u>(45,768)</u>	<u>(44,122)</u>
<b>Excess (deficiency) of revenue over expenses</b>	(25,900)	(1,960)
<b>Capital fund balance - beginning of year</b>	<u>417,438</u>	<u>419,398</u>
<b>Capital fund balance - end of year (Note 6)</b>	<u>\$ 391,538</u>	<u>\$ 417,438</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 2016

	2016	2015
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenues over expenses	\$ (12,711)	\$ 38,650
Item not involving cash		
Actuarial gain recognized in net assets	9,983	-
	<u>(2,728)</u>	<u>38,650</u>
<b>Changes in non-cash working capital balances</b>		
GST recoverable	(15,009)	(644)
Accounts receivable - other	(6,214)	(74)
Prepaid expenses	9,586	(6,307)
Accounts payable and accrued liabilities	3,754	42,797
Advance payments - residents	(3,018)	(2,124)
Advance payments - government funding	(34,451)	34,726
Accrued wages and future employee benefits	19,190	(49,470)
Inter-fund balances	(132,821)	46,656
	<u>(161,711)</u>	<u>104,210</u>
<b>Investing activities</b>		
Purchase of short-term investments	(491)	(1,034)
<b>Net increase (decrease) in cash</b>	(162,202)	103,176
<b>Cash - beginning of year</b>	795,449	692,273
<b>Cash - end of year</b>	\$ 633,247	\$ 795,449
<b>Cash consists of:</b>		
Cash and cash equivalents	\$ 584,383	\$ 772,265
Restricted cash	48,864	23,184
	<u>\$ 633,247</u>	<u>\$ 795,449</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 2016**

	2016	2015
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenues over expenses	\$ (25,900)	\$ (1,960)
Items not involving cash		
Amortization of government and other capital funding	(185,138)	(186,221)
Amortization of capital assets	230,906	230,343
	<u>19,868</u>	<u>42,162</u>
<b>Changes in non-cash working capital balances</b>		
Accounts receivable - other	984	(255)
Inter-fund balances	132,821	(46,656)
	<u>153,673</u>	<u>(4,749)</u>
<b>Investing activities</b>		
Purchase of capital assets	(100,137)	-
Purchase of short-term investments	(1,742)	(3,661)
	<u>(101,879)</u>	<u>(3,661)</u>
<b>Financing activities</b>		
Obligation under capital lease	6,335	-
<b>Net increase (decrease) in cash</b>	58,129	(8,410)
<b>Cash - beginning of year</b>	76,745	85,155
<b>Cash - end of year</b>	\$ 134,874	\$ 76,745
<b>Cash consists of:</b>		
Cash and cash equivalents	\$ 91,325	\$ 33,196
Restricted cash	43,549	43,549
	<u>\$ 134,874</u>	<u>\$ 76,745</u>

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 2016**

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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, accrued wages and employee future benefits and obligation under capital lease.

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

**ii. Impairment**

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



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**ST. JUDE'S ANGLICAN HOME SOCIETY**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016**

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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 2016**

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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) 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 statement of financial position. Significant estimates include amortization of capital assets, accrued liabilities, amortization of government capital funding and the balance of accrued employee future benefits which is determined using an actuarial valuation. Actual results could differ from those estimates.

**ST. JUDE'S ANGLICAN HOME SOCIETY**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2016**

**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 2016.

**(a) Liquidity Risk**

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, obligation under capital lease and accrued wages and employee future benefits.

It is the Society's intention to meet its financial obligations through the collection of current accounts receivable, cash on hand and future funding from Vancouver Coastal Health Authority. There has been no change to the risk exposure from 2015.

**(b) Credit Risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risk relates to its accounts receivable. The Society provides credit to its clients in the normal course of the operations. The Society assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible. There has been no change to the risk exposure from 2015.

**(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	
			2016	2015
Land	\$ 18,574	\$ -	\$ 18,574	\$ 18,574
Building	4,983,887	4,522,353	461,534	581,612
Furniture and equipment	1,221,989	1,173,982	48,007	54,468
Computer hardware and software	27,696	27,696	-	4,230
Residents' bus	99,999	99,999	-	-
	<u>\$ 6,352,145</u>	<u>\$ 5,824,030</u>	<u>\$ 528,115</u>	<u>\$ 658,884</u>



**ST. JUDE'S ANGLICAN HOME SOCIETY**  
**Notes to the Financial Statements**  
For the Year Ended 31 March 2016

**4. Capital Assets - continued**

Included in capital assets is equipment under capital lease with a cost of \$6,472 (2015 - \$Nil) and accumulated amortization of \$777 (2015 - \$Nil).

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

**5. Employee Future Benefits**

Under the terms of the Society's union contracts, employees with ten years of service and having reached a certain age are entitled to receive special payments upon retirement (or other circumstances specified in the collective agreement). These payments are based upon accumulated sick leave credits and entitlements for each year of service. The liability for amounts which may become payable to retiring employees has been estimated by an independent actuarial valuation as at 31 March 2016.

**Reconciliation of Accrued Benefit Obligation**

	<u>1 April 2015 - 31 March 2016</u>
Accrued benefit obligation - beginning	\$ 337,914
Current service cost	23,042
Finance cost	9,800
Benefits paid	(35,540)
Actuarial (gain) loss	(9,983)
Accrued benefit obligation - end	<u>\$ 325,233</u>

	<u>31 March 2016</u>
Defined benefit asset (liability)	<u>\$ (325,233)</u>

**Accounting Expense Under 3463**

	<u>1 April 2015 - 31 March 2016</u>
Current service cost	\$ 23,042
Finance cost	9,800
Total expense	<u>\$ 32,842</u>

	<u>31 March 2015</u>
Remeasurements recognized in Net Assets	
Charge (credit) to Net Assets	<u>\$ (9,983)</u>

**ST. JUDE'S ANGLICAN HOME SOCIETY**  
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**5. Employee Future Benefits - continued**

The key assumptions made in the valuation were as follows:

- (a) An interest (discount) rate of 3.20% per annum, based on market interest rates as at 31 December 2015. This is an increase from the discount rate of 2.90% at 31 December 2014;
- (b) It was assumed that employees will withdraw from service prior to retirement in accordance with the rates of termination that depend on their age and length of service. These rates include withdrawal, death and disability. No terminations were assumed to occur after age 55. Rates of termination at intervening ages were obtained by linear interpolation;
- (c) Utilization of sick leave time based on a study of a number of factors (age, job duties, location) provided by age, employer and union; and
- (d) A long-term base wage inflation assumption of 2.50% per annum, reflecting a long-term salary inflation of 2.00% per annum and wage productivity of 0.50% per annum.

**6. Capital Fund**

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

	2016	2015
Capital Fund (formerly Endowment Fund)	\$ 992,790	\$ 972,923
Capital assets less related government funding	(601,252)	(555,485)
	<u>\$ 391,538</u>	<u>\$ 417,438</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.

	2016	2015
Government capital funding	\$ 4,766,717	\$ 4,766,717
Less: accumulated amortization	(4,494,482)	(4,309,344)
	<u>\$ 272,235</u>	<u>\$ 457,373</u>

**ST. JUDE'S ANGLICAN HOME SOCIETY**  
**Notes to the Financial Statements**  
For the Year Ended 31 March 2016

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

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

	2016	2015
Balance - beginning of year	\$ 457,373	\$ 643,594
Amounts amortized to revenue	(185,138)	(186,221)
Balance - end of year	\$ 272,235	\$ 457,373

**8. Obligation Under Capital Lease**

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

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

2017	\$ 1,644
2018	1,644
2019	1,644
2020	1,644
2021	1,507
Future minimum lease payments	8,083
Less: the amount representing interest	(1,748)
Principal portion	6,335
Less: current portion	(1,528)
	\$ 4,807

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

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

- (a) The capital of the fund and any additions thereto shall be held permanently by the Vancouver Foundation.
- (b) The income of the fund shall be disbursed to the Society to finance the objectives of the Society.
- (c) As at 31 March 2016, 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**  
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**10. Government Funding**

Effective 1 April 1978, the Society, under the British Columbia Ministry of Health's Long Term Care program, has been receiving operating funding. The government funding received during the year amounted to 65% (2015 - 66%) of the operating revenues while the residents of the facility contributed 33% (2015 - 33%) of the operating revenue. The Society operates under the provisions of the Community Care Facility Act and the Long Term Care regulations of the Ministry of Health.

**11. Pension Plan**

The Society is a member of the multi-employer British Columbia Municipal Pension Plan which is open to eligible employees of health care facilities. The Municipal Pension Plan is a contributory defined benefit pension plan and provides pension benefits based on various factors including age, earnings and length of service. The Society contributes 11% (2015 - 10.83%) and the employees contribute 8.5% (2015 - 8.50%) on the first \$53,600 (2015 - \$53,600) of their salaries to the plan and 10% (2015 - 10%) of salary in excess of \$53,600 (2015 - \$53,600).

An actuarial valuation of the Municipal Pension Plan's assets and pension liabilities is performed at least every three years. The most recent full actuarial valuation for funding purposes available was prepared as at 31 December 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 2016 amounted to \$263,240 (2015 - \$248,100).