

St. Jude's Anglican Home

A Legacy of Caring since 1948



2017/2018

Annual Report



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.

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

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





Board of Directors for 2016 - 2017

President	Jim Longman
Vice President	Elizabeth Vondette
Secretary	Heather Martin
Treasurer	Paul Bunnell
Directors	Chris Elton
	John Siddall
	Betony Rowland
	Elaine Krilanovich-Cikes
	Chris Waymark
Society Member	Sandey Berry
	Joanne Fawcett



President's Report

On behalf of the Board of Directors at St. Jude's, I am pleased to present the 2017/2018 Annual Report for St. Jude's Anglican Home. We recently completed our fiscal year and successfully met our continuing objectives to honour our residents and to operate a financially secure facility well-positioned for the future. Key successes this year include exceeding our quality of care indicators, including skin condition and pain control, significantly increasing donations by 75%, and moving forward with several projects to repair or replace important facility infrastructure. At the same time, we continued to maintain our stable financial position, which is a huge credit to the entire St. Jude's organization. We, like many residential care facilities, are constantly under pressure to manage expense budgets with annual funding from Vancouver Coastal Health, our Health Region partner. However, we do not receive funding for capital upgrades and improvements and must rely on donations for these critical projects.

Through focused fundraising efforts this year we exceeded our previous financial donation target by \$45,000. One event, our 2nd annual Metro Theatre play and silent auction generated over \$12,000, a new record for St. Jude's. The funds from the Metro Theatre will be used to renovate one of our bathing rooms, while donations from other sources will be used, among other things, to begin needed repairs on the roof and exterior painting of the building. We will continue our focus on fundraising as we plan for many expensive upgrade projects over the next five years. A big 'Thank You' today for this year's results, as well as in advance for work by the Fundraising Committee, the Board of Directors, the Management Team and all the staff who contribute time and effort to make such a positive difference in our residents' lives.

Individuals come to the Board of Directors of St. Jude's with excellent experience and knowledge in many areas – several have extensive experience with residential care; but whatever our background, we are all committed to maintaining St. Jude's at the forefront of residential care. We have had several members retire this year, and several more will leave at the end of June 2019 as they reach tenure limits on the Board. As a result, we have not had a Board member responsible for the Communications subcommittee this year, and will not be including a Communications report in this Report. We encourage anyone who is interested in being part of the St. Jude's family as a member of the Board of Directors to contact any of the current Board members for further details.

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

Respectfully submitted,

Jim Longman





Fundraising Committee Report

The 2017/2018-year has been a watershed year for the St. Jude’s fundraising committee. As St. Jude’s is required to fund the majority of building repairs and upgrading from independently raised monies, fundraising has become an important priority for the St. Jude’s Board. Our old house needs a lot of love.

With the help of generous donations from the families and friends of St. Jude’s, grant awards and fundraising events, St. Jude’s has been able to raise a total of \$101,393.26 in the past year. We are very grateful to all of the people and organizations that have contributed so philanthropically to support our ongoing efforts to maintain the home and services available to our residents.

Our projects completed in the past year include replacing the flooring in the second story common areas with lovely wood-like linoleum, obtaining a Smart TV and aquarium for the Second floor and upgrading the patio areas. Upcoming repairs are planned for the roof in May and quotes are being gathered for the bathroom upgrade and outside pillar repair. Funds are also being accumulated to pay for the necessary elevator repairs that will keep our facility functioning for years to come.

The Fundraising Committee organized a grant writing campaign, a Christmas Bake Sale, a Christmas Appeal and a Night at the Theatre with a silent auction. As many of these are annual events, we invite our community to join the fun and further the good work being done at St. Jude’s.

Respectfully submitted,
Heather Martin



Modelling towels in front of our new towel warmer



Enjoying the beautiful new flooring



Medical Coordinator’s Report

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

Since the loss of first Terri, Director of Care, and then Lillian, our veteran Registered Nurse, last year, we have had to regroup around a new team of nurses centered around Susan Harvey, the Director of Care and RNs, Michelle and Stephanie; and I have to report that we have a stronger team than before and also that the medical staff have been very impressed with the high quality of our LPN’s. Well done to the Nurses so ably lead by Susan!!!

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

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

Respectfully submitted,

A H Robinson MBBS





Executive Director’s Report

A big smile comes to my face as I reflect on the past fiscal year, April 2017 to March 2018. Early in the year I could see that all of staffs’ efforts to control costs - simple things like turning out lights to save electricity, watching water use and reducing single serving packages - were generating savings significant enough to add some staffing hours. In the spring of 2017 we held staff focus groups asking the question, “If we were to add staffing, what would make the biggest difference to the quality of service we provide?” Our thoughtful and committed staff members came up with a plan. What was really remarkable was that there was a great deal of consensus and it was entirely based on the needs of residents, not staff. In June we realized our plan and added hours for care aides, recreation and housekeeping.



Over the year we took a serious look at two of St. Jude’s report cards: results from the Office of the Seniors Advocate of BC resident and family satisfaction survey results and the Canadian Institute for Health Information clinical quality indicators. We celebrated and patted ourselves on the back where results were positive. And, we made a plan to improve where we needed to. After we put in the hard work, we actualized those improvements. St. Jude’s has a great reputation and we pride ourselves on being the best. I congratulate our staff members who have gone above and beyond and to Heidi Horne, Director of Support Service and Susan Harvey, Director of Care, for their leadership.

Many wonderful new faces joined our team. Kyla is doing a fantastic job at the front desk and ensuring the House is kept fully staffed and I appreciate her cheerful nature. Clare joined as our Chaplain. If any of you have heard her play her harp and sing, it’s breathtaking. St. Jude’s is fortunate to have dedicated individuals who have chosen to be of service to our cause.

My awe and respect goes out to the work of the Board Fundraising Committee who pulled off fantastic events and in doing so raised more than \$100,000 for St. Jude’s! This was \$40,000 more than they had set as their original target. AMAZING. With virtually no overhead costs, all of this goes to making sure St. Jude’s building stay strong, looks and feels like home and supports enhanced programs and services focused on quality of life for elders.

Speaking of money, Lynn Rowe, Director of Finance is a most talented accountant who has made my job so much easier by ensuring our financial course has been predictable and reliable. She has helped all staff in utilizing our new on-line staff scheduling software, truly launching us into 2018!

Thank you to the Board of Directors and Jim Longman, Chair. This is a volunteer Board who is whole heartedly committed to St. Jude’s. Thank you for giving your time and expertise so generously.

Respectfully submitted,

Michele Cook



Director of Support Service’s Report

The dictionary definition of the word “equipment” means the “process of supplying someone with items necessary for a particular purpose”. The Support Services Department was very thankful for new equipment that was received this year. The old floor scrubber in the Housekeeping department was so old that parts were no longer available. After test driving two new floor scrubber models, our new Taski Swing Go Floor scrubber was ordered. It was like Christmas morning when it arrived. With its new modern features, it glides like a Cadillac on the dining room floors and hallways.

It was also Christmas morning in the Food Services Dept. when our two new three compartment hot food carts arrived in August 2017 and our new dishwasher in March 2018. After many, many years of continuous service, our small 2 compartment hot carts broke down and served their last meals. During the past year, our texture diets had increased to include blenderized diets. The blenderized diets did not have a safe place to sit in our 2 compartment hot carts which meant travelling to the elevator and down the hall on 2nd floor was a constant safety concern. The decision was made to think to the future needs of our elders and purchase two three compartment hot carts.

After pushing the two compartment hot carts for many years, the Food Services staff were used to it’s easy and fast maneuvering ability, much like that of a sports car. The three compartment hot carts took a little longer to get used to pushing. Thanks to the in-service given by our staff member Lucia, (Rehab Assistant) staff are safely pushing and maneuvering the carts now affectionately nicknamed “station wagons”.



Preparing veggies for Mother’s Day lunch

The old dishwasher has been on its last legs for some time so it was replaced with a modern new dishwasher which uses less water and less electricity.

The Housekeeping department was very fortunate to be able to increase the house keeping hours from part time hours to that of a full time shift. To make the increase a “Job Fair” was held. This meant all staff members of the Support Services Dept. had to choose from all the new positions. As a result, some staff members ended up with jobs in different departments.

A Flu Outbreak in February 2018 affected all three Support Services departments by doing extra cleaning and extra loads of Laundry.

I want to take this opportunity to welcome new staff members in Support Services.

The Eden Alternative philosophy of care has been embraced by the Support Services Dept. Elders are kept busy rolling cutlery and folding towels and having more input about what they eat and drink. The Eden philosophy is a journey and the Support Services Dept. will continue exploring other ways of promoting quality of life for the Elders we serve.

Submitted by,

Heidi Horne



Director of Finance's Report

It has been an exciting year at St. Jude's! Donations were up substantially, which was a tremendous help towards improving the facilities and programs for our residents. A very heartfelt shout-out of appreciation to all of our wonderful family and friends for their continued financial support. While it "takes a village to raise a child", it also takes family and friends to love and support the village!

We finished this fiscal year with a small surplus, which will be used to help with the various capital improvements and projects needed to enhance both the enjoyment of and surroundings for our beloved residents. From roof replacement to improved coffees to bedroom furniture refinishing, our goal is, as always, to make St. Jude's the most comfortable and loving home it can be.

In the previous year we were hit by a particularly nasty ransomware virus and had upgraded our security protocols to better protect our financial records. I'm very happy to report we have been successful and no further attacks have occurred since then. We continue to closely monitor our protection controls in tandem with our IT experts.

This year we upgraded our Human Resources and Payroll modules to further ensure protections against unauthorized access, moving our database to the Cloud, hosted by our outside IT experts. This upgrade also allowed us to set up "self-serve" access for all of our employees. With the self-serve feature, staff can easily access and download/print their work schedules, pay slips and T4s, as well as update their personal information (address, telephone) from the convenience of their smart phones, iPads, laptops or home computers at any time.

As we no longer need to print out pay slips every pay period, we save financially on the costs of paper, ink and envelopes, and we continue to do our part in becoming ever more environmentally friendly. It's also offers more convenience to our employees.

The goal for the new fiscal year is to upgrade the User Fees and Comfort Funds modules in order to provide more efficient and timely statements and reports to our families. This is the final financial module requiring upgrading and one which I'm certain will be appreciated by family members.

Submitted by,

Lynn J. Rowe

CPA, CMA, CGA



Director of Care's Report

This past year has been an exciting one in the care department as we have strived and worked hard to meet "best practice" in all areas of care giving. All care homes must submit assessment information to the Canadian Institute of Health Information (CIHI) on a quarterly basis. The resident assessment information that is collected is used to form quality indicators. These indicators are used as a sort of "report card" for St. Jude's, so we know how well we are doing and where we need to improve. One indicator is about how quickly and accurately we submit our reports. Our submission rate has increase from 68% to 93%. This improvement was due to changing how we collected data and adopting a new scheduling system for gathering and submitting the information on time.

Our indicators on improvement of residents experiencing pain showed another vast improvement from 20% to 64%. This was largely due to the increased education on pain that the nurses and care staff received last year. Data on self-care, condition of skin/wound, use of restraints all showed improvements. Again this is due to our care teams increased education, dedication and hard work. The one area we are now working on is our use of anti-psychotic medications used with residents who do not have a diagnosis of psychosis. We have begun working with the initiative called C.L.E.A.R which stands for "Call for Less Antipsychotics in Residential care". This 18 month project will assist us in bringing this number down.

In the recreation department the focus has been on creating meaningful activities for the elders to assist with, grow and feel fulfilled in doing. Mara and her team have worked hard in developing individualized interventions to help keep the elders engaged with life. We had a very generous donation to the recreational department which has allowed us to enlarge on our Java Music movement. The program pairs volunteers with a resident and then they go and visit other residents. Though the use of music, poetry and storytelling we hope to encourage friendships amongst our residents to help eliminate loneliness, helplessness and boredom.

It has been a busy, exciting year and I have felt very privileged to work with such a dynamic, energized team who have worked hard to enrich the lives of our elders at St. Jude's.

Submitted by,

Susan Harvey





Spiritual Care Report

I was welcomed into the St. Jude's family in November 2017 and I am thrilled to be part of such a caring and skilled team. I am deeply passionate about the Eden Alternative model and am very much enjoying my first experience working in a care home that ascribes to it. For the most part I have been kept busy visiting, providing chapel services, and sharing my Celtic harp with residents. I am so privileged to have been welcomed into the lives of our residents, and treasure the friendships I have made here with residents and staff alike.

At St. Jude's we have chapel twice a week, with Morning Prayer from the Anglican *Book of Alternative Services* on Wednesdays at 11am and a Eucharist service on Sundays at 2.30pm. Worship is greatly enhanced by our songs together, which the residents all enjoy. I tend to complement the modern words of our services with older hymns that I suspect are familiar to many of our residents. We have a very faithful community of elders who are nearly always present, and many others who come when they are able. We are most faithfully and excellently served by our staff, particularly Mara and Nadine on the recreation team, and our many volunteers and family members who pitch in at a moment's notice. I would especially like to thank Barbara Teasley, who joins us twice a month on the organ for Morning Prayer, our altar guild team from St. Mary's Anglican Church in Kerrisdale, co-ordinated by Judith Parkes, and Brian West for his unfailing cheer, his goodwill to all, his strong singing voice, and his help at the altar as our lay administrator. I also extend my warmest thanks to the community of St. Mary's Kerrisdale for including St. Jude's residents at their special services and events. We had such a wonderful time visiting them in the Christmas season and in Eastertide, and they fed our bodies and our souls very well!

As each individual person of faith has their own gifts of ministry, so too do communities of faith – and that includes ours! I believe that the ministry of the people of faith at St. Jude's is that of prayer, and I try as often as I can to celebrate and inspire our gathered elders to take up the ministry of prayer as something that anyone can do at anytime, anywhere, and with any ability! Our elders have so much combined wisdom and care for the world; it is most appropriate that, in these less busy years of their lives, they devote time to Sabbath rest and fervent prayer for their needs, the needs of the St. Jude's community, and the needs of the world.

My goals for the coming year are to introduce the Godly Play program to St. Jude's, a Montessori-based method of Bible study that was developed for children but has been used with great success in care homes among people living with dementia. Godly Play is a gentle, respectful interaction between storyteller and listeners that makes room for and honours all responses to sacred text. So far I have been working on gathering materials for the program, which does require some preparation. I hope that I can arrange our first sessions for the fall.

Once again, my warmest thanks to all those who work together to help spiritual care at St. Jude's flourish.

Respectfully submitted,

Rev. Clare Morgan



Report on Staff Health and Wellness

When the signup sheet was posted for staff chair massages, appointment times filled up very quickly.

Staff were treated to two sessions of chair massages and the looks on their faces after each session was priceless. They were absolutely floating on air when they returned to their areas of work. One staff member commented the 20 minutes of massage was exactly what she needed to make her day!! The staff go above and beyond giving care to our Elders everyday so it was good to see staff receiving some TLC for themselves.

Seven employees were recognized for their long service at the Staff Appreciation tea in 2017. Combined together, these 7 employees represented 120 years of service.

A Beach party themed lunch got everyone in the mood for sand and sun. On a sunny day on July 11th, the Tuck shop area was converted into a beach getaway complete with beach balls, snorkels and fins. On the disk player, the Beach Boys filled the room with songs with the likes of Surfer Girl, Surfing USA and California Girl.

Halloween was celebrated with a prize for the best staff costume. The Elders were the judges and it was a difficult decision to just select one winner. Congratulations to all staff who participated by dressing up.

The Staff Christmas party was very well attended. An international buffet lunch, a chocolate fountain and gifts put everyone in the Christmas mood.

Chinese New Year rang in the year of the Dog. Staff enjoyed chocolate coins and oranges.

Staff were encouraged to bring in pictures of their loved ones to celebrate Valentine's Day. Staff were asked to select their favourite picture and a prize was given to the lucky staff member.

We all look forward to spending time together again this year. Staff are already talking about putting on their dancing shoes for an evening of dancing and having a Bowling night.

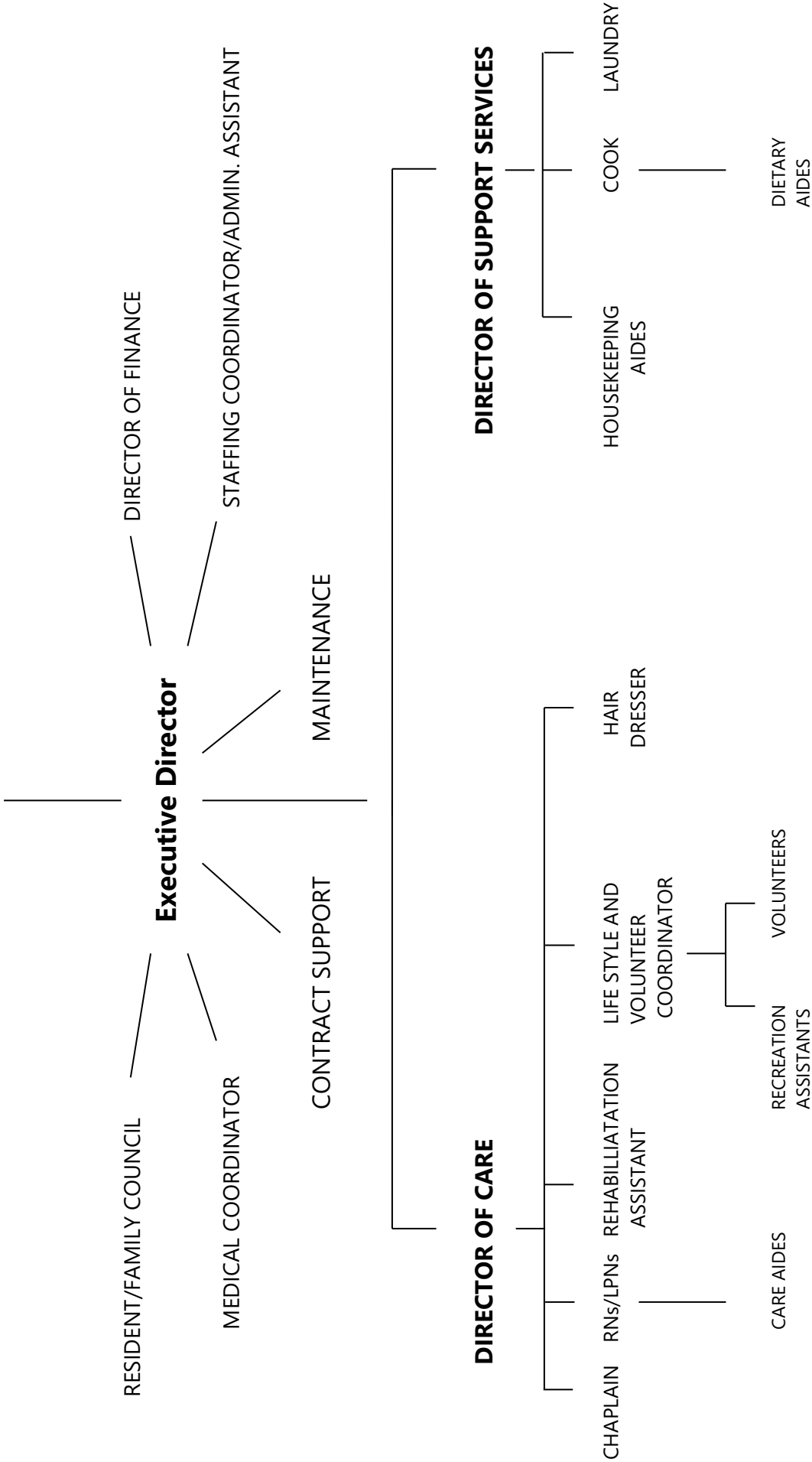
Submitted by,

Heidi Horne



ORGANIZATION CHART

BOARD OF DIRECTORS



ST. JUDE'S ANGLICAN HOME SOCIETY

FINANCIAL STATEMENTS

31 MARCH 2018

ST. JUDE'S ANGLICAN HOME SOCIETY
Financial Statements
For the Year Ended 31 March 2018

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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 2018, 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, 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 2018 and the results of its operations, changes in fund balances and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

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

Rolfe, Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
28 May 2018

	Operating Fund	
	2018	2017
Assets		
Current		
Cash and cash equivalents	\$ 432,755	\$ 458,578
Restricted cash	56,917	72,730
Short-term investments	51,089	48,186
Residents' trust account	8,264	8,139
GST recoverable	7,737	14,866
Accounts receivable - other	3,183	2,601
Prepaid expenses	33,816	45,909
Inter-fund balances	305,156	228,006
	898,917	879,015
Tangible capital assets (Note 4)		
	-	-
	\$ 898,917	\$ 879,015
Liabilities and Fund Balances		
Current		
Accounts payable and accrued liabilities	\$ 75,413	\$ 80,126
Residents' trust liability	8,264	8,139
Advance payments - residents	-	1,093
Advance payments - government funding	102,034	102,627
Accrued wages and vacation payable (Note 5)	243,107	213,065
Employee future benefits - current portion (Note 6)	52,386	37,162
Obligation under capital lease - current portion (Note 9)	-	-
Inter-fund balances	-	-
	481,204	442,212
Employee future benefits (Note 6)		
	240,664	265,708
Obligation under capital lease (Note 9)		
	-	-
Government capital funding (Note 8)		
	-	-
Fund balances		
Invested in tangible capital assets	-	-
Unrestricted	133,049	119,990
Internally restricted	44,000	44,000
Externally restricted	-	7,105
	177,049	171,095
	\$ 898,917	\$ 879,015

APPROVED BY THE DIRECTORS:

Director

Director

ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Financial Position
31 March 2018

Capital Fund (Note 7)		Total	
2018	2017	2018	2017
\$ 262,802	\$ 154,209	\$ 695,557	\$ 612,787
12,774	33,836	69,691	106,566
180,997	170,712	232,086	218,898
-	-	8,264	8,139
-	-	7,737	14,866
-	-	3,183	2,601
-	-	33,816	45,909
-	-	305,156	228,006
456,573	358,757	1,355,490	1,237,772
336,102	343,207	336,102	343,207
\$ 792,675	\$ 701,964	\$ 1,691,592	\$ 1,580,979
\$ -	\$ -	\$ 75,413	\$ 80,126
-	-	8,264	8,139
-	-	-	1,093
-	-	102,034	102,627
-	-	243,107	213,065
-	-	52,386	37,162
1,294	1,528	1,294	1,528
305,156	228,006	305,156	228,006
306,450	229,534	787,654	671,746
-	-	240,664	265,708
2,217	3,280	2,217	3,280
70,650	81,897	70,650	81,897
261,941	256,503	261,941	256,503
151,417	130,750	284,466	250,740
-	-	44,000	44,000
-	-	-	7,105
413,358	387,253	590,407	558,348
\$ 792,675	\$ 701,964	\$ 1,691,592	\$ 1,580,979

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 2018

	2018	2017
Revenue		
Income		
- residents	\$ 1,429,553	\$ 1,325,577
- Government funding (Note 11)	2,998,768	2,981,828
- interest	4,053	1,017
- dietary recoveries	1,162	1,516
- other	33,681	48,940
- amortization of deferred government funding	38,300	5,901
	<u>4,505,517</u>	<u>4,364,779</u>
Expenses		
Salaries, wages and benefits	3,921,696	3,731,010
Food	169,025	169,794
Other supplies	111,710	104,136
Property charges	110,936	124,584
Maintenance and repairs	104,332	116,108
Administration	61,155	66,704
Resident activities	15,586	9,224
	<u>4,494,440</u>	<u>4,321,560</u>
Excess of revenue over expenses	<u>11,077</u>	<u>43,219</u>
Operating fund balance - beginning of year	171,095	126,835
Recognition of actuarial gain (loss) on future employee benefits (Note 6)	<u>(5,123)</u>	<u>1,041</u>
Operating fund balance - end of year	\$ 177,049	\$ 171,095

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 2018

	2018	2017
Revenue		
Donations		
- Companions in Care	\$ 40,610	\$ 22,571
- Ruby Rachel Graham Fund	10,891	10,440
- Vancouver Foundation Endowment Fund (Note 10)	10,048	9,660
- Designated	38,917	11,639
Interest	931	1,086
Other	-	9
	<u>101,397</u>	<u>55,405</u>
Expenses		
Building and equipment maintenance	18,215	19,052
Other	14,194	12,283
	<u>32,409</u>	<u>31,335</u>
Excess of revenue over expenses from operations	<u>68,988</u>	24,070
Other income (expenses)		
Amortization of government and other capital funding	11,247	190,338
Amortization of tangible capital assets	(54,130)	(218,693)
	<u>(42,883)</u>	<u>(28,355)</u>
Excess (deficiency) of revenue over expenses	26,105	(4,285)
Capital fund balance - beginning of year	<u>387,253</u>	391,538
Capital fund balance - end of year (Note 7)	\$ 413,358	\$ 387,253

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 2018

	2018	2017
Cash provided by (used in):		
Operating activities		
Excess of revenues over expenses	\$ 11,077	\$ 43,219
Item not involving cash		
Actuarial gain (loss) recognized in net assets	(5,123)	1,041
	<u>5,954</u>	<u>44,260</u>
Changes in non-cash working capital balances		
GST recoverable	7,129	8,214
Accounts receivable - other	(582)	3,687
Prepaid expenses	12,093	(28,456)
Accounts payable and accrued liabilities	(4,713)	(42,669)
Advance payments - residents	(1,093)	1,093
Advance payments - government funding	(593)	86,021
Accrued wages and future employee benefits	20,222	(108,283)
Inter-fund balances	(77,150)	(65,499)
	<u>(38,733)</u>	<u>(101,632)</u>
Investing activities		
Purchase of short-term investments	(2,903)	(307)
Net decrease in cash	(41,636)	(101,939)
Cash - beginning of year	<u>531,308</u>	633,247
Cash - end of year	\$ 489,672	\$ 531,308
Cash consists of:		
Cash and cash equivalents	\$ 432,755	\$ 458,578
Restricted cash	56,917	72,730
	<u>\$ 489,672</u>	<u>\$ 531,308</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 2018

	2018	2017
Cash provided by (used in):		
Operating activities		
Excess (deficiency) of revenues over expenses	\$ 26,105	\$ (4,285)
Items not involving cash		
Amortization of government and other capital funding	(11,247)	(190,338)
Amortization of tangible capital assets	54,130	218,693
	<u>68,988</u>	<u>24,070</u>
Changes in non-cash working capital balances		
Accounts receivable - other	-	-
Inter-fund balances	77,150	65,499
	<u>146,138</u>	<u>89,569</u>
Investing activities		
Purchase of tangible capital assets	(47,025)	(33,784)
Purchase of short-term investments	(10,285)	(1,086)
	<u>(57,310)</u>	<u>(34,870)</u>
Financing activities		
Obligation under capital lease payments	(1,297)	(1,528)
Net increase in cash	<u>87,531</u>	<u>53,171</u>
Cash - beginning of year	<u>188,045</u>	<u>134,874</u>
Cash - end of year	<u>\$ 275,576</u>	<u>\$ 188,045</u>
Cash consists of:		
Cash and cash equivalents	\$ 262,802	\$ 154,209
Restricted cash	12,774	33,836
	<u>\$ 275,576</u>	<u>\$ 188,045</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 2018

1. Incorporation and Purpose

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

2. Summary of Significant Accounting Policies

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

(a) Financial Instruments

i. Measurement

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

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

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

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

ii. Impairment

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

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2018

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 tangible 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 revenue on a straight-line basis at the same rates used for the respective tangible capital assets the funding was used to acquire.

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 2018

2. Summary of Significant Accounting Policies - continued

(e) Tangible Capital Assets

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

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

(f) Pension Plan

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

(g) Employee Future Benefits

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

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

(h) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingencies at the date of the statement of financial position. Significant estimates include amortization of tangible 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 2018

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 2018.

(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 the prior year.

(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 risks relate to its cash and cash equivalents and accounts receivable. Cash is in place with major financial institutions. 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 the prior year.

(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. It is management's opinion that the Society is not significantly exposed to any of these risks. There has been no change to the risk exposure from the prior year.

4. Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2018	2017
Land	\$ 18,574	\$ -	\$ 18,574	\$ 18,574
Building	4,991,331	4,758,004	233,327	264,310
Furniture and equipment	1,291,121	1,209,229	81,892	59,295
Computer hardware and software	31,931	29,622	2,309	1,028
Residents' bus	99,999	99,999	-	-
	<u>\$ 6,432,956</u>	<u>\$ 6,096,854</u>	<u>\$ 336,102</u>	<u>\$ 343,207</u>

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2018

4. Tangible Capital Assets - continued

Included in capital assets is equipment under capital lease with a cost of \$6,472 (2017 - \$6,472) and accumulated amortization of \$2,960 (2017 - \$1,666).

The Society tests for impairment when events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When a tangible capital asset no longer contributes to the services provided by the Society, its carrying amount is written down to residual value. No impairment losses were determined by management to be necessary for the year.

5. Government Remittances Payable

Included in accrued wages and vacation payable are government remittances payable of \$30,698 (2017 - \$31,911).

6. 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 2018.

	2018	2017
Accrued benefit obligation - beginning	\$ 302,870	\$ 325,233
Expense	33,091	33,490
Immediate recognition of actuarial (gains) losses in net assets	5,123	(1,041)
Actual benefit payments	(48,034)	(54,812)
Accrued benefit obligation - ending	293,050	302,870
Current portion	(52,386)	(37,162)
Long-term portion	<u>\$ 240,664</u>	<u>\$ 265,708</u>

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2018

6. Employee Future Benefits - continued

The key assumptions made in the valuation were as follows:

- (a) An interest (discount) rate of 3.30% per annum, based on market interest rates as at 31 March 2018. This is an increase from the discount rate of 3.00% at 31 March 2017;
- (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.

7. Capital Fund

The Capital Fund, known as the Endowment Fund prior to the redevelopment of the facility in 1991, consisted of the tangible 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.

8. Deferred Government Capital Funding Related to Capital Grants

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

	2018	2017
Government capital funding	\$ 4,766,717	\$ 4,766,717
Less: accumulated amortization	(4,696,067)	(4,684,820)
	<u>\$ 70,650</u>	<u>\$ 81,897</u>

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

	2018	2017
Balance - beginning of year	\$ 81,897	\$ 272,235
Amounts amortized to revenue	(11,247)	(190,338)
Balance - end of year	<u>\$ 70,650</u>	<u>\$ 81,897</u>

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2018

9. 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 10.70% per annum.

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

2019	\$ 1,644
2020	1,644
2021	<u>1,507</u>
Future minimum lease payments	4,795
Less: the amount representing interest	<u>(1,284)</u>
Principal portion	3,511
Less: current portion	<u>(1,294)</u>
	<u>\$ 2,217</u>

10. 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 2018, 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.

11. Government Funding

Effective 1 April 1978, the Society, under the British Columbia Ministry of Health's Long Term Care program, has been receiving operating funding. The government funding received during the year amounted to 67% (2017 - 68%) of the operating revenues while the residents of the facility contributed 32% (2017 - 30%) 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 2018

12. Economic Dependence

The Society receives a significant portion of its funding from Vancouver Coastal Health ("VCH"). If VCH was to substantially cut funding to the Society, the current operations of the Society would be affected and accordingly, alternative funding sources would be required.

13. Pension Plan

The Society is a member of the multi-employer British Columbia Municipal Pension Plan which is open to eligible employees of health care facilities. The Municipal Pension Plan is a contributory defined benefit pension plan and provides pension benefits based on various factors including age, earnings and length of service. The Society contributes 10.05% (2017 - 10.43%) and the employees contribute 8.5% (2017 - 8.5%) on the first \$55,900 (2017 - \$55,300) of their salaries to the plan and 10% (2017 - 10%) of salary in excess of \$55,900 (2017 - \$55,300).

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

Pension plan expense for the year ended 31 March 2018 amounted to \$266,570 (2017 - \$268,931).

14. The British Columbia Societies Act

The British Columbia Societies Act requires a society (other than a society designated as a member-funded society) to include, in its financial statements, the disclosure of any remuneration paid to its directors, and remuneration paid to employees and contractors earning more than \$75,000 during the fiscal year. For the fiscal year ended 31 March 2018, the Society had five employees with remuneration in excess of \$75,000. The total amount of their remuneration of \$458,728 is included in salaries and wages. The directors of the Society did not receive any remuneration during the 2018 fiscal year.