

St. Jude's Anglican Home

A Legacy of Caring since 1948



2018/2019

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.

ST. JUDE'S ANGLICAN HOME SOCIETY

Notes to the Financial Statements

For the Year Ended 31 March 2019

15. 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 2019, the Society had 6 employees with remuneration in excess of \$75,000. The total amount of their remuneration of \$513,550 is included in salaries and wages. The directors of the Society did not receive any remuneration during the 2019 fiscal year.

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2019

11. 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 2019, 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.

12. 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% (2018 - 67%) of the operating revenues while the residents of the facility contributed 32% (2018 - 32%) of the operating revenue. The Society operates under the provisions of the Community Care Facility Act and the Long Term Care regulations of the Ministry of Health.

13. 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.

14. 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 9.72% (2018 - 10.05%) and the employees contribute 8.5% (2018 - 8.5%) on the first \$57,400 (2018 - \$55,900) of their salaries to the plan and 10% (2018 - 10%) of salary in excess of \$57,400 (2018 - \$55,900).

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 2019 amounted to \$267,938 (2018 - \$266,570).



Management Team

Executive Director	Jill van der Linden
Director of Care	Susan Harvey
Director of Support Services	Heidi Horne
Director of Finance	Lynn Rowe
Staffing Coordinator/Administrative Assistant	Alexandra Yau
Medical Coordinator	Dr. A. H. Robinson





Board of Directors for 2018 - 2019

President	Jim Longman
Vice President	Elizabeth Vondette
Secretary	Heather Martin
Treasurer	Michael van Dijk
Directors	John Siddall
	Elaine Krilanovich-Cikes
	Neil Horne
	Sandey Berry
Society Member	Joanne Fawcett



ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2019

9. 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.

	2019	2018
Government capital funding	\$ 4,778,706	\$ 4,766,717
Less: accumulated amortization	(4,704,713)	(4,696,067)
	\$ 73,993	\$ 70,650

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

	2019	2018
Balance - beginning of year	\$ 70,650	\$ 81,897
Amounts amortized to revenue	(8,645)	(11,247)
Additional funding	11,988	-
Balance - end of year	\$ 73,993	\$ 70,650

10. 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:

2020	\$ 1,644
2021	1,507
Future minimum lease payments	3,151
Less: the amount representing interest	(934)
Principal portion	2,217
Less: current portion	(1,294)
	\$ 923

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2019



President's Report on behalf of the Board of Directors

St. Jude's has had another successful year. We met our dual objectives of honouring our residents while ensuring a strong, financially viable care home. A key change for St. Jude's this year was hiring a new Executive Director, Jill van der Linden, who comes to St. Jude's with significant residential care experience at a senior level. While change at senior levels can bring uncertainty, Jill has quickly established herself as strong, balanced leader and has gained significant operational experience in just a few months.

Key performance indicators reported to Vancouver Coastal Health (VCH) and the Canadian Institute for Health Information support our perspective that we are providing a high quality care. At the same time, the team is always mindful that there are areas for improvement. Our current financial position is good, and our financial audit did not identify any material areas of concern. With a few exceptions, our operating expenses are closely aligned with the funds we receive from Vancouver Coastal Health. One area where we had an expense shortfall beyond our control is the recent increase in employer taxes to cover BC Medical costs. For the first 3 months of 2019, this was unfunded and represents a very late change to our budget. Our audited income statement shows a final year-end deficit of \$9,109. An operating deficit is unusual for St. Jude's, but due to good efforts by management, is lower than the actual unfunded tax liability. Going forward, VCH funds will cover the increased employer tax.

The Fundraising Committee continued to work very hard to increase our donations and expand our donation base this year. Key fundraisers were our 70th Anniversary tea in September 2018, and our annual Metro Theatre play/auction in March 2019. Both events contributed significantly to achieving more than \$122,000 in donations, a new record and an increase of 20% over 2018. A huge successful effort by everyone involved!

As St. Jude's moves forward, I wish to highlight two areas of concern. First, related to long term funding, Vancouver Coastal Health does not fund critical capital improvements, only operating expenses. St. Jude's needs further funding from VCH to replace expensive infrastructure that is wearing out. Work by various associations is underway to highlight this to government, but requires a concerted effort by all to change the current government-funding model. Second, Board of Directors recruiting efforts have been challenging in the past few years. Critical, interested and knowledgeable people have left the board, but we have not been successful replacing them. Focused efforts in this area will be critical to ensure good long-term management.

In closing, this is my final year as President and member of the Board due to term limits on Board membership; although, I will remain as Past President in a non-voting capacity next year. It has been my pleasure and honour to serve on behalf the residents and staff of St. Jude's for the past 6 years. It is an amazing place with amazing staff, who work tirelessly to ensure such a high quality of life for our residents and their families.

Respectfully submitted,

Jim Longman

President, Board of Directors

7. 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 2019.

	2019	2018
Accrued benefit obligation - beginning	\$ 293,050	\$ 302,870
Expense	33,658	33,091
Immediate recognition of actuarial (gains) losses in net assets	22,532	5,123
Actual benefit payments	-	(48,034)
Accrued benefit obligation - ending	349,240	293,050
Current portion	(37,114)	(52,386)
Long-term portion	\$ 312,126	\$ 240,664

The key assumptions made in the valuation were as follows:

- (a) An interest (discount) rate of 3.10% per annum, based on market interest rates as at 31 March 2019. This is a decrease from the discount rate of 3.30% at 31 March 2018;
- (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.

8. 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.



Fundraising Committee Report

St Jude’s celebrated its 70th anniversary in 2018 and marked the occasion with a Gala High Tea and fundraising event for our community and family of supporters. We are grateful for their generous and continuing support, which allowed us to raise over \$100,000 to maintain and enhance our home and services.

Over the past year, St Jude’s has used these funds to complete the following projects. The roof and outside pillars have been repaired. The exterior of the home was painted. The sprinkler system was upgraded. St. Jude’s applied for and received a grant from the Rick Hanson Foundation that provided funding to install accessible door handles for residents’ rooms and a ceiling lift for the bathing room upgrade. An SSQIP grant funded 3 new ceiling lifts in resident rooms and additional funds to offset the sprinkler system upgrade.

We anticipate that the bathing room upgrade will proceed in the near future and that this will be the year that significant elevator repair and replacement will begin. Thanks to the generous donations from friends and family, we will be able to complete the bathing room upgrade and start the repairs on the elevators.

In addition, the Fundraising Committee organized a Christmas Bake Sale (the proceeds were donated to the Recreation Department), a Christmas Appeal, and a Night at the Theatre with a silent auction.

Respectfully submitted,
Heather Martin



ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2019

4. Short-term Investments and Marketable Securities

The Society reports short-term investments and marketable securities at fair value, determined on the basis of market value. If there is a decline in the fair value below cost, the investment is written down accordingly.

	2019		2018	
	Market	Cost	Market	Cost
Cash	\$ 7,383	\$ 7,383	\$ 89,979	\$ 89,979
Fixed income	344,606	339,719	142,107	142,107
Common shares	139,293	135,529	-	-
GIC’s	150,000	150,000	-	-
	\$ 641,282	\$ 632,631	\$ 232,086	\$ 232,086

5. Tangible Capital Assets

	Accumulated		Net Book Value	
	Cost	Amortization	2019	2018
Land	\$ 18,574	\$ -	\$ 18,574	\$ 18,574
Building	5,106,197	4,777,423	328,774	233,327
Furniture and equipment	1,327,297	1,228,848	98,449	81,892
Computer hardware and software	54,344	38,505	15,839	2,309
Residents’ bus	99,999	99,999	-	-
	\$ 6,606,411	\$ 6,144,775	\$ 461,636	\$ 336,102

Included in capital assets is equipment under capital lease with a cost of \$6,472 (2018 - \$6,472) and accumulated amortization of \$4,255 (2018 - \$2,960).

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.

6. Government Remittances Payable

Included in accrued wages and vacation payable are government remittances payable of \$31,827 (2018 - \$30,698).

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2019

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 2019.

(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. The Society is mainly exposed to interest rate risk and other price risk. There has been no change to the risk exposure from the prior year.

(d) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Society to a fair value risk while the floating-rate instruments subject it to a cash flow risk.

(e) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Society is exposed to other price risk through its investments in marketable securities.



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.

Under the leadership of Susan Harvey, our Director of Care, and Michelle and Stephanie, our RN leads, we have developed a strong team of LPNs and Care Aids. In particular this good nursing care has resulted in a dramatic decline in the instance of pressure sores; we have also been working with a team approach to reduce unnecessary psychotropic medication and we have been focusing on our end of life care. The clinical indicators for untreated pain in our residents have also declined. We continue to invite first year medical students to spend an afternoon with our residents on an annual basis.

On a personal note, it is my intention to retire from medicine completely at the end of this calendar year, having spent a very rewarding 46 years of practice in Vancouver. At least 25 of those years have been as Medical Coordinator at St. Jude's which I have thoroughly enjoyed. I shall certainly miss that connection.

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

Respectfully submitted,

Hugh Robinson MBBS

Medical Coordinator





Executive Director’s Report

As I sit down to write this report, I feel warm Spring breezes and hear happy sounds coming through the open window into my office. After what felt like far too long, the joyous days of summer are arriving, and the house is taking full advantage of the warmer season. I joined St. Jude’s in October, replacing Michele Cook, just as winter started to take hold, and although days were dark and rainy outside, it was warm and cozy by our hearth. Very soon after my arrival I learned what so many already knew - St. Jude’s is a special place.

The first half of this past year included several initiatives that made St. Jude’s even better. New roofing, reconstructed pillars, and best of all, a new exterior paint job saw us leave the 1990’s behind and add a note of 21st century sophistication to the house. These upgrading efforts continue as we prepare to update the Westside 2nd floor bathing area, turning a functional room into a spa-like oasis.

Even as time marches on and modern tastes reinvent our space, St. Jude’s continues to be proud of our long-standing history. It was a joyous occasion that saw the St. Jude’s community celebrate our 70th anniversary this past September. In addition to enjoying the good food and festivities, many supported St. Jude’s financially. Throughout this year, we received numerous donations recognizing the excellent care offered at St. Jude’s. These donations help us ensure that this old house continues to feel like home for the people who live here. My sincere thanks to our donors and to the Board Fundraising Committee for all their hard work.

The year ahead will bring the opportunity to focus on St. Jude’s future as the Board develops a strategic plan for the organization’s next 3 years. Another focus will be improving safety by reviewing our emergency policies and procedures and providing staff education. We will continue to upgrade the equipment and technology we use to keep our care community safe. We will also enhance our home by proactively renewing more of our physical space. Modernization of our aging elevators will be a financially significant capital project we will be addressing this year.

Emphasis will also continue be placed on initiatives that directly enhance the quality of life of the Elders who call St. Jude’s home. We will be working on programming that engages our elders through their individual interests, - whatever “sparks joy”.

I would like to thank Jim Longman and the rest of St. Jude’s Board members for their time and support as I moved into the ED role. The Board gives tirelessly to St. Jude’s and we are so thankful for their counsel, dedication and skills. I also thank the Leadership Team for their support of me since I started in my position – truly a great group. Lastly, thanks to the entire St. Jude’s Staff. Our medical team, nursing, care, and rec staff as well as our support service workers are the people who make St. Jude’s the special place it is. I am looking forward to a new year, working with this incredible community and enhancing life for our Elders.

Respectfully submitted,
Jill van der Linden

ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2019

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 2019



Director of Support Service's Report

I concluded my 2018 Annual Board report by saying that the Eden Alternative Domains of Well Being has been embraced by the Support Services department.

On May 13, 2018, I flew to Saskatoon, Saskatchewan to become an Eden Associate. I was fortunate to attend the three-day training course at the Sherbrooke Community Centre, which is the model centre of the ten principles of the Eden Alternative Domains of Well Being. At Sherbrooke, I was introduced to the "dragon" which is referred to as the institutional ways of doing things. As part of the Eden philosophy, the Elders live in a home, not in an institution. The Food Service department staff did not wear hairnets because it represents the "institutional" way of doing things. By making this change, they stopped "feeding the dragon". I also learnt that when you want to introduce new ideas or new ways of doing things, it is best to "warm the soil" first – give staff the heads up that you want to make changes and also discuss how to make those changes possible.

When I returned to work at St. Jude's, I warmed the soil with the staff in the Food Services Dept by asking everyone to stop wearing hairnets. After years of always being told to wear a hairnet, it wasn't easy to change. I entered the kitchen on May 31 without my hairnet on and told everyone to take theirs off. Letting go of the "dragon" was so liberating. Even the Health Inspector was on board and gave the kitchen 100% on compliance. Other ways the Support Services has "Edenized" are having the Elders fold laundry, wrap cutlery, cut vegetables, clean herbs and letting Elders help serve themselves.

In July, new coffee machines were brought in for the Main Floor dining room and the 2nd floor dining room. The new pour over coffee machines send a familiar scent of coffee throughout the floors.

The diets of our Elders are consistently changing and the staff are learning more about IDDSI – International Dysphagia Diet Standardisation Initiative. This is a global standard of care of people with dysphagia (swallowing problems), which aims to minimize the risk of aspiration and or choking. Our Dietician is currently assessing our Elders to determine which texture modification diet would be appropriate. We received feedback from our Elders concerning our menus. Currently, we are serving our heavy meal at lunch time and our lighter meal at supper time. We are now working on flipping our menus so the lighter meal is served at noon and our heavier meal is served at dinner time. We are looking at serving more homemade soups plus fresh salads and introducing new entrées at supper time.

In the Housekeeping department, a new electric doodle scrubber was purchased in July. The doodle scrubber is a great piece of equipment which allows for scrubbing in tight places like behind toilets and in tight corners.

A flu outbreak in March affected all three departments by doing extra cleaning and extra loads of laundry.

In June, my work hours were increased. After 12 years of working 4 days a week, I transitioned to working 5 days a week. I would like to take this opportunity to thank the staff of the Support Services for their work and dedication.

Submitted by,

Heidi Horne, Director of Support Services

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.



Director of Finance’s Report

This was a good year for St. Jude’s on the donation revenues front! Donations met and even exceeded our budget. What a blessing, to have so many families contributing towards our goal of making St. Jude’s facilities and programs the best for our beloved residents!

Overall, the year went well on the financial operations side, although due to the new Employer Health Tax, enacted as of January 1, 2019, we finished the year with a deficit. We have had no word as yet from Vancouver Coastal Health Authority as to whether the January 1 – March 31, 2019 Employer Health Tax costs will be reimbursed to us and other non-profit organizations. With the uncertainty, we did not accrue for reimbursement in our financial records.

St. Jude’s otherwise successfully met the 2018/2019 balanced budget.

Our IT goal for this year was to update our User Fees and Trust Funds module, which we have successfully done. This was the last of our finance modules requiring updating.

Our IT security remains tight and we experienced no interference attempts with our programs. We continue to monitor our IT security closely, unfortunately a must in today’s world.

Submitted by,

Lynn J, Rowe
CPA, CMA, CGA



ST. JUDE'S ANGLICAN HOME SOCIETY
Notes to the Financial Statements
For the Year Ended 31 March 2019

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 marketable securities 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 and marketable securities. 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
Statement of Cash Flows - Capital Fund
For the Year Ended 31 March 2019

	2019	2018
Cash provided by (used in):		
Operating activities		
Excess of revenues over expenses	\$ 9,939	\$ 26,105
Items not involving cash		
Amortization of government and other capital funding	(8,645)	(11,247)
Amortization of tangible capital assets	47,920	54,130
	<u>49,214</u>	<u>68,988</u>
Changes in non-cash working capital balances		
Accounts receivable - other	(1,312)	-
Inter-fund balances	118,321	77,150
	<u>166,223</u>	<u>146,138</u>
Investing activities		
Purchase of tangible capital assets	(173,454)	(47,025)
Purchase of short-term investments	(255,202)	(10,285)
	<u>(428,656)</u>	<u>(57,310)</u>
Financing activities		
Government funding received	11,988	-
Obligation under capital lease payments	(1,294)	(1,297)
	<u>10,694</u>	<u>(1,297)</u>
Net increase (decrease) in cash	(251,739)	87,531
Cash - beginning of year	275,576	188,045
Cash - end of year	\$ 23,837	\$ 275,576
Cash consists of:		
Cash and cash equivalents	\$ 11,063	\$ 262,802
Restricted cash	12,774	12,774
	<u>\$ 23,837</u>	<u>\$ 275,576</u>

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



Director of Care's Report

This past year we have accomplished many things, despite the many changes the year has sent us. I say “we” because this department depends on teamwork. All members of the care and recreation team must work together smoothly to give our Elders the best possible quality of life.



The nursing team and I have worked hard this year to keep our indicators in line. Our last quarter CIHI (Canadian Institute of Health Information) reports show a score of 100% on completed assessments and 0% on worsening skin conditions. We have cut our fall rate in half and have lowered our worsening physical functioning_score by 10%. With the guidance of our Medical doctors and Mental health team, we will continue to work on decreasing the use of anti-psychotics. We have decreased our usage by 10% since the beginning of the year. At each yearly care conference and bi-annual medication reviews, our doctors ask the nursing team and pharmacist, “does the Elder still need this drug?” and “can we lower the dose?”. It’s finding a delicate balance where the elder is not over sedated but has a good quality of life free of anxiety and fear. Our care conference format has also changed. Now a member of the recreation department starts the conference by sharing the Elder’s life story with the “Getting to know Me” interview.

This sets the right tone for the conference and reminds us of the person we are speaking about. It also matches our philosophy The Eden Alternative, where **“Medical treatment should be the servant of genuine human caring, never its Master”** (Principle #7 of the Ten Principles of the Eden Alternative).

Our educational focus this year was on the use of emergency drug Naloxone. Anyone who is using a narcotic could be susceptible to an accidental overdose; we train to be prepared. All our nurses were also retrained and tested on their CPR knowledge. Our dietician Sally and I delivered in-service training on safe eating assistance and mindful dining to remind staff of what to be aware of when assisting elders with their meals. Along with receiving education, the staff assisted in educating. We had a group of care aide students from Vancouver Community College for two weeks, where they worked alongside our staff learning how to care for our most vulnerable elders. Afterwards, Dr. Robinson and I hosted a group of UBC medical students for a day long education session. The medical students met with a group of elders to discuss elderhood and what living in a care facility was like. I think it gave a sense of satisfaction to the elders to share their stories and to enlighten the future medical practitioners

On a more practicable note, we reviewed the cost of our incontinent products and were able to find a vendor that offer a superior product at a lower cost. It’s always nice to end the year with money saved.

Lastly, on a personal note, I want to thank everyone who has supported me through my health concerns, your kindness and friendship kept my spirits up.

Respectfully submitted,

Susan Harvey



Spiritual Care Report

2018-2019 was a wonderful year for spiritual care at St. Jude’s. We had several special events and visitors that were very memorable for our residents. I continue to feel so blessed to be a part of life here at St. Jude’s.

In late January we were honoured to host Archbishop Melissa Skelton to Morning Prayer, where she preached a wonderful sermon about the work of prayer and visited with many of our residents. The visit was written up in the Diocesan newsletter, and was quickly followed by an article I wrote about my daily life at St. Jude’s. Both were well received and I have been privileged to have many conversations with folks from around the Diocese who are curious about St. Jude’s.

After gathering and crafting resources we have had two Godly Play sessions and I hope to have more. Residents appeared to enjoy them and senior staff were fascinated by the whole concept. After submitting an article to the Diocesan newsletter, I was even phoned by the minister of Chilliwack United Church asking me for tips on how to adapt Godly Play for his own parish church, which mostly serves a senior population!

I also added two new services that I intend to make regular seasonal offerings: Advent Lessons and Carols and the “Evening in Gethsemane” service. For the former, I was delighted to welcome my predecessor, the Rev. Melanie Calabrigo, and my regional dean (now archdeacon) the Ven. Stephanie Shepard to join us. Both helped in leading the service, and three of our residents participated as prayers leaders and readers. It was very moving for me and for the residents. The latter service was held in the late afternoon on Maundy Thursday as a sort of looking ahead to Good Friday, and was a simple service of Taize music and readings which was held in the living room. This too seemed to speak deeply to residents – every single attendee wished to hold onto their order of service afterward, a rare occurrence!

We were also honoured to provide space to the family of a long-time resident for a small funeral service in our chapel, the second of such services I have done here.

Goals for the future include the establishing of a new interfaith service of remembrance for residents who have died, open to staff, residents, and family members.

As usual, the work of visiting, praying, and spiritual companionship continues here. I am most indebted to the staff of St. Jude’s including our new Executive Director Jill, Director of Care Susan, recreational staff, and all of the nurses, care aides, and doctors here for their support and smiles. I am also so very grateful to my faithful volunteers, including Judith Parkes and the St. Mary’s Kerrisdale chancel guild, Barbara Teasley for her beautiful music ministry, and Brian West for his ministry of care and lay administration.

Respectfully submitted,

The Rev. Clare Morgan

ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Cash Flows - Operating Fund
For the Year Ended 31 March 2019

	2019	2018
Cash provided by (used in):		
Operating activities		
Excess (deficiency) of revenues over expenses	\$ (9,109)	\$ 11,077
Items not involving cash		
Actuarial loss recognized in net assets	(22,532)	(5,123)
	<u>(31,641)</u>	<u>5,954</u>
 Changes in non-cash working capital balances		
GST recoverable	342	7,129
Accounts receivable - other	2,019	(582)
Prepaid expenses	6,947	12,093
Accounts payable and accrued liabilities	46,839	(4,713)
Advance payments - residents	-	(1,093)
Advance payments - government funding	7,129	(593)
Accrued wages and future employee benefits	84,041	20,222
Inter-fund balances	(118,321)	(77,150)
	<u>(2,645)</u>	<u>(38,733)</u>
 Investing activities		
Purchase of short-term investments	<u>(153,994)</u>	<u>(2,903)</u>
 Net decrease in cash	(156,639)	(41,636)
 Cash - beginning of year	489,672	531,308
 Cash - end of year	\$ 333,033	\$ 489,672
 Cash consists of:		
Cash and cash equivalents	\$ 310,004	\$ 432,755
Restricted cash	<u>23,029</u>	<u>56,917</u>
	\$ 333,033	\$ 489,672

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 2019

	2019	2018
Revenue		
Donations		
- Companions in Care	\$ 37,355	\$ 40,610
- Ruby Rachel Graham Fund	11,447	10,891
- Vancouver Foundation Endowment Fund (Note 11)	13,346	10,048
- Designated	54,919	38,917
Interest	5,631	931
	<u>122,698</u>	<u>101,397</u>
Expenses		
Building and equipment maintenance	55,133	18,215
Other	25,098	14,194
	<u>80,231</u>	<u>32,409</u>
Excess of revenue over expenses from operations	<u>42,467</u>	<u>68,988</u>
Other income (expenses)		
Amortization of government and other capital funding	8,645	11,247
Amortization of tangible capital assets	(47,920)	(54,130)
Unrealized gain on investments	6,747	-
	<u>(32,528)</u>	<u>(42,883)</u>
Excess of revenue over expenses for the year	9,939	26,105
Capital fund balance - beginning of year	<u>413,358</u>	<u>387,253</u>
Capital fund balance - end of year (Note 8)	\$ 423,297	\$ 413,358

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



Recreation Report

The recreation team continues to focus on alleviating loneliness, helplessness and boredom by using tracking sheets to ensure these plagues are being addressed. Like the nursing department, I am now required to submit quarterly recreation statistics to the Canadian Institute for Health Information. We have seen documented proof that our work has led to decreased depressive moods to below the VCH average for this quarter. The recreation department is now using the “Getting to know me” information sheets at the start of each elder’s care conference. This information provides vital context about the elder and what is important to them.

Programs that combat Loneliness – As of May, we now have several John Oliver High School Student Volunteers and possibly more for summer. Our Grand-pal program with Grade 6 students from Emily Carr Elementary has been a big success with the students visiting our Elders for special events and holidays throughout the year. Chaplain Clare has recruited Volunteers from the Jewish community. But perhaps the best cure for loneliness is that several of our elders are developing friendships and helping each other.



Programs to combat Helplessness - “Helping Hands” elders are now responsible for folding laundry, rolling cutlery, watering flower baskets and assist with tidying up sweeping patio. Some Elders are running the mobile tuck shop and supporting 1-1 visits with other Elders. Elders are also involved with program planning, prepping and decorating for special events.

Programs that combat Boredom- Our programs enable choice and enhance spontaneity with more music and entertainment. In June, we will have weekly ice cream socials. Elders will also spend time outside on our patios and in our local park. Neighborhood walks have already begun. We will also continue with the ever-popular pub socials. Weekly outings via Handidart are working out very well. Many enjoy the service and teas at St

Mary’s, Kerrisdale, and we are now attending dinners at Cedar Cottage neighborhood house once a month. Rehabilitation worker Lucia is implementing individual exercise programs and daily group programs alternating, chair- dancing, chair Pilates, chair yoga, chair Tai chi, and armchair travel. Lucia has also continued to work closely with VCH OT and PT to ensure that the elder have proper seating and rehab.

Focusing on the Eden philosophy, individual care plans, and the alleviation of the three plagues is essential for the wellbeing of our Elders. In my opinion and from comments from family members, our Recreation team programing has never been more personal and effective.

Submitted by,

Mara Morgan



Report on Staff Health and Wellness

Bowling was the activity of choice for our first staff get together in June. Staff had a fun evening racking up strikes and spares,

For the summer staff get together, we wanted to do something different. Instead of celebrating the end of summer, we celebrated the Indian summer and enjoyed a beautiful sunny afternoon in September with a sandwich and salad lunch.

As we approached the hectic Christmas season, we thought the staff would appreciate something different other than a Christmas group outing. We’ve had Arm Chair Massages in the past so we decided to do foot massages. It was a ticklish afternoon and everyone finished or started their shift with a bounce in their step.

The month of February was celebrated with chocolates and cupcakes for Valentine’s Day. Chinese New Year was also celebrated with breakfast consisting of Chinese tea, oranges, granola bars and cereal followed by red envelopes and chocolate coins at lunch.

The committee noticed a decrease in the amount of staff signing up for activities taking place outside of St. Jude’s. This year, in order to increase participation, we are looking at doing more activities that can take place inside St. Jude’s.

Submitted by,

Heidi Horne



ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Operations and Fund Balance - Operating Fund
For the Year Ended 31 March 2019

	2019	2018
Revenue		
Income		
- residents	\$ 1,497,243	\$ 1,429,553
- Government funding (Note 12)	3,165,531	2,998,768
- interest	4,066	4,053
- dietary recoveries	1,879	1,162
- other	33,748	33,681
- amortization of deferred government funding	3,296	38,300
	<u>4,705,763</u>	<u>4,505,517</u>
Expenses		
Salaries, wages and benefits	4,127,543	3,921,696
Food	179,820	169,025
Other supplies	110,060	111,710
Property charges	113,759	110,936
Maintenance and repairs	108,048	104,332
Administration	64,081	61,155
Resident activities	13,465	15,586
	<u>4,716,776</u>	<u>4,494,440</u>
Excess (deficiency) of revenue over expenses from operations	<u>(11,013)</u>	<u>11,077</u>
Other income		
Unrealized gain on investments	<u>1,904</u>	<u>-</u>
Excess (deficiency) of revenue over expenses for the year	(9,109)	11,077
Operating fund balance - beginning of year	177,049	171,095
Recognition of actuarial loss on future employee benefits (Note 7)	<u>(22,532)</u>	<u>(5,123)</u>
Operating fund balance - end of year	\$ 145,408	\$ 177,049

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

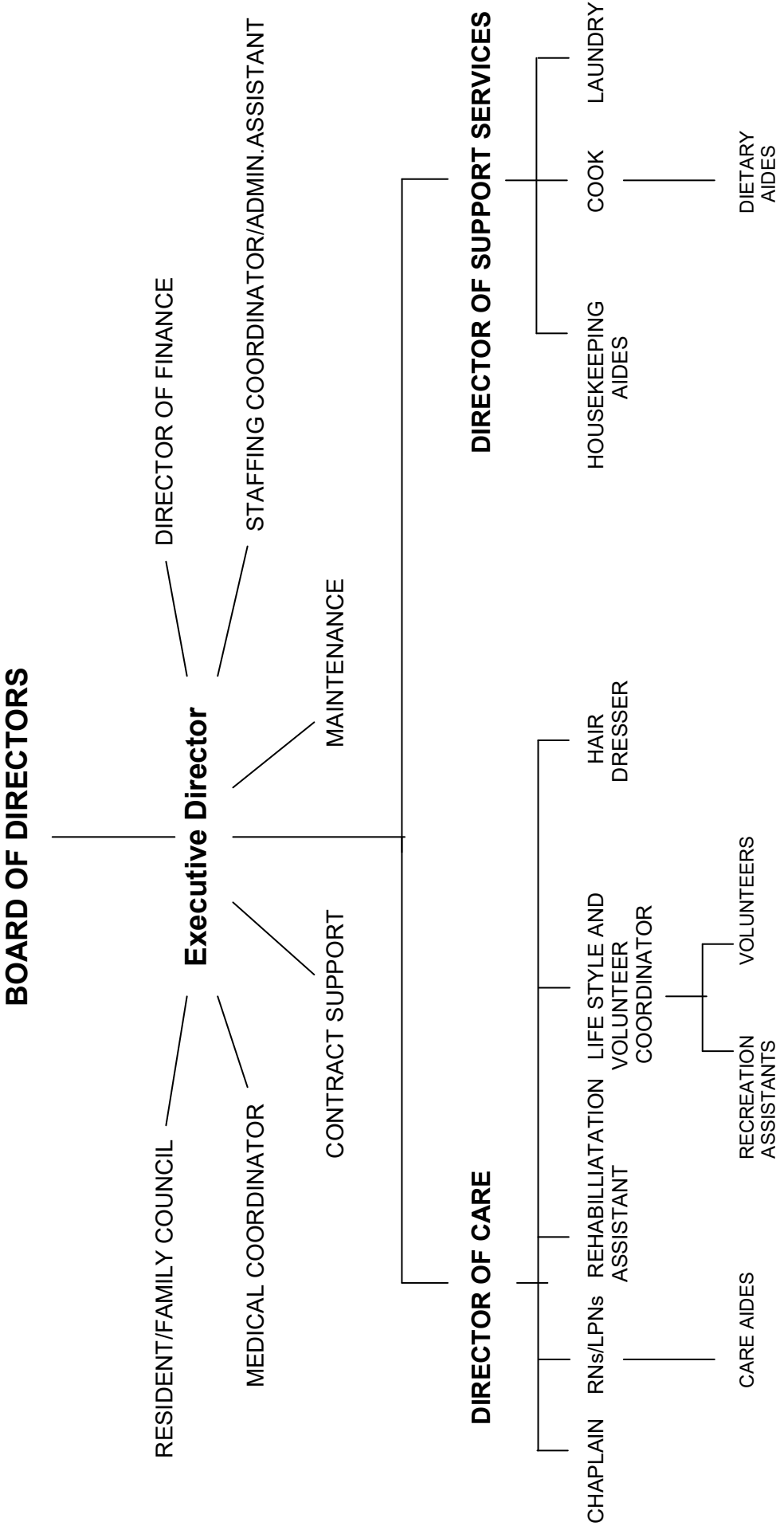
ST. JUDE'S ANGLICAN HOME SOCIETY
Statement of Financial Position
31 March 2019

Capital Fund (Note 8)		Total	
2019	2018	2019	2018
\$ 11,063	\$ 262,802	\$ 321,067	\$ 695,557
12,774	12,774	35,803	69,691
436,199	180,997	641,282	232,086
-	-	4,624	8,264
-	-	7,395	7,737
1,312	-	2,476	3,183
-	-	26,869	33,816
-	-	423,477	305,156
461,348	456,573	1,462,993	1,355,490
461,636	336,102	461,636	336,102
\$ 922,984	\$ 792,675	\$ 1,924,629	\$ 1,691,592
\$ -	\$ -	\$ 122,252	\$ 75,413
-	-	4,624	8,264
-	-	109,163	102,034
-	-	270,958	243,107
-	-	37,114	52,386
1,294	1,294	1,294	1,294
423,477	305,156	423,477	305,156
424,771	306,450	968,882	787,654
-	-	312,126	240,664
923	2,217	923	2,217
73,993	70,650	73,993	70,650
385,426	261,941	385,426	261,941
37,871	151,417	183,279	284,466
-	-	-	44,000
423,297	413,358	568,705	590,407
\$ 922,984	\$ 792,675	\$ 1,924,629	\$ 1,691,592

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

St. Jude’s Anglican Home

ORGANIZATION CHART



ST. JUDE'S ANGLICAN HOME SOCIETY

FINANCIAL STATEMENTS

31 MARCH 2019

	Operating Fund	
	2019	2018
Assets		
Current		
Cash and cash equivalents	\$ 310,004	\$ 432,755
Restricted cash	23,029	56,917
Short-term investments and marketable securities (Note 4)	205,083	51,089
Residents' trust account	4,624	8,264
GST recoverable	7,395	7,737
Accounts receivable - other	1,164	3,183
Prepaid expenses	26,869	33,816
Inter-fund balances	423,477	305,156
	1,001,645	898,917
Tangible capital assets (Note 5)	-	-
	\$ 1,001,645	\$ 898,917
Liabilities and Fund Balances		
Current		
Accounts payable and accrued liabilities	\$ 122,252	\$ 75,413
Residents' trust liability	4,624	8,264
Advance payments - government funding	109,163	102,034
Accrued wages and vacation payable (Note 6)	270,958	243,107
Employee future benefits - current portion (Note 7)	37,114	52,386
Obligation under capital lease - current portion (Note 10)	-	-
Inter-fund balances	-	-
	544,111	481,204
Employee future benefits (Note 7)	312,126	240,664
Obligation under capital lease (Note 10)	-	-
Government capital funding (Note 9)	-	-
Fund balances		
Invested in tangible capital assets	-	-
Unrestricted	145,408	133,049
Internally restricted	-	44,000
	145,408	177,049
	\$ 1,001,645	\$ 898,917

APPROVED BY THE DIRECTORS:

Director

Director



INDEPENDENT AUDITORS' REPORT - Continued

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

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

Rolfe, Benson LLP

Chartered Professional Accountants

Vancouver, BC
27 May 2019

ST. JUDE'S ANGLICAN HOME SOCIETY
Financial Statements

For the Year Ended 31 March 2019

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ROLFE, BENSON LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Directors,
St. Jude's Anglican Home Society

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of St. Jude's Anglican Home Society (the Society), which comprise the statement of financial position as at 31 March 2019, and the statements of operations and fund balance - Operating Fund and Capital Fund, and statements of cash flows - Operating Fund and Capital Fund for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at 31 March 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Society derives revenue from the public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenses, and cash flows from operations for the years ended 31 March 2019 and 2018, current assets as at 31 March 2019 and 2018, and net assets as at 1 January and 31 December for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended 31 March 2018 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.



ROLFE, BENSON LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT - Continued

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.