

Pembina Place Mennonite Personal Care Home Inc.
Financial Statements
March 31, 2021

Pembina Place Mennonite Personal Care Home Inc.

Contents

For the year ended March 31, 2021

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Independent Auditor's Report

To the Directors of Pembina Place Mennonite Personal Care Home Inc.:

Opinion

We have audited the financial statements of Pembina Place Mennonite Personal Care Home Inc. (the "Home"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets (deficit) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Home as at March 31, 2021, 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 Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Home 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 opinion.

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 Home'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 Home or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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.

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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 Home's internal control.
- 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 Home's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Home 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.

Winnipeg, Manitoba

May 26, 2021

MNP LLP

Chartered Professional Accountants

Pembina Place Mennonite Personal Care Home Inc.

Statement of Financial Position

As at March 31, 2021

	2021	2020 (Restated)
Assets		
Current		
Cash (Note 4)	341,498	254,877
Restricted cash (Note 5)	59,721	59,721
Accounts receivable (Note 6)	234,241	112,278
Prepaid expenses	13,584	4,730
Inventory	8,941	7,600
	657,985	439,206
Vacation entitlement receivable (Note 7)	121,948	121,948
Retirement obligations asset (Note 8)	312,435	290,077
Capital assets (Note 9)	208,841	262,082
	1,301,209	1,113,313
Liabilities		
Current		
Accounts payable and accruals (Note 10)	343,772	257,694
Accrued vacation entitlements (Note 7)	247,634	202,953
Unspent equipment funding (Note 5)	59,721	59,721
	651,127	520,368
Accrued retirement obligation (Note 8)	312,435	290,077
Deferred contributions (Note 11)	208,841	262,082
	1,172,403	1,072,527
Net Assets		
Unrestricted	128,806	40,786
	1,301,209	1,113,313

Approved on behalf of the Directors

Signed by "Henry Neudorf"
Director

Signed by "Darren Quiring"
Director

The accompanying notes are an integral part of these financial statements

Pembina Place Mennonite Personal Care Home Inc.
Statement of Operations
For the year ended March 31, 2021

	2021	2020 <i>(Restated)</i>
Revenue		
Winnipeg Regional Health Authority	3,107,960	2,993,150
Winnipeg Regional Health Authority Covid-19 relief	287,321	-
Residential charges	1,293,052	1,298,049
Other income	66,072	37,719
Provincial government grant - Covid-19 medical expenses	69,870	-
	4,824,275	4,328,918
Expenses		
Bank charges and interest	487	-
Covid-19 expenses	287,321	-
Covid-19 medical expenses	69,870	-
Drugs and medical supplies	122,975	59,214
Office and miscellaneous	5,882	6,442
Other supplies and expenses	65,513	78,090
Professional fees	11,608	9,000
Purchased services	615,398	678,709
Repairs and maintenance	13,393	31,851
Resident travel	2,677	6,145
Salaries and benefits <i>(Note 13)</i>	3,305,451	3,183,637
Service charges and fees	16,479	17,045
Shared building operation expenses	185,160	185,160
Telephone	21,892	20,399
Travel	-	80
	4,724,106	4,275,772
Excess of revenue over expenses before amortization and repayment of excess surplus	100,169	53,146
Amortization and repayment of excess surplus		
Deferred contributions <i>(Note 11)</i>	53,241	64,030
Capital assets <i>(Note 9)</i>	(53,241)	(64,030)
Repayment of excess surplus	(12,149)	-
	(12,149)	-
Excess of revenue over expenses	88,020	53,146

The accompanying notes are an integral part of these financial statements

Pembina Place Mennonite Personal Care Home Inc.
Statement of Changes in Net Assets (Deficit)
For the year ended March 31, 2021

	2021	<i>2020 (Restated)</i>
Net assets, beginning of year, as previously stated	(12,555)	(50,701)
Correction of an error (Note 3)	53,341	38,341
Net assets, beginning of year, as restated	40,786	(12,360)
Excess of revenue over expenses	88,020	53,146
Net assets, end of year	128,806	40,786

The accompanying notes are an integral part of these financial statements

Pembina Place Mennonite Personal Care Home Inc.
Statement of Cash Flows
For the year ended March 31, 2021

	2021	2020 <i>(Restated)</i>
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	88,020	53,146
Amortization	53,241	64,030
Change in pre-retirement entitlement receivable	22,358	10,442
Change in accrued pre-retirement entitlement	(22,358)	(10,442)
Net decrease in deferred contributions	(53,241)	(64,030)
	88,020	53,146
Changes in working capital accounts		
Accounts receivable	(121,963)	32,564
Prepaid expenses	(8,854)	(185)
Inventory	(1,341)	-
Accounts payable and accruals	86,078	41,533
Accrued vacation entitlements	44,681	13,417
Increase in cash resources	86,621	140,475
Cash resources, beginning of year	254,877	114,402
Cash resources, end of year	341,498	254,877

The accompanying notes are an integral part of these financial statements

Pembina Place Mennonite Personal Care Home Inc.

Notes to the Financial Statements

For the year ended March 31, 2021

1. Incorporation and nature of the organization

Pembina Place Mennonite Personal Care Home Inc. (the "Home") provides a 57 bed personal care service at 285 Pembina Highway, Winnipeg, Manitoba. The Home is a not-for-profit organization and, as such, is exempt from income taxes under the Income Tax Act. The Home, a Mennonite organization, provides compassionate, outstanding long term care and affordable housing for seniors.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Cash

Cash includes balances with banks.

Inventory

Inventory of supplies is valued at the lower of cost and net realizable value. Cost is determined by the first in, first out method.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Rate
Leasehold improvements	10 %
Furniture, fixtures and equipment	10-20 %

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Home determines that a long-lived asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

Employee future benefits

The Home maintains a multi-employer pension for its personnel. The expense for this plan is equal to the Home's required contribution for the year.

Pre-retirement entitlement and other employee future benefit costs are determined using the projected benefit method prorated on years of service and based on best estimated assumptions with the 2004/2005 fiscal year, out of globe funding for these costs is not provided by Manitoba Health / WRHA.

Revenue recognition

The Home follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital assets. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Pembina Place Mennonite Personal Care Home Inc.
Notes to the Financial Statements
For the year ended March 31, 2021

2. Significant accounting policies *(Continued from previous page)*

Under the Health Insurance Act and regulations hereto, the Home is funded primarily by the Province of Manitoba in accordance with budget arrangements established by Winnipeg Regional Health Authority (WRHA). Operating grants are recorded as revenue in the period to which they relate. Grants approved but not yet received at the end of an accounting period are accrued. Where a portion of a grant is related to a future period, it is deferred and recognized in that subsequent period. These financial statements reflect agreed to arrangements approved by the WRHA with respect to the year ended March 31, 2020.

With respect to actual operating results, certain adjustments to funding will be made by the WRHA after completion of their review of the Home's accounts. Any adjustments will be reflected in the year the final statement of recommended costs is received from the WRHA.

a) Deficits - The WRHA shall not be responsible for past or future deficits of the Home in providing the services and debt service charges for any debt incurred resulting from operating deficits unless the parties otherwise mutually agree. The WRHA shall not be responsible for the costs incurred by the Home other than those set forth in the service purchase agreement.

b) Surpluses - The Home may unconditionally retain the greater of 50% of its operating surplus in any fiscal year and 2% of the global budget indicated in its funding letter from the WRHA for such fiscal year. Any surplus beyond the foregoing levels shall be remitted to the WRHA on demand.

Any adjustments will be reflected in the year the final statement of recommended costs is received from WRHA.

Revenue from the residential services and marketed services is recognized when the goods are sold or the service is provided.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable and WRHA receivables are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization and deferred contributions are based on the estimated useful lives of capital assets. Employee future benefits are based on estimates of future obligations.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

Pembina Place Mennonite Personal Care Home Inc.

Notes to the Financial Statements

For the year ended March 31, 2021

2. Significant accounting policies *(Continued from previous page)*

Financial instruments

The Home recognizes its financial instruments when the Home becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions* (refer to Note 13).

The Home subsequently measures investments in equity instruments quoted in an active market at fair value. All other financial assets and liabilities are subsequently measured at amortized cost.

Financial asset impairment

The Home assesses impairment of all of its financial assets measured at cost or amortized cost. The Home groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Home determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Home reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

The Home reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenues over expenses in the year the reversal occurs.

3. Correction of an error

During the year the Home determined that accounts payable and accruals had been overstated in prior years. The corrections of this error has resulted in a decrease to accounts payable at March 31, 2020 of \$53,341, a decrease to deficit at April 1, 2019 of \$38,341, and a decrease to salaries and benefits expense of \$15,000 for the year end March 31, 2020.

4. Bank overdraft facility

The Home has a demand credit facility with Royal Bank to a maximum of \$50,000 (2020 - \$50,000), available for operating needs. The overdraft facility bears interest at the bank's prime rate (effective rate of 2.45% at March 31, 2021), calculated and payable monthly and is secured by a general security agreement. The credit facility was unutilized as at March 31, 2021.

5. Unspent equipment funding

Unspent equipment funding related to equipment replacement represents the unspent amount of funding received for the purchase of equipment. Equipment funding is not recorded as revenue in the statement of operations until assets are purchased and amortized.

6. Accounts receivable

	2021	2020
Receivable from tenants	8,083	9,452
GST rebate receivable	11,361	4,629
Winnipeg Regional Health Authority	214,797	98,197
	234,241	112,278

Pembina Place Mennonite Personal Care Home Inc.
Notes to the Financial Statements
For the year ended March 31, 2021

7. Accrued vacation entitlements

The Home records a provision for accrued vacation entitlements. Prior to March 31, 2004 changes in the liability related to vacation were recoverable from Manitoba Health. At that date, Manitoba Health advised that subsequent to March 31, 2004 all funding related to past and future vacation entitlement costs would be included in in-globe funding and that the maximum liability to be recognized by Manitoba Health to facilities would be capped at March 31, 2004 levels. Accordingly, each year as vacation entitlements are paid and earned by the Home's employees, the related vacation entitlement receivable is collected and re-established up to this maximum amount.

An analysis of the changes in the vacation entitlements receivable from Manitoba Health is as follows:

	2021	2020
Balance, beginning of year	121,948	121,948
Balance, end of year	121,948	121,948
Balance, beginning of year	202,953	189,536
Net change in accrued vacation entitlements	44,681	13,417
Balance, end of year	247,634	202,953

Pembina Place Mennonite Personal Care Home Inc.
Notes to the Financial Statements
For the year ended March 31, 2021

8. Employee future benefits

a) Accrued retirement obligation

Based upon collective agreements and/or non-union policy, employees of the Home are entitled to a pre-retirement leave benefit if they are retiring in accordance with the provisions of the applicable Home Group Pension Plan. The Home's contractual commitment is to pay based upon the following:

Four days (pro-rated) of salary per year of service upon retirement if the employee complies with one of the following conditions:

- i. has 10 years service and has reached the age 55
- ii. qualifies for the "eighty" rule which is calculated by adding the number of years of service to the age of the employee
- iii. retires at or after age 65
- iv. terminates employment at any time due to permanent disability

The Home undertook an actuarial valuation of the pre-retirement leave benefit for accounting purposes as at March 31, 2019. The significant actuarial assumptions adopted in measuring the Home's accrued retirement entitlements include mortality and withdrawal rates, a discount rate of 2.70% (2020 - 3.50%) and a rate of salary increase of 3.50% (2020 - 3.50%) plus age related merit/promotion scale with no provision for disability.

The amount recorded as a receivable from the Province for pre-retirement costs was initially determined based on the value of the corresponding actuarial liability for pre-retirement costs as at March 31, 2004. Subsequent to March 31, 2004, the Province has included in its ongoing annual funding to the Home, an amount equivalent to the change in the pre-retirement liability, which includes annual interest accretion related to the receivable. The receivable will be paid by the Province when required.

Commencing in 2006/2007, WRHA assumed responsibility for funding the annual increase in the obligation each year. This amount will also be paid when required and the WRHA holds funding to meet this obligation.

	2021	2020
Employee future benefits recoverable from:		
Manitoba Health	83,241	83,241
Winnipeg Regional Health Authority	229,194	206,836
	312,435	290,077

An analysis of the changes in the employee benefits payable is as follows:

Balance, beginning of year	290,077	279,635
Net change in pre-retirement entitlements	22,358	10,442
	312,435	290,077

Pembina Place Mennonite Personal Care Home Inc.
Notes to the Financial Statements
For the year ended March 31, 2021

8. Employee future benefits *(Continued from previous page)*

b) Pension plan

Substantially all of the employees of the Home are members of the Healthcare Employees Pension Plan (a successor to the Manitoba Health Organization Inc. Plan) (the "Plan") which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Plan. The Plan members will receive benefits based on the length of service and on the average of annualized earnings during the best five years of the last ten years prior to retirement, termination or death, that provides the highest earnings.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Plan by placing the Plan assets in trust and through the Plan investment policy.

Pension expense is based on the Plan management's best estimates, in consultation with its actuaries, of the amount, together with the contribution by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contributions.

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation of the Plan as at December 31, 2016 indicates the Plan is in a deficit. The board of the Plan continues to monitor the Plan's financial progress in order to align the assets and liabilities based on the Plan's experience and investment returns over the long-term. Contributions to the Plan made during the year by the Home on behalf of its employees amounted to \$214,190 (2020 - \$214,167) and are included in the statement of operations.

9. Capital assets

	Cost	Accumulated amortization	2021 Net book value
Leasehold improvements	2,506,586	2,500,043	6,543
Furniture, fixtures and equipment	1,007,808	805,510	202,298
	3,514,394	3,305,553	208,841
	Cost	Accumulated amortization	2020 Net book value
Leasehold improvements	2,506,586	2,497,103	9,483
Furniture, fixtures and equipment	1,007,808	755,209	252,599
	3,514,394	3,252,312	262,082

Amortization of capital assets for the year ended March 31, 2021 is \$53,241 (2020 - \$64,030).

Pembina Place Mennonite Personal Care Home Inc.
Notes to the Financial Statements
For the year ended March 31, 2021

10. Accounts payable and accruals

	2021	2020 <i>(Restated)</i>
Trade accounts payable	151,754	64,189
Salaries and employee benefits payable	102,405	102,302
Due to related parties (Note 13)	89,613	91,203
	343,772	257,694

11. Deferred contributions

Deferred capital contributions related to capital assets represent the unamortized amount of grants received for the purchase of capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations. Changes in the deferred contribution balance are as follows:

	2021	2020
Balance, beginning of year	262,082	326,112
Less: Amount recognized as revenue during the year	(53,241)	(64,030)
Balance, end of year	208,841	262,082

12. Funding of future employee benefits

Effective April 1, 2004 Manitoba Health directed all health care facilities (including non-profit personal care homes) to discontinue establishing a receivable from Manitoba Health for the funding of future employee benefits given that the responsibility for payment of same would be transferred to the WRHA. Contrary to the long-standing practice prior to April 1, 2004, the WRHA has since directed all health care facilities to record the future employee benefits liability, but not the corresponding receivable. As explained in Note 7, commencing in 2007, the WRHA has agreed to fund the change in accrued pre-retirement liability for the WRHA funded portions; however, they did not agree to fund changes in accrued vacation pay.

The Home has taken the position that unfunded future employee benefits (which include pre-retirement leave and vacation accrual) is recoverable from the WRHA.

The Home's position is based on the fact that employee benefits are negotiated centrally by the Labour Relations Secretariat, and the Service Purchase Agreement explicitly states that the level of funding will be commensurate with any settlement agreed to by the Labour Relations Secretariat.

Based on this understanding, the corresponding responsibility for the future funding of these benefits should be recognized by Manitoba Health to the WRHA and the WRHA to Winnipeg non-profit personal care homes (including Pembina Place Mennonite Personal Care Home Inc.).

Pembina Place Mennonite Personal Care Home Inc.
Notes to the Financial Statements
For the year ended March 31, 2021

13. Related party transactions

During the year, the Home had the following transactions with related organizations:

	2021	2020
Salaries and IT expenses charged by related party	392,630	435,581
Shared building operations expenses	185,160	185,160

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. The parties are related by common control.

Manitoba Housing and Renewal Corporation owns the Manitoba Deaf Centre building located at 285 Pembina Highway, Winnipeg, Manitoba. The Home has been allocated a portion of building operation expenses for the year ended March 31, 2021.

Accounts payable and accruals includes \$89,613 (2020 - \$91,203) payable to related parties. The balances are unsecured, non interest bearing and due on demand. All parties are related by common control.

14. Economic dependence

The Home is economically dependent upon government and other agencies for funding its operations.

15. Financial instruments

The Home, as part of its operations, carries a number of financial instruments. It is management's opinion that the Home is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Liquidity risk

Liquidity risk is the risk that the Home encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Home will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The Home is exposed to liquidity risk due to its accounts payable and accruals and accrued vacation entitlement.

16. Significant event

The novel Coronavirus or COVID-19 was declared a pandemic by the World Health Organization on March 12, 2020. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Home as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.