

 *2022 to 2023
Annual Report*

CHSLD WALES INC.



*Brendalee
Piironen*

CHSLD WALES INC.

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Cleveland (Québec) JOB 2HO

Twelfth Annual Report

*Friday, April 1st, 2022 to Friday,
March 31st, 2023*

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Mission Statement and Values

The Centre d'hébergement et de soins de longue durée Wales Inc. is committed to providing a safe, secure, and "milieu de vie" environment that respects the identity, dignity, and privacy of seniors suffering from cognitive and/or physical limitations. The CHSLD Wales and Résidence Wales Home missions align, recognizing each residents' potential. The CHSLD objective is to offer optimal quality care and services while encouraging seniors to function to their highest potential by providing nursing care, therapy, and activities through dedicated professionals and paraprofessionals.

Values

Our values, put forth daily by our dedicated employees and volunteers, are compassion, innovation, integrity, and teamwork.

Board of Directors



Norman Carson



Lee Gale



Brendalee Piironen



Denis Beaubien



Chantal Boisvert



Marcien Gaudet



Pauline Jubinville



Carolyn Leonard



Martin Taylor



Edwin Fowler

Achievements



Aviva Community Fund
Supporting what's important to you



Prix
Résidence de l'année
2013 100 unités et plus



LES PRIX D'EXCELLENCE
DU RÉSEAU DE LA SANTÉ ET DES SERVICES SOCIAUX



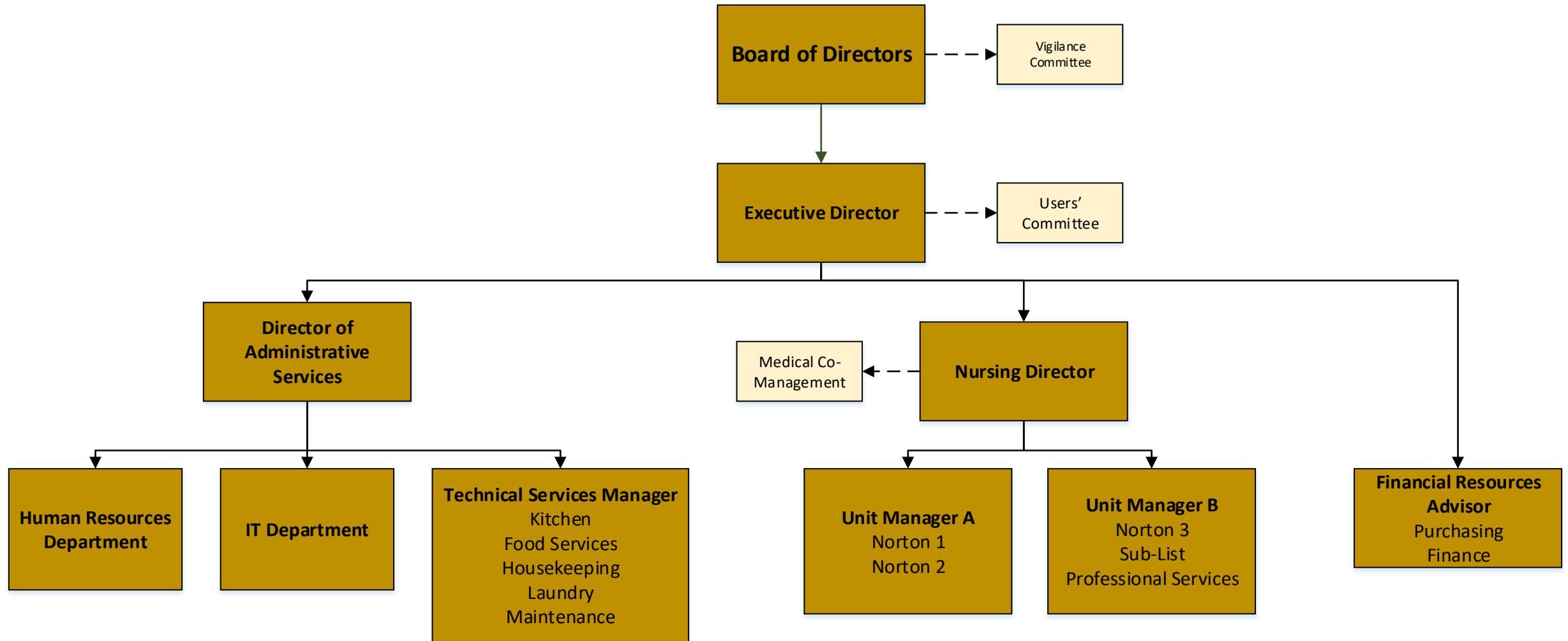
**CENTRE D'AIDE
AUX ENTREPRISES
DU VAL ST-FRANÇOIS**

Most innovative Corporation 2015



2018 Recreation and Quality of Life Award
Fédération québécoise du loisir en institution

CHSLD Wales Inc. Organizational Chart



Executive Director and President's Report

Since the pandemic was declared, the CHSLD Wales Inc. continues to focus on keeping COVID-19 out and maintaining our residents' and employees' safety. Many of the restrictions and infection prevention and control measures were reduced in 2022, enabling people to return to some of their pre-pandemic activities.

In 2022, the Ministère de la Santé et des Services sociaux (MSSS) gave the CHSLD Wales \$225,000.00 to support our efforts to minimize the virus's spread during outbreaks. We thank our government for their assistance and recognition of our needs.

One of the MSSS's main objectives last year was to harmonize Québec's long-term care facilities. This undertaking's goal is to correspond care and service quality between CHSLDs, whether private or public. Private CHSLDs must therefore enter an agreement with the MSSS, requiring newly contracted facilities to offer the same quality services to residents as are offered in already contracted private and public CHSLDs and that they be held accountable by the MSSS. Most of our year was spent collaborating with the MSSS to harmonize the CHSLD Wales. On Sunday, March 26th, 2023, the MSSS announced we were one of five to become harmonized with the Public Sector. What an undertaking this year has been; we hired external experts to guide us through the process. By the project's end, private CHSLD residents will receive care and services adapted to their needs at the same quality as those found in the rest of the province, whether private or public. CHSLD harmonization will positively impact working conditions for our employees, as conditions will be the same as those in the public network, promoting staff loyalty, which is positive for residents who should not have to endure frequent caregiver changes, as well as attracting new employees.

We are grateful to have recruited a very qualified Director of Nursing, Audrey Beauchesne, who will start working with us on Monday, April 17th, 2023. We look forward to having her join our team and guide our clinical department as we transition through the harmonization process.

We would also like to thank the Users' Committee for advocating for CHSLD Wales residents and working with Management to ensure a high level of care and services. Moving forward, we will continue our work with a focus on improving care delivery, supporting our employees, hiring and training more staff, and supporting residents to ensure they have active, engaged lives in our CHSLD.

Respectfully submitted,



Norman Carson
President



Brendalee Piironen
Executive Director/Secretary

Nursing Department Report

Once again, COVID-19-related work dominated the Nursing Department this fiscal year. The pandemic darkness was punctuated with rays of light, however, in the form of vaccine boosters against the virus. CHSLD Wales Inc. residents received their second booster on Tuesday, April 5th, 2022; ninety-two residents were vaccinated this day and three were either absent, refused the vaccine, or were not eligible to receive the booster at this time. Fifty-nine Norton 1 and 2 residents received their third booster on Friday, August 19th, 2022, while five were either absent, refused, or not eligible on this date. As Norton 3 was quarantined at the time, twenty-seven of their residents received this third booster on Thursday, September 15th, 2022, while four either refused or were ineligible. Finally, ten residents received their fourth booster on Monday, February 20th, 2023, while eighty-six were ineligible. I am so pleased that our residents and their family members made the important decision to get vaccinated; this practice is one of the best protections we have against COVID-19.

Despite our best efforts, the virus managed to infiltrate the CHSLD Wales, causing two separate outbreaks during the fiscal year. The first began on Saturday, April 9th, 2022, wherein seventy-one residents tested positive: twenty-two on Norton 1, twenty-five on Norton 2, and twenty-four on Norton 3. Residents and employees were mass tested on Friday, April 15th, 2022. Another mass testing was conducted on Norton 3 on Saturday, August 20th, 2022, but this session did not result in an outbreak. The year's second outbreak began on Tuesday, January 3rd, 2023, and resulted in fifty-four residents testing positive: twenty-six on Norton 1, sixteen on Norton 2, and twelve on Norton 3. Residents and employees were mass tested three times in January, on the 12th, 17th, and 23rd. Norton 3 also experienced an influenza outbreak beginning on Tuesday, December 6th, 2022, which resulted in several pneumonia cases.

We remain in constant contact with the Centre intégré universitaire de la santé et des services sociaux de l'Estrie – Centre hospitalier universitaire de Sherbrooke during the fiscal year and I attended biweekly virtual meetings with Public Health to ensure we keep abreast of frequently changing government health protocols. Despite the pandemic, the CHSLD Wales provided training on TENA products due to our switch of incontinence companies as well as Omnimed trainings for our licensed practical nurses (LPNs). These onsite trainings help our clinical staff maintain their licenses.

The CHSLD Wales maintains a three-month supply of personal protective equipment (PPE) to be prepared for possible outbreaks and shortages. Due to CHSLD Wales residents' inability to properly apply and remove their own masks, they did *not* wear face coverings during the fiscal year. Although the government required healthcare workers to wear two-ply procedural masks, our employees wore three-ply; we consistently go above and beyond government measures and frequently implement protocols before they do. If employees were symptomatic, they were tested at the testing centre. We also purchased glucometers this year.

Our influenza campaign was highly successful this year. In November, eighty-five CHSLD residents were immunized and only ten refused. Forty-two employees were also vaccinated onsite. New admissions are offered the pneumovax vaccine as well.

We were informed at the beginning of 2022 that SP3 form paper copies, which we used as death certificates, would no longer be accepted and deaths would need to be reported through a new virtual system known as the SIED. We participated in numerous webinars and were able to successfully implement the system before the Tuesday, September 20th, 2022 deadline. We met with our doctors to explain the changes and collaborated with them to ensure a seamless transition. As soon as a new death occurs, the Supervisor must call the appropriate doctor to inform them and obtain a cause of death. The Health Services Assistant or I then complete the death certificate via the SIED and attributes a doctor, who must sign the document. Bodies cannot be recuperated until the death certificate is signed, after which the Supervisor can call the funeral home.

I would like to thank the CHSLD Wales's beneficiary attendants, LPNs, and nurses for their tireless efforts in caring for our residents and their unwavering compassion and desire to make our seniors happy and healthy. I am proud to say that we are one of the best healthcare facilities in our area; we earned this reputation in large part because of our amazing employees!

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Brendalee Piironen". The signature is fluid and cursive, with a large initial "B" and a stylized "P".

Brendalee Piironen
Executive Director

Palliative Care Indicators

During the 2022 to 2023 fiscal year, thirty-one CHSLD Wales residents passed away:

- Twenty-seven received palliative care
- No palliative sedations were administered
- No residents requested medical assistance to die
- No residents received medical assistance to die
- No resident requests for medical assistance to die were denied

Human Resources Department Report

I cannot begin this report without mentioning the CHSLD Wales Inc. was harmonized on Sunday, March 26th, 2023. This good news arrived at the very end of the fiscal year, but mobilized several departments, including Human Resources (HR), for a good part of the year, and will continue to do so for several months to come. Although this news is very positive, numerous important changes are required, including new working conditions, pension plan, insurance program, work organization adjustments in line with new guidelines, policy reviews, and clinical program implementation. These alterations solicited our adaptability and tolerance to stress and ambiguity which, again, will continue to be the case for months to come.

In the wake of these changes, the HR Department reorganized to meet expectations. We now have four employees, and payroll processing was transferred to the Finance Department, which also gained additional manpower. Both teams were fully staffed as of January 2023. As a result, Carolyn Leonard continued to support our department until February. Micheline Jones also remains involved with our department to support us through the harmonization and enable certain Action Plan objectives. Their contributions were essential throughout the year!

Labour shortages continue to be a major issue, not only for clinical and non-clinical staff, but also in managerial positions required in the harmonization. As of Friday, March 31st, 2023, the Director of Nursing and two Unit Manager positions were still vacant. We thus reviewed our recruitment strategy, the core of which was investment in foreign workers through consultants and specialized immigration firms. The arrival delays for these workers, however, are much longer than expected, leaving our teams in precarious positions. We therefore turned much more actively to more traditional recruitment processes in the hopes of reducing dependency on agencies and enforced overtime.

We participated in the accelerated LPN program and accompanying bursary plan. We have two candidates involved and they are currently undergoing the extensive program. We count on this plan's success to add full-time clinical employees to our team. Agendrix was also implemented during the year to improve efficiency and communication.

This fiscal year was also impacted by COVID-19. We once again experienced outbreaks that affected our employees. Throughout the Wales, 124 employees tested positive for the virus this fiscal year, some more than once.

Due to the pandemic, the lack of HR manpower, and the harmonization's extensive workload, we were unable to resume the Employee Relations Committee and the Occupational Health and Safety Committee. We also put the HR/Employee meetings, implemented in Fall 2022, on hold. The HR Action Plan is also incomplete for the same reasons. We hope to resume these activities and committees soon, as they are integral parts of a harmonious work environment.

Please see the below turnover and retention rates for the *entire* Wales:

- The turnover rate is thirty-five percent, a significant twenty-six percent decrease from last year. Forty-five employees left for personal reasons, thirteen were dismissed, one left following an injury, two returned to school, and one position was abolished
- Starting the year with 179 employees, we ended with 186
- Of the sixty-eight employees hired throughout the year, thirty-eight remain, constituting a fifty-six percent retention rate, a two percent reduction from last year

The turnover rate decreased significantly, but more work is required to reduce this rate further. Of course, like most healthcare facilities, the lack of manpower and weekend requirements are important factors in employees' decisions to leave. The dismissal rate is also high, although stable compared with last year. Filling vacant managerial positions and revising the integration process should contribute to reducing the turnover rate.

Throughout the year, the Wales hosted seventy-six stagiaires from various programs, including:

- Twenty-five LPN students
- Five nursing students
- One Special Care Counselling student
- One RPA management student

Students are mostly sent to us from the Lennoxville Vocational Training Centre and Champlain Regional College – Lennoxville. One was from Collège Lasalle. Exceptionally, no beneficiary attendant students came to our facilities this year.

I would like to sincerely thank the Wales employees who, again this year, stuck together through various changes. Their commitment and dedication are undeniable. They make a difference for our residents, who are our reason for coming to work each day.

Respectfully submitted,



Chantal Richer
Director of Administrative Services

Human Resources Indicators

EMPLOYEES BY JOB TITLE		
Beneficiary attendant	70	39%
LPN	21	12%
Nurse	10	6%
Clinical Aide	9	5%
Housekeeping	9	5%
Laundry	3	2%
Food Services	32	18%
Management	5	3%
Administration	7	4%
Human Resources	3	2%
Activities	2	1%
Therapy	3	2%
Social Work	2	1%
Maintenance	3	2%
TOTAL	179	100%

EMPLOYEES' PLACE OF RESIDENCE		
Richmond	64	36%
Melbourne	19	11%
Cleveland	21	12%
Sherbrooke	26	15%
St-Felix De Kingsey	9	5%
Danville	6	3%
Val des sources	0	0%
Windsor	2	1%
Drummondville	5	3%
Kingsbury	3	2%
Other (2 or less)	24	13%
TOTAL	179	100%

TURNOVER RATE 2022			
PERIOD	# OF EMPLOYEES AT START	# OF DEPARTURES	TURNOVER RATE
APRIL 2022 - MARCH 2023	179	62	35%

Risk Management Committee Report

The Risk Management Committee (RMC) is a group, required by law, that is accountable for reporting risk administration and plays an essential role in implementing safe care and environments. In compliance with current laws and regulations, such as the declaration and disclosure of incidents and accidents, the RMC identifies and analyzes danger, ensures that support measures are provided to residents and family members, and presents occurrences and subsequent recommendations to the Wales Vigilance Committee. AH-223s, report forms for incidents and accidents, are registered with the Système d'information sur la sécurité des soins et des services, an online safe-care information system dedicated to compile form data.

Other than COVID-19-related quarantines, there was only one preventive isolation this fiscal year, on Norton 3 due to influenza symptoms. For more information, please see my Nursing Department report above. The severe sanitary measures like hand hygiene, masks, and other PPE influenced these positive results, but we also know that the ventilation system's renewal has largely improved air quality and infection prevention.

This year's incidents and accidents consisted mostly of falls and medication errors. There were fewer falls this year, with 295 compared to 308 last year. The important statistics of these falls are that sixty-eight percent resulted in no injuries, while twelve percent experienced pain with no marks compared to ten percent last year, and seventeen percent sustained cuts or bruises compared with nineteen percent last year. A total of two falls resulted in fractures.

These effects reflect the CHSLD Wales's restraint-free environment. Falls are analyzed and action plans for each resident are implemented according to their needs and specific situations involving the Physiotherapy Technologist, the Occupational Therapist if needed, and the Doctor.

Medication errors decreased again this year, with eighty-five compared with ninety-five last year. These errors consisted primarily of omissions and mostly occurred on Norton 3, a unit where many residents have mobility issues. Often, pills are found discarded or dropped. Other less common errors include dispill mistakes and miscellaneous causes like missing patches.

I would like to thank the employees, especially the RMC's members, for their remarkable efforts to ensure resident and employee safety. Nursing practices change to meet residents' and family members' needs; the Wales will continue to research and implement best practices to make these alterations happen swiftly and safely.

Respectfully submitted,



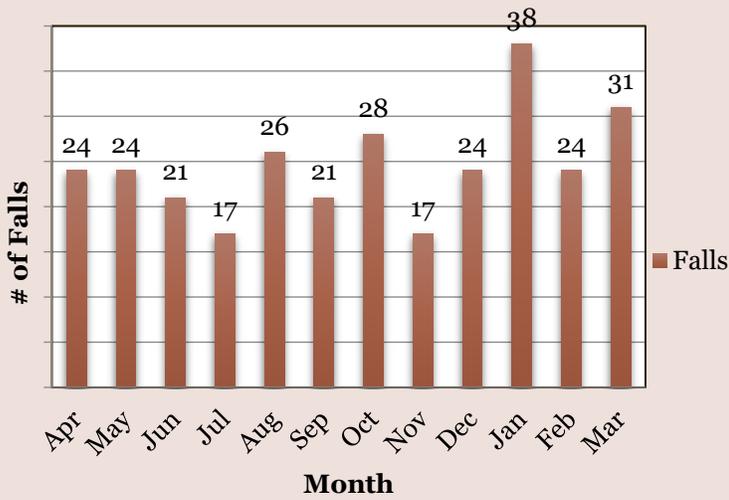
Brendalee Piironen
Executive Director

Risk Management Committee Members

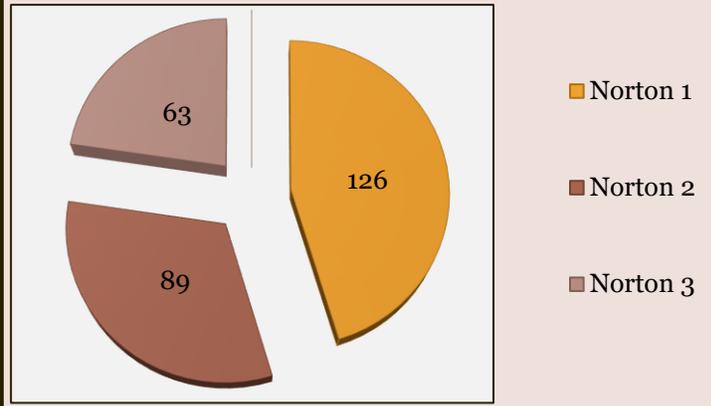
Chantal Richer	Chairperson
Kimberly Bailey	Member
Catherine Frank	Member
Sarah Jones	Member
Camille Pearson	Member
Rebecca Stevens	Member

Risk Management Indicators

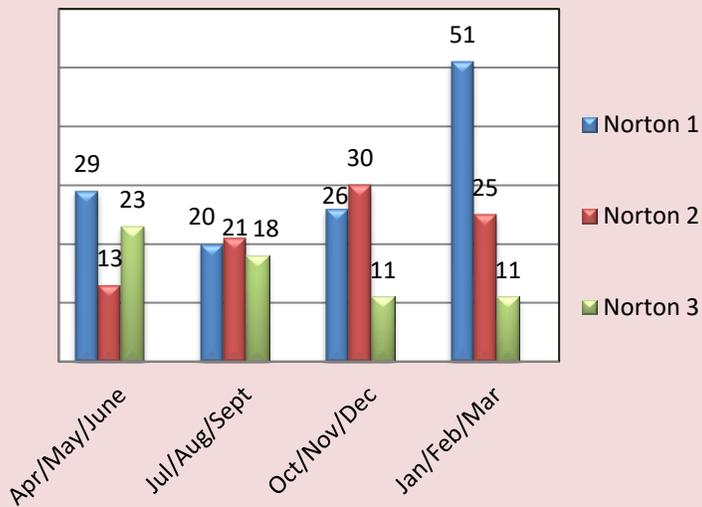
Falls vs. Month CHSLD



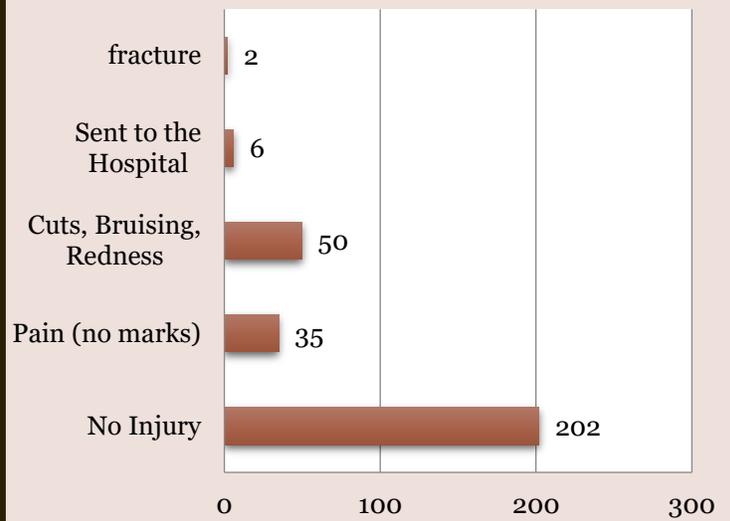
Falls vs. Floor CHSLD



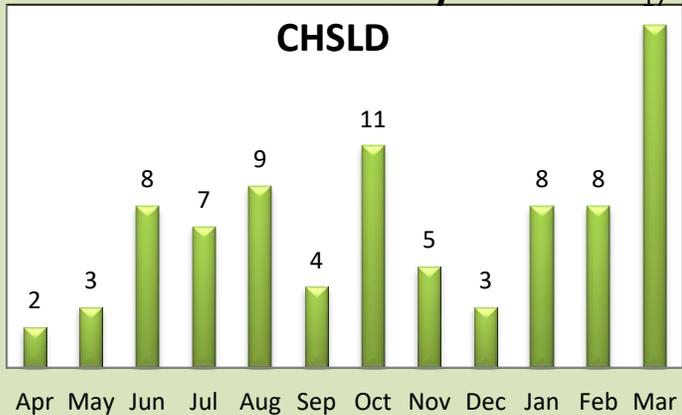
Total of actual falls per quarter CHSLD by floor



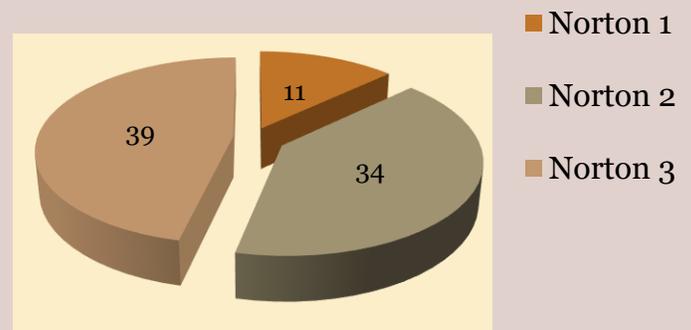
Injuries from Falls CHSLD



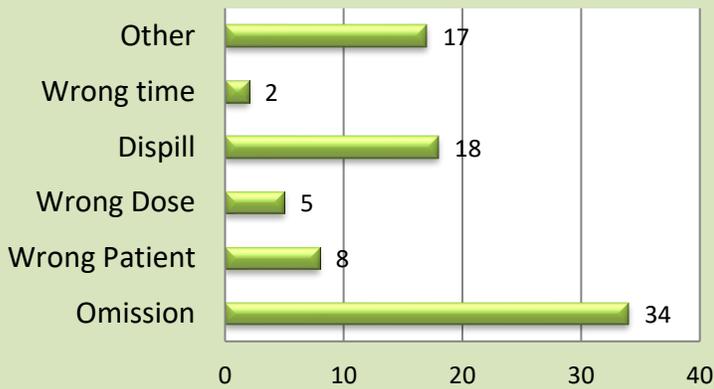
Medication Errors by Month



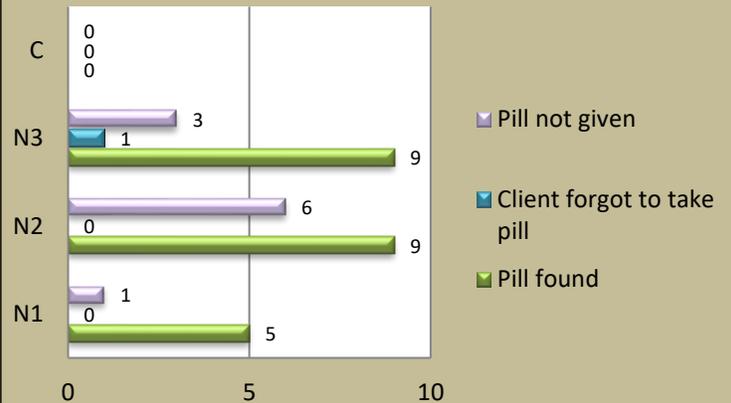
of Errors vs. Floors



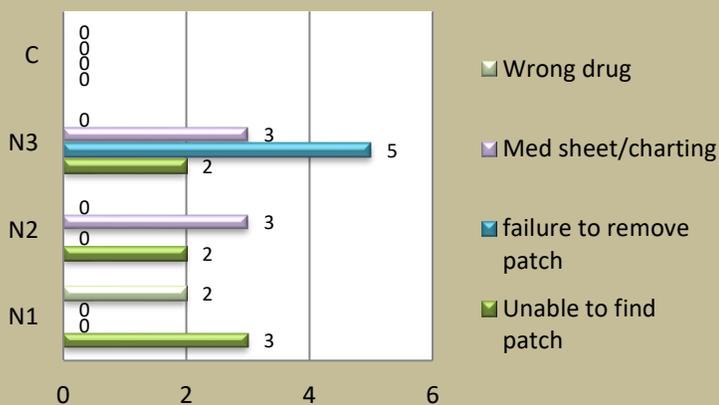
Medication Error Type CHSLD



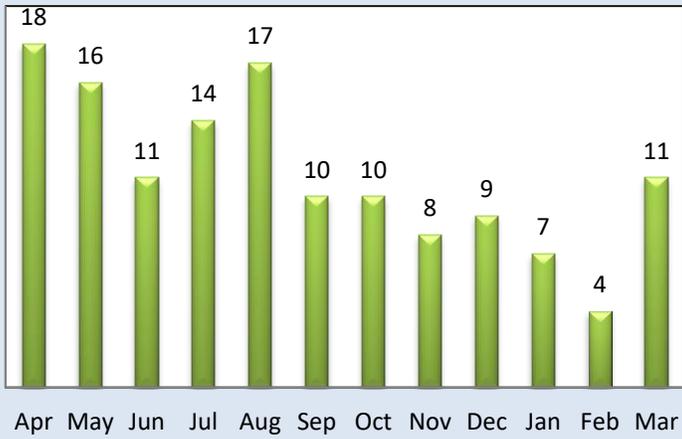
Omission analysis by type of Omission CHSLD



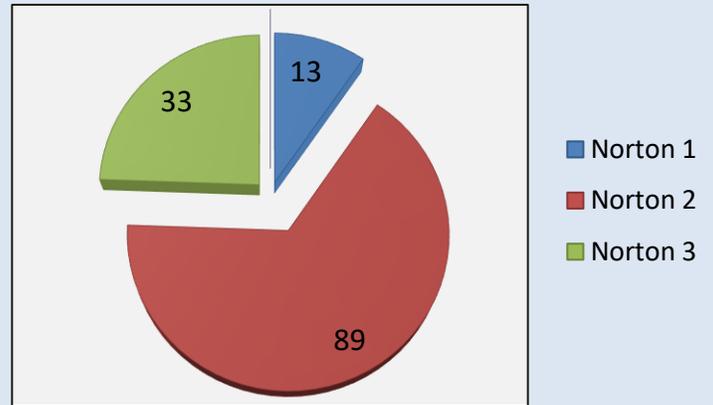
"Other" analysis CHSLD



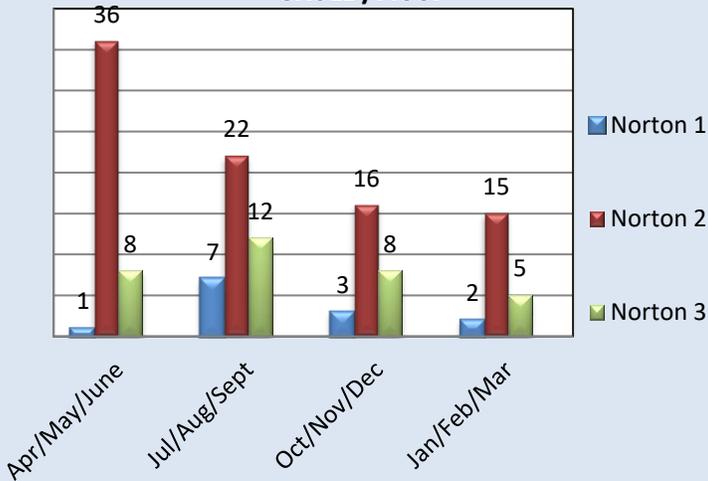
Unexplained Injuries CHSLD



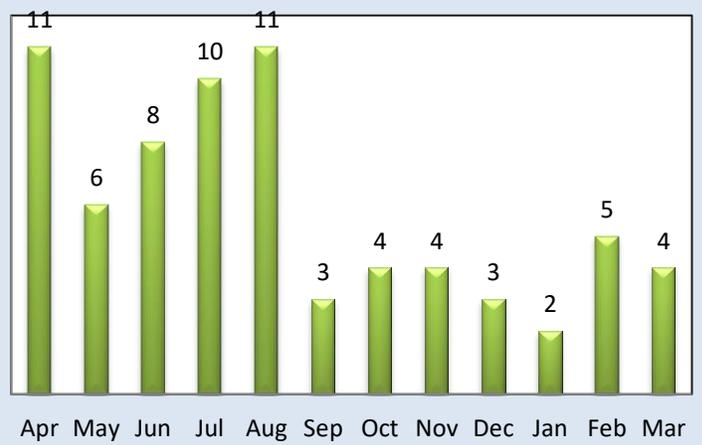
Unexplained Injuries vs. Floor - CHSLD



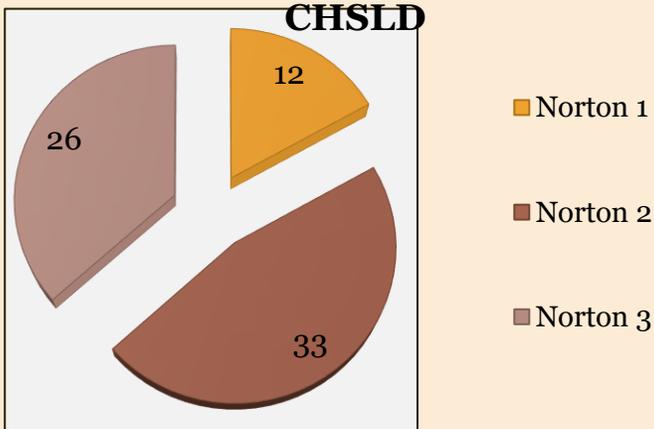
Total of unexplained injuries per quarter CHSLD/Floor



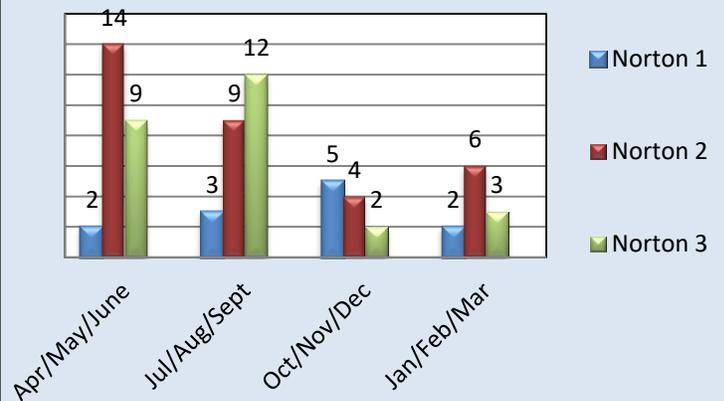
Explained Injuries CHSLD



Explained Injuries vs. Floor - CHSLD



Total of explained injuries per quarter CHSLD/Floor



Vigilance Committee Report

The Vigilance Committee (VC) ensures service quality and respect of individual and collective rights. The Committee follows up on the Service Quality and Complaints Commissioner’s recommendations. The Committee also guarantees that the Board of Directors adequately enacts its responsibilities regarding service quality, respect of users’ rights, and prompt treatment of complaints.

The VC met three times this fiscal year, in May, November, and February. Meetings were postponed considering the importance of managing COVID-19 and the absence of a Director of Nursing for several months to oversee clinical situations. The Executive Assistant’s departure also imposed additional tasks on the Executive Director.

At each meeting, members received a COVID-19 update and were provided with risk management complaints, dissatisfaction reports, and an Accreditation and Certification update. Even though the pandemic greatly impacted this fiscal year, the Committee continued to meet virtually via Microsoft Teams. The Committee recognizes the CHSLD Wales Managers’ steadfast leadership, who admirably ensure resident and employee safety and well-being through multiple COVID-19 outbreaks.

Respectfully submitted,

Carolyn Leonard
Chairperson

Vigilance Committee Members	
Carolyn Leonard	Chairperson
Brendalee Piironen	Executive Director
Chantal Richer	Director of Administrative Services
Sophie Brisson	CIUSSSE-CHUS Complaints Commissioner
Joanne Roberts	CIUSSSE-CHUS Director of Quality, Ethics, Performance, and Partnership
Joyce Booth	Member
Beverly Goodfellow	Member
Pauline Jubinville	Member
Dayle Armstrong	Recording Secretary

Users' Committee Report

In compliance with Section 209 of the Act Respecting Health and Social Services (Article 209, LSSS), the Users' Committee was created to defend the CHSLD Wales residents' collective rights and interests. This report encompasses the fiscal year ending Friday, March 31st, 2023, and identifies the Users' Committee's implemented measures to fulfill its role assigned by the Act.

The Users' Committee held ten meetings during this fiscal year, in May, June, July, August, September, October, November, December, February, and March. The Committee's eight members and the Executive Director and Gerontology Technician, as invited guests, attended these meetings in the Mitchell Board Room.

On Monday, July 11th, 2022, the Committee renewed the Wales Library's copy of the *Sherbrooke Record*. This subscription is available to residents who do not receive their own personal copy to peruse at their leisure.

On Monday, March 6th, 2023, the Committee moved to purchase a laptop for the Activity Department and pay printing costs for Users' Rights pamphlets and the Code of Ethics. The Committee also paid for marketing through LifeLoops.

The Users' Committee's roles, responsibilities, and mandate are published twice per year in *The Chatter*, a physical copy of which is distributed to the units. *The Chatter* is also sent electronically to many family members via LifeLoops.

The Committee wishes to express its sincerest thanks to the Wales employees for their tireless efforts during this challenging time. Their compassion and hard work do not go unnoticed by us!

The Committee acknowledges each member's great work. Together, the representatives make a difference in CHSLD Wales residents' lives!

Respectfully submitted,



Judith Laberee
President

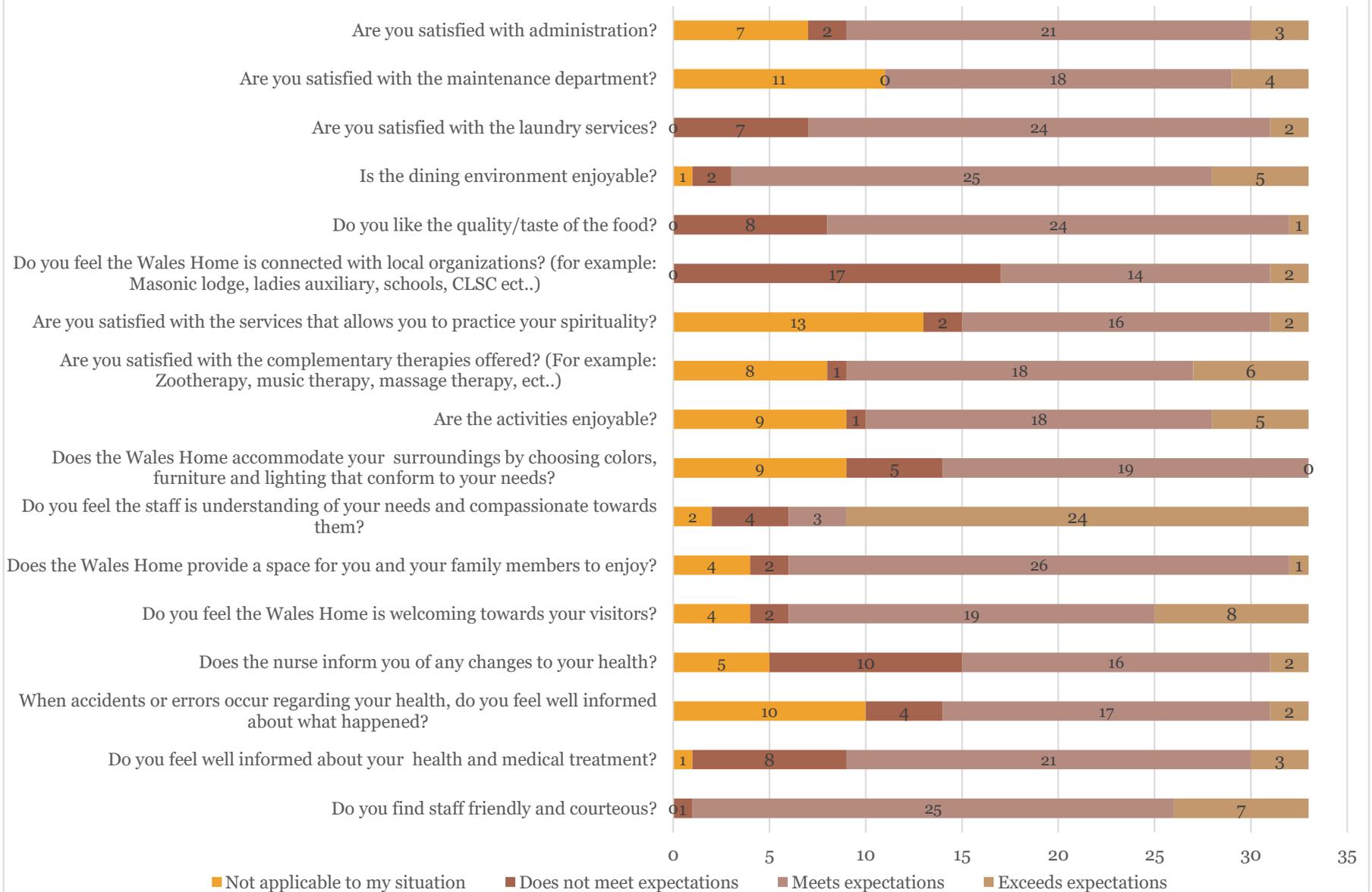
Users' Committee Members	
Judy Laberee	President
Dianne Burgess	Vice-President
Elaine McElroy	Secretary
Angus Goodfellow	Treasurer
Barbara Bampton	Member
Betty Black	Member
Douglas Coburn	Member
Dorothy Huff	Member

Users' Committee Financial Statement

Balance on Thursday, April 1 st , 2022	\$48.56
Received from the Government	\$6,000.00
	<hr/>
	\$6,048.56
Expenditures:	
<i>Sherbrooke Record</i> subscription	\$166.60
Annual Committee Luncheon	\$184.03
Secretarial services and supplies	\$450.00
Touch screen computer	\$747.31
Users' pamphlets and Code of Ethics booklets	\$2,374.95
LifeLoops	\$2,110.00
	<hr/>
Balance on Friday, March 31st, 2023	\$15.67

Satisfaction Survey Results

CHSLD RESIDENTS



CHSLD FAMILY MEMBERS



Resident Profiles

Number of residents	Average age	Oldest	Youngest
96	86.7	104	58

Gender	
Male	32
Female	64

Age	Residents
<65	2
65-74	7
75-84	24
85-94	42
95+	21

Average age of death		
Year	F	M
2018-19	92.0	82.0
2019-20	92.6	90.6
2020-21	91.0	84.0
2021-22	90.7	77.0
2022-23	92.2	91.8

Year	Deceased			LOA		
	Female	Male	Total	Female	Male	Total
2018-19	10	11	21	6	2	8
2019-20	26	16	42	1	3	4
2020-21	20	8	28	2	0	2
2021-22	24	11	35	2	1	3
2022-23	21	9	30	0	4	4

Admissions					TOTAL
Year	Temporary*	Permanent	M	F	
2018-19	3	27	10	20	30
2019-20	19	36	23	32	55
2020-21	2	16	7	11	18
2021-22	1	23	13	11	24
2022-23	0	41	9	32	41

CHSLD Wales Inc. Turnover Rate 2022-23													
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	F/Y
# Of residents	94	95	96	96	95	94	95	96	96	96	96	96	95.4
# Of deaths	4	1	4	2	1	5	1	3	0	2	2	5	2.5
# Of LOA to other CHSLDs	0	0	0	0	1	1	1	0	1	0	0	0	0.3
Turnover rate	4%	1%	4%	2%	2%	6%	2%	3%	1%	2%	2%	5%	2.9%

Complaints Commissioner's Report

RAPPORT ANNUEL SUR L'APPLICATION DE LA PROCÉDURE D'EXAMEN DES PLAINTES
ET L'AMÉLIORATION DE LA QUALITÉ DES SERVICES

5.5 CHSLD Wales

PLAINTES ET INTERVENTIONS	2022-2023	2021-2022
Nombre d'interventions conclues	3	0
Nombre de plaintes conclues	0	0
Nombre de plaintes conclues en moins de 45 jours	-	-
Délai moyen de traitement des plaintes	-	-
Nombre de plaintes transmises au 2 ^e palier	-	-
Nombre de plaintes transmises à des fins disciplinaires	-	-
TOTAL	3	0

ASSISTANCES	2022-2023	2021-2022
Dossiers d'assistance conclus	0	0
CONSULTATIONS	2022-2023	2021-2022
Dossiers de consultation conclus	0	0
PLAINTES MÉDICALES	2022-2023	2021-2022
Dossiers de plainte conclus	0	0
Dossiers de plainte conclus en comité de révision	0	0

CATÉGORIES DE MOTIFS	2022-2023	2021-2022
Maltraitance	3	0
TOTAL	3	0

DÉTAIL DES MOTIFS DE MALTRAITANCE	2022-2023	2021-2022
Par un dispensateur de services		
- maltraitance organisationnelle	2	0
- maltraitance physique	1	0
TOTAL	3	0
Par un proche ou un tiers	0	0
Par un usager	0	0
TOTAL	3	0

Governors

- **Alberta**
 - Nils Bodtker
- **Cleveland**
 - Gerald Badger
 - Keith Baldwin
 - Lee Gale
 - Marcien Gaudet
 - Angus Goodfellow
 - Ronald Husk
 - Pauline Jubinville
 - Brendalee Piironen
- **Danville**
 - Glenn Brock
 - Reg Jennings
 - Ian Smith
- **Drummondville**
 - Robert Taylor
- **Eastman**
 - Louis-Marie Decoste
- **Hatley**
 - Michael Bradley
- **Hudson**
 - John de Sévigné
- **Kingsbury**
 - Edwin Fowler
- **Kingsey Falls**
 - Susan Mastine
- **Lennoxville**
 - W. L. Lyon
- **Magog**
 - Mike Chabot
 - Yves Ferron
 - André Leblond
 - Barbara Verhoef
- **Melbourne**
 - Peter O'Donnell
 - Shirley Smith
- **Montréal**
 - Martin Taylor
 - William Taylor
- **North Hatley**
 - E. Davis
- **Richmond**
 - Hugh Bieber
 - Norman Carson
 - Jeff Dunn
 - Ralph Farley
- **Saint-Félix-de-Kingsey**
 - Joyce Cinnamon
- **Sherbrooke**
 - Bruce D. Allanson
 - Sandra Gagné
 - Philippe Leng
 - Carolyn Leonard
 - Randy Little
 - Sean McKenna
 - James Thompson
- **South Durham**
 - Adair Mountain
- **St-Élie**
 - Shirley Billing
- **Thetford Mines**
 - Douglas Robinson
- **Val-des-Sources**
 - Denis Beaubien
- **Windsor**
 - Malcolm Wheeler

Financial Statements

**Centre d'Hébergement
et de Soins de Longue Durée
Wales Inc.**

**Financial Statements
March 31, 2023**

**Centre d'Hébergement
et de Soins de Longue Durée
Wales Inc.**

**Financial Statements
March 31, 2023**

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Independent Auditor's Report

Raymond Chabot
Grant Thornton LLP
Suite 350
2207 King Street West
Sherbrooke, Quebec
J1J 2G2

To the Shareholders of
Centre d'Hébergement et de Soins de Longue Durée Wales Inc.

T 819-822-4000
Toll-free: 1-800-567-6958

Opinion

We have audited the financial statements of Centre d'Hébergement et de Soins de Longue Durée Wales Inc. (hereafter "the Company"), which comprise the balance sheet as at March 31, 2023, and the statements of earnings and retained earnings and of cash flows for the year then ended, and notes to financial statements, including a summary of significant accounting policies, and the schedule.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.

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 Company 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 private enterprises, 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company'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.

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 Company'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 Company'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 Company 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.

*Raymond Chabot Brant Thornton LLP*¹

Sherbrooke
June 29, 2023

¹ CPA auditor, public accountancy permit no. A124217

Centre d'Hébergement et de Soins de Longue Durée Wales Inc. Earnings and Retained Earnings

Year ended March 31, 2023

	2023	2022
	\$	\$
Revenues		
Residents board	2,146,076	2,040,249
Sales to residents	85,067	69,028
Provincial government grants	8,792,469	9,047,555
	11,023,612	11,156,832
Operating expenses		
Subcontracting	8,974,877	8,417,739
Board rental	1,001,424	864,911
Resident expenses	127,903	136,688
	10,104,204	9,419,338
Administrative expenses (Schedule)	444,156	1,778,739
	10,548,360	11,198,077
Earnings (loss) before income taxes	475,252	(41,245)
Income taxes		
Current	39,693	64,571
Future	34,500	(41,500)
	74,193	23,071
Net earnings (loss)	401,059	(64,316)
Deficit, beginning of year	(201,125)	(136,809)
Retained earnings (deficit), end of year	199,934	(201,125)

The accompanying notes and the schedule are an integral part of the financial statements.

Centre d'Hébergement et de Soins de Longue Durée Wales Inc.

Cash Flows

Year ended March 31, 2023

	<u>2023</u>	<u>2022</u>
	\$	\$
OPERATING ACTIVITIES		
Net earnings (loss)	401,059	(64,316)
Non-cash items		
Future income taxes	34,500	(41,500)
Changes in working capital items		
Trade and other receivables	363,886	(354,801)
Current income tax asset	(15,317)	
Accounts payable and accrued liabilities	(1,169,045)	1,780,968
Current income tax liability	(64,571)	64,571
Cash flows from operating activities	<u>(449,488)</u>	<u>1,384,922</u>
FINANCING ACTIVITIES		
Net change in bank loan		(328,310)
Net change in note payable to The Wales Home - Foyer Wales - Organization exercising control		(525,000)
Cash flows from financing activities		<u>(853,310)</u>
Net increase (decrease) in cash	(449,488)	531,612
Cash (bank overdraft), beginning of year	<u>531,127</u>	<u>(485)</u>
Cash, end of year	<u><u>81,639</u></u>	<u><u>531,127</u></u>

The accompanying notes and the schedule are an integral part of the financial statements.

Centre d'Hébergement et de Soins de Longue Durée Wales Inc.

Balance Sheet

March 31, 2023

	<u>2023</u>	<u>2022</u>
	\$	\$
ASSETS		
Current		
Cash	81,639	531,127
Trade and other receivables (Note 3)	761,275	1,125,161
Current income tax asset	<u>15,317</u>	
	858,231	1,656,288
Long-term		
Future income tax asset	<u>25,000</u>	59,500
	<u>883,231</u>	<u>1,715,788</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 4)	683,296	1,852,341
Current income tax liability		<u>64,571</u>
	<u>683,296</u>	1,916,912
EQUITY (DEFICIENCY)		
Share capital (Note 5)	1	1
Retained earnings (deficit)	<u>199,934</u>	<u>(201,125)</u>
	<u>199,935</u>	<u>(201,124)</u>
	<u>883,231</u>	<u>1,715,788</u>

The accompanying notes and the schedule are an integral part of the financial statements.

On behalf of the Board,

Director

Director

Centre d'Hébergement et de Soins de Longue Durée Wales Inc.

Notes to Financial Statements

March 31, 2023

1 - GOVERNING STATUTES

The Company is incorporated under the Business Corporations Act (Quebec).

2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The Company's financial statements are prepared in accordance with Canadian accounting standards for private enterprises.

Accounting estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements, notes to financial statements and the schedule. These estimates are based on management's knowledge of current events and actions that the Company may undertake in the future. Actual results may differ from these estimates.

Revenue recognition

Residents board

One of the Company's principal sources of revenue is rental revenue from the rental of rooms to elderly residents in a private home and for providing health care services to those residents. These revenues are recognized on a straight-line basis over the term of each lease, when the services are rendered and collection is reasonably assured. The residents' contribution is determined by the government.

Provincial government grants

The Company's second principal source of revenue is from provincial government grants. The grants are recognized in accordance with the terms of the contract signed with Centre intégré universitaire de santé et de services sociaux de l'Estrie - Centre hospitalier universitaire de Sherbrooke (CIUSSS de l'Estrie - CHUS) when the services have been provided, the amount of the grant is fixed or determinable and collection is reasonably assured.

Sales to residents

Sales to residents income is recognized when the services have been provided or the delivery of the goods has occurred, the price is fixed or determinable and collection is reasonably assured.

Financial assets and liabilities

Initial measurement

Upon initial measurement, the Company's financial assets and liabilities from transactions not concluded with related parties and those from transactions with parties whose sole relationship with the entity is in the capacity of management (and members of the immediate family) are measured at fair value, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs. The Company's financial assets and liabilities from related party transactions are measured at cost.

Centre d'Hébergement et de Soins de Longue Durée Wales Inc.

Notes to Financial Statements

March 31, 2023

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent measurement

At each reporting date, the Company measures its financial assets and liabilities from transactions not concluded with related parties at amortized cost (including any impairment in the case of financial assets), whereas those from related party transactions are measured using the cost method (including any impairment in the case of financial assets).

With respect to financial assets measured at amortized cost or using the cost method, the Company assesses whether there are any indications of impairment. When there is an indication of impairment, and if the Company determines that, during the year, there was a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it will then recognize a reduction as an impairment loss in earnings. The reversal of a previously recognized impairment loss on a financial asset measured at amortized cost or using the cost method is recognized in earnings in the year the reversal occurs.

Income taxes

The Company uses the future income taxes method of accounting for income taxes.

3 - TRADE AND OTHER RECEIVABLES

	<u>2023</u>	<u>2022</u>
	\$	\$
Provincial government grants receivable	674,242	1,112,786
Trade accounts receivable	87,033	12,375
	<u>761,275</u>	<u>1,125,161</u>

4 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
	\$	\$
The Wales Home - Foyer Wales - Organization exercising control	565,697	1,801,323
Others	117,599	51,018
	<u>683,296</u>	<u>1,852,341</u>

5 - SHARE CAPITAL

As at March 31, 2023, the Company's issued shares are detailed as follows:

	<u>2023</u>	<u>2022</u>
Unlimited number of class "A" shares, voting and participating	\$	\$
1 class "A" share	<u>1</u>	<u>1</u>

Centre d'Hébergement et de Soins de Longue Durée Wales Inc.

Notes to Financial Statements

March 31, 2023

6 - GUARANTEES

The Company guarantees the loans of The Wales Home - Foyer Wales for maximum authorized amounts of \$4,100,000, \$11,999,998 and \$9,843,997, with balances due of \$4,070,000, \$10,876,976 and \$9,843,997 respectively as at March 31, 2023. The Company did not require any consideration in exchange for assuming these responsibilities. Under the terms of the agreements, until July 2023, the Company must be prepared to fulfil the entity's loan repayment obligations if the latter is unable to do so. In the opinion of management, it is unlikely that these guarantees will be exercised and, accordingly, no liability has been recorded in the financial statements in this respect.

7 - RELATED PARTY TRANSACTIONS

	<u>2023</u>	<u>2022</u>
	\$	\$
Expenses from The Wales Home - Foyer Wales - Organization exercising control		
Subcontracting	8,471,832	7,992,421
Board rental	1,001,424	864,911
Resident expenses	127,903	136,688
Administrative expenses - donation	300,000	1,750,000

These transactions were concluded in the normal course of operations and measured at the exchange amount, excluding the resulting financial instruments.

8 - FINANCIAL RISKS

Credit risk

The Company is exposed to credit risk regarding the financial assets recognized on the balance sheet. The Company has determined that the financial assets with more credit risk exposure are trade accounts receivable since failure of any of these parties to fulfil their obligations could result in significant financial losses for the Company. The Company is also exposed to credit risk because it has guaranteed another party's loans (Note 6).

Liquidity risk

The Company's liquidity risk represents the risk that the Company could encounter difficulty in meeting obligations associated with its financial liabilities. The Company is, therefore, exposed to liquidity risk with respect to all of the financial liabilities recognized on the balance sheet.

Centre d'Hébergement et de Soins de Longue Durée Wales Inc. Schedule

Year ended March 31, 2023

	<u>2023</u>	<u>2022</u>
	\$	\$
<i>ADMINISTRATIVE EXPENSES</i>		
Donation	300,000	1,750,000
Professional fees	103,825	12,899
Marketing fees	5,187	276
Miscellaneous expenses	2,355	5,036
Accreditation fees	1,161	8,748
Bank charges	852	609
Office supplies and expenses	276	1,030
Doubtful accounts	30,500	141
	<u>444,156</u>	<u>1,778,739</u>



*The residents do
not live in our
workplace; we
work in their
home.*

