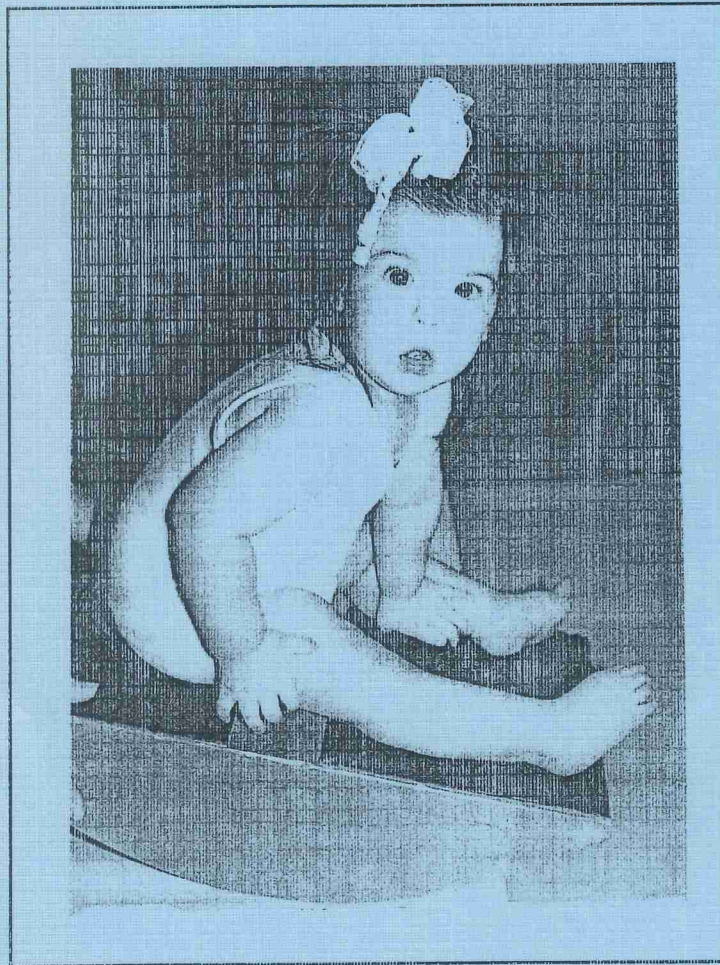


39th Annual Report

Lower Fraser Valley Cerebral Palsy Association

1991/92



# Lower Fraser Valley Cerebral Palsy Association

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Dr. H. Kennedy  
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## Cover Photo:

Brittany Schenderling

## 1991/92 Board of Directors

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Karen Duddy  
Zozia Ettenberg  
Dave Goodwin  
Martin Hyatt  
Ken Kabush  
Dianne Lewis  
Harold Pugash  
Norm Sherrit  
Rob Shirreff (from April 1992)  
Lyn Stringer  
Judy Taylor (to February 1992)  
Janette Thomas  
Marilyn Watts  
Peter Winford (to April 1992)

## Officers as at March 31, 1992

Dave Goodwin - President  
Zosia Ettenberg - Vice-President  
Martin Hyatt - Treasurer  
Janette Thomas - Secretary  
Peter Winford - Past President  
Harold Pugash - Member-at-Large

## President's Report

This past year has seen the active implementation of the Association's Strategic Plan which identified new directions for service delivery and recognized the increasing need for fundraising to meet the ongoing requirements and challenges facing the Association. In particular, we have seen the development of the "Family Centered Planning" approach to the delivery of services. The response from families to Family Centered Planning has been very positive. The Association is proving to be a leader in this area.

This year has also seen the formation of a Foundation made up of members of the Association. We are looking towards our future funding requirements. The Foundation includes an endowment fund, the interest from which goes to support the Association's programs.

Special thanks to the Auxiliary who continue to provide tremendous support to the Association. The Whalley property which formerly housed one of the Auxiliary thrift stores sold this past year with the Auxiliary making an unprecedented donation of \$231,000 to the Foundation.

Proposed changes to gaming regulations threaten a major source of our private fundraising, being the Bingo operations. It is hoped this area of fundraising will remain with the non-profit societies. The continued support of government, the United Way and a variety of service clubs is very much appreciated and is essential to the continued operation of our programs.

April of this year saw the unveiling of our Donors Wall, "Friends of the Lower Fraser Valley Cerebral Palsy Association".

Again, our thanks to all our friends who have generously contributed in supporting our services. Your support makes a real difference to our ability to provide needed services to children and their families.

I continue to appreciate the dedication and professionalism of the staff, including the Management Team, who have brought about major changes to our delivery of services. I am confident that the organization will continue to develop and meet the challenges ahead.

Finally, I wish to express my appreciation to both past and present members of the Board of Directors. To those who are not now with us, your energy and involvement was important and made a difference. Our immediate Past President, Peter Winford, I especially wish to thank for the leadership he has given the Board. On behalf of the Board, I wish you every success with your new career in Kelowna.

As we head into the future, I am truly gratified to be working as part of a team aimed at the betterment of our organization.

Respectfully submitted,

David H. Goodwin  
President



## Executive Director's Report

New ideas, new concepts, enriched services. There was much to cheer about at the Association this past year.

As mentioned in the President's and Medical Director's reports, much energy was spent in the creation, development, training for and implementation of a Family Centered Care approach. Over the past two years we have sought out different methodologies, listened to what other people have been attempting in North America and have taken what we perceived to be the best of all options and developed our own system for Family Centered Care. Many, many hours of preparation have gone into the change and special thanks go out to the Steering Group for developing and implementing the plan -- Janette Thomas, parent and Board member; Judit Spence, Director of Physiotherapy; Sharon McInnes, Director of Family Services; and John Maddalozzo, Centre Coordinator.

The staff all enthusiastically accepted the challenge of this change. Thanks to the excellent orientation of all staff by the Steering Committee assisted by Dr. Glen Davies and Ron Schmidt, the monumental task of rethinking how we provide services was accomplished as planned. Unfortunately this meant some service availability had to be diminished during the period November to January in order to provide all families with the opportunity to have a Family Service Plan developed. To those whose therapy was disrupted during this time we offer our apologies. We are already beginning to see the long-term benefits of our move to the Family Centered Care approach. We will continue to evaluate and fine-tune different aspects of this more holistic approach as new situations develop.

As a result of the significant work done by our Centre in developing this care plan approach, staff have been requested to speak at workshops. We hope in the current year to be able to plan a provincial workshop specifically for those interested from other Child Development Centres.

This past year the Centre also sponsored 2 one-week courses on Assessment for therapists from all over the province. The course was given by Vickie Meade from St. Paul, Minnesota and was organized most effectively by Mary-Ann Snell, from our Occupational Therapy Department. It was a great success -- so much so that we will be running another series of courses again this fall.

During the year we were fortunate to obtain a Canadian Job Strategies Grant to provide training opportunities for four people in Preschool, Administration, Fundraising and Therapy support. We hope to continue to provide opportunities for training which are of mutual advantage to the individuals and the Centre. Thanks to Cheryl, Anita, Alana and Brian for your dedication and enthusiasm.

During the year we made some changes to the Centre. We improved the parking layout and improved access to computers for the therapists with the purchase of three computers.

With the increasing population in the area we serve, it has been difficult for each department to continue to provide quality care to our clients. The new initiatives in Family Centered Care impact on all departments. The greatest challenge has been for the Communication Therapy Department which is much smaller than the other two main therapy departments.

We hope in consultation with the Ministry of Health that this imbalance can be addressed in the near future.

Last summer we took the opportunity to complete the expansion to the Preschool which had to be deferred during the major expansion three years ago due to cost. The additional space has been well utilized by the staff and allows for much more openness of the total area and better accommodates program changes. It also gives the children more choices.

During the year the staff in the six residential facilities we operate sought and were granted certification with the B.C. Government Employees' Union. At the time of this writing, negotiations for a first Collective Agreement were in process.

In the fall of 1991, the decision was made to sell the Whalley property, previously occupied by the Auxiliary as a thrift store. We are most appreciative of the help, advice and contribution made by Colliers, Macaulay, Nicholls in the sale of this property. A significant gain on the original purchase price was realized as a result of the proximity to the new Skytrain station. We are deeply indebted to the Auxiliary for their most significant contribution and for their continuing support of the work done by the Association. Numerous hours are volunteered each year for fundraising efforts which benefit children attending the Centre.

To all Auxiliary members and to all our other donors and pledgers, large and small, we thank you all. Through your donations you have helped to sustain a level of services which otherwise could not be made available to the children.

A continuing area of concern has been the lack of recognition of the need for Physiotherapy and Occupational Therapy services to school-aged children. Much work was done by the Board of Directors and in particular Dianne Lewis in her capacity as President of the British Columbia Association of Child Development Centres in getting Ministry of Health recognition of this need. The results of this advocacy are now coming to fruition. We are most fortunate in having such a dedicated Board of Directors who give so willingly of their time to ensure the Association runs smoothly.

We are also most fortunate in having such a personally dedicated and committed staff who go out of their way to do what will best benefit the children and do it in such a caring and professional manner. To them all I would like to say, "Thank you for a job well done and in a way which says you care."

Respectfully submitted,

Ian Moody  
Executive Director

## Medical Director's Report

The most noteworthy change in the past year has been the introduction of Family Centered Care. This pattern of care is supported by current paediatric literature and thus Variety Child Development Centre continues to offer excellent and up-to-date treatment.

As in the previous year I have seen almost all children referred to us rather than doing preliminary screening. With the help of Family Services and Psychology, suggestions for the management of children whose difficulties cannot be addressed by our current programs have been given to parents and the referring physicians. Of the 125 new children seen over the year, 72 were taken into the Centre's treatment programs.

Follow-up medical consultations are offered to some of the children at the request of parents or therapists or for children with complex and evolving needs. A medical review is also the initial step for children referred to the Feeding Team. Children whose swallowing difficulties require more investigation than we can offer here are referred to the Sunny Hill Feeding Assessment Unit and this collaboration is proceeding smoothly. Of course, ad hoc consultations with Variety Child Development Centre therapists are frequent.

Dr. Richard Beauchamp continues to hold his monthly orthopaedic clinics at the Centre offering valuable service to the children and their parents and therapists. His contribution to our program is much appreciated.

The commitment, energy, enthusiasm and excellence of Variety Child Development Centre staff are outstanding and I am always proud of my association with the Centre.

Respectfully submitted,

M.L. Weir, M.D. F.R.C.P.C.,  
Medical Director

## Volunteers

Volunteers play a significant role and make a tremendous contribution to our Association.

Volunteers run our thrift stores, work in our bingos, help our bocchia team athletes, support our teen group, assist our preschool teachers and their children, work in the pool, help with clerical tasks, build and repair equipment in the workshop, are members of the Board of Directors and participate in Board Committees and help organize social and fundraising events.

Our volunteers give us their time, skills and loyalty, sometimes for an hour or two a week, sometimes for a day or two a week and always with a sense of caring, joy and commitment.

We are grateful to our volunteers. Each and every one is valued for the contribution they make to our organization.

Thank you volunteers. Your caring and sharing has a special place in our hearts.

Respectfully submitted,

John P. Maddalozzo,  
Centre Coordinator

## Auxiliary Report

This past year the Auxiliary has seen many changes. One of the most significant changes being the retirement of two long-standing members, Rose Aplozer, our Treasurer and Catherine Cowen, a past convenor in the Cloverdale thrift shop. Their many years of support and dedication will be missed. As well, the Auxiliary has chosen to review the areas of our fundraising efforts and concentrate on increasing fundraising in the areas we have the most success. As a result we have been able to increase profits substantially in the Whalley and Newton thrift shops and the thrift shop warehouse system has been a great success in streamlining our operation.

We have transferred operating responsibility of the Cloverdale thrift shop to the Association and in turn have agreed to keep this shop and the Association's Langley shop supplied with quality, sorted merchandise to sell in these locations.

This year we also registered "The Auxiliary to the Cerebral Palsy Association of the Lower Fraser Valley" and our Constitution and Bylaws with the Registrar of Companies.

In addition to the \$231,000 the Auxiliary dedicated at the opening of the donor wall and the financial assistance given throughout the year to clients of Variety Child Development Centre, we are making a donation of \$40,000 to Variety Child Development Centre.

Respectfully submitted,

K. Dye,  
President,  
Auxiliary to the Cerebral Palsy Association of  
the Lower Fraser Valley



## Variety Child Development Centre Client Statistics

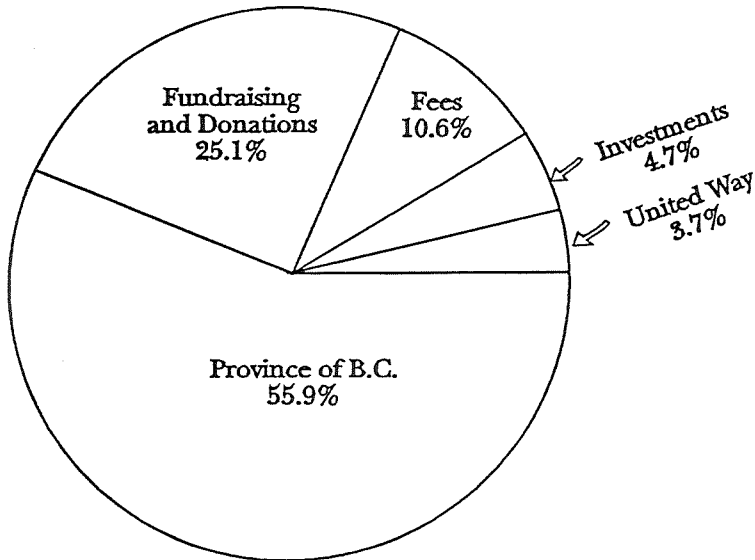
	1991/92	1990/91	1989/90	1988/89	1987/88	1986/87
Number of new referrals received	125	144	166	179	230	185
Number of cases opened	68	80	116	148	213	120
Number of cases re-opened	4	11	19	21	36	13
Centre therapy caseload to March 31	515	469	451	418	486	383
Recreational Services/Non-therapy Clients	156	215	181	126	152	142
School consultations (Occupational Therapy and Physiotherapy)	162	123	124	48	—	—
<b>TOTAL CLIENTS RECEIVING ONE OR MORE SERVICES</b>	<b>833</b>	<b>807</b>	<b>756</b>	<b>592</b>	<b>638</b>	<b>525</b>

### Statistical Summary by Service

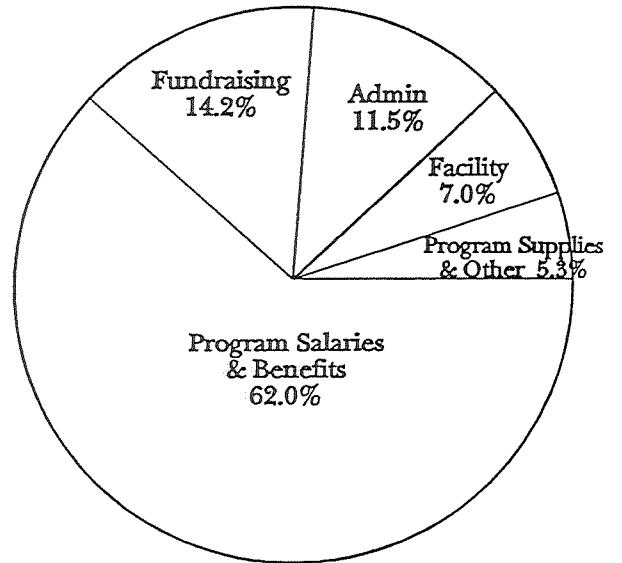
	Physio-therapy	Occupational Therapy	Communication Therapy	VCDC Preschool	Lookout Preschool	Family Services	Psychology	Recreational Services
Registered caseload March 31	351	258	127	99	69	N/A	N/A	N/A
Clients receiving service (Avg/mo.)	211	107	44	91	70	N/A	N/A	231
Admissions	53	63	38	80	58	N/A	N/A	N/A
Discharges	24	16	10	56	49	N/A	N/A	N/A
School Consulting Service	47	115	N/A	N/A	N/A	N/A	N/A	N/A
Total no. of persons with special needs receiving service in year	422	389	137	35	23	N/A	168	301
Families served	N/A	N/A	N/A	N/A	N/A	321	N/A	N/A
Total no. of non-disabled children receiving service (integrated programs)	N/A	N/A	N/A	69	96	N/A	N/A	168
<b>Total Receiving Service</b>	<b>422</b>	<b>389</b>	<b>137</b>	<b>104</b>	<b>119</b>	<b>321</b>	<b>168</b>	<b>469</b>

# Sources and Uses of Funds

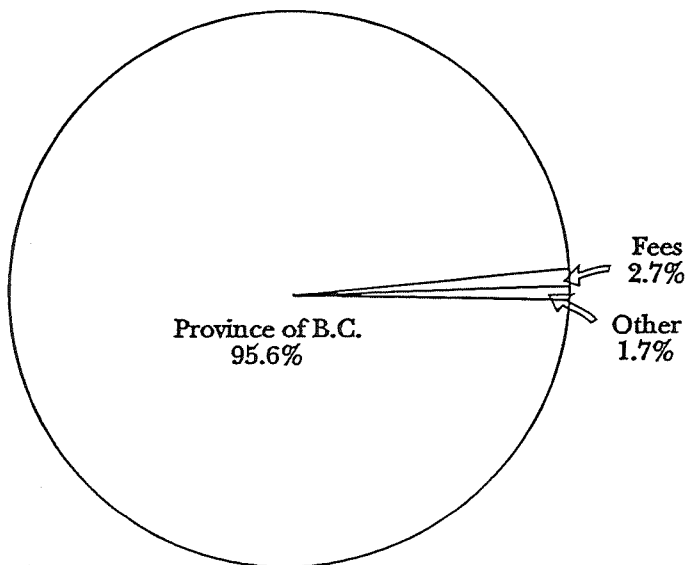
Variety Child Development Centre  
Operating Budget Sources  
Revenue: \$2,754,124



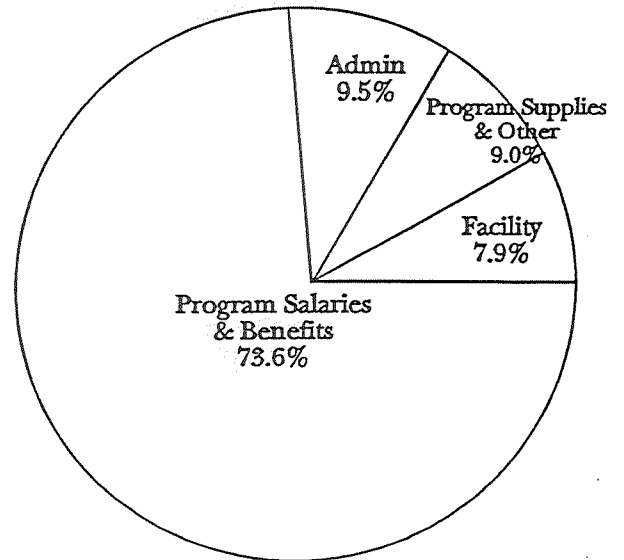
Variety Child Development Centre  
Operating Budget Sources  
Expenses: \$2,743,234



Residential Services & Lookout Preschool  
Operating Budget Sources  
Revenue: \$1,703,353



Residential Services & Lookout Preschool  
Operating Budget Uses  
Expenses: \$1,747,648



## DONATIONS

Sincere thanks to our many friends for their donations throughout the past year.

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Vera Uphill  
Mrs. W. Ursulak  
Mrs. C. Vandergracht  
Mr. and Mrs. F. Vellema  
Maria Vilio  
Mr. & Mrs. R. Villburn  
Miss Katherine Vishniakoff  
Robert and Donna Vit  
Ms. Karen Wall  
Michael Walsh  
Mike Ward  
Elva L. Ward  
Dr. L. Wasel  
Ms. Margaret Watson  
Betty M. Watson  
Mr. Tom Welch  
Mr. & Mrs. Wayne West  
Mr. and Mrs. Reginald Whatley  
Bud Wheeler  
Mr. L.J. Whitby  
Mr. & Mrs. Ian Whitelaw  
Mr. & Mrs. Ronald Whitman  
Mr. W. Wiley  
Mrs. I. Wilkes  
Mr. Alexander Wilkie  
Ms. M. Wilkinson  
Mrs. M. Williams  
Mrs. Mary Williams  
Mr. Duncan Williams  
Andrea and Paul Wilson  
Dr. Herbert F. Wong  
Mrs. Eileen Wood  
Mr. Colin Woon  
Mr. Wilfred Wootton  
Barbara Wrayton  
Mrs. Pauline Wright  
Mrs. M.D. Wrinch

Mrs. Nina Wuori  
S.J. Wytenbroek  
Mr. Melvin Yap  
D. Yearsley  
Mr. Tommy Yee  
Mr. & Mrs. Alexander Young  
Miss Alice S. Younger  
Mrs. Agnes Yule

**Many thanks to the following companies who donated to us throughout the year:**

ACDC Design Ltd.	Koo, McKee and Sharpe
Apex Floors Ltd.	Ladies Auxiliary & Commercial Trav. #381
Apex Produce Farms	London Drugs Limited
Army & Navy Air Force Veterans	Lumberland
B.C. Bio Medical Lab Ltd.	Marilyn's Typesetting
Bliss Industries Ltd.	Mario Zupan Trucking
Bobell Trucking Limited	Molson Company Donations Fund
Bon Street Investments Limited	Moonbeam Holdings Limited
Bryan's Fashions Ltd.	Nacan Products
Campbell, Saunders and Company	Nihco International
Canada Colours and Chemicals Ltd.	Northern Golf Courses Limited
Canada Ticket Incorporated	Oakmont Industries Limited
Centurion Industries Ltd.	O'Ryan Distributing Limited
Clyde Trust	Pacific Tire Limited
Coastal Insurance Services Ltd.	Persepolis Development Corporation
Colliers Macaulay Nicolls Incorporated	Pollock Import Company of Vancouver Ltd.
Columbia Bitulithic Limited	Rafiki Estates Ltd.
Cypress Properties Limited	Reliable Gardeners & Landscapers
Ted Deeley Photography	Reliable Gun and Tackle Limited
Delco Management Corporation	Rothnie Insurance Agencies Ltd.
Delta Cablevision Limited	Royal City Jewellers & Loans Ltd.
Denny's of Canada Limited	Serge Davidian Inc.
Devonshire Hall Ltd.	Sidhu Farms
DOT Developments Ltd.	Silver Blue Traders Incorporated
Dream Developers Inc.	Sports Experts
Dryco Building Supplies	Suntech Optics Incorporated
Dryco Drywall Supplies Limited	Surrey Metro Savings
Enzo's Shoe Repair	Synkoloid Company of Canada
Federal Business Development Bank	Terven Company
Ford Motor Company	The Bay - Surrey Place
Freedom Sports	The Travel Group Limited (1987)
Gaarder Engineering Ltd.	Toy Box Preschool Centre
Godoy's Insurance Only Limited	Trans Canada Waterslides
M. Grewal Trucking	Valley Rentals
Grinnell Fire Protection Systems	Van Coast Beauty Holding Inc.
Gypse Domtar Gypsum	West Whalley Baptist Church
Hexam Holdings Ltd.	Western Stevedoring Company Ltd.
Hik's Equipment Leasing	Westroc Industries Limited
Horseshoe Bay Motel	White Rock Office Services
Hovis Medical B.C. Limited	
International Cellars Incorporated	
Jiffco International Ltd.	
Just Beans Wear	
Kenny Fur Farm Ltd.	

**We are most grateful for the continuing support of the following groups:**

Army, Navy and Airforce Veterans in Canada  
Auxiliary to Lower Fraser Valley Cerebral Palsy Association  
B.C. Hydro Employee Welfare Fund  
B.C. Hydro Electric Shop - Employees  
Burrard Charitable Foundation  
C.K.N.W. Orphan's Fund  
Castle Sewing Centre  
Canadian Castle Group Ent. Incorporated  
Cloverdale Elks Lodge #335  
Columbus (B.C.) Charity Foundation  
Delta Municipal Police Association  
Delta Sungod Swim Club  
Dynamic Specialty Vehicles Limited  
Fifth Tamarack Girl Guide Company  
Fort Langley Pioneer Lions  
Fraser-Burrard Hospital Society  
Kelawani Club of Abbotsford  
Ladies Auxiliary Canadian Legion Br. B.E.S.L. #175  
Ladner Lions Activities  
Langley Elks Lodge #259  
Loyal Order of Moose, Surrey Lodge #1232  
Marpole Richmond Sportsman Association  
North Surrey Lions Club  
Order of the Royal Purple #135  
Pythian Cerebral Palsy Committee  
Isabella Rebekah Lodge #10  
Rotary Club of Surrey  
Royal Canadian Legion Branch #8, White Rock  
Royal Canadian Legion Branch #229, Whalley  
Royal Canadian Legion Branch #265  
Royal Canadian Legion Ladies Auxiliary - Abbotsford  
Sears Employee Group  
Spina Bifida Association of B.C.  
Surrey Square Wheelers  
Telephone Employees' Community Fund  
Upper Fraser Valley Neurological Society  
Upper Fraser Valley United Way  
Van Zor Grotto  
Vancouver Lions Ladies Club  
Women's Auxiliary to Tynehead Hall



**Employee Trust Funds designated through United Way:**

The Bay - W.D.C. Western Distribution Centre  
B.C. Ferry Employee Community Services Fund  
Chevron Canada Limited  
C I B C  
Easton Employees Charity Trust, Service Building and Warehouse  
Esso Petroleum Canada, Regional Office  
Esso Petroleum Canada, Ioco Refinery  
Provincial Employees Community Services Fund, Liquor Distribution Branch  
Royal Bank of Canada

**Donors who designated contributions through United Way:**

**Employees of:**

B.C. Children's Hospital  
B.C. Rail Limited  
B.C. Systems Corporation  
B.C. Transit, Airport Square  
B.C. Rapid Transit Company Limited  
B.C. Transit, Skytrain Project Office  
Burnaby, Corporation of the District of  
Burnaby School District #41  
Cloverdale Paint Incorporated  
Coles Group Consultants Limited  
Colliers Macaulay Nicolls Incorporated  
Delcan Corporation  
Delta Cable Television Limited  
Delta School District #37  
D.M.R. and Group Incorporated  
Dogwood Credit Union  
Environment Canada - Northshore Conservation and Protection  
Federal Business Development Bank, Langley Branch  
Fletcher Challenge Canada, Albion Centre  
Fletcher Challenge Canada, Crown Packaging  
Hongkong Bank of Canada  
Imperial Oil Limited, Annuitants  
Indian and Northern Affairs Canada  
Insurance Corporation of British Columbia  
Keystone Business Forms, Division of Paperboard Industries Corporation  
Langley, Corporation of the Township of  
New Westminster, Corporation of the City of  
Peach Arch District Hospital

Peat Marwick Thorne  
Port Coquitlam, Corporation of the City of  
Prism Systems/Lentronics  
Reed Stenhouse Limited  
Revenue Canada, Customs - Pacific Highway District  
Revenue Canada, Customs - Regional District  
Revenue Canada, Excise - Pacific Region  
Sandwell Incorporated  
Scott Paper Limited, New Westminster Plant  
Southern Railway of British Columbia  
Surrey, Corporation of the District of  
Surrey Metro Savings Credit Union, Administration Office  
Surrey School District #36  
Tilbury Cement Limited  
Transport Canada, Canadian Coast Guard  
Transport Canada, Aviation Group  
University of British Columbia  
Vancouver General Hospital  
Weldwood of Canada Limited, Flavelle Cedar Division  
West Coast Reduction Limited  
West Fraser Timber Company Limited  
Wright Engineers Limited

**Individual donations designated through United Way:**

Ms. Susan E. Calvert  
Miss Freda M. Fennell  
Mr. Robert C.D. Fitzpatrick  
Mrs. Doris Gilchrist  
Mr. Keith L. Johnston  
Miss Fanny A. Kennedy  
Mrs. Barbara Schaab  
Mr. and Mrs. T. Schootman  
Dr. Alex Van Noort  
Ms. Frieda Wilson  
Mrs. Carol Woodworth

**Donations were made in Memory of the following people:**

Arthur Bellamy  
David Allen Bennett  
Jamie Bryce  
Pat Burnett  
Mr. R. Dawson  
Frank Dujmorich  
Don Hilton  
Gilbert A. Hollman  
Jack Milrose  
Lil and Raymond McDonnell  
Robert McKee  
Kenneth A. McLeod  
Ted Pajak  
David Ready  
Robert (Harvey) Russell  
Roy Sagert  
Irmgard Schlechter  
Eric Tornquist

**Bequest received from the Estate of:**

Zulma Akkerman

**Donations were made in honour of the following people:**

Bill Denier  
Brittany Schenderling  
Claudia and Bud Monsma

**Thank you to friends who supported our:**

Preschool Walk-A-Thon  
Slide-A-Thon June, 1991  
Wheel-A-Thon

**Operating Funds are received from:**

Ministry of Health  
Ministry of Social Services  
United Way of the Lower Mainland

**Lower & Company**

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION

FINANCIAL STATEMENTS

MARCH 31, 1992

# Lower & Company

## LOWER FRASER VALLEY CEREBRAL PALSY ASSOCIATION

### FINANCIAL STATEMENTS

MARCH 31, 1992

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Children's Group Home Division	Schedule C
Lookout Preschool Division	Schedule D



## Lower & Company

20688 — 56th Avenue, Langley, B.C. V3A 3Z1 Telephone 534-1441 • Fax 534-1491

GST #R114798655

### AUDITOR'S REPORT

To the Members of  
LOWER FRASER VALLEY CEREBRAL PALSY ASSOCIATION

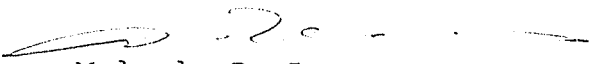
I have audited the balance sheet of Lower Fraser Valley Cerebral Palsy Association as at March 31, 1992 and the statements of capital surplus, revenue, expenses and operating surplus, changes in cash resources and schedules of operations for the year then ended. These financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Association derives revenue from donations and fund-raising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these receipts was limited to the amounts recorded in the records of the Association and I was not able to determine whether any adjustments might be necessary to donation or fund-raising receipts, excess of revenue over expenses, assets and surplus.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself concerning the completeness of the donations and fund-raising referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 1992, and the results of its operations and the changes in its cash resources for the year then ended in accordance with accounting principles as explained in Note 1 to the financial statements. As required by the Society Act of British Columbia, I report that, in my opinion, these principles have been applied, on a basis consistent with that of the preceding year.

LOWER AND COMPANY

  
Malcolm R. Lower  
Certified General Accountant  
LANGLEY, B.C.  
JUNE 22, 1992

## Lower &amp; Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
BALANCE SHEET  
MARCH 31, 1992

ASSETS		This Year	Last Year
		-----	-----
CURRENT ASSETS			
Cash		\$444,502	\$431,653
Term deposit		178,196	245,062
Accounts receivable		156,777	166,636
Prepaid expenses		31,892	9,838
		-----	-----
		811,367	853,189
		-----	-----
ENDOWMENT FUND TERM DEPOSITS		0	375,000
		-----	-----
LAND, BUILDING, EQUIPMENT AND FURNITURE (Note 2)		3,436,732	3,568,033
		-----	-----
		\$4,248,099	\$4,796,222
		=====	=====
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and accrued liabilities (Note 3)		\$367,661	\$291,271
Revenue received in advance		7,547	3,834
Current portion of long-term debt		6,338	5,699
		-----	-----
		381,546	300,804
		-----	-----
LONG-TERM DEBT (Note 4)		735,950	741,416
		-----	-----
CAPITAL GRANTS			
DEFERRED CAPITAL GRANTS (Note 1(c))		1,364,392	1,447,123
		-----	-----
FUNDED RESERVE			
REPLACEMENT RESERVE (Note 5)		38,334	34,255
		-----	-----
SURPLUS			
Endowment Fund (Note 6)		0	375,000
Capital		1,623,993	1,760,335
Operating		103,884	137,289
		-----	-----
		1,727,877	2,272,624
		-----	-----
		\$4,248,099	\$4,796,222
		=====	=====

Contingent Liabilities (Note 8)

Approved by the Directors:

.....  ..... Director

.....  ..... Director

## Lower &amp; Company

LOWER FRASER VALLEY CEREBRAL  
 PALSY ASSOCIATION  
 STATEMENT OF CAPITAL SURPLUS

YEAR ENDED MARCH 31, 1992

	This Year	Last Year
	-----	-----
CAPITAL SURPLUS AT BEGINNING OF YEAR	\$1,760,335	\$1,662,552
ADD:		
Donations	153,746	244,029
Amortization of capital grants	69,620	73,285
Profit on land sale	176,757	0
	-----	-----
	400,123	317,314
	-----	-----
DEDUCT:		
Transfer to endowment fund	0	50,000
Depreciation	180,465	169,531
Transfer to Lower Fraser Valley Cerebral Palsy Foundation	356,000	0
	-----	-----
	536,465	219,531
	-----	-----
CAPITAL SURPLUS AT END OF YEAR	\$1,623,993	\$1,760,335
	=====	=====

**Lower & Company**

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
STATEMENT OF REVENUE, EXPENSES AND OPERATING SURPLUS

YEAR ENDED MARCH 31, 1992

	This Year	Last Year
<b>REVENUE</b>		
Variety Child Development Centre (Schedule A)	\$2,754,124	\$2,490,162
Adult Services Group Homes Division (Schedule B)	885,259	654,150
Children's Group Homes Division (Schedule C)	647,218	514,715
Lookout Preschool Division (Schedule D)	170,876	154,236
	4,457,477	3,813,263
<b>EXPENSES</b>		
Variety Child Development Centre (Schedule A)	2,743,234	2,491,184
Adult Services Group Homes Division (Schedule B)	924,225	601,368
Children's Group Homes Division (Schedule C)	652,397	520,151
Lookout Preschool Division (Schedule D)	171,026	160,258
	4,490,882	3,772,961
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	(33,405)	40,302
<b>OPERATING SURPLUS AT BEGINNING OF YEAR</b>	137,289	91,987
<b>PAYMENT FROM PROVINCE OF B. C. TO REDUCE LOOKOUT PRESCHOOL OPERATING DEFICIT</b>	0	5,000
<b>OPERATING SURPLUS AT END OF YEAR</b>	\$103,884	\$137,289

## Lower &amp; Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
STATEMENT OF CHANGES IN CASH RESOURCES

YEAR ENDED MARCH 31, 1992

	This Year	Last Year
CASH PROVIDED BY (USED FOR):		
OPERATING ACTIVITIES:		
Excess (Deficiency) of revenue over expense	(\$33,405)	\$40,302
Add: Items not affecting cash		
Depreciation	14,790	15,199
Amortization of capital grants	(13,111)	0
	(31,726)	55,501
Net change in non-cash working capital balances relating to operations	67,907	186,388
	36,181	241,889
FINANCING ACTIVITIES:		
Capital grants (net of amortization)	0	2,692
Increase in long-term debt	0	285,878
Donations to capital fund	153,746	244,029
Repayment of long-term debt	(4,827)	(2,156)
Payment from Province of B. C. to reduce operating deficit	0	5,000
Increase in replacement reserve	4,079	6,221
	152,998	541,664
INVESTING ACTIVITIES:		
Purchase of land, building and equipment - Newton Place	0	(295,835)
Purchase of equipment and furniture	(58,814)	(120,990)
Building expansion	(55,962)	0
Transfer to Lower Fraser Valley Cerebral Palsy Foundation	(731,000)	0
Proceeds on sale of land	227,580	0
	(618,196)	(416,825)
CHANGE IN CASH RESOURCES DURING THE YEAR	(429,017)	366,728
CASH RESOURCES AT BEGINNING OF YEAR	1,051,715	684,987
CASH RESOURCES AT END OF YEAR	\$622,698	\$1,051,715
CASH RESOURCES AT THE END OF THE YEAR CONSIST OF:		
Cash	\$444,502	\$431,653
Term deposits	178,196	245,062
Endowment Fund term deposits	0	375,000
	\$622,698	\$1,051,715

# Lower & Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1992

## 1. SIGNIFICANT ACCOUNTING POLICIES

### a) Depreciation of Buildings

The Variety Child Development Centre and Lookout Preschool buildings are depreciated using the declining balance method at an annual rate of 5% except that the donated portion of the Lookout Preschool is not depreciated. Adult Services and Children's Group Homes buildings are depreciated at an amount equal to the annual principal reduction in the related mortgages payable. Depreciation is charged to capital surplus in all divisions except Adult Services and Children's Group Homes. The policies for Adult Services and Children's Group Home buildings are required by Canada Mortgage and Housing Corporation and B.C. Housing Management Commission.

### b) Depreciation of Furniture and Equipment

Furniture and equipment for all divisions are depreciated using the straight line method at an annual rate of 20%.

### c) Deferred Capital Grants

Grants received in respect of additions to buildings, furniture and equipment are initially recorded in the balance sheet as deferred capital grants and are amortized in the same manner as the related assets.

### d) Replacement Reserve

The replacement reserve account is funded by an annual charge against earnings as opposed to an appropriation of surplus.

# Lower & Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1992

## 2. LAND, BUILDINGS, EQUIPMENT AND FURNITURE

	Cost	Mar 31/92 Accumulated Depreciation	Net Book Value	Mar 31/91 Net book Value
	-----	-----	-----	-----
a) Variety Child Development Centre				
Land-140th Street	\$ 24,017	\$ 0	\$ 24,017	\$ 24,017
Building-140th Street	2,863,893	580,047	2,283,846	2,350,397
Clinic and preschool equipment	280,123	196,245	83,878	79,548
Office equipment	119,355	77,211	42,144	31,086
Automotive equipment	87,743	83,989	3,754	9,464
Land held for future development	56,029	0	56,029	56,029
Land -Thrift Store	0	0	0	50,823
	-----	-----	-----	-----
	3,431,160	937,492	2,493,668	2,601,364
	-----	-----	-----	-----
b) Adult Services Group Homes				
Land	209,100	0	209,100	209,100
Building	420,339	16,227	404,112	413,602
Furniture	37,104	18,486	18,618	30,062
Automotive equipment	25,995	15,597	10,398	15,597
	-----	-----	-----	-----
	692,538	50,310	642,228	668,361
	-----	-----	-----	-----
c) Children's Group Homes				
Old Yale Road				
Land	24,816	0	24,816	24,816
Building	74,508	3,955	70,553	68,768
Equipment & furniture	13,769	13,469	300	450
	-----	-----	-----	-----
	113,093	17,424	95,669	94,034
	-----	-----	-----	-----

# Lower & Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1992

## 2. LAND, BUILDINGS, EQUIPMENT AND FURNITURE (Continued)

	Cost	Mar 31/92 Accumulated Depreciation	Net Book Value	Mar 31/91 Net book Value
	-----	-----	-----	-----
Children's Villa				
Land	25,000	0	25,000	25,000
Building	130,985	13,387	117,598	119,422
Equipment & furniture	12,939	12,514	425	638
	-----	-----	-----	-----
	168,924	25,901	143,023	145,060
	-----	-----	-----	-----
	282,017	43,325	238,692	239,094
	-----	-----	-----	-----
d) Lookout Preschool				
Building	76,941	20,766	56,175	57,552
Equipment & furniture	11,040	5,071	5,969	1,662
	-----	-----	-----	-----
	87,981	25,837	62,144	59,214
	-----	-----	-----	-----
	\$4,493,696	\$1,056,964	\$3,436,732	\$3,568,033
	=====	=====	=====	=====

## 3. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

The Association's employment contract requires payment of 50% of accumulated sick leave credits upon termination of employment where an employee was a member of the Health Sciences Association of B.C. prior to 1982. Accounts payable and accrued liabilities of \$367,661 (1991-\$291,271) includes \$61,138 (1991-\$58,786) of accumulated sick leave. The Association does not provide for future sick leave credits that may be paid to other unionized employees or to non-unionized employees.

## 4. LONG-TERM DEBT

	1992	1991
	-----	-----
Firstline Trust Company		
Mortgage payable at \$2,296 per month including principal plus 10.95% interest; due January 1, 1995; secured by the property at 8833-158th Street, Surrey B.C., known as Parkland View Group Home	\$249,890	\$250,679



# Lower & Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 1992

4. LONG-TERM DEBT (Continued)

	1992	1991
	----	----
Firstline Trust Company		
Mortgage payable at \$2,871 per month including principal plus 12% interest; due November 1, 1995; secured by the property at 7109-144th Street, Surrey, B.C., known as Newton Place Group Home	287,671	288,035
Canada Mortgage and Housing Corporation		
Mortgage payable at \$683 per month including principal plus 8% interest; due October 1, 2012; secured by the property at 13799-88 Ave., Surrey, B.C., known as Bear Creek Villa Group Home	83,700	85,014
Bank of Nova Scotia		
Mortgage payable at \$889 per month including principal plus 12.75% interest; due December 1, 1995; secured by the property at 9141 140th St., Surrey, B.C. known as the Variety's Children's Villa	70,152	71,976
Canada Mortgage and Housing Corporation		
Mortgage payable at \$503 per month including principal plus 11% interest; due April 1, 2014; secured by the property at 12833 -106 Avenue, Surrey B.C. known as Old Yale Road Group Home	50,875	51,411
	742,288	747,115
Less: Due within one year	6,338	5,699
	735,950	741,416
	=====	=====
Principal repayments required are as follows:		
1993	6,338	
1994	7,051	
1995	7,846	
1996	7,959	
1997 and subsequent	713,094	
	742,288	
	=====	

The calculation of these payments assumes that mortgages due prior to 1997 will be renewed at similar terms and conditions.

# Lower & Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1992

## 5. REPLACEMENT RESERVE

	1992 ----	1991 ----
Balance at beginning of year	\$ 34,255	\$ 28,034
Provision for year	6,343	5,438
Interest income	2,706	2,766
Less: capital expenditures	(4,970)	(1,983)
	-----	-----
Balance at end of year	\$ 38,334 =====	\$ 34,255 =====

## 6. ENDOWMENT FUND

	1992 ----	1991 ----
Balance at beginning of year	\$ 375,000	\$ 325,000
Transfer from capital surplus	0	50,000
Transfer to Lower Fraser Valley Cerebral Palsy Foundation	(375,000)	0
	-----	-----
Balance at end of year	\$ 0 =====	\$ 375,000 =====

During 1992, the endowment fund was transferred to the Lower Fraser Valley Cerebral Palsy Foundation endowment fund. An additional \$356,000 of investments were transferred as contributed principal to the Foundation.

Interest earned on the above will be available for distribution to the Lower Fraser Valley Cerebral Palsy Association.

The membership of the Foundation is restricted to the board of directors of the Lower Fraser Valley Cerebral Palsy Association. At all times the board of the Foundation must have at least sixty percent of its directors who are members of the Foundation.

# Lower & Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1992

## 7. VANCOUVER FOUNDATION

The Association is entitled to the income from a permanent endowment fund administered by the Vancouver Foundation. This fund totalled \$ 610,000 at March 31, 1992 and 1991. Interest on the fund is distributed quarterly to the Association.

## 8. CONTINGENT LIABILITIES

- a) A contingent liability exists for the amount of the retroactive wage increase under the April 1, 1991 wage reopener for the employees who are members of the Health Sciences Association of B.C. This amount cannot be accurately assessed at this time and no provision for any such retroactive wage increase as may eventually be awarded has been made in these financial statements.
- b) A contingent liability exists for the potential results of a retroactive wage reclassification arbitration which may be awarded to the employees of the Variety Child Development Centre preschool. This amount cannot be accurately assessed at this time and no provision for any such retroactive wage reclassification as may eventually be awarded has been made in these financial statements.

## Lower &amp; Company

LOWER FRASER VALLEY CEREBRAL  
PALSY ASSOCIATION  
VARIETY CHILD DEVELOPMENT CENTRE  
STATEMENT OF OPERATIONS  
YEAR ENDED MARCH 31, 1992

	This year	Last year
	-----	-----
REVENUE		
Ministry of Health	\$861,353	\$841,336
Ministry of Health (Mental Health)	74,334	54,500
Ministry of Social Services and Housing	461,336	447,225
Bingo	350,563	331,672
User fees	292,840	257,622
Fundraising and donations	341,740	253,509
Interest and investment	130,168	145,042
United Way	100,857	100,820
Physician's salary grant	60,078	44,154
Canada Works Program	80,855	14,282
	-----	-----
	2,754,124	2,490,162
	-----	-----
EXPENSES		
Preschool and Health Program	1,847,684	1,676,353
Bingo	260,657	245,122
Administration	315,347	301,827
Maintenance	191,365	175,206
Fundraising	128,181	92,676
	-----	-----
	2,743,234	2,491,184
	-----	-----
SURPLUS (DEFICIENCY) OF REVENUE OVER EXPENSE	\$10,890	(\$1,022)
	=====	=====

## Lower &amp; Company

LOWER FRASER VALLEY CEREBRAL PALSY ASSOCIATION  
 ADULT SERVICES GROUP HOMES DIVISION  
 STATEMENT OF OPERATIONS  
 YEAR ENDED MARCH 31, 1992

	88th Avenue	Guildford Glen	Parkland View	Newton Place	Total This Year	Total Last Year
<b>REVENUE</b>						
Ministry of Health	\$76,077	\$125,643	\$235,753	\$0	\$437,473	\$402,241
Ministry of Social Services and Housing	0	0	33,034	327,195	360,229	183,325
B. C. Housing Management Commission	10,713	0	24,348	36,240	71,301	56,422
Rental Revenue	8,358	0	0	0	8,358	7,655
Interest	612	307	1,319	2,880	5,118	2,884
Other Fees	0	0	986	1,794	2,780	1,623
<b>Total Revenue</b>	<b>95,760</b>	<b>125,950</b>	<b>295,440</b>	<b>368,109</b>	<b>885,259</b>	<b>654,150</b>
<b>EXPENSES</b>						
<b>Shelter</b>						
Interest	6,267	0	26,760	34,108	67,135	52,581
Administration	1,215	0	1,056	1,316	3,587	2,673
Property taxes	2,645	0	3,091	1,967	7,703	3,272
Depreciation	1,314	0	10,092	3,384	14,790	15,199
Amortization of grants	0	0	(10,092)	(3,021)	(13,113)	(13,288)
Replacement reserve	776	0	1,668	2,021	4,465	3,567
Housewares	0	0	1,555	4,437	5,992	7,657
Utilities	0	0	2,621	2,026	4,647	2,999
Maintenance and janitorial	4,168	0	3,012	1,651	8,831	7,763
Insurance	338	0	279	328	945	1,138
Audit	400	0	839	600	1,839	1,728
<b>Total shelter</b>	<b>17,123</b>	<b>0</b>	<b>40,881</b>	<b>48,817</b>	<b>106,821</b>	<b>85,289</b>
<b>Care</b>						
Salaries	68,477	144,926	205,217	243,444	662,064	420,336
Administration	12,792	11,484	19,969	38,687	82,932	49,351
Professional services	0	0	6,975	11,148	18,123	14,835
Transportation	1,128	918	3,382	12,473	17,901	8,432
Supplies	0	1,982	4,695	5,197	11,874	7,166
Food	0	0	8,936	8,965	17,901	11,493
Audit	1,244	960	161	100	2,465	2,414
Spending and recreation	0	0	1,256	2,392	3,648	2,052
Rent contingency	0	496	0		496	0
<b>Total care</b>	<b>83,641</b>	<b>160,766</b>	<b>250,591</b>	<b>322,406</b>	<b>817,404</b>	<b>516,079</b>
<b>TOTAL EXPENSES</b>	<b>100,764</b>	<b>160,766</b>	<b>291,472</b>	<b>371,223</b>	<b>924,225</b>	<b>601,368</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(\$5,004)</b>	<b>(\$34,816)</b>	<b>\$3,968</b>	<b>(\$3,114)</b>	<b>(\$38,966)</b>	<b>\$52,782</b>

# Lower & Company

Schedule C

LOWER FRASER VALLEY CEREBRAL  
 PALSY ASSOCIATION  
 CHILDREN'S GROUP HOMES DIVISION  
 STATEMENT OF OPERATIONS  
 YEAR ENDED MARCH 31, 1992

	Old Yale Road Residence	Variety's Children's Villa	Total This Year	Total Last Year
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<b>REVENUE</b>				
Ministry of Social Services and Housing	\$303,976	\$297,911	\$601,887	\$453,320
Canada Mortgage and Housing Corporation	4,183	14,099	18,282	16,620
Maintenance	14,439	10,169	24,608	36,985
Interest	1,147	1,294	2,441	7,790
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Total Revenue	323,745	323,473	647,218	514,715
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<b>EXPENSES</b>				
Salaries and benefits	242,442	246,101	488,543	381,554
Administration	32,641	32,641	65,282	55,008
Food	8,213	9,522	17,735	14,991
Supplies	7,622	6,687	14,309	12,336
Transportation	5,671	3,340	9,011	7,319
Interest	5,499	8,083	13,582	14,486
Property taxes	2,230	3,545	5,775	3,430
Spending, gifts, and recreation	3,799	3,995	7,794	5,840
Utilities	2,489	3,512	6,001	5,521
Furniture and equipment	2,019	479	2,498	2,326
Repairs and maintenance	8,317	4,215	12,532	8,539
Audit	1,300	1,200	2,500	1,959
Clothing	1,485	982	2,467	2,425
Staff development	515	569	1,084	1,688
Replacement reserve	835	1,043	1,878	1,941
Office supplies	371	353	724	530
Insurance	410	272	682	258
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Total expenses	325,858	326,539	652,397	520,151
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DEFICIENCY OF REVENUE OVER EXPENSES	(\$2,113)	(\$3,066)	(\$5,179)	(\$5,436)
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# Lower & Company

Schedule D

LOWER FRASER VALLEY CEREBRAL  
 PALSY ASSOCIATION  
 LOOKOUT PRESCHOOL DIVISION  
 STATEMENT OF OPERATION  
 YEAR ENDED MARCH 31, 1992

	This Year	Last Year
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REVENUE		
Ministry of Social Services and Housing	\$132,630	\$119,000
Fees	36,189	29,477
Interest	136	655
Donations and fundraising	1,921	5,104
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Total Revenue	170,876	154,236
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EXPENSES		
Salaries and benefits	136,198	133,288
Administration fees	14,313	13,368
Equipment purchases and maintenance	6,442	2,786
Supplies	5,538	4,105
Telephone and utilities	2,036	2,340
Office and postage	494	290
Audit	914	829
Insurance and property taxes	3,945	2,438
Staff education	732	520
Travel	337	294
Bad debts	77	0
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Total expenses	171,026	160,258
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(DEFICIENCY) OF REVENUE OVER EXPENSES	(\$150)	(\$6,022)
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