



Western Institute for
THE DEAF AND HARD OF HEARING

ANNUAL REPORT

2014



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REPORT TO THE MEMBERSHIP FROM THE PRESIDENT

DR. RUTH WARICK, PRESIDENT

The 2014 year was a very good one for the Western Institute for the Deaf and Hard of Hearing (WIDHH). Services and programs in Audiology, Communication Devices, Counselling, and Interpreting all flourished. We ended the year in a healthy fiscal state, with increases in sales and fee-for-services over previous years. Our thanks to WIDHH Staff for their hard work and to Susan Masters, Executive Director, and her management team for their leadership. We are fortunate to have all Staff's expertise and skills in serving Deaf, Hard of Hearing, Deafened, and Deaf Blind Members of our community.



Your WIDHH Board of Directors provided oversight and management in a capable and sound way, keeping with our role for a well-established agency pushing 60 years. In order to ensure for consistent and professional governance, the Board developed a number of policies over the last several years. These Board policies include terms of reference for each executive position, Board committees, as well as policies on financial management, evaluation, and Board conduct. Board committees carried on important Board work on the Award of Merit, By-Law Review, Fund Development, Executive Director Evaluation, Finance, Policy and Procedure, and Nominations.

A pressing issue remains. Namely, the need for a suitable home for our organization. Our West 7th Head Office facilities are in need of a major face-lift. Given this need, we took necessary steps to examine options and the best way to proceed. We secured consulting services from Cornerstone Consulting Group to provide a financial analysis of options to meet WIDHH's space needs, based on current market conditions. The analysis is crucial in moving forward to make important decisions about the facilities for WIDHH's future.

Fund development is a priority for the Board. We are thrilled with the recent hiring of a Fund Development Manager, Ellen Zheng. This is a historic step forward for the Agency. We look forward to working closely with her and continuing our work with Jim Watson of The Goldie Company as we continue to build the fundraising capacity of WIDHH. In 2014, our fundraising activities included several successful donor drives. This year, a key activity is the launching of a special event on Friday, May 15, 2015—our “Making Waves Breaking Barriers” Annual Gala at The Vancouver Club. We invite you to sign up for it, if you have not already done so.

I would like to close with thanks to our committed and competent Board Members for their service. Newest among our Board Members were Joy Gong and Eugene Lechelt, who joined the Board in 2014. Other Board Members are Barbara M. Brown, Ava Hawkins, Dr. Graham Bryce, Dr. Joanna E. Cannon, Lisa Dillon Edgett, Miron Gazda, Nora McKellin, Wendy Bruce and Rick Waters. Thank you for the pleasure of serving with you. I would also like to thank Dan LeCours who served as Past President this past year and previously was President for 13 years!

This AGM concludes six years of consecutive Board service by Rick Waters who has served as Treasurer on the Board. Also leaving the Board is Wendy Bruce who has served on the Board for four years and took a lead on a number of WIDHH's Board committees. We will miss both of you.

WIDHH is an impressive Agency. It has survived and flourished for almost six decades because of the essential needs it meets, whether interpreting services, providing hearing aids and hearing rehabilitation, employment counselling, seniors outreach, or assistive devices. It is important to build our space and to develop our funding capabilities so that we can continue to provide excellent services for and in our community. Thank you to our Members, Staff, and Board for their commitment to this dream!

REPORT TO THE MEMBERSHIP FROM THE EXECUTIVE DIRECTOR

SUSAN MASTERS, EXECUTIVE DIRECTOR



In the Annual Report, you will learn about the variety of activities and services provided by Audiology, Communication Devices Showroom, Counselling, Interpreting, and Finance in 2014.

The year was a productive one for the Agency. We started the year with a modest surplus and ended the year in a very healthy financial state. Our audited financial statement for 2014 shows a surplus of \$260,342. The surplus is due to increased revenues from fee-for-services, increased appeals to donors, and a generous bequest. The surplus will give us the ability to continue developing services, expand existing ones, and to put some funds aside to use towards improving and/or developing a building that will house our services for the next 30 years.

During the year, WIDHH provided services to over 8,775 people, their families, and colleagues. We helped Deaf and Hard of Hearing seniors become more connected through our Deaf and Hard of Hearing Seniors Outreach program, and through our expert fitting of hearing aids and assistance in finding the right devices. We helped job seekers navigate the world of employment, made sure that Deaf and Hard of Hearing people had interpreters for their medical, employment, and life needs, and provided free income tax services to low-income Deaf and Hard of Hearing persons.

WIDHH provided information to the general public and health care professionals about the unique needs of Deaf and Hard of Hearing individuals and worked with many other organizations to advocate for services for all persons with disabilities. We submitted our views to Provincial Government regarding the White Paper on Person with Disabilities, supported the Equipment and Devices Initiative, worked closely with the BC Video Relay Services Committee to establish a Canadian Video Relay Service, and worked as an active member of the Council of Service Providers for Deaf and Hard of Hearing persons.

I had the pleasure of working with an extremely committed Board of Directors who generously gave their time and expertise to our Agency. They worked hard on issues related to our current building and on increasing our financial sustainability. The Board worked with senior staff and The Goldie Company to recruit, select, and hire a Fund Development Manager. As of April 7, 2015, Ellen Zheng was the successful candidate for this position. I thank the Board for providing the leadership and dedication needed to make this leap forward.

WIDHH has a long and commendable history, providing services for almost 60 years. In order to continue to thrive, we must become more self-sufficient. I believe that we are on the right path to do this. As Members, your ongoing support and involvement is crucial to our success. You can be involved by supporting our fundraising initiatives such as this year's first annual "Making Waves Breaking Barriers" Gala on May 15, 2015.

I encourage everyone to read about the activities, programs, and services we provide. Each report demonstrates teamwork, growth, and innovation on behalf of the people we serve. I would like to thank all of the Staff Members of the Western Institute for the Deaf and Hard of Hearing. Our clients' successes would not have been possible without their steadfast dedication and professionalism.

I sincerely give thanks for the countless volunteer hours our President and Board Members gave to ensure we stayed true to our mission. And lastly, I thank you, our Members for your continued support and encouragement. Everyone at WIDHH are grateful for your support. It allows us to continue to make a difference in the lives of persons who are Deaf and Hard of Hearing.

EVENTS, ACCOMPLISHMENTS, AND ACKNOWLEDGMENTS

Hearing Health Fair 2014: On May 28, 2014 we hosted a successful Hearing Health Fair at the Holiday Inn, Vancouver Centre. Gael Hannan, Hearing Loss Consultant, was our Keynote Speaker and delivered a heartwarming and entertaining lecture about what it means to have hearing loss. Over 120 people attended our event and 29 people had their hearing screened. Patrons praised us on the informative lectures, extensive exhibit hall, and excellent door prizes including a special raffle for a new pair of hearing aids. We hope to organize another Hearing Health Fair in 2016.



Lend-an-Ear Hearing Aid Loaner Program: Our Lend-an-Ear Program, the only one of its kind in BC, provides refurbished hearing aids to those who cannot afford new ones. With the help of students from the UBC School of Audiology and Speech Sciences and our clinicians, we provided diagnostic hearing assessments and fitted permanent loaner hearing aids to over 40 clients on our waiting list.

BINGO Night: In September 2014 the Deaf and Hard of Hearing Seniors Outreach program (DHHSO) hosted a wildly popular and successful BINGO Fundraiser with well over 100 people attending. The event was planned and run with help of Staff Members Vincent Kennedy, Terese Rognmo, Tammy Gray, Marco Chiamonte, Barbara Low, Linda Franchi, and our many senior volunteers. The evening raised \$2,500 for our DHHSO transportation fund. A special thanks to our Summer Practicum student, Carlo Castillo and our loyal DHHSO office volunteer, Leila Fredland for their hard work and commitment to DHHSO. DHHSO could not have been successful without the help of all of our senior volunteers. Thank you to each and every one of you!



Canadian Hard of Hearing Association (CHHA) Walk2Hear: In September 2014, WIDHH Staff participated in the annual CHHA Vancouver Walk2Hear and helped CHHA exceed its fundraising goals. Team WIDHH raised over \$2,070 and our Audiologist Dorothy Ng, was the top fundraiser. Way to go WIDHH!

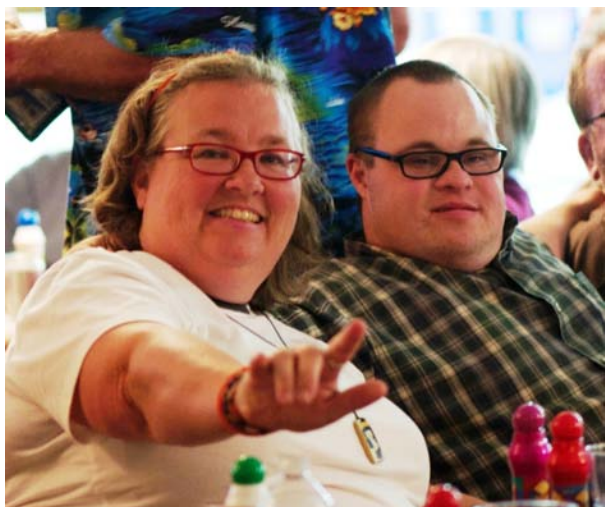
EVENTS, ACCOMPLISHMENTS, AND ACKNOWLEDGMENTS (CON'T)

Clinical Externships: For 22 years, WIDHH's Audiology Department has been a frequently-requested clinical externship site for the UBC School of Audiology and Speech Sciences. The majority of our clinicians are Clinical Faculty Members for the UBC School of Audiology and Speech Sciences at the Faculty of Medicine. Audiologists Sandra Baker, Charles Fontaine, Henry Lam, Tina Saiki, and Grace Shyng provide clinical placements for students and present academic lectures for UBC. In addition, Sandra Baker and Grace Shyng taught the lab component of a graduate level amplification course at the UBC School of Audiology and Speech Sciences.



Canadian Hard of Hearing Association (CHHA) Hearing Aid Forum: On April 22, 2014, CHHA hosted a special Hearing Aid Forum at the Vancouver Public Library to discuss the high cost of hearing aids. Grace Shyng, Head of Audiology at WIDHH, participated in a panel discussion with representatives from CHHA, the College of Speech and Hearing Health Professionals, the Ministry of Health, and the hearing aid industry. It was a great opportunity for the public to gain better insight into how hearing aid service is delivered in our province.

Free Income Tax Night: At WIDHH, the Interpreting Department organized and provided a Free Income Tax Night with the help of volunteer accountants. Over 60 Deaf, Deaf Blind, and Hard of Hearing individuals on a low or fixed income were able to get help filing their taxes with a qualified accountant and an ASL Interpreter. This service would not have been a success without the WIDHH Staff and volunteer accountants for giving their time and expertise at this annual event.



iPad Project: The Counselling Department, led by Linda Franchi, was successful in obtaining a grant to research the effect of technology on isolation among Deaf seniors. Terese Rognmo led the project, but she could not have done it without Karen Foot as the Volunteer Assistant and Sharon Kalk who provided participants with rides to training sessions. Many other volunteers also helped to make this project a triumph and we thank all of our committed senior volunteers. You made the project work!

AUDIOLOGY SERVICES

GRACE SHYNG, M.Sc., AUD.(C), RAUD, RHIP, HEAD OF AUDIOLOGY SERVICES

In 2014, the Audiology Department welcomed 891 new clients, served 1,894 drop-ins, and provided service to 10,197 appointments across our three WIDHH locations. We continue to see an increase in clinical services year after year.

More than 80% of our referrals continue to come to us by word of mouth. The other 20% come from other professionals. WIDHH Staff regularly participate in health fairs and community events. We present at academic and public lectures and we periodically advertise through print, radio, and internet media.

Saturday Clinic: WIDHH's Saturday Clinic continues to be highly popular. We offer Saturday appointment times at both our West 7th Head Office and Tri-Cities Offices.

Communication Strategies Course: Taught by an Audiologist, the "Better Communication with Hearing Loss" course is held monthly at our West 7th Head Office. In 2014, 30 students enrolled in the course to learn effective communication techniques including: speech reading skills, auditory training, listening skills, and other communication strategies

Hearing Aid Drop-In Service: Established in October 2001, WIDHH's unique hearing aid drop-in service is a convenient way for clients to have their faulty aids cleaned, checked, serviced, or sent for repair. Last year, our Audiometric Technician helped serve 1,894 drop-ins.

Outreach and Education: Since 1994, WIDHH Staff provided important technical assistance to the Vancouver Coastal Health Authority's Outreach Audiology Program, which provides audiological services to intermediate care and homebound seniors in the Lower Mainland. Every year, WIDHH Staff provide presentations and workshops throughout the community. Topics include hearing loss, communication strategies, and new hearing aid technology. In 2014, presentations took place at many prominent conferences and centres, including the UBC School of Audiology and Speech Sciences, the Renfrew Seniors Community Health Fair presented by MLA Adrian Dix, Affiliation of Multicultural Societies and Service Agencies of BC Health Fair, the American Academy of Otolaryngology Annual Conference, and several other local seniors' groups and health fairs.

Technical Services for AT-BC: WIDHH continues to provide technical consultation to Assistive Technology BC (AT-BC) in the provision of classroom assistive devices for post-secondary students.



Lyric Deep Insertion Hearing Aid: The Lyric hearing device is a deep insertion extended-wear hearing aid. In June 2011, WIDHH Audiologists at the Willow Office began offering this specialized service and only a handful of qualified clinics are able to offer this service in the Lower Mainland.

Committee Work: Several members of the Audiology Team participate on voluntary committee work that focuses on the betterment of services to clients in our community and/or the profession of Audiology. These committees include BC Association of Speech-language Pathologists and Audiologists, WorkSafe BC, Speech-Audiology Canada, UBC School of Audiology and Speech Sciences, College of Speech and Hearing Health Professionals of BC, and Canadian Hard of Hearing Association.

COMMUNICATION DEVICES SHOWROOM

SHARON MILLER, COMMUNICATION DEVICES SHOWROOM MANAGER

The Communication Devices Showroom (CDS), located at the West 7th Head Office, is WIDHH's demonstration centre to provide support to Deaf and Hard of Hearing persons in the acquisition of assistive listening and alerting devices. The devices on display assist with communication or alerting needs in the home, educational and vocational settings, and social environments.

In 2014, the CDS Team assisted 606 people to get the devices they needed. Staff also answered 476 phone inquiries and were kept busy fulfilling online orders from eager clients.



Showroom: The Communication Devices Showroom is WIDHH's source for quality assistive products and one-to-one guidance. Each product is carefully selected to offer the highest level of quality and value. Our staff have the expertise and experience to help solve communication problems and assist with workplace accommodation. In 2014, the Communication Devices Showroom developed a new catalogue that includes new and improved products and updated prices in order to stay competitive in the assistive devices market.

Outreach: To further support our clients, the CDS Team also made service calls to assist with the installation or use of devices. Additionally, we often met with clients and/or therapists to ensure that the safety and communication needs of those with hearing loss are met.

Awareness and Demonstrations: Educating the public on assistive devices enhances communication. Therefore, education is a big part of what the CDS Team does. This year, we gave many presentations in the community, at various independent living homes, and demonstrated devices to students and professionals. Students of Burnaby South Secondary High School and UBC students saw product demonstrations. We hosted information booths at the Burnaby Family and Friends Caregiver's Fair, the Gilmore Gardens Wellness Fair, the Transit Info Session Fare in Maple Ridge, and at Deaf Deaf World.

Accessibility: The CDS Team continues to work with businesses such as the Bank of Montreal and local hotels so they are able to provide communication access for their Deaf and Hard of Hearing customers and employees. We also work closely with the Fraser Health Authority and Vancouver Coastal Health Authority in providing PocketTalkers that allow patients to communicate with medical staff and family members.



COUNSELLING SERVICES

LINDA FRANCHI, PH.D., HEAD OF COUNSELLING SERVICES

The Counselling Department provides senior outreach services through the Deaf and Hard of Hearing Seniors Outreach program (DHHSO) and Employment Counselling Services through the Employment Program of British Columbia. Thank you for the opportunity to serve you.

Our programs and services are developed based on the needs identified by the diverse communities we serve. The team continues to face many challenges such as changes in funders' priorities and the increasing complexity of client needs. We are committed to maintaining a high level of excellence in client-centered practices while sustaining and growing services.



Deaf and Hard of Hearing Seniors Outreach (DHHSO): The mission of DHHSO is to identify Lower Mainland Deaf and Hard of Hearing seniors and provide non-medical volunteer services. The program works directly with Deaf seniors in need and provides volunteer transportation to and from medical appointments, grocery shopping, cultural and community events, and workshops. In 2014, DHHSO senior volunteers provided 3,621 hours of volunteer service, gave 1,045 rides to senior passengers, drove 44,273 kilometers, and made 95 home visits to isolated seniors. We developed workshops, provided training for volunteers, and coordinated with the Happy Hands Club, service organizations, and government.

Using Technology to Reduce Social Barriers: Through a grant from the New Horizons for Seniors Program, DHHSO developed a one-year pilot project that reduced isolation for Deaf seniors through the use of technology (iPads). Our Client and Volunteer Services Coordinator led a group of 20 Deaf seniors over the course of nine months. The seniors involved were able to use iPad technology as a method to stay connected to friends and family. They also gained knowledge, skills, and confidence during the 22 training sessions. The pilot project was so successful that the group has continued to meet once a month to practice their skills and provide each other with support.

Employment Counselling Services: The Employment Counselling Team delivered direct employment services to over 330 clients and employers through workshops, community partnerships, and employment counselling interventions. We served 215 individual clients, made 52 community referrals, and served 53 clients in employment crisis. In addition, we were able to help 108 clients access funding for disability supports such as American Sign Language Interpreters and assistive devices. We also provided communication and technology orientations, worksite assessments, and sensitivity training to employers on a fee-for-service basis. We expanded our services to Surrey and continue our work in the Tri-Cities area. We also worked closely with the Social Planning and Research Council of BC to evaluate public accessibility issues within the municipality of Vancouver.



INTERPRETING SERVICES

JANICE LYONS, HEAD OF INTERPRETING SERVICES

The Interpreting Department at WIDHH provides three unique programs: Medical Interpreting Service (MIS), Community Interpreting Service (CIS), and Police/Legal Interpreting Service (PLIS).

MIS provides interpreting services throughout BC for persons who are Deaf, Deaf Blind, or Hard of Hearing in most interactions with their health care providers. CIS provides interpreting services for appointments within the community and medical appointments that are ICBC and WorkSafe BC related. PLIS provides 24/7 interpreting services for the police and community.

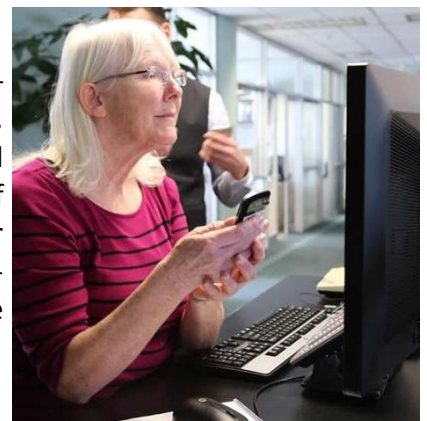
Medical Interpreting Services (MIS): Our MIS Dispatcher booked a total of 3,671 interpreting appointments for a total of 8,985 interpreting hours in 2014, which is an increase of 485 appointments compared to last year. Our part-time MIS Staff Interpreter spends her time at medical appointments and emergencies. MIS is also a practicum site for second year Douglas College students who are studying interpreting. The MIS Staff Interpreter is also the site supervisor and interpreting mentor for these Practicum Students.

Community Interpreting Services (CIS): Our CIS Booking Coordinator booked a total of 2,164 interpreting appointments for a total of 6,038 interpreting hours in 2014, which is an increase of 858 appointments compared to last year. CIS also provides a daily drop-in service that enables Deaf individuals to access interpretation of written English documents. In 2014, our drop-in service provided services to 83 clients for a total of 542 hours.

Police/Legal Interpreting Services (PLIS): In February 2012, the Vancouver Police Department (VPD) entered into a pilot project with our Agency to ensure interpreters were available to assist when the police and Deaf individuals interact. The pilot project was successful and the VPD entered into an agreement with WIDHH, which led to other police communities in the Lower Mainland signing on. Our CIS Booking Coordinator maintains an excellent relationship with the various police detachments and helps bring more awareness to the service. In 2014, PLIS received 6 emergency call-outs and received an average of 2.5 requests a month for interpreting services.

Video Real Time Communication: MIS and CIS share a D-Link VideoPhone to provide accessible, real-time communication for our Deaf clients. The VideoPhone contact number is 184.70.146.34. We have set up Skype for video calls from clients to MIS and CIS for appointment requests. MIS' Skype name is *WIDHH MIS* and CIS' Skype name is *WIDHH CIS*. We have also added Facetime for MIS appointment requests. The Facetime contact name is *medicalis@icloud.com*.

Outreach Services: The Interpreting Department Head continues to give educational outreach presentations about Deaf Culture, Sign Language Interpreting, and WIDHH's Interpreting booking system at various hospitals, schools, and community organizations such as the Well-Being Program, the Provincial Deaf and Hard of Hearing Service, and at police stations. We have maintained our partnership with the Douglas College Interpreting Training Program and developed new ones with E-Comm 911 to develop and spread awareness about the new Text with 9-1-1 service for Deaf and Hard of Hearing individuals.



FINANCE DEPARTMENT

JINDRA CASPERSON, CGA, CPA, HEAD OF FINANCE

The Finance Department is an integral part of the overall operations of WIDHH. We must ensure there are clear modes of communication, paper flow, and accountability within the departments. WIDHH Staff also have an understanding of the overall operations, so that effective and efficient procedures and systems can be implemented.

With 37 staff at three locations and close to a hundred contractors, there are many systems and procedures that are constantly updated and revised. As programs are discontinued and new programs are established, there are always new processes to develop and monitor.

Staff: Finance Staff record operating transactions, analyze transactions, and prepare financial statements and reports that inform management, funders, Board Members, and our Members about the organization's economic health. We also ensure that internal mechanisms and policies comply with regulatory standards, industry practices, and human resources policies.

The Controller, Jindra Casperson, CGA, CPA has worked with WIDHH since 2003 on a contract basis. With the assistance of Vivean Ready, Jindra oversees the entire operations of the Finance Department, and ensures that the overall financial aspects of the Agency are taken care of. Jindra reviews the annual audit file, financial statements, government reports, charity return, grant applications and budgets, and advises on the Agency's financial matters in general. She also assists the Executive Director and Department Heads with the budgeting process and other financial issues, as well as supports the Board of Directors by participating in various committees and meetings.

Susan Tang, CGA, CPA oversees the day-to-day activities of the Finance Department. She supervises staff in the department and is responsible for administration of payroll, benefits and pension, along with monthly journal entries and reporting for various programs. She also looks after the processing of GST, PST, and Work-Safe BC reports, and the issuing of T4s and T4As. She prepares the annual charity return, gaming reports, budgets, and year end audit working papers, in addition to assisting other staff with various duties.

The Accounts Payable and Accounts Receivable Clerks process all payments, issue invoices, prepare reports, and reconcile various accounts, along with being responsible for petty cash administration and expense allocations.



GOALS FOR 2015

OUR PLANS FOR THE FUTURE

Audiology Services: In 2015, we plan to review and broaden services to better meet the needs of our growing clientele, which includes expanding on marketing and public relation initiatives. We will continue to stay abreast of new developments in our profession in order to be leaders in clinical services for hearing assessments, hearing aids, and wireless devices. We also plan to participate in local health fairs and professional committees, and offer lectures and presentations to academic and general audiences. As always, our dedicated team will continue to strengthen our commitment in delivering outstanding client care and services through regular review and evaluation.

Communication Devices Showroom: In 2015, we plan to heighten awareness of our services by increasing the number of targeted presentations and demonstrations about the various communication devices available for Deaf and Hard of Hearing persons. We will continue to promote and provide sensitivity training for Residential Care Providers about effective communication strategies for Hard of Hearing seniors. We will produce and post “vlogs” (video blogs) about the various types of equipment and devices that our showroom carries.

Counselling Services: In 2015, we plan to provide inclusion supports services for Deaf and Hard of Hearing seniors and the staff of the Better at Home Program to improve access to services throughout Metro Vancouver. We will continue

to preserve and expand our valued Deaf and Hard of Hearing seniors volunteer base and create an ongoing home visiting program through a Deaf Seniors outreach program. We will expand on customized employment service opportunities for employment seekers. Our goal is to create successful business partnerships with employers that generate employment opportunities. We will work on increasing and delivering workplace assessments throughout British Columbia.



Interpreting Services: In 2015, we will continue to provide presentations to health care providers to ensure all Deaf and Hard of Hearing patients receive access to appropriate services. We will host workshops in the Lower Mainland and other regions of BC for Interpreters interested in working with MIS and CIS. We will assist educational institutions and private facilitators to provide Medical Interpreting related courses. We will continue to pilot "distance interpreting" for clients that live in remote areas who do not have access to interpreters. We will also pilot providing interpreting via video with web-based applications for medical, police, workplace, and other uses.

Finance: The goals of the Finance Department are to continue managing finances wisely and to assist in keeping WIDHH with a positive bottom line when possible. We must also stay informed about available opportunities and new regulations as they come up. We wish to keep a strong finance team and continue to look for more ways to improve procedures, attain better efficiencies, and maintain good internal controls and systems. We want to continue monitoring expenses, seek ways to save costs, and increase revenues in all departments. We will continue to contribute all our skills and knowledge to WIDHH and assist in attaining the strategic planning and fundraising goals as established by the Board.

STAFF MEMBERS

AS OF DECEMBER 31, 2014

Administration:

Susan Masters, Executive Director

Ruth Blackburn, Executive Assistant

Carly MacNeal, Receptionist

Jennifer Bate, Receptionist

Audiology Services:

Grace Shyng, Head of Audiology Services

West 7th Office:

Henry Lam, Registered Audiologist & Clinical Supervisor

Tina Saiki, Registered Audiologist

Dorothy Ng, Registered Audiologist

Jeannette Chitty, Audiology Booking Coordinator

Maxine Dominelli, Audiology Administrative Coordinator/Audiometric Technician

Michelle Rondeau, Saturday Receptionist

Willow Office:

Charles Fontaine, Willow Manager & Registered Audiologist

Praise Chow, Registered Audiologist

Gurinder Dosanjh, Audiology Administrative Assistant

Tri-Cities Office:

Sandra Baker, Tri-Cities Manager & Registered Audiologist

Elissa Robb, Registered Audiologist

Cheri Nigut, Audiology Administrative Assistant

Patricia Oco, Saturday Receptionist

Heidi Jantz, Saturday Receptionist (*maternity leave*)

Communication Devices Showroom:

Sharon Miller, Communication Devices Showroom Manager

Peter Tudisco, Communication Devices Showroom Assistant

STAFF MEMBERS (CON'T)

AS OF DECEMBER 31, 2014

Counselling Services:

Linda Franchi, Head of Counselling Services

Employment Counselling:

Marco Chiaramonte, Employment Counsellor

Tammy Gray, Employment Counsellor/Counselling Team Assistant

Barbara Low, Database Entry Clerk

Deaf and Hard of Hearing Seniors Outreach Program:

Vincent Kennedy, DHHSO Volunteer Program Coordinator

Terese Rognmo, DHHSO Client and Volunteer Services

Finance Department:

Jindra Casperson, Head of Finance

Vivean Ready, Assistant Controller

Susan Tang, Staff Accountant

May Yue, Accounts Payables & General Accounting

Nohemi Fuchs, Accounts Receivables & General Accounting

Astrid Hugill, Accounts Receivables Clerk

Interpreting Services:

Janice Lyons, Head of Interpreting Services

Community Interpreting Services:

Jessica Jickels, CIS Booking Coordinator

Medical Interpreting Services:

Jaclyn Buss, MIS Dispatcher

Tarren McKay, MIS Staff Interpreter

REPORT OF THE NOMINATION COMMITTEE

NORA MCKELLIN, NOMINATION COMMITTEE CHAIR

The Nomination Committee of the Western Institute for the Deaf and Hard of Hearing is pleased to present the following individuals who have agreed to run for office. We have ten available positions. The maximum number of Directors is fourteen.

New Candidates to be elected for a two-year term:



Bowen Tang: My name is Bowen Tang. I am in the midst of completing my Masters Degree in Deaf Education. I have a bilateral profound hearing loss, fitted with a hearing aid and cochlear implant. It is my passion to be involved in the work that serves the betterment of the Deaf and Hard of Hearing communities. One of my accomplishments include the founding of the CHHA-BC Youth Peer Supports Program. If elected to the WIDHH Board of Directors, I can use the resources and skills I acquired through these experiences to ensure that the institute continues to provide excellent services.



Carey Healey: My name is Carey Healey and I would like to put my name forward for a position on the Board of Directors for the Western Institute for the Deaf and Hard of Hearing. I have been a client of WIDHH since the late 1990s. I am at a point in my life where I want to start giving back and I believe that I have a lot to offer your organization. WIDHH always has been very good to me and I am becoming more passionate about supporting WIDHH financially, and given the opportunity, my time and experience. I am a business owner with extensive managerial and business experience.

Current Board Members Standing for Re-Election:

Dr. Joanna E. Cannon	Term:	2013 – 2015		
Lisa Dillon Edgett	Term:	2013 – 2015		
Ava Hawkins	Terms:	2011 – 2013	2013 – 2015	2015 – 2017
Miron Gazda	Terms:	2011 – 2013	2013 – 2015	2015 – 2017

Current Board Members not standing for re-election:

Wendy Bruce	Terms:	2011 – 2013	2013 - 2015
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Members who are continuing with their first term:

Dr. Graham Bryce	Term:	2014 – 2016
Joy Gong	Term:	2014 – 2016

Members who are continuing with their second term:

Barbara M. Brown	Terms:	2012 – 2014	2014 - 2016
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Members who are continuing with their third term:

Nora McKellin	Terms:	2010 – 2012	2012 – 2014	2014 - 2016
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Members who have completed three consecutive terms:

Rick Waters	Terms:	2009 – 2011	2011 – 2013	2013 – 2015
Dr. Ruth Warick	Terms:	2009 – 2011	2011 – 2013	2013 – 2015

2014 BOARD OF DIRECTORS AND COMMITTEES

AS OF DECEMBER 31, 2014

Executive Committee:

Dr. Ruth Warick, President
Barbara M. Brown, Vice President
Rick Waters, Treasurer
Barbara M. Brown, Secretary
Dan LeCours, Past President



Board Members:

Ava Hawkins, Director
Dr. Eugene Lechelt, Director
Dr. Joanna E. Cannon, Director
Joy Gong, Director
Lisa Dillon Edgett, Director
Miron Gazda, Director
Nora McKellin, Director
Wendy Bruce, Director

Award of Merit Committee:

Ava Hawkins and Wendy Bruce (Co-Chairs) and Dr. Joanna E. Cannon

By-Law Review Committee:

Ava Hawkins and Lisa Dillon Edgett (Co-Chairs)

Executive Director Evaluation Review Committee:

Ruth Warick (Chairperson), Barbara M. Brown, and Lisa Dillon Edgett

Finance Committee:

Rick Waters (Chairperson), Dr. Eugene Lechelt, Miron Gazda, Susan Masters, and Jindra Casperson

Fund Development Committee:

Dr. Graham Bryce and Ruth Warick (Co-Chairs), Dan LeCours, Rick Waters, Susan Masters, Ruth Blackburn, and Jim Watson

Nominations Committee:

Nora McKellin (Chairperson), Dr. Graham Bryce and Joy Gong

Policy and Procedure Committee:

Barbara M. Brown (Chairperson), Dr. Joanna E. Cannon, Lisa Dillon Edgett, and Nora McKellin

The President sits as an ex-officio member of all committees when needed, with the exception of the Nominations Committee.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Western Institute for the Deaf and Hard of Hearing

Report on the Financial Statements

We have audited the accompanying financial statements of Western Institute for the Deaf and Hard of Hearing, which comprise the statement of financial position as at December 31, 2014, and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Institute derives revenue from donations, bequests and gifts, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Institute. Therefore, we were not able to determine whether any adjustments might be necessary to donations, bequests and gifts revenue, excess of revenue over expenses, assets and net assets.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Western Institute for the Deaf and Hard of Hearing as at December 31, 2014, 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.

Report on Other Legal and Regulatory Requirements

As required by the British Columbia Society Act, we report that the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

Tompkins Wozny, Miller & Co.

TOMPKINS, WOZNY, MILLER & CO.
Chartered Accountants

STATEMENT OF FINANCIAL POSITION

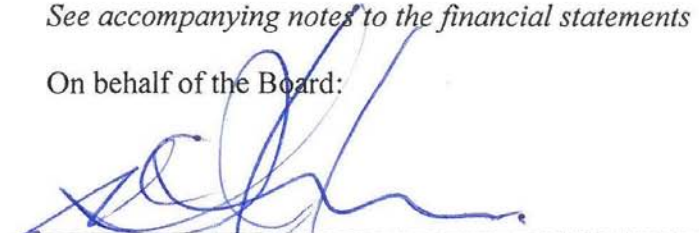
As at December 31

	2014 \$	2013 \$
		<i>[restated - note 19]</i>
ASSETS		
Current		
Cash	302,476	126,313
Short-term investments <i>[note 3]</i>	671,866	450,510
Accounts receivable <i>[note 4]</i>	364,198	435,581
Inventory	104,669	100,061
Prepaid expenses	16,657	16,436
Total current assets	1,459,866	1,128,901
Capital assets <i>[note 5]</i>	138,337	117,232
	1,598,203	1,246,133
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accruals <i>[note 6]</i>	376,165	357,758
Deferred revenue	115,831	28,690
Total current liabilities	491,996	386,448
Deferred contributions <i>[note 7]</i>	62,173	63,459
Deferred contributions related to capital assets <i>[note 8]</i>	3,040	15,574
Total liabilities	557,209	465,481
Net assets		
Invested in capital assets	135,297	101,658
Internally restricted <i>[note 9]</i>	639,352	439,352
Unrestricted	266,345	239,642
Total net assets	1,040,994	780,652
	1,598,203	1,246,133

Lease commitments *[note 18]*

See accompanying notes to the financial statements

On behalf of the Board:



Director



Director

TOMPKINS, WOZNY, MILLER & Co.
Chartered Accountants

STATEMENT OF CHANGES IN NET ASSETS

Year ended December 31

	Invested in Capital Assets \$	Internally Restricted \$	Un- restricted \$	Total \$
2014		<i>[note 9]</i>		
Balance, beginning of year <i>[restated - note 19]</i>	101,658	439,352	239,642	780,652
Revenue over (under) expenses	(47,046)	—	307,388	260,342
Investment in capital assets	80,685	—	(80,685)	—
Interfund transfer	—	200,000	(200,000)	—
Balance, end of year	135,297	639,352	266,345	1,040,994
2013 - <i>[restated - note 19]</i>				
Balance, beginning of year	131,657	439,352	140,196	711,205
Revenue over (under) expenses	(41,335)	—	110,782	69,447
Investment in capital assets	11,336	—	(11,336)	—
Balance, end of year	101,658	439,352	239,642	780,652

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended December 31

	2014 \$	2013 \$
		<i>[restated - note 19]</i>
REVENUE		
Grants, donations, bequests and gifts		
Province of British Columbia <i>[note 10]</i>	467,712	432,410
United Way	47,896	56,028
Other grants	15,427	10,404
Donations, bequests and gifts <i>[note 12]</i>	303,243	72,311
	834,278	571,153
Earned income		
Sales of hearing aids/technical equipment	2,503,724	2,524,942
Cost of sales	1,011,569	1,015,938
Gross profit	1,492,155	1,509,004
Fees for service - interpreting	999,723	884,005
Total earned income	2,491,878	2,393,009
Other income		
Amortization of deferred contributions related to capital assets <i>[note 8]</i>	12,534	14,238
Gaming	108,400	91,600
Endowment revenues - Vancouver Foundation <i>[note 11]</i>	13,223	12,734
- Anderson Fund <i>[note 11]</i>	4,454	4,213
- Rene Charbin Fund <i>[note 11]</i>	16,944	16,318
Investment income <i>[note 13]</i>	32,935	10,228
Expense recoveries and other income	13,757	28,952
Total net revenue	3,528,403	3,142,445
EXPENSES		
Amortization of capital assets	59,580	55,573
Building occupancy	179,032	170,259
Fundraising	58,115	67,450
Interpreting	744,852	674,253
Office and general <i>[schedule]</i>	289,656	266,428
Publicity and public education	80,299	61,672
Salaries, employee benefits and contract services	1,820,101	1,750,904
Strategic planning	1,415	452
Transportation	35,011	26,007
Total expenses	3,268,061	3,072,998
Revenue over expenses for the year	260,342	69,447

See accompanying notes to the financial statements

TOMPKINS, WOZNY, MILLER & Co.
Chartered Accountants

STATEMENT OF CASH FLOWS

Year ended December 31

	2014 \$	2013 \$
		<i>[restated - note 19]</i>
OPERATING ACTIVITIES		
Revenue over expenses for the year	260,342	69,447
Items not affecting cash		
Amortization of capital assets	59,580	55,573
Amortization of deferred contributions related to capital assets	(12,534)	(14,238)
Decrease (increase) in value of short-term investments (net)	(11,443)	2,434
Changes in non-cash working capital items		
Accounts receivable	71,383	(114,310)
Inventory	(4,608)	(6,763)
Prepaid expenses	(221)	30,932
Accounts payable and accruals	18,407	(51,238)
Deferred revenue	87,141	6,568
Deferred contributions (net)	(1,286)	(5,539)
Cash provided by (used in) operating activities	466,761	(27,134)
INVESTING ACTIVITIES		
Acquisition of capital assets	(80,685)	(11,336)
Purchase of short-term investments (net)	(209,913)	(10,826)
Cash used in investing activities	(290,598)	(22,162)
Increase (decrease) in cash during the year	176,163	(49,296)
Cash, beginning of year	126,313	175,609
Cash, end of year	302,476	126,313

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

1. NATURE OF OPERATIONS

The Western Institute for the Deaf and Hard of Hearing (the "Institute") is a not-for-profit organization and registered charity incorporated in 1956 pursuant to the British Columbia Society Act. The Institute is exempt from income taxes. The Institute provides services to the deaf and hard of hearing of British Columbia.

The work of the Institute is supported financially by funding from municipal, provincial and federal governments, as well as from the United Way, private donations, fees for services and sales of hearing aids/technical equipment.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

Use of Estimates

The preparation of financial statements in conformity with Canadian ASNPO 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 amounts of revenue and expenses reported during the year. Significant areas requiring the use of management estimates relate to the valuation allowances for accounts receivable, the determination of net recoverable value of assets, in particular as it relates to the useful lives of capital assets, and the determination of the deferred portion of grants received. Actual results could differ from these estimates.

Revenue Recognition

The Institute follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions, except for donations, gifts and bequests, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donations, gifts and bequests are recorded on a cash basis.

Revenue from sales of hearing aids and technical equipment is recognized when title to the goods is transferred to the customer.

Revenue from fees for service is recognized when the service is provided.

TOMPKINS, WOZNY, MILLER & Co.
Chartered Accountants

NOTES TO FINANCIAL STATEMENTS (CON'T)

December 31, 2014

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Contributed Services

Volunteers contribute time to assist the Institute in its operations. However, because of the difficulty associated with determining the fair value of these services, they are not recognized in the financial statements.

Measurement of Financial Instruments

The Institute initially measures its financial assets and financial liabilities at fair value.

The Institute subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, term deposits and accounts receivable.

Financial assets measured at fair value include money market funds and mutual funds.

Financial liabilities measured at amortized cost include accounts payable.

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

Cash

Cash is defined as cash on hand and cash on deposit, net of cheques issued and outstanding at the year-end.

Statement of Cash Flows

The statement of cash flows is prepared on a net cash basis and cash flows from operating and investing activities are reported using the indirect method.

Short-Term Investments

Term deposits are recorded at amortized cost. All other short-term investments are recorded at market value.

 **TOMPKINS, WOZNY, MILLER & Co.**
Chartered Accountants

NOTES TO FINANCIAL STATEMENTS (CON'T)

December 31, 2014

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Inventory

Inventory is valued at the lower of cost and net realizable value and consists of purchased goods held for resale.

Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided on a straight-line basis over the assets' estimated useful lives [note 5].

Pension Plan

The Institute participates in a multi-employer defined benefit pension plan ("Pension Plan") with the United Way and certain of its funded agencies. Participating employers contribute to the Pension Plan as required to provide for the normal cost of benefits currently accruing to employees and to provide for amortization of any previously unfunded liabilities. In accordance with Canadian generally accepted accounting principles, participating employers expense monthly contributions as incurred.

All full time employees of the Institute who have attained the age of 25 must join the Pension Plan after completing one year of employment.

3. SHORT-TERM INVESTMENTS

Short-term investments consist of:

	2014 \$	2013 \$
Term deposit	49,039	49,039
Money market funds	53,894	53,230
Mutual funds - bond and income	568,933	348,241
	671,866	450,510

4. ACCOUNTS RECEIVABLE

	2014 \$	2013 \$
Trades and other	354,514	429,633
Allowance for doubtful accounts	(2,000)	(2,000)
	352,514	427,633
Government - GST	11,684	7,948
	364,198	435,581

 **TOMPKINS, WOZNY, MILLER & CO.**
Chartered Accountants

NOTES TO FINANCIAL STATEMENTS (CON'T)

December 31, 2014

5. CAPITAL ASSETS

	Rate	Cost \$	Accumulated Amortization \$	Net Book Value \$
2014				
Land	—	62,166	—	62,166
Building	40 yrs	185,723	183,376	2,347
Furniture and equipment	5 yrs	75,018	71,094	3,924
Audio assessment equipment	5 yrs	320,574	268,880	51,694
Computer equipment	3 yrs	179,872	164,706	15,166
Leasehold improvements	5 yrs	72,912	72,912	—
Website	5 yrs	47,869	44,829	3,040
		944,134	805,797	138,337
2013				
Land	—	62,166	—	62,166
Building	40 yrs	185,723	183,276	2,447
Furniture and equipment	5 yrs	74,333	63,180	11,153
Audio assessment equipment	5 yrs	261,561	240,689	20,872
Automobile	5 yrs	5,251	5,251	—
Computer equipment	3 yrs	158,885	153,332	5,553
Computer software	3 yrs	77,376	77,376	—
Leasehold improvements	5 yrs	72,912	67,063	5,849
Website	5 yrs	47,869	38,677	9,192
		946,076	828,844	117,232

The land and building were assessed at \$4,031,300 [2013 - \$4,031,300] as per the 2014 property tax notice.

6. ACCOUNTS PAYABLE AND ACCRUALS

	2014 \$	2013 \$
Trades and other	196,074	184,509
Vacation, overtime and sick time	178,109	170,939
Government remittance - PST	977	1,285
- Worksafe BC	1,005	1,025
	376,165	357,758

TOMPKINS, WOZNY, MILLER & Co.
Chartered Accountants

NOTES TO FINANCIAL STATEMENTS (CON'T)

December 31, 2014

7. DEFERRED CONTRIBUTIONS

Deferred contributions represent unspent resources externally restricted for capital assets and other programs as follows:

	2014 \$	2013 \$
Balance, beginning of year	63,459	68,998
Add: Contributions for the year	653	1,653
Less: Spent during the year	(1,939)	(7,192)
Balance, end of year	62,173	63,459

8. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets represent contributed capital assets and restricted contributions with which capital assets were acquired. The balance in the account is as follows:

	2014 \$	2013 \$
Balance, beginning of year	15,574	29,812
Less: Amounts amortized to revenue	(12,534)	(14,238)
Balance, end of year	3,040	15,574

9. INTERNALLY RESTRICTED NET ASSETS

In 2002, the Institute internally restricted \$439,352 for future capital expenditures, including new premises. During the year, an additional \$200,000 was internally restricted for future capital expenditures.

10. PROVINCE OF BRITISH COLUMBIA GRANTS

The Institute receives grants from the Province of British Columbia for various programs. The grant revenue recognized as earned by program is as follows:

	2014 \$	2013 \$
Medical Interpreting Services	355,385	340,862
Counselling	20,779	—
Audiology	45,774	45,774
Communication Aids	45,774	45,774
	467,712	432,410

NOTES TO FINANCIAL STATEMENTS (CON'T)

December 31, 2014

11. ENDOWMENT FUNDS

The Vancouver Foundation administers the Western Institute for the Deaf and Hard of Hearing Endowment Fund, the Anderson Fund and the Rene Charbin Fund from which annual interest is provided to the Institute. As at December 31, 2014, the market value of the Western Institute for the Deaf and Hard of Hearing Endowment Fund amounted to \$381,347 [2013 - \$366,328]. The market values of the Anderson Fund and the Rene Charbin Fund are no longer available to the Institute due to new privacy policies at the Vancouver Foundation. The Institute does not have access to the capital in the funds held by the Vancouver Foundation.

12. DONATIONS, BEQUESTS AND GIFTS

In 2014, donations, bequests and gifts revenue include bequests received in the amount of \$267,390 [2013 - \$21,000].

13. INVESTMENT INCOME

Investment income has been increased by \$11,443 [2013 - decreased by \$2,434] as a result of the change in the market values of short-term investments.

14. PENSION PLAN

The annual cost of the Pension Plan to the Institute is 175% [2013 - 175%] of members' contributions. The Institute's expense for the year ended December 31, 2014 in respect of pension contributions for its employees amounted to \$121,999 [2013 - \$132,146].

15. FINANCIAL INSTRUMENTS

The Institute is exposed to various risks through its financial instruments. The following analysis presents the Institute's exposures to significant risk as at December 31, 2014:

Credit Risk

The Institute is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable. The Institute does not obtain collateral or other security to support its accounts receivable subject to credit risk but mitigates this risk by also dealing with Government agencies and, accordingly, reduces its risk of significant loss for non-performance.

 **TOMPKINS, WOZNY, MILLER & Co.**
Chartered Accountants

NOTES TO FINANCIAL STATEMENTS (CON'T)

December 31, 2014

15. FINANCIAL INSTRUMENTS (CONT'D)

The Institute is also exposed to credit risk with respect to its bank deposits and short-term investments. The Institute reduces its credit risk by placing its bank deposits with a Canadian credit union and by having its short-term investments managed by professional investment managers.

Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they become due. It stems from the possibility of a delay in realizing the fair value of financial instruments.

The Institute manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities, and by holding assets that can be readily converted into cash.

Interest Rate Risk

The Institute is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Institute to a fair value risk while the floating rate instruments subject it to a cash flow risk. The Institute is exposed to this type of risk as a result of investments in term deposits, mutual funds and money market funds [note 3].

16. LINE OF CREDIT

The Institute has arranged with Vancity a credit facility to a maximum of \$50,000. The established interest rate is prime plus 1.5%. As at December 31, 2014, the Institute had not utilized the credit facility [2013 - \$Nil].

17. RELATED PARTY TRANSACTIONS

Interpreting expense includes \$8,790 [2013 - \$4,576] for services provided by a director of the Institute. Amounts paid to related parties were incurred in the normal course of business and are measured at the exchange amount, which is the amount agreed upon by the transacting parties on terms and conditions similar to non-related parties.

NOTES TO FINANCIAL STATEMENTS (CON'T)

December 31, 2014

18. LEASE COMMITMENTS

The Institute is committed to the following premises lease payments over the next five years:

	\$
2015	90,997
2016	91,635
2017	64,057
2018	36,479
2019	36,479
	<u>319,647</u>

19. ACCOUNTING ADJUSTMENT

During the year it was determined that the Institute earned additional discounts from a supplier that were thought to be restricted (i.e. required the supplier's authorization on how the funds could be spent), when in fact the discounts were unrestricted. The effect of recognizing the supplier discounts into income is as follows:

Statement of Operations

2013 Cost of sales decreased by \$55,985 from \$1,071,923 to \$1,015,938;
2013 Revenue over expenses for the year increased by \$55,985 from \$13,462 to 69,447;

Statement of Financial Position and Changes in Net Assets

Unrestricted net assets at January 1, 2013 increased by \$11,417 from \$128,779 to \$140,196;
Total net assets at January 1, 2013 increased by \$11,417 from \$699,788 to \$711,205;
Unrestricted net assets at December 31, 2013 increased by \$67,402 from \$172,240 to \$239,642;
Total net assets at December 31, 2013 increased by \$67,402 from \$713,250 to \$780,652;
Accounts receivable at December 31, 2013 increased by \$67,402 from \$368,179 to \$435,581;
The statement of cash flows has also been adjusted where applicable.

20. COMPARATIVE FIGURES

Certain 2013 comparative figures have been reclassified to conform to the presentation adopted in the current year.

 **TOMPKINS, WOZNY, MILLER & Co.**
Chartered Accountants

OFFICE AND GENERAL EXPENSES

Year ended December 31

	2014	2013
	\$	\$
Bad debts	688	40
Bank charges and interest	4,051	3,746
Board	8,335	9,465
Computer repairs and maintenance	44,270	35,305
Credit card merchant fees	41,958	37,937
Delivery and postage	8,146	9,028
Equipment lease	13,403	11,421
Licenses and permits	12,674	12,047
Memberships and subscriptions	2,961	2,053
Minor capital equipment and repairs	6,933	6,058
Newsletter, website and online store	8,953	3,949
Office, supplies and other	46,236	44,321
Professional - legal, audit, and other	16,554	16,400
- accounting services	30,330	28,330
Telephone, fax and mobile services	44,164	46,328
	289,656	266,428

See accompanying notes to the financial statements

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Western Institute for THE DEAF AND HARD OF HEARING

HEAD OFFICE

2125 West 7th Avenue (at Arbutus), Vancouver, BC, V6K 1X9

604-736-7391.....phone
604-736-2527.....tty
604-736-4381.....fax
info@widhh.com.....e-mail

Toll Free

1-888-736-7391.....phone
1-888-736-2527.....tty

WILLOW OFFICE

#514 - 2525 Willow Street (at Broadway), Vancouver, BC, V5Z 3N8

778-329-0870.....phone
778-329-0874.....tty
778-329-0875.....fax
willowinfo@widhh.com.....e-mail

TRI-CITIES OFFICE

#260 - 2755 Lougheed Hwy (at Westwood), Port Coquitlam, BC, V3B 5Y9

604-942-7397.....phone
604-942-7380.....tty
604-942-7395.....fax
tricitieinfo@widhh.com.....e-mail

WWW.WIDHH.COM