

Western Institute for
THE DEAF AND HARD OF HEARING



ANNUAL REPORT

2016

TABLE OF CONTENTS

ANNUAL REPORT 2016

Report from the President.....	1
Report from the Executive Director.....	2
Feature Story: Sandra’s Story.....	3
Feature Story: Company Director Shows His Support.....	4
Audiology Services.....	5
Communication Devices Showroom.....	6
Counselling Services.....	7
Sign Language Interpreting Services.....	8
Fund Development.....	9
WIDHH Highlights and Accomplishments.....	10
Our Staff Members.....	11
2016 Board of Directors & Committees.....	12
60 Years of Making Waves - WIDHH’s Diamond Gala Supporters.....	13
Thank You to Our Partners and Donors.....	15

2016 Audited Financial Statements

Independent Auditor’s Report.....	18
Statement of Financial Position.....	19
Statement of Changes in Net Assets.....	20
Statement of Operations.....	21
Statement of Cash Flows.....	22
Notes to Financial Statements.....	23
Office and General Expenses.....	31

REPORT FROM THE PRESIDENT

BARBARA M. BROWN, BOARD OF DIRECTORS PRESIDENT



Last year I wrote about our actions to bring WIDHH to the point where your Board and Executive director could move on with our strategic goal – a new head office. In the fall we secured membership approval for financing that will shape our business plan during an expected period of construction.

Our Executive Director and I spent several months in 2016, meeting with Conwest, a real estate developer who is especially interested in social purpose real estate partnerships.

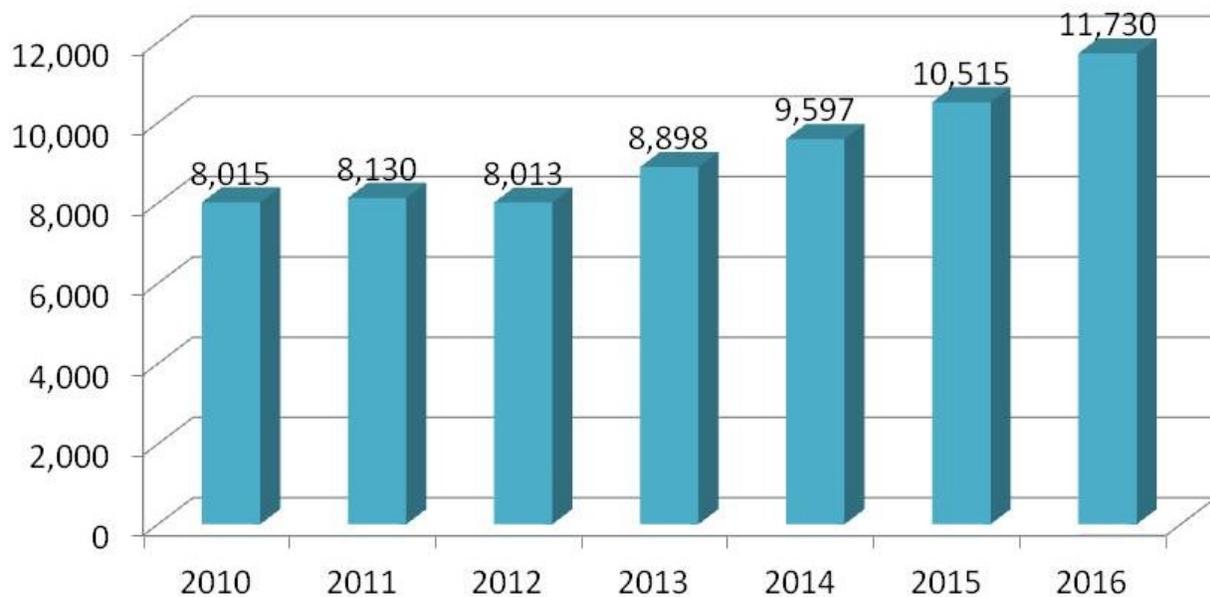
WIDHH has been supported in these discussions and negotiations by Cushman & Wakefield who are helping us to acquire the right property in the right place at the right price.

In the early autumn specialists with Field and Marten Associates Inc., specializing in full service project management, joined our negotiating team to provide leadership in structuring and managing our head office project.

Throughout 2016 our workload at WIDHH continued to grow. We provided more Medical Interpreting hours than ever before. Audiology, Counselling Services and Communication Aids all produced record numbers of service hours. Our total number of clients rose to 11,730, an all time high.

Throughout the year, whether planning, or delivering much needed services, WIDHH remains committed to a team approach and the delivery of quality- assured care. We are confident that our skills and our clear vision will successfully lead us into a bright new future.

Clients Served by WIDHH



REPORT FROM THE EXECUTIVE DIRECTOR

SUSAN MASTERS, EXECUTIVE DIRECTOR



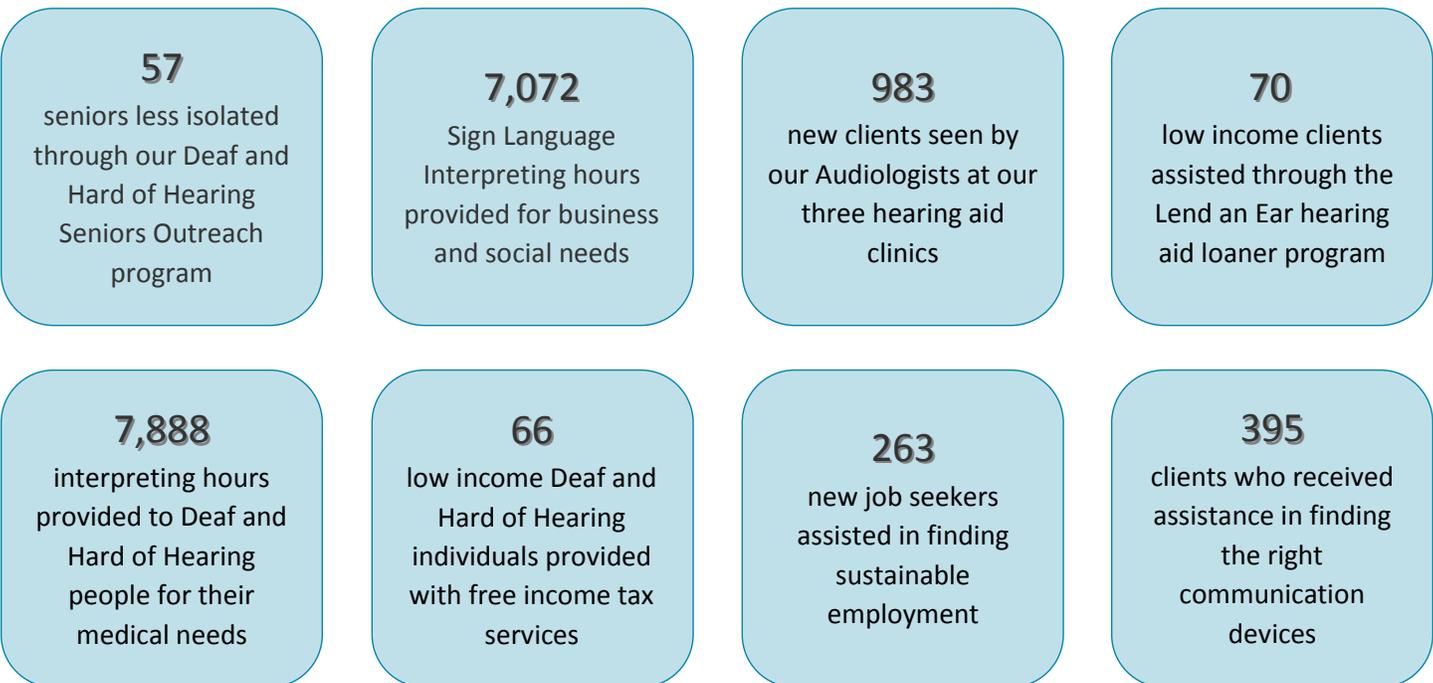
On behalf of the Staff and Directors, it is my privilege to present this report to the 61st Annual General Meeting of the Western Institute for the Deaf and Hard of Hearing. 2016 was a busy and productive year for the Society. Financially, as explained in depth by the Auditors Report, the Agency ended the year in healthy surplus position.

Each department; Audiology, Communication Devices Showroom, Counselling Services, Interpreting Services, and Fund Development have produced a detailed report of their activities for your information.

As you read the 2016 Annual Report, you will appreciate the immense work of the Directors and Staff Members. Every report demonstrates our team work, transition, growth and innovation.

Scores of Deaf and Hard of Hearing people either found employment or volunteer placements with the assistance of our capable employment team, thousands of individuals worked with their Audiologist, Audiometric Technician or Communication Devices Specialist to find appropriate hearing solutions and hundreds of clients received interpreting services that enabled them to conduct the business of daily living.

During the year we provided over 22,000 hours of client services.



I would like to extend a big thank-you to all of our staff members. WIDHH's successes would not have been possible without their steadfast dedication and professionalism. To our President and all of our Directors, I sincerely give thanks for the countless volunteer hours you gave to make WIDHH successful.

To our many donors and benefactors, we say a huge THANK YOU. Your gifts are thankfully received and are faithfully applied to the work of the agency. All of us at WIDHH are grateful for your support; it allows us to continue to make a difference in the lives of persons who are Deaf, Deafened, Deaf Blind, and Hard of Hearing.

FEATURE STORY: SANDRA'S STORY

As an organization dedicated to creating a society in which people who are Deaf and Hard of Hearing are able to fully participate, we are honored when clients express their gratitude for the vital services that we offer.

Sandra has been a client of WIDHH for over two decades, where her hearing needs have been served by WIDHH staff at our Willow Office location. As a child born with one ear, one of the biggest barriers that Sandra needed to overcome was understanding her needs and being honest about how hearing loss hindered her daily life. She realized that hiding her hearing loss created difficulties with family members, friends, and co-workers as they would get frustrated when she couldn't hear them. So, she began to see a WIDHH audiologist to get the tools she needed to assist with hearing everything going on around her.

“Organizations such as WIDHH are important because they help Deaf and Hard of Hearing individuals. Sometimes, being Deaf or Hard of Hearing really isolates us from the rest of society. That isolation hurts our self-esteem and we don't want to be left out. We want to be fully functioning and contribute to society. Without the services that organizations like WIDHH offers, we would be lost!”

“Without the services that organizations like WIDHH offers, we would be lost!”



In addition to breaking barriers associated with her hearing loss, Sandra is also someone who has inspirationally overcome multiple challenges in her life, including a period of addiction and homelessness. She now works at Union Gospel Mission's Women and Families Center, where she assists women seeking an exit from addiction. Outside of work, Sandra enjoys beading, reading, watching her TV shows at home, and is an avid fan of all sorts of food. Travel is a passion of hers that she enjoys partaking in when she gets the chance.

Sandra would like our readers to know: “Never feel inadequate about your disabilities and give it all that you've got. Know your rights, because you deserve to know what is happening around you. Accessibility is a fundamental human right. Opportunities await you over the horizons in life. Follow your dreams!”

FEATURE STORY: COMPANY DIRECTOR SHOWS HIS SUPPORT

The Western Institute for the Deaf and Hard of Hearing would like to recognize and thank Malcolm White for his outstanding generosity in making a significant donation to our organization. Recently we had a chance to visit Malcolm at his office in Abbotsford. This is the head office for his company, Hospital Transfers, which provides professional, caring, and efficient transportation for non-emergency stable patients throughout the Lower Mainland and Fraser Valley region.

Malcolm has been a client of the Willow Branch office of WIDHH for some time now, and we had a chance to ask him a few questions about why he chose to support WIDHH. Malcolm said “I’ve been a client for a few years now and very much appreciate the wonderful professional services I have received from WIDHH, and in particular from my Audiologist Praise!”



Malcolm also just recently found out that WIDHH is a charity, and admired our ability to serve the Deaf and Hard of Hearing community so well. Malcolm realized that like many charities, ongoing funding needs must be a priority. He was also pleased to know that there are plans to move into a new Head Office building, and felt that it would be a good time to offer his support.

“I am very pleased to be a supporter of the Western Institute for the Deaf and Hard of Hearing; they have made a tremendous impact on my work and home life.””

Malcolm said “I am very pleased to be a supporter of the Western Institute for the Deaf and Hard of Hearing; they have made a tremendous impact on my work and home life”. We would like to thank Malcolm White for his generosity and support!

James Bacon, WIDHH’s Fund Development Manager added “We are so grateful for the generous support of Mr. White. Without donations such as his, we could not provide the much needed support to the Deaf and Hard of Hearing in BC.”

AUDIOLOGY SERVICES

983 new audiology clients served at
WIDHH's three Hearing Aid Clinics for a
total of **11,749** Appointments

Hearing Aid Clinic: WIDHH has the only non-profit hearing clinics in all of BC. We provide hearing tests, sales of new hearing aids with the latest digital technology, and other hearing services. Income earned from these services goes towards supporting WIDHH's free community programs.

Lend an Ear Program: The only one of its kind in BC provided by a non-profit, this social service program provides refurbished aids to those who cannot afford new ones. This program is made possible through funding from local and provincial grants, and from the productive income of our hearing aid clinic sales.

70 Lend an Ear
clients received a
refurbished hearing
aid

43 students learned
specialized communication
strategies

Better Communication with Hearing Loss (BCHL) Class: WIDHH's Better Communication with Hearing Loss classes is offered in a supportive, small group environment. These classes focus on basic speech reading and strategies to better communicate in difficult listening environments.

Hearing Aid Drop-In Service: WIDHH offers first-come-first-serve Hearing Aid Drop-In Services. The service includes hearing aid cleaning, troubleshooting dead or intermittent hearing aids, review of insertion/removal of hearing aids, and tube changes. To support our fundraising endeavors we are now accepting donations in our drop-in office!

1,953 hearing aid drop-ins
served at our West 7th
Head Office

In 2016, our WIDHH Audiologists participated in the community by:

- Providing clinical externships and teaching labs to audiology students at the UBC School of Audiology and Speech Sciences, Faculty of Medicine.
- Actively participating in volunteer committee work on various consumer and professional hearing health organizations, at both the provincial and national levels.



Team WIDHH participated in the Canadian Hard of Hearing Association - Vancouver Branch's Walk2Hear on Sunday, September 25, 2016. Team WIDHH came in first place for the team fundraising category!

COMMUNICATION DEVICES SHOWROOM

367 communication devices sold to optimize communication in home, workplace, and social settings.

Showroom: WIDHH's Communication Devices Showroom located at our West 7th Avenue Head Office displays a variety of assistive listening and alerting devices. These devices include FM systems, infrared systems for the television and radio, amplified telephones, and visual alerting systems for the home.

WIDHH's Communication Devices Showroom is also the only place in British Columbia that displays a large range of devices and provides one-on-one consultations to assist individuals in becoming comfortable with their devices.

This year, we created a new product catalogue with updated prices to stay competitive and to better serve our clientele. We also updated our stock to remove obsolete products and added the most up-to-date technology.

707 people visited our Showroom and **502** calls were received to learn more about assistive devices

Outreach and Demonstrations: We made 22 house calls to support clients and care home staff with the installation or use of devices. We also consulted with clients and therapists to ensure that safety and communication needs of those with hearing loss were met. We continue to educate the public on how assistive devices can enhance communication through off-site public presentations and orientations in our Showroom.

In 2016, we attended a number of community presentations to increase public awareness and understanding of the effects of hearing loss, not only for individuals with a hearing loss, but also for their families, the general public, care givers, and Service Providers.



The Fraser Health Authority and Vancouver Coastal Health Authority continue to purchase PockeTalkers. We are finding that many doctors, therapists, and care providers find the PockeTalker useful in interactions with patients.

COUNSELLING SERVICES

The Employment Program of British Columbia (EPBC): WIDHH understands that obtaining and maintaining employment is one of the most important things in life. WIDHH's Employment Counselling services are provided by Certified Career Development Practitioners who are fluent in American Sign Language and English, and use a bicultural/bilingual approach in service provision.

WIDHH provides employment counselling services under the government's EPBC through:

- Return to work action plans (including placement services)
- Resume and cover letter assistance
- Skills development and training
- Career goal identification and career exploration
- Workplace assessments and interventions (including employment crisis counselling)
- Access to disability supports for work: alerting devices, FM systems, hearing aids, and American Sign Language interpreters

Over **263** clients served along with **272** Sign Language Interpreter and equipment accommodations provided in the workplace

57 isolated Deaf seniors received a total of **2,500** hours of visitation and companionship by **45** Deaf senior volunteers who also provided over **25,000 km** of transportation assistance and **250** friendly visits to Deaf seniors in hospital along with **76** deliveries of Christmas baskets

Deaf and Hard of Hearing Seniors Outreach (DHHSO): The DHHSO program identifies isolated Deaf and Hard of Hearing Seniors in the Lower Mainland and provides them with volunteer outreach services. DHHSO volunteers (who are active Deaf and Hard of Hearing seniors) provide companionship, home visits, transportation assistance, facilitated shopping trips, and other outings so that isolated seniors can remain connected to their communities.

United Way and DHHSO partnered in 2016 to initiate a pilot project that would deliver WIDHH-Better at Home (BAH) services closer to home for some of our Deaf seniors. We have experienced more requests from our community for additional services. We are grateful for the partnerships we have created and for our committed volunteers!



SIGN LANGUAGE INTERPRETING SERVICES

3,483 medical appointments and emergencies were attended to by ASL Interpreters for a total of **7,888** interpreting hours

Medical Interpreting Services (MIS): MIS is the American Sign Language (ASL) interpreter booking service funded by British Columbia's Provincial Health Services Authority. MIS is operated by WIDHH and provides interpreters for emergency and non-emergency medical appointments in communities across BC. Interpreters allow for clear communication between health care professionals and patients, and the use of interpreters results in better evaluation and treatment, while reducing misunderstandings or repeat consultations.

Community Interpreting Services (CIS): CIS is WIDHH's own ASL interpreter booking service for appointments in the community. Whether it is a meeting, conference, job interview, or legal proceeding, WIDHH is committed to promoting full understanding for non-hearing and hearing parties in critical and often stressful situations. All of our interpreters are qualified and registered with West Coast Association of Visual Language Interpreters.

2,372 school, court, workplace, and business appointments attended to by ASL Interpreters for a total of **7,072** interpreting hours

319 drop-in appointments assisted Deaf individuals with translations of documents from English to ASL for a total of **702** hours

CIS also provides a free drop-in service that enables Deaf and Hard of Hearing individuals access to automated telephone systems and individualized translation services for documents in written English.

Police/Legal Interpreting Services (PLIS): WIDHH continues to partner with the RCMP and the Vancouver Police Department to provide Police Interpreting Services for law enforcement situations. In 2016 we provided interpreters for 4 emergency call-outs and booked 8 appointments.

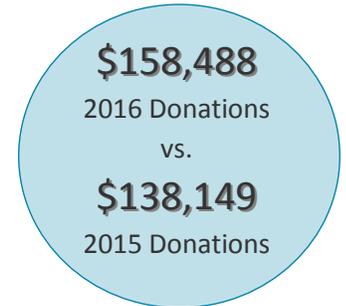
In the Community: We continue to give educational outreach presentations about Deaf Culture; Sign Language Interpreting; and WIDHH's interpreter booking system at various hospitals, schools, and community organizations such as the British Columbia School for the Deaf, Well-Being Program, Langley Memorial Hospital, Surrey Memorial Hospital, Delta Hospital, Kelowna General Hospital, Vernon Jubilee Hospital and many others, and the Happy Hands Club.



FUND DEVELOPMENT DEPARTMENT

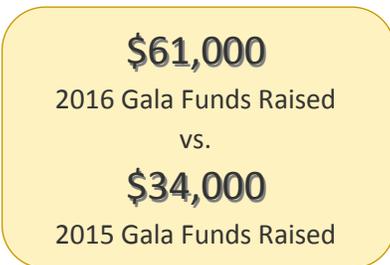
Fund Development: It has been an exciting year for the Fund Development Department as we move closer to making our dream of a new home a reality. We are approaching our first \$1,000,000 in funds received and pledged towards the Capital Campaign. We have seen support from members of the community and our own WIDHH staff, management, board members, local businesses and charitable foundations, and for that we are very grateful. In 2016 we have:

- Continued to cultivate relationships with major donors and key individuals
- Developed new ways to receive donations, such as peer-to-peer online giving platforms, corporate recognition programs and community fundraising materials
- Begun to develop relationships and raise awareness of the charity within the local business and charitable foundation communities



Marketing and Communications: This year, WIDHH made significant progress in raising awareness about our vital programs and services through:

- Raising awareness of WIDHH in collaboration with community and support groups
- Developing our social media presence
- Print media ad campaign with Glacier Media, with advertisements in the North Shore News, Tri City News, and Vancouver Courier
- Developing online advertising campaigns with Glacier Media and Google advertising



Revenue Streams for WIDHH's Programs and Services: WIDHH successfully increased its efforts in raising funds for programs and services in 2016. We have seen an increase in the number of donors and donations received compared to 2015. WIDHH's 60 Years of Making Waves—Diamond Gala almost double the amount raised in 2015.

WIDHH's New Building Project: We still have a long way to go in raising funds for the Centre of Excellence and will continue to develop our marketing and fundraising efforts. However we would like to take this opportunity to say a huge thank you to all the supporters of WIDHH for your generous and continued support! Together we can achieve our dream of a Centre of Excellence. To find out how you can get involved, please contact the Fund Development Department.



A rendering of the potential new WIDHH Centre of Excellence.

WIDHH HIGHLIGHTS AND ACCOMPLISHMENTS

Build-a Bear Like Me: Young Deaf and Hard of Hearing students built their own bears with hearing aids and/or Cochlear Implants. WIDHH donated 30 display hearing aids for students. The “Build-A-Bear” company sewed the donated non-functioning hearing aids/Cochlear Implants on the bears at no additional cost. This special event gave students the opportunity to meet and interact with other peers with hearing loss and to gain a sense of belonging, by creating a bear to call their own that is a “toy like them.” The WIDHH Audiology Team donated funds for one Deaf/Hard of Hearing child in the Surrey School District to build a bear.

Accessibility Audit of Vancouver International Airport: The Counselling Department was contracted by Vancouver Airport Authority (YVR) in September 2016 to conduct an Accessibility Audit for Deaf and Hard of Hearing travelers using YVR. Some of the goals of the project were to review best practices in accessible and inclusive airport customer service, identify what is currently working well and what some of the gaps may be, develop an accessibility audit checklist, and to develop strategies to enhance the travelling experience of Deaf and Hard of Hearing travelers.

MIS Screening: Professional American Sign Language-English Interpreters wishing to qualify to work for Medical Interpreting Services (MIS) must successfully pass the MIS Screening Exam. In 2016, WIDHH conducted a pilot for the “Live Exam” portion of the screening. The exam consists of two parts; a written exam and the live skills exam. Once the written exam is passed the next step in the screening process is the “Live Exam”; which rates the interpreting ability in a series of three actual medical appointments, along with a qualified mentor. The pilot was a success and WIDHH has implemented this new portion of the MIS Screening.

Amplification Research: Audiologist Sandra Baker concluded a research project on amplification assessment with Dr. Lorianne Jenstad from University of British Columbia School of Audiology and Speech Sciences, Faculty of Medicine. Results are expected to be published in 2017.

CAEDHH Award: Audiologist Elissa Robb was presented with the 2016 CAEDHH-BC Advocate Award for her outstanding advocacy work by the Canadian Association of Educators for the Deaf and Hard of Hearing (CAEDHH) conference on October 21, 2016.



OUR STAFF MEMBERS

AS OF DECEMBER 31, 2016

Administration:

Susan Masters, Executive Director
Ruth Blackburn, Executive Assistant/Manager of Annual Giving
Lily Flanjak, Receptionist
Susan Tang, Head of Finance
Jindra Casperson, Controller
Vivean Ready, Assistant Controller
Anita Hyrapet, Accounts Payables
Nohemi Fuchs, Accounts Receivables
Elena Grigorieva, Accounting Clerk

Audiology Services:

Grace Shyng, Head of Audiology Services

Head Office:

Henry Lam, Registered Audiologist
Tina Saiki, Registered Audiologist
Dorothy Ng, Registered Audiologist
Maxine Dominelli, Audiometric Technician
Taryn Cowling, Client Services Coordinator
Nina Taghaddosi, Client Services Coordinator
Michelle Rondeau, Saturday Receptionist

Willow Office:

Charles Fontaine, Manager & Registered Audiologist
Praise Chow, Registered Audiologist
Stacey Ready, Client Services Coordinator

Tri-Cities Office:

Sandra Baker, Manager & Registered Audiologist
Elissa Robb, Registered Audiologist
Cheri Nigut, Audiology Administrative Assistant
Tricia Oco, Saturday Receptionist

Communication Devices Showroom (CDS):

Sharon Miller, CDS Manager
Peter Tudisco, CDS Assistant

Counselling Services:

Dr. Linda Franchi, Head of Counselling Services

Employment Counselling Services:

Marco Chiaramonte, Employment Counsellor
Tammy Gray, Employment Counsellor
Barbara Low, Counselling Team Assistant

Seniors Outreach Program:

Vincent Kennedy, Volunteer Program Coordinator

Jean Nielsen, Inclusion Support Assistant

Fund Development Department:

James Bacon, Fund Development Manager

Interpreting Services:

Janice Lyons, Head of Interpreting Services

Medical Interpreting Services (MIS):

Kim Welsh, MIS Dispatcher

Tarren McKay, MIS Staff Interpreter

Community Interpreting Services (CIS):

Jessica Jickels, CIS Booking Coordinator



2016 BOARD OF DIRECTORS & COMMITTEES

AS OF DECEMBER 31, 2016

Board of Directors:

Barbara M. Brown, President

Ava Hawkins, Vice President

Miron Gazda, Treasurer

Dr. Graham Bryce, Secretary

Dr. Eugene Lechelt, Director

Joy Gong, Director

Lisa Dillon Edgett, Director

Award of Merit Committee:

Ava Hawkins and Joy Gong (Co-Chairs)

Finance Committee:

Miron Gazda (Chairperson), Dr. Eugene Lechelt, and Susan Masters (ex-officio)

Fund Development Committee:

Dr. Ruth Warick and Dr. Graham Bryce (Co-Chairs), Barbara M. Brown, Dan LeCours, Dr. Eugene Lechelt, Rick Waters, Susan Masters, James Bacon (ex-officio), Ruth Blackburn (ex-officio), and Jim Watson (ex-officio)

Nominations Committee:

Joy Gong (Chairperson)

Policy and Procedure Committee:

Lisa Dillon Edgett (Chairperson), and Joy Gong

Society Act Task Force Committee:

Barbara M. Brown (Chairperson), Dr. Eugene Lechelt, and Susan Masters (ex-officio)

60 YEARS OF MAKING WAVES - WIDHH'S DIAMOND GALA SUPPORTERS

Thank You! for helping to raise over

\$61,000

The 60 Years of Making Waves—WIDHH's Diamond Gala was an impressive evening filled with happy guests. After cocktails, photos, and silent auction shopping, we commenced our formal program. Keynote speakers Leila Fredland and Muriel Kauffmann, along with WIDHH's video presentation, captured guests' hearts while raising awareness about the vital services that WIDHH provides for Deaf and Hard of Hearing individuals.

Our hilarious MC Fred Lee "Vancouver's Man About Town" kept the crowd going by telling all the right jokes. Our performer of the night, Camilo the Magician, confused us with his tricks and illusions! After 50/50 raffle and door prize draws, the evening concluded with the ceremonial cutting of a beautiful handcrafted cake. To call the night a success would be an understatement, and we simply could not have done it without you - our sponsors, donors, guests, and volunteers!

This accomplishment would not have been possible without the incredible support of:

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Vancouver Canadians Baseball Club
Vancouver Canucks
Vancouver Fringe Festival
Vancouver International Film Festival
Vancouver Symphony Orchestra
VIA Rail Canada
Wedgewood Hotel and Spa
WIDEX
Windsure Adventure Watersports

60 YEARS OF MAKING WAVES - WIDHH'S DIAMOND GALA



Ready to get the gala STARTED!



Lovely group of friends!



We want YOU (to have a good time).



That's... a lot of string!



ROCK!!! ON!!!



WIDHH President and the ceremonial cake cutting.

THANK YOU TO OUR PARTNERS AND DONORS

Institutional Donors:

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 Harvey Jackson
 Gene MacKinnon
 Garth Findahl
 Eleanor Hayward
 David Wallace
 Charles Leinor
 Barbara Low
 Arlene Barichello
 Alison Taylor
 Aline Murphy
 June Earnshaw
 Harry Wong
 Gayo Segismundo
 Bruce Milne
 Winnie Mok
 Wendy Miharija
 Susan Steffens
 Stacy Shields
 Salina Janmohamed
 R. Scott Bannatyne
 Penny Reardon
 Olga Linnyk
 Nicola Crema
 Maria Florencia Caula
 Lynn Roberts
 Lisa Dolinski
 Jeremy Strickland
 Jenny Ngui
 Jamie Ong
 Faizzal Fatehill
 Debra Leyshon
 Chung Yan Belinda Lai
 Christine Jeklin
 Wally Floris
 Ronna Plul
 Ngah Lee
 Grace Tsang
 Colin Megannety
 Charles Cahoon

FINANCIAL STATEMENTS



DECEMBER 31, 2016

TOM TOMPKINS, WOZNY, MILLER & Co.
Chartered Professional Accountants

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, 2016, 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, Western Institute for the Deaf and Hard of Hearing derives revenue from donations, bequests and gifts the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our audit of these revenues was limited to the amounts recorded in the records of Western Institute for the Deaf and Hard of Hearing. Therefore, we were not able to determine whether any adjustments might be necessary to donations, bequests and gifts revenue, revenue over (under) expenses, and cash flows from operations for the years ended December 31, 2016 and 2015, current assets as at December 31, 2016 and 2015, and net assets as at January 1 and December 31 for both 2016 and 2015. Our audit opinion on the financial statements for the year ended December 31, 2015 was modified accordingly because of the possible effects of this limitation in scope.

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, 2016, 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 Societies 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.

Vancouver, Canada
April 6, 2017

Chartered Professional Accountants

TOMPKINS, WOZNY, MILLER & CO.
Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION

As at December 31

	2016	2015
	\$	\$
ASSETS		
Current		
Cash	448,065	92,368
Short-term investments [note 3]	1,173,316	637,060
Accounts receivable [note 4]	529,439	445,361
Inventory	142,210	113,972
Prepaid expenses	26,219	23,312
Total current assets	2,319,249	1,312,073
Deferred costs [note 5]	39,209	—
Capital assets [note 6]	113,074	130,200
	2,471,532	1,442,273
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accruals [note 7]	497,670	384,898
Deferred revenue	53,375	36,558
Total current liabilities	551,045	421,456
Deferred contributions [note 8]	652,988	79,233
Total liabilities	1,204,033	500,689
Net assets		
Invested in capital assets	113,074	130,200
Internally restricted [note 9]	739,352	639,352
Unrestricted	415,073	172,032
Total net assets	1,267,499	941,584
	2,471,532	1,442,273

Lease commitments [note 19]

See accompanying notes to the financial statements

On behalf of the Board:



 Director



 Director

STATEMENT OF CHANGES IN NET ASSETS

Year ended December 31

	Invested in Capital Assets \$	Internally Restricted \$	Un- restricted \$	Total \$
2016		<i>[note 9]</i>		
Balance, beginning of year	130,200	639,352	172,032	941,584
Revenue over (under) expenses	(32,177)	—	358,092	325,915
Interfund transfers	—	100,000	(100,000)	—
Investment in capital assets	15,051	—	(15,051)	—
Balance, end of year	113,074	739,352	415,073	1,267,499
2015				
Balance, beginning of year	135,297	639,352	266,345	1,040,994
Revenue under expenses	(32,924)	—	(66,486)	(99,410)
Investment in capital assets	27,827	—	(27,827)	—
Balance, end of year	130,200	639,352	172,032	941,584

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended December 31

	2016	2015
	\$	\$
REVENUE		
Grants, donations, bequests and gifts		
Province of British Columbia <i>[note 10]</i>	91,548	351,702
United Way	53,560	93,898
Other grants	14,665	14,560
Donations, bequests and gifts <i>[note 12]</i>	92,643	112,439
	252,416	572,599
Earned income		
Sales of hearing aids/technical equipment	3,088,312	2,537,611
Cost of sales	1,214,150	1,035,145
Gross profit	1,874,162	1,502,466
Fees for service - interpreting	1,524,813	1,182,989
Total earned income	3,398,975	2,685,455
Other income		
Amortization of deferred contributions related to capital assets	—	3,040
Gaming	125,000	150,000
Fundraising	67,283	28,588
Endowment revenues - Vancouver Foundation <i>[note 11]</i>	14,710	13,977
- Anderson Fund <i>[note 11]</i>	4,921	4,670
- Rene Charbin Fund <i>[note 11]</i>	18,851	17,911
Investment income <i>[note 13]</i>	26,699	10,538
Expense recoveries and other income	7,106	8,559
Total net revenue	3,915,961	3,495,337
EXPENSES		
Amortization of capital assets	32,177	35,964
Building occupancy	183,161	165,858
Fundraising <i>[note 18]</i>	136,082	139,400
Interpreting	833,887	832,242
Office and general <i>[schedule]</i>	291,425	290,223
Publicity and public education	65,210	94,221
Salaries, employee benefits and contract services <i>[note 18]</i>	2,022,112	2,003,089
Transportation	25,992	33,750
Total expenses	3,590,046	3,594,747
Revenue over (under) expenses for the year	325,915	(99,410)

See accompanying notes to the financial statements

STATEMENT OF CASH FLOWS

Year ended December 31

	2016	2015
	\$	\$
OPERATING ACTIVITIES		
Revenue over (under) expenses for the year	325,915	(99,410)
Items not affecting cash		
Amortization of capital assets	32,177	35,964
Amortization of deferred contributions related to capital assets	—	(3,040)
Gain on disposition of capital asset	—	(2,063)
Decrease (increase) in value of short-term investments (net)	(14,457)	8,076
Changes in non-cash working capital items		
Accounts receivable	(84,078)	(81,163)
Inventory	(28,238)	(9,303)
Prepaid expenses	(2,907)	(6,655)
Accounts payable and accruals	112,772	8,733
Deferred revenue	16,817	(79,273)
Cash provided by (used in) operating activities	358,001	(228,134)
INVESTING ACTIVITIES		
Acquisition of capital assets	(15,051)	(27,827)
Proceeds on disposition of capital asset	—	2,063
Deferred costs - building	(39,209)	—
Deferred contributions (net)	573,755	17,060
Purchase of short-term investments (net)	(521,799)	26,730
Cash provided by (used in) investing activities	(2,304)	18,026
Increase (decrease) in cash during the year	355,697	(210,108)
Cash, beginning of year	92,368	302,476
Cash, end of year	448,065	92,368

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

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 Societies 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.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2016

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, high interest savings and accounts receivable.

Financial assets measured at fair value include 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

The high interest savings account is recorded at amortized cost. All other short-term investments are recorded at market value.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2016

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Inventory

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

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 6].

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:

	2016	2015
	\$	\$
Cash	—	5,017
High interest savings	515,535	—
Mutual funds - bond and income	657,781	632,043
	<u>1,173,316</u>	<u>637,060</u>

The cost of the investments at December 31, 2016 is \$1,134,517 [2015 - \$612,718].

4. ACCOUNTS RECEIVABLE

	2016	2015
	\$	\$
Trades and other	524,263	441,890
Allowance for doubtful accounts	(2,000)	(2,000)
	<u>522,263</u>	<u>439,890</u>
Government - GST	7,176	5,471
	<u>529,439</u>	<u>445,361</u>

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2016

5. DEFERRED COSTS

The Institute is currently in the process of negotiating the purchase of a new building. The purchase of the building is contingent upon the Institute selling its current land and building which is part of the same negotiations.

The pre-acquisition costs relating to the new building incurred to December 31, 2016 have been recorded as deferred costs and will be added to the cost of the new building once purchased or written off to expense if a purchase is not made.

6. CAPITAL ASSETS

	Rate	Cost \$	Accumulated Amortization \$	Net Book Value \$
2016				
Land	—	62,166	—	62,166
Building	40 yrs	185,723	183,572	2,151
Furniture and equipment	5 yrs	82,651	76,833	5,818
Audio assessment equipment	5 yrs	333,277	299,324	33,953
Computer equipment	3 yrs	199,794	192,556	7,238
Computer software	3 yrs	79,998	78,250	1,748
Website	5 yrs	47,869	47,869	—
		991,478	878,404	113,074
2015				
Land	—	62,166	—	62,166
Building	40 yrs	185,723	183,474	2,249
Furniture and equipment	5 yrs	82,651	74,205	8,446
Audio assessment equipment	5 yrs	322,640	284,383	38,257
Computer equipment	3 yrs	198,001	178,919	19,082
Computer software	3 yrs	77,376	77,376	—
Website	5 yrs	47,869	47,869	—
		976,426	846,226	130,200

The land and building were assessed at \$5,040,800 [2015 - \$4,402,300] as per the 2016 property tax notice.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2016

7. ACCOUNTS PAYABLE AND ACCRUALS

	2016	2015
	\$	\$
Trades and other	342,594	215,681
Vacation, overtime and sick time	152,872	166,732
Government remittance - PST	1,121	1,376
- WorksafeBC	1,083	1,109
	497,670	384,898

8. DEFERRED CONTRIBUTIONS

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

	2016	2015
	\$	\$
Balance, beginning of year	79,233	62,173
Add: Contributions for the year	574,329	17,060
Less: Spent during the year	(574)	—
Balance, end of year	652,988	79,233

Of the above amount, \$652,988 [2015 - \$78,659] relate to the Building Fund.

9. INTERNALLY RESTRICTED NET ASSETS

During the year, the Institute internally restricted \$100,000 [2015 - \$Nil] for a total of \$739,352 [2015 - \$639,352] for future capital expenditures, including new premises.

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:

	2016	2015
	\$	\$
Medical Interpreting Services	—	260,154
Audiology	91,548	57,218
Communication Aids	—	34,330
	91,548	351,702

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2016

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, 2016, the market value of the Western Institute for the Deaf and Hard of Hearing Endowment Fund amounted to \$418,626 [2015 - \$400,846]. 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 2016, donations, bequests and gifts revenue include bequests received in the amount of \$55,453 [2015 - \$52,356].

13. INVESTMENT INCOME

Investment income has been increased by \$14,457 [2015 - decreased by \$8,076] 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% [2015 - 175%] of members' contributions. The Institute's expense for the year ended December 31, 2016 in respect of pension contributions for its employees amounted to \$143,713 [2015 - \$141,793].

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, 2016:

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.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2016

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.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of interest rate risk and other price risk.

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 mutual funds [note 3].

Other Price Risk

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

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, 2016, the Institute had not utilized the credit facility [2015 - \$Nil].

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2016

17. RELATED PARTY TRANSACTIONS

Interpreting expense includes \$15,578 [2015 - \$13,484] for client services provided by the Vice President 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.

18. FUNDRAISING AND SALARIES, EMPLOYEE BENEFITS AND CONTRACT SERVICES

Fundraising expense includes \$109,700 for services provided by a contractor during the year.

Salaries, employee benefits and contract services include \$640,414 paid to seven employees during the year.

19. LEASE COMMITMENTS

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

	\$
2017	66,508
2018	38,763
2019	38,763
2020	16,151
	<u>160,185</u>

20. COMPARATIVE FIGURES

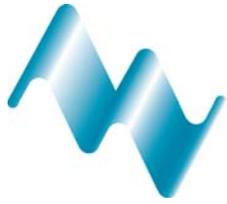
Certain 2015 comparative figures have been reclassified to conform to the presentation adopted in the current year.

OFFICE AND GENERAL EXPENSES

Year ended December 31

	2016	2015
	\$	\$
Bad debts	194	600
Bank charges and interest	3,995	3,969
Board	9,770	8,136
Computer repairs and maintenance	41,045	48,519
Credit card merchant fees	47,532	41,843
Delivery and postage	12,426	9,480
Equipment lease	14,992	12,926
Licenses and permits	10,478	10,633
Memberships and subscriptions	4,280	3,265
Minor capital equipment and repairs	4,477	9,159
Newsletter, website and online store	12,917	7,691
Office, supplies and other	46,526	43,471
Professional - legal, audit, and other	20,920	17,652
- accounting services	17,600	27,806
Telephone, fax and mobile services	44,273	45,073
	291,425	290,223

See accompanying notes to the financial statements



Western Institute for
THE DEAF AND HARD OF HEARING

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