

*Western Institute for*  
**THE DEAF AND HARD OF HEARING**

# **ANNUAL REPORT**

2017





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## REPORT FROM THE PRESIDENT

BARBARA M. BROWN, BOARD OF DIRECTORS PRESIDENT



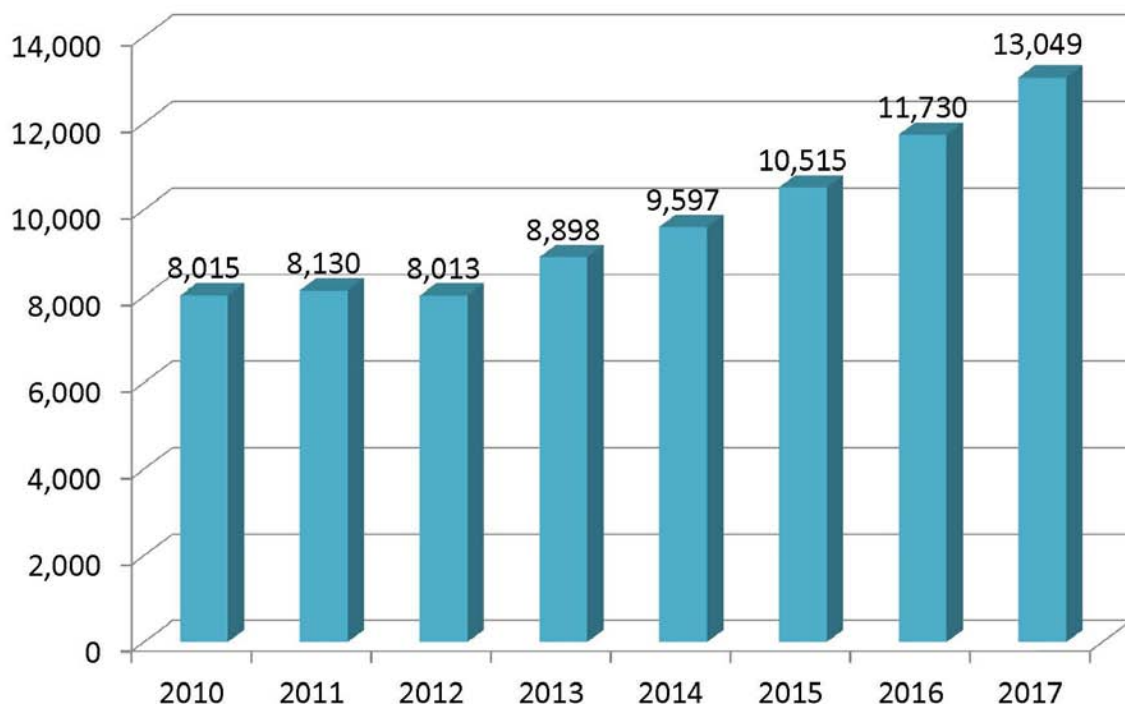
Last year, the Board gave considerable time in transitioning WIDHH's bylaws over to the new Societies Act, which came into effect November 2016. The Act includes significant updates to allow for more flexibility in how societies operate, while still protecting the public interest. In June 2017 we completed the transition, conforming to the new Act, and following many hours of work our new bylaws were approved by the Members at the AGM in April 2017.

As the Board took on new and different ways of providing governance to WIDHH, the hard work of revising our Board policies began. The Policy and Procedure Committee laid out a one-year plan for the revision of our Director's Governance manual to ensure that our administration and strategies for growth and success conform to the new Act and our Bylaws.

Once again the WIDHH workload grows, with 2017 experiencing another 10% increase in appointments. This translates into more than 13,000 total visits. And, under the guidance of the Research Committee, we have established a Research Program, at present, totally funded by WorkSafeBC.

Our commitment to a team approach and the delivery of quality-assured care for Deaf and Hard of Hearing British Columbians remains our clear vision, one that will lead us into a successful and bright new year.

### Clients Served by WIDHH



# REPORT FROM THE ACTING EXECUTIVE DIRECTOR

GRACE SHYNG, ACTING EXECUTIVE DIRECTOR



On behalf of the Staff and Directors, I am pleased to present this report to the 62<sup>nd</sup> Annual General Meeting of the Western Institute for the Deaf and Hard of Hearing.

WIDHH is a unique registered charitable organization that provides innovative services that benefit our Deaf and Hard of Hearing Community. We have received numerous accolades for our exceptional services in the areas of Audiology, Employment Counselling, Seniors Outreach, Interpreting and Communication Devices. We are always looking to expand our programs so that we can meet the changing needs of our community.

WIDHH had another productive year in 2017 as highlighted in the AGM report: we presented at many workshops and health fairs; we coordinated a seniors and youth project that celebrated Deaf culture; and we created a new research program to carry out studies to better our community. In addition, we continued our plans to secure a future home for WIDHH. We hope to achieve our dream of moving out of our aging building into a new, state-of-the-art facility in 2019.

Over 26,000 hours in client services were provided in 2017:

**89**

seniors less isolated  
through our Seniors  
Outreach program

**7,072**

Sign Language  
Interpreting hours  
provided for business  
and social needs

**1,120**

new clients seen by  
our Audiologists at our  
three hearing aid  
clinics

**72**

low income clients  
assisted through the  
Lend an Ear hearing  
aid loaner program

**9,181**

interpreting hours  
provided to people for  
their medical needs

**50**

low income individuals  
provided with free  
income tax services

**257**

new job seekers  
assisted in finding  
sustainable  
employment

**370**

clients who received  
assistance finding the  
right communication  
device

These accomplishments are a testament to our hardworking team of staff, volunteers and directors. A big thank you goes out to all of them for their dedication to the WIDHH vision and values.

To our many donors and benefactors, we say also want to say a huge THANK YOU. Your donations are much appreciated and are faithfully applied to the work of WIDHH.

And finally, thank you to our client community. WIDHH exists because of your ongoing support and patronage. It is our honour to offer services that enrich the lives of persons who are Deaf, Deafened, Deaf Blind, and Hard of Hearing.

## FEATURE STORY: IVY'S GAME CHANGER

Ivy needed hearing aids for the first time. She went to a private clinic to start the process of being fitted with hearing aids. Ivy had an unsatisfying experience because the clinic was unable to accommodate her needs. Luckily, Ivy and her mother Anja found out about the Western Institute for the Deaf and Hard of Hearing through their doctor.

*"I wish we knew about WIDHH first."*

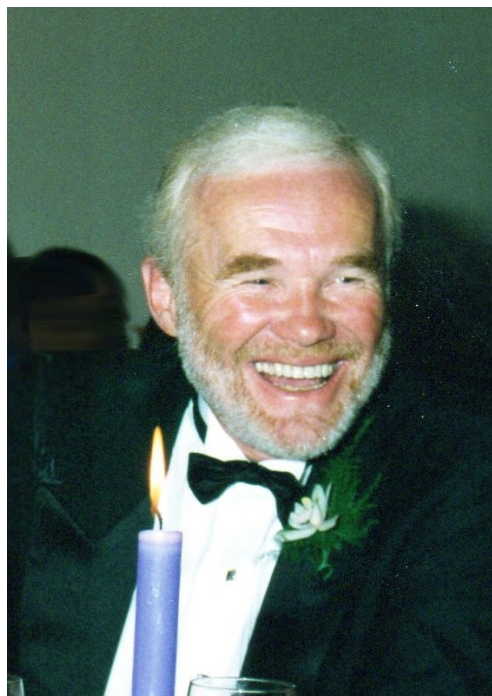
They made an appointment to see Praise Chow at the WIDHH Willow Office and quickly knew they made the right decision. Anja said, "Praise took the time to meet our needs. We appreciated the specialized service and Praise even thought of things beyond just the hearing aid." Ivy enjoys listening to music and was equipped with a Bluetooth transmitter so she can listen to her favorite songs through her hearing aids.



Ivy has been working at Starbucks for 7 years and found the hearing aids were not only helpful in her day-to-day activities, and communicating with friends and family, but were very beneficial at work. "I wish we knew about WIDHH first."

Everyone is so friendly and we had a great experience." Anja explained, "Coming to WIDHH was a game changer!"

## FEATURE STORY: DR. PERRY T. LESLIE MEMORIAL



Dr. Perry Thorold Leslie (1943 - Sept. 14, 2017), of Vancouver, BC, passed away unexpectedly on Thursday, September 14, 2017. Born in Pembroke, Ontario, and raised in Burnaby, BC, Perry lived most of his life with his wife Myrna in Vancouver. They raised their family in West Point Grey while Perry worked in and helped to establish a Program for Teachers of the Deaf and Hard of Hearing and as the Department Head for Educational and Counselling Psychology and Special Education at UBC.

Dr. Leslie joined UBC in 1975 and retired as Emeritus Professor of Special Education in 2003. For over 30 years he served as an educator, researcher, and administrator in Special Education. He was Acting Head of the Department of Educational Psychology and Special Education from 1991-1997 and later Head of the Department of Educational and Counselling Psychology, and Special Education from 1997 until his retirement.

His particular area of expertise was Deaf Education, and he focused on the professional preparation of teachers of the deaf and hard of hearing throughout his entire academic career. In the early years of his career at UBC he helped Dr. Bryan Clarke establish and solidify the UBC diploma program in Education of the Deaf and Hard of Hearing, and in the 1990's he led the transformation of the program to the magisterial level. Students in the program – later teachers of the deaf and hard of hearing throughout BC and across Canada – have been enriched by his enduring legacy of honesty, integrity, and high professional standards.

Dr. Leslie cared deeply for his family and friends, his community and work, his students and colleagues and his little red car. Following his distinguished career at UBC, he and his wife enjoyed travel adventures and socializing with friends and family. He is survived by his best friend and loving wife of 52 years, Myrna Gail (Spence), and his children, Jason (Bonnie) and Michelle (Grant). He was also the proud grandfather of three cherished grandchildren: Spencer, Trevor, and Renee.

The family selected WIDHH to be the recipient of funds donated in memory of Dr. Leslie, a man who throughout his life, gave so much to WIDHH and to the Deaf and Hard of Hard Hearing communities of BC. Over the last couple months WIDHH has been overwhelmed by the generosity and support from family, friends and colleagues alike. A staggering \$20,000 has been donated towards the Dr. Perry T. Leslie Memorial which will bring WIDHH one step closer to realizing our dream of a new home.

## AUDIOLOGY SERVICES

**1,120** new audiology clients served at  
WIDHH's three Hearing Aid Clinics for a  
total of **12,270** Appointments

**Hearing Aid Clinic:** WIDHH operates the only non-profit hearing clinic 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:** A unique program in BC provided by a registered charity, provides refurbished aids to those who cannot afford new ones. This program is made possible through funding from local and provincial grants, donations, and from the productive income of our hearing aid clinic sales.

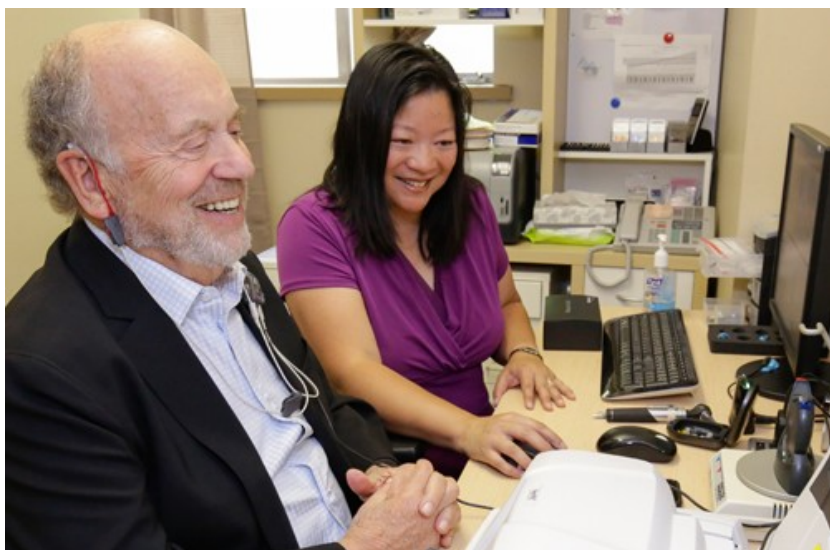
**72** Lend an Ear  
clients received a  
refurbished hearing  
aid

**38** 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.

**1,979** hearing aid drop-ins  
served at our West 7th  
Head Office



**NEW - Research Program:** In December 2017, a grant was received from WorkSafeBC to establish WIDHH's first research program. This program will be a community based research division where WIDHH will collaborate with the University of British Columbia and WorkSafeBC to generate research outcomes that benefit workers with a hearing loss. The program will be fully functional in 2018.

## COMMUNICATION DEVICES SHOWROOM

**Showroom:** WIDHH's Communication Devices Showroom located at our West 7<sup>th</sup> 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.

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

**677** people visited our Showroom and **821** calls were received to learn more about assistive devices

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.

**Outreach and Demonstrations:** We made 18 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 2017, 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. Some of the presentations took place at the BC Deaf and Hard of Hearing Itinerant Teachers' Conference, Burnaby Care Giver Expo, CHHA National Conference, CARP Seniors Health and Resources Expo, including schools and care homes.



## COUNSELLING SERVICES

Over **257** clients served along  
with **289** Sign Language  
Interpreter and equipment  
accommodations provided  
in the workplace

**The Employment Program of British Columbia (EPBC):** WIDHH understands that obtaining and maintaining employment is one of the most important things in life. WIDHH provides services under the provincial government's Employment Program of BC, which supports Deaf and Hard of Hearing individuals in obtaining and maintaining employment. Employment counselling services are provided by certified Employment Counsellors who are fluent in American Sign Language and English, and use a bicultural and bilingual approach in service provision. We believe in providing individualized, client-centered planning to assist jobseekers and employers in achieving their goals.

**WIDHH-Better at Home Seniors Outreach Program:** The program identifies isolated Deaf and Hard of Hearing Seniors throughout BC and provides them with volunteer outreach services. Volunteers provide companionship, home visits, transportation assistance, facilitated shopping trips, social connections and other outings so that isolated seniors can remain connected to their communities. In 2017, we were grateful to become an official United Way senior services provider.

**89** isolated Deaf seniors received a  
total of **2,336** hours of visitation and  
companionship by **85** Deaf senior volunteers who  
also provided over **14,000 km** of transportation  
assistance and friendly visits to **233** Deaf seniors



**Hand Made Heritage Project:** The “Hand Made Heritage” project, funded by the Government of Canada's New Horizons for Seniors Program, began an intergenerational partnership with the aim to connect Deaf youth with Deaf seniors. They explored ways to improve and preserve future Deaf leadership roles and Deaf Culture by taking a look at the past. Participants shared their time together in art workshops, digital storytelling, and classroom visits as part of the project. The participants exchanged ideas with the goal of producing a creative multimedia end product with plans to present their composition to the community.

## SIGN LANGUAGE INTERPRETING SERVICES

**4,313** medical appointments and emergencies were attended to by ASL Interpreters for a total of **9,181** 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.

**2,211** school, court, workplace, and business appointments attended to by ASL Interpreters for a total of **6,842** interpreting hours

**219** drop-in appointments assisted Deaf individuals with translations of documents from English to ASL for a total of **456** hours

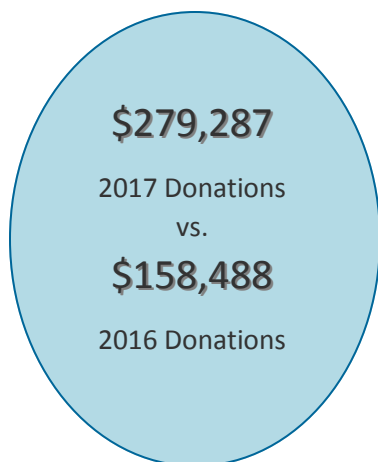
CIS also provides a free drop-in service that enables Deaf and Hard of Hearing individuals access to automated telephone systems and individualized translation services for documents in written English.

**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 2017 we provided interpreters for 6 emergency call-outs and booked 7 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.



## FUND DEVELOPMENT DEPARTMENT



**Fund Development:** 2017 was another exciting year as we continued to grow and develop our fundraising efforts through new initiatives and community partnerships. We have concentrated on developing a diversified approach to fundraising to ensure that every member of the community has the opportunity to help make a difference in the lives of BC's Deaf and Hard of Hearing.

As the demand for our vital programs and services grow, WIDHH will increasingly rely on charitable donations. In 2017, we have seen a tremendous amount of support from individuals, families, local businesses, charitable foundations and WIDHH staff, management and board members—for which we cannot thank enough!

**Marketing and Communications:** Imperative to our continued success in the Fund Development Department is that WIDHH continues to raise awareness of our charity work across a range of platforms and approaches. In 2017 we achieved this through the development of:

- WIDHH's social media and online content
- Production of ASL vlog's and accessible videos
- Online advertising of WIDHH programs and services
- Continued development of print media presence in a range of publications and newspapers
- Collaboration with new and existing community partners

### **Revenue Streams for WIDHH's Programs and Services:**

WIDHH successfully increased its efforts in raising funds for programs and services in 2017. We have seen a 6% increase in the number of donors and a 55% increase in donations received compared to 2016.

**WIDHH New Building Project:** With WIDHH poised to achieving our dream of a new home, we are hugely grateful for all of the support we have received to date. At the end of 2017, our campaign total stood at over \$1 million but we still have a long way to go. Please contact the Fund Development Department for further details on how you can get involved.



## WIDHH HIGHLIGHTS AND ACCOMPLISHMENTS



**Hearing Health Fair:** With over 270 attendees, the WIDHH 2017 Hearing Health Fair was the most successful event of its kind to date. Guests enjoyed free hearing screenings, information stands and presentations from Registered Audiologists and University Professors on topics such as: New Hearing Aid Technology, Tinnitus and Hearing Loss, and Building a Communication Toolbox: Tips and Insights. The Hearing Health Fair aims to raise awareness of hearing health and provide solutions for those with hearing loss. The event would not have been possible without the support from Hearing Aid Manufacturers, Support Agencies and local businesses. We greatly appreciate their attendance and donations!

**Walk2Hear:** Team WIDHH, which included members of the staff and their family, participated in the Canadian Hard of Hearing Association—Vancouver Branch’s Walk2Hear on Sunday, September 24, 2017. The team raised a whopping \$720.00!

**Free Annual Income Tax Night:** On March 23, 2017 the WIDHH Interpreting Department organized and provided the Annual Free Income Tax Night for Deaf, Deaf Blind, and Hard of Hearing individuals who are on a low or fixed income. We were able to help 50 individuals file their taxes with a qualified accountant and ASL Interpreter. This service would not have been a success without the volunteer accountants; Stephanie Gee, Vivean Ready, Kelly Chan, and Alnoor Ladha. Clients were able to fully access tax information with the assistance of 4 ASL Interpreters. We would like to extend a big thank you to the volunteer accountants from the firm of Tompkins, Wozny, Miller & Co., the WIDHH Accounting Team, and the Community Volunteer Income Tax Program; for giving their time and expertise at our annual event.

**Young Professionals Group:** The Audiology team helped form a Young Professionals with Hearing Loss Group. The goal was to create a supportive environment to share stories, learn, and network. The group met three times in 2017 and plans to grow and formalize into a self-run group in 2018.



**Webinar Participation:** In 2017 the Head of Interpreting Services was invited by the Provincial Language Services to participate in a webinar series for an audience of health care professionals. WIDHH participated in two different series: one about intercultural communication and language, and the other about Deaf Culture, and tips for working with a Sign Language Interpreter.

## OUR STAFF MEMBERS

AS OF DECEMBER 31, 2017

### **Administration:**

Susan Masters, Executive Director

Ruth Blackburn, Executive Assistant/Manager of Annual Giving

Vanessa Tobar, Receptionist

Susan Tang, Head of Finance

Vivean Ready, Senior Accountant

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

Yinda Liu, Registered Audiologist

Hanna Smith, Registered Audiologist

Maxine Dominelli, Audiometric Technician

Nina Taghaddosi, Client Services Coordinator

Melody Sawad, 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

Kelsey Meagher, Registered Audiologist

Cheri Nigut, Audiology Administrative Assistant

Kaitlyn Angelozzi, 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

Melissa Burrows, Employment Counsellor

Barbara Low, Counselling Team Assistant

### **Better at Home Seniors Outreach Program:**

Tammy Gray, Program Coordinator

Vincent Kennedy, Seniors Advocate

### **Fund Development Department:**

James Bacon, Fund Development Manager

### **Interpreting Services:**

Janice Lyons, Head of Interpreting Services

### **Medical Interpreting Services (MIS):**

Jessica Jickels, Acting MIS Dispatcher

Tarren McKay, MIS Staff Interpreter

### **Community Interpreting Services (CIS):**

Jessica Jickels, CIS Booking Coordinator



# **2017 BOARD OF DIRECTORS AND BOARD COMMITTEES**

AS OF DECEMBER 31, 2017

## **Board of Directors:**

Barbara M. Brown, President

Nora McKellin, Vice President

Dr. Eugene Lechelt, Treasurer

Dr. Graham Bryce, Secretary

Chris Tam, Director

Joy Gong, Director

## **Award of Merit Committee:**

Joy Gong (Chairperson) and Ruth Blackburn (ex-officio)

## **Finance Committee:**

Dr. Eugene Lechelt (Chairperson), Chris Tam, Barbara M. Brown, 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, Robert Fawcett, Susan Masters, James Bacon (ex-officio), Ruth Blackburn (ex-officio), and Jim Watson (ex-officio)

## **Nominations Committee:**

Nora McKellin (Chairperson) and Ruth Blackburn (ex-officio)

## **Policy and Procedure Committee:**

Nora McKellin (Chairperson), Barbara M. Brown, and Joy Gong

## **Research Committee:**

Dr. Eugene Lechelt (Chairperson), Barbara M. Brown, Dr. Graham Bryce, Dr. Ruth Warick, Dr. Lorientte Jenstad, and Grace Shyng

## WIDHH'S MAKING WAVES GALA SUPPORTERS

*Thank You!* for helping to raise over

# \$51,000

The WIDHH Making Waves Gala was enjoyed by all and guests left in great spirits. After cocktails guests posed for photos at the very entertaining picture booth, and bid on exciting silent auction items. Our formal program included Keynote Speaker, Landon Krentz, who captured guests' hearts with his stories while raising awareness about the vital services that WIDHH provides for Deaf and Hard of Hearing individuals.

Gala guests were impressed by MC David C. Jones' skillful and hilarious hosting. Our performer of the night, Ashara, mesmerized guests in all the right ways with her flexibility, control, and strength through the beauty of contorted poses. 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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Gala Partner



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Drs. Graham and Cicely Bryce  
Jindra and Laurent Vallieres  
Waterway Houseboats  
WIDHH

**Door Prize Donor:**  
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**Silent Auction Donors:**  
Bard on the Beach

### Silent Auction Donors Continued:

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Hands and Purrs by A.J. Brown  
Hard Rock Casino Vancouver  
Kids Only Market Ltd.  
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Naked Snacks  
Oakridge Centre  
Pacific National Exhibition  
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### Silent Auction Donors Continued:

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Trees Organic Coffee & Roasting House  
UBC Museum of Anthropology  
Vancouver Canadians Baseball Club  
Vancouver Canucks  
Vancouver Symphony Orchestra  
Vancouver Whitecaps FC  
VIA Rail Canada

## WIDHH'S MAKING WAVES GALA



Ready to get the gala started!



Friends enjoying their time on the patio.



Dressing up for the photo booth.



Keynote Speaker Landon Krentz.



Dance kick off with MC David C. Jones!



We have a Winner!

# THANK YOU TO OUR PARTNERS AND DONORS

## Institutional Donors:

WorkSafeBC  
Rene Charbin Fund, held at Vancouver Foundation  
Glacier Media Group  
WID Endowment Fund, held at Vancouver Foundation  
NWM Private Giving Foundation  
Wawanessa Insurance  
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The Ernest Theodore Rogers 1939 Fund, held at Vancouver Foundation

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The Joseph Segal Family Foundation  
Henriquez Partners Architects  
RPP Benefits Inc.  
Sienna Senior Living - Nicola Lodge  
Soskin / Sofine Foundation

## Individual Donors:

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 Phillip Ng  
 Robert Frampton  
 Rose Bruno  
 Sandra McKellar  
 Shabnam Khan  
 Sollynd Weatherall  
 Susanne Ebeling  
 Tom Higgs  
 Wendy Barringer  
 Wilfred Lissimore  
 Karen Ebeling  
 Mariza Mendoza  
 Mike Pawlowski  
 Anne McDonald  
 David MacDonald  
 Eugeniu and Tamara Televco  
 Harvey Jackson  
 Isobel Thomas  
 Marilyn McKay  
 Sheila Le Rolland  
 Susan Thorpe-Hampson  
 Anne Christine Hildebrand  
 Brian Hetherington  
 Dennis Robertson  
 Margaret Korponay  
 Alan Dawson  
 Alan Statham  
 Gisela Meier  
 Isabel Stadnicki  
 Juan and Thelma Pilor  
 Maureen Clarke  
 Melina Devera  
 Myrna Ziola

**Individual Donors (continued):**

Ngah Lee  
 Raymond Dove  
 Rhonda Keown  
 Susan Martel  
 Alfred Kobbeltvedt  
 Annie Buchanan  
 Gwen Brown  
 Irene Gutmann  
 Joan Thorsen  
 Judy O'Dell  
 Katherine Lim  
 Larry Beauline  
 Leila Fredland  
 Maria Josefina Pighini  
 Mark Beynon  
 Mary Turner  
 Nellie Wong  
 Nurjehan Hamirani  
 Rosemary Wallis  
 Shirley King  
 William Clendinning  
 Michelle Coallier  
 Alan Abercrombie  
 Beatrice Biggar  
 Bernadette O'Connor  
 Beryl Woodrow  
 Christina Mackie  
 Clarence Vogt  
 Clive Gambling  
 Darlene McQueen  
 David Herring  
 Frank Duffels  
 Gail Johnson  
 Ingelise Nielsen  
 Jay Storey  
 Jim and Marilyn Cameron  
 Joseph Whitman  
 Kwong Leong Tung  
 Leo Allas  
 Patrick and Pu Cha Rafferty  
 Ray East  
 Ronna Plul  
 Sonya Look  
 Wai Fu and Tracy Warner  
 Harry Wong  
 Anna Prichard  
 Scott R. Bannatyne  
 Joan Flood

## FINANCIAL STATEMENTS



DECEMBER 31, 2017



**Tompkins Wozny**  
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, 2017, 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 expenses, and cash flows from operations for the years ended December 31, 2017 and 2016, current assets as at December 31, 2017 and 2016, and net assets as at January 1 and December 31 for both 2017 and 2016. Our audit opinion on the financial statements for the year ended December 31, 2016 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, 2017, 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 LLP*

Vancouver, Canada  
April 23, 2018

Chartered Professional Accountants



**Tompkins Wozny**  
Chartered Professional Accountants

# STATEMENT OF FINANCIAL POSITION

As at December 31

	2017 \$	2016 \$
<b>ASSETS</b>		
<b>Current</b>		
Cash	510,595	448,065
Short-term investments [note 3]	1,441,750	1,173,316
Accounts receivable [note 4]	524,915	529,439
Inventory	128,286	142,210
Prepaid expenses	30,775	26,219
<b>Total current assets</b>	<b>2,636,321</b>	<b>2,319,249</b>
Deferred costs [note 5(ii)]	157,420	39,209
Capital assets [note 6]	126,139	113,074
	<b>2,919,880</b>	<b>2,471,532</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable and accruals [note 7]	505,980	497,670
Deferred revenue	299,213	53,375
<b>Total current liabilities</b>	<b>805,193</b>	<b>551,045</b>
Deferred contributions [note 8]	756,783	652,988
<b>Total liabilities</b>	<b>1,561,976</b>	<b>1,204,033</b>
<b>Net assets</b>		
Invested in capital assets	126,139	113,074
Internally restricted [note 9]	739,352	739,352
Unrestricted	492,413	415,073
<b>Total net assets</b>	<b>1,357,904</b>	<b>1,267,499</b>
	<b>2,919,880</b>	<b>2,471,532</b>

Subsequent events [note 5(i)]

Lease commitments [note 20]

See accompanying notes to the financial statements

On behalf of the Board:

  
Director

  
Director



**Tompkins Wozny**  
Chartered Professional Accountants

# STATEMENT OF CHANGES IN NET ASSETS

Year ended December 31

	Invested in Capital Assets \$	Internally Restricted \$	Un- restricted \$	Total \$
<b>2017</b>		<i>[note 9]</i>		
Balance, beginning of year	113,074	739,352	415,073	1,267,499
Revenue over (under) expenses	(35,634)	—	126,039	90,405
Investment in capital assets	48,699	—	(48,699)	—
<b>Balance, end of year</b>	<b>126,139</b>	<b>739,352</b>	<b>492,413</b>	<b>1,357,904</b>
<b>2016</b>				
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)	—
<b>Balance, end of year</b>	<b>113,074</b>	<b>739,352</b>	<b>415,073</b>	<b>1,267,499</b>

*See accompanying notes to the financial statements*

# STATEMENT OF OPERATIONS

Year ended December 31

	2017 \$	2016 \$
<b>REVENUE</b>		
<b>Grants, donations, bequests and gifts</b>		
Province of British Columbia <i>[note 10]</i>	91,548	91,548
United Way	40,091	53,560
Other grants	29,279	14,665
Donations, bequests and gifts <i>[note 12]</i>	52,027	92,643
	<b>212,945</b>	<b>252,416</b>
<b>Earned income</b>		
Sales of hearing aids/technical equipment	3,245,554	3,088,312
Cost of sales	1,275,760	1,214,150
Gross profit	1,969,794	1,874,162
Interpreting revenue <i>[note 19]</i>	1,552,861	1,524,813
<b>Total earned income</b>	<b>3,522,655</b>	<b>3,398,975</b>
<b>Other income</b>		
Gaming	125,000	125,000
Fundraising	44,187	67,283
Endowment revenues - Vancouver Foundation <i>[note 11]</i>	15,301	14,710
- Anderson Fund <i>[note 11]</i>	5,371	4,921
- Rene Charbin Fund <i>[note 11]</i>	19,608	18,851
Investment income <i>[note 13]</i>	45,209	26,699
Expense recoveries and other income	8,514	7,106
<b>Total net revenue</b>	<b>3,998,790</b>	<b>3,915,961</b>
<b>EXPENSES</b>		
Amortization of capital assets	35,634	32,177
Building occupancy	182,597	183,161
Fundraising <i>[note 18]</i>	150,564	136,082
Interpreting	910,545	833,887
Office and general <i>[schedule]</i>	327,646	291,446
Publicity and public education	82,344	58,825
Salaries, employee benefits and contract services <i>[note 18]</i>	2,182,036	2,030,134
Transportation	37,019	24,334
<b>Total expenses</b>	<b>3,908,385</b>	<b>3,590,046</b>
<b>Revenue over expenses for the year</b>	<b>90,405</b>	<b>325,915</b>

*See accompanying notes to the financial statements*

# STATEMENT OF CASH FLOWS

Year ended December 31

	2017 \$	2016 \$
<b>OPERATING ACTIVITIES</b>		
Revenue over expenses for the year	90,405	325,915
Items not affecting cash		
Amortization of capital assets	35,634	32,177
Increase in value of short-term investments (net)	(25,400)	(14,457)
Changes in non-cash working capital items		
Accounts receivable	4,524	(84,078)
Inventory	13,924	(28,238)
Prepaid expenses	(4,556)	(2,907)
Accounts payable and accruals	8,310	112,772
Deferred revenue	245,838	16,817
<b>Cash provided by operating activities</b>	<b>368,679</b>	<b>358,001</b>
<b>INVESTING ACTIVITIES</b>		
Acquisition of capital assets	(48,699)	(15,051)
Deferred costs - building	(118,211)	(39,209)
Deferred contributions (net)	103,795	573,755
Purchase of short-term investments (net)	(243,034)	(521,799)
<b>Cash used in investing activities</b>	<b>(306,149)</b>	<b>(2,304)</b>
<b>Increase in cash during the year</b>	<b>62,530</b>	<b>355,697</b>
Cash, beginning of year	448,065	92,368
<b>Cash, end of year</b>	<b>510,595</b>	<b>448,065</b>

*See accompanying notes to the financial statements*



**Tompkins Wozny**  
Chartered Professional Accountants

# NOTES TO FINANCIAL STATEMENTS

December 31, 2017

## 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.



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Chartered Professional Accountants

## **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, 2017

## 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 ASNPO, 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:

	2017 \$	2016 \$
Cash	142,578	—
High interest savings	502,751	515,535
Mutual funds - bond and income	796,421	657,781
	<b>1,441,750</b>	<b>1,173,316</b>

The cost of the investments at December 31, 2017 is \$1,376,974 [2016 - \$1,134,517].

## 4. ACCOUNTS RECEIVABLE

	2017 \$	2016 \$
Trades and other	519,144	524,263
Allowance for doubtful accounts	(2,000)	(2,000)
	<b>517,144</b>	<b>522,263</b>
Government - GST	7,771	7,176
	<b>524,915</b>	<b>529,439</b>



**Tompkins Wozny**  
Chartered Professional Accountants

# NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2017

## 5. DEFERRED COSTS AND SUBSEQUENT EVENTS

### i) Subsequent events

Subsequent to the year-end, the Institute entered into a purchase and sale agreement to acquire the shares of 2005 Q Street Properties Ltd. ("Q Street") for \$12,500,000. As part of the agreement, Q Street will be responsible for the design and construction of the building on the Q Street land. The anticipated closing date is January 31, 2019.

As part of the agreement, the Institute made a \$1,500,000 deposit as required. The Institute is required to obtain a satisfactory financing commitment from a commercial lender. The financing commitment must be received by no later than May 31, 2018.

Concurrently, the Institute entered into a second purchase and sale agreement to sell its current land and building for \$7,960,000. As part of the agreement, the Institute received a deposit of \$955,200. The anticipated closing date of the agreement is January 31, 2019. The agreement also includes a provision whereby the Institute can lease back its current property for up to six months for \$1 per month plus the applicable operating costs.

The Institute's second line of credit [note 16] was utilized to assist with the deposits described above.

### ii) Deferred costs

The pre-acquisition costs relating to the new building incurred to December 31, 2017 have been recorded as deferred costs and will be added to the cost of the new building once the new building is complete and the Institute occupies the space. The anticipated completion date is January 31, 2019.

## 6. CAPITAL ASSETS

	Rate	Cost \$	Accumulated Amortization \$	Net Book Value \$
<b>2017</b>				
Land	—	62,166	—	62,166
Building	40 yrs	185,723	183,669	2,054
Furniture and equipment	5 yrs	85,116	79,954	5,162
Audio assessment equipment	5 yrs	364,537	320,518	44,019
Computer equipment	3 yrs	205,137	200,977	4,160
Computer software	3 yrs	79,998	79,124	874
Website	5 yrs	57,500	49,796	7,704
		1,040,177	914,038	126,139

# NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2017

## 6. CAPITAL ASSETS (CONT'D)

	Rate	Cost \$	Accumulated Amortization \$	Net Book Value \$
<b>2016</b>				
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

The land and building were assessed at \$6,796,100 [2016 - \$5,040,800] as per the 2018 property tax assessment.

The land and building has been pledged as collateral for the Institute's \$1,500,000 line of credit [note 16].

## 7. ACCOUNTS PAYABLE AND ACCRUALS

	2017 \$	2016 \$
Trades and other	338,483	342,594
Vacation, overtime and sick time	164,826	152,872
Government remittance - PST	1,216	1,121
- WorksafeBC	1,455	1,083
	505,980	497,670

## 8. DEFERRED CONTRIBUTIONS

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

	2017 \$	2016 \$
Balance, beginning of year	652,988	79,233
Add: Contributions for the year	103,795	574,329
Less: Spent during the year	—	(574)
Balance, end of year	756,783	652,988



**Tompkins Wozny**  
Chartered Professional Accountants

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2017

### 8. DEFERRED CONTRIBUTIONS (CONT'D)

The above amounts relate to the development and construction of new premises.

### 9. INTERNALLY RESTRICTED NET ASSETS

During the year, the Institute internally restricted \$Nil [2016 - \$100,000] for a total of \$739,352 [2016 - \$739,352] for future capital expenditures, including new premises.

### 10. PROVINCE OF BRITISH COLUMBIA GRANT

The Institute received a grant from the Province of British Columbia for audiology. The grant revenue recognized as earned is \$91,548 [2016 - \$91,548].

### 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, 2017, the market value of the Western Institute for the Deaf and Hard of Hearing Endowment Fund amounted to \$433,700 [2016 - \$418,626]. 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 2017, donations, bequests and gifts revenue include bequests received in the amount of \$5,000 [2016 - \$55,453].

### 13. INVESTMENT INCOME

Investment income has increased by \$25,400 [2016 - increase of \$14,457] as a result of the change in the market values of short-term investments.

# NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2017

## 14. PENSION PLAN

The annual cost of the Pension Plan to the Institute is 175% [2016 - 175%] of members' contributions. The Institute's expense for the year ended December 31, 2017 in respect of pension contributions for its employees amounted to \$146,009 [2016 - \$143,713].

## 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, 2017:

### 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.

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].



**Tompkins Wozny**  
Chartered Professional Accountants

# NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2017

## 15. FINANCIAL INSTRUMENTS (CONT'D)

### *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 two credit facilities. The first line of credit is to a maximum of \$50,000. The established interest rate is prime plus 1.5%. As at December 31, 2017, the Institute had not utilized the credit facility [2016 - \$Nil].

The second line of credit (established interest rate is prime plus 1.0%.) is to a maximum of \$1,500,000 and will assist the Institute in its purchase of its new land and building [note 5(i)]. The current land and building and an assignment of rent was pledged as collateral. As at December 31, 2017, the Institute had not utilized the credit facility [2016 - \$Nil].

Subsequent to the year-end, the second credit facility was utilized for the net deposits made and received [note 5(i)].

## 17. RELATED PARTY TRANSACTIONS

Interpreting expense includes \$33,736 [2016 - \$15,578] 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

Pursuant to the British Columbia Societies Act, the Institute is required to disclose amounts paid to contractors and employees of \$75,000 or more.

Fundraising expense includes \$123,000 [2016 - \$109,700] for services provided by a contractor [2016 - two] during the year.

Salaries, employee benefits and contract services include \$728,230 [2016 - \$640,414] paid to eight [2016 - seven] employees during the year.



**Tompkins Wozny**  
Chartered Professional Accountants

## NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2017

### 19. INTERPRETING REVENUE

The Institute's interpreting revenue is comprised of the following:

	2017	2016
	\$	\$
Medical Interpreting Service Grant from The Provincial Language Service (PHSA)	961,480	883,258
Community Interpreting Service – CIS	361,008	387,605
Employment Services –Employment Program of BC (EPBC)	180,680	195,607
Audiology services and recoveries	49,693	58,343
	<b>1,552,861</b>	<b>1,524,813</b>

### 20. LEASE COMMITMENTS

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

	\$
2018	68,665
2019	38,590
2020	16,079
	<b>123,334</b>

### 21. COMPARATIVE FIGURES

Certain prior year's comparative figures have been reclassified to conform to the presentation adopted in the current year.



**Tompkins Wozny**  
Chartered Professional Accountants

## OFFICE AND GENERAL EXPENSES

Year ended December 31

	2017	2016
	\$	\$
Bad debts	946	194
Bank charges and interest	4,527	3,995
Board	19,281	9,770
Computer repairs and maintenance	36,937	41,045
Credit card merchant fees	53,686	47,532
Delivery and postage	11,445	12,426
Equipment lease	17,973	14,992
Licenses and permits	13,505	10,478
Memberships and subscriptions	3,607	4,280
Minor capital equipment and repairs	6,660	4,477
Newsletter, website and online store	9,674	12,917
Office, supplies and other	50,892	46,526
Professional - legal, audit, and other	38,836	20,920
- accounting services	2,134	17,600
Strategic planning	10,956	21
Telephone, fax and mobile services	46,587	44,273
	<b>327,646</b>	<b>291,446</b>

*See accompanying notes to the financial statements*



**Tompkins Wozny**  
Chartered Professional Accountants

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[illegible]

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### **Tri-Cities Office**

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