



Western Institute for
THE DEAF AND HARD OF HEARING

ANNUAL REPORT

2018

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ANNUAL REPORT 2018

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REPORT FROM THE PRESIDENT

BARBARA M. BROWN, BOARD OF DIRECTORS PRESIDENT

What a year 2018 has been – a great year full of change and excitement for us all, staff and board. Grace took over as our Interim Executive Director in February, and we were under way!

First our Communication Devices showroom was completely revamped along with a reinvigorated online store for our communication devices. This taught us that people in BC placed orders with us 24 hours of the day!



The summer brought us Dr. Brenda Poon to head up our new Research program, initially funded by WorkSafeBC. At present, we have eight research programs under way, all focusing on potential and actual, hearing loss in the workplace.

We received a generous cheque for \$1 million from the Government of British Columbia to help us kick start our Capital Campaign with the funds earmarked for our new Head Office under construction at Quebec Street and 4th Avenue. Our MLA, Mr David Eby, was the person behind this most welcome gift.

In September we welcomed Rita Albano Capital Campaign Manager. Working with Expo '86, the XV Olympic Winter Games in Calgary, managing various campaigns in the UK, Australia, New Zealand and throughout British Columbia, Rita has more than lived up to all the accolades she has earned throughout her successful career.

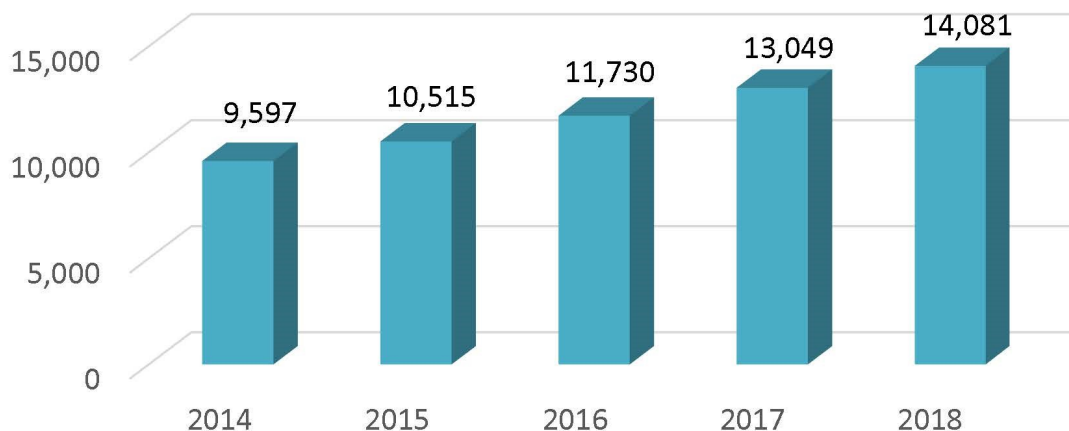
The autumn brought more change with our new Communications and Marketing department, hiring Yat Li and Jodi Birley. Our members and the public are already benefiting from regular ASL vlogs.

Finally, Grace, with the strong support of our Board of Directors, initiated our rebranding campaign that is designed to refresh our image and publicize the continued, expanded and new, services and programs being introduced to Deaf and Hard of Hearing individuals, their families and the community throughout BC.

None of this work could be achieved without the loyal and passionate support of each and every Staff Member at WIDHH. The Board of Directors is so proud of the caring work done every day at each of our three offices.

Thank you, one and all!

Clients Served by WIDHH



REPORT FROM THE INTERIM EXECUTIVE DIRECTOR

GRACE SHYNG, INTERIM EXECUTIVE DIRECTOR



On behalf of the Staff and Directors, I am pleased to present this report to the 63rd Annual General Meeting of the Western Institute for the Deaf and Hard of Hearing.

WIDHH is the largest registered charitable organization in Western Canada that provides services that benefit our Deaf and Hard of Hearing Community. We have received local and national recognition for our exceptional services and programs in the areas of Audiology, Employment Counselling, Seniors Outreach, Interpreting, Communication Devices and Clinical Research. We are always looking to expand our programs so that we can meet the changing needs of our community.

The word “change” best describes 2018 for WIDHH. Early 2018, we signed the agreement to sell our beloved home of over 50 years on West 7th Avenue and purchase land to build a new centre on Quebec Street and 4th Avenue. WIDHH underwent other changes internally to modernize how we ran our programs and services. We upgraded our online communication devices store, our seniors outreach and clinical research programs expanded, our Tri-Cities office moved to a larger space and our newly created Communications & Marketing

Department has made an exemplary impression with our community. 2019 will bring about more change as WIDHH looks to update our brand to align with our values and fresh programming and service delivery. To meet the needs of our growing clientele and aging population, WIDHH is going to be a leader in changing the landscape of how communication accessibility is achieved. We look forward to 2019, as our dream is to offer our programs and services in a state-of-the-art, fully accessible building will be realized by late fall.

Client services: It’s been an extremely productive year for our staff, volunteers and directors. A big thank you goes out to everyone for their dedication to the WIDHH vision, mission and values. In 2018, over 34,000 hours in client services were provided:

121

Deaf seniors less isolated through our Outreach program

7,978

ASL Interpreting hours provided for business and social needs

1,149

new clients seen by our Audiologists at our three hearing aid

80

low income clients assisted through the Lend an Ear hearing

10,460

ASL Interpreting hours provided to people for their medical needs

57

low income individuals provided with free income tax services

259

job seekers got help finding sustainable employment

450

clients found the right communication device

To our many donors and benefactors, we say also want to say a huge THANK YOU. Your donations are very much appreciated and are faithfully applied to the work of WIDHH. To the BC Ministry of Health, a huge thank you for the \$1million donation to help WIDHH achieve our dream facility.

And finally, thank you to our client community. WIDHH exists because of your support. It is our honour to offer services that enrich the lives of persons who are Deaf, Deafened, Deaf Blind, and Hard of Hearing. We look forward to more successful activities in 2019!

WIDHH HIGHLIGHTS AND ACCOMPLISHMENTS

City of Vancouver Awards of Excellence: WIDHH received the “Accessible City” Award 2018 on February 8, 2018 at the City of Vancouver Awards of Excellence. These awards recognize the outstanding achievements of individuals and



organizations, across five categories of excellence that benefit everyone by making Vancouver more green, healthy, diverse, and accessible. Barbara Brown, WIDHH President said “We are hugely grateful and honored to have been named the “Accessible City” 2018 award winners. For over 60 years WIDHH has been dedicated to creating an accessible society where Deaf and Hard of Hearing individuals are able to fully participate. We are very proud to contribute in making the City of Vancouver a more accessible place to live and work and thank you to all of our volunteers, members and donors, without your support this would not have been possible.”

Free Annual Income Tax Night: On March 22, 2018 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 57 individuals file their taxes with a qualified accountant and ASL Interpreter. This service would not have been a success without the volunteer accountants: Vivean Ready, Alnoor Ladha, Lillian Kwok, Navneet Atwal, Pamela Felix, and Kelly Chan. Clients were able to fully access tax information with the assistance of 7 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.

Seniors Housing Collaboration: The WIDHH-Better at Home seniors outreach program partnered with Vancouver Coastal Health and to develop a transition plan for stable housing and additional services for the frail senior population. As a result of this collaboration, the program now works closely with Vancouver Coastal Health to improve placement options for Deaf and Hard of Hearing seniors needing assisted living accommodation and supports.

Rockin’ Out for WIDHH: On February 2, 2018 Aidan Schweinbenz, an inspirational Hard of Hearing student from Yale Secondary School in Abbotsford brought together top local and international acts and bands in for a night of rock in support of WIDHH. “Rockin Abby Strong” was opened by the Mayor of Abbotsford and in addition to the amazing music, Aidan and his team organized a silent auction, raffle table and great food. They had an amazing turnout of over 350 guests and raised over \$9,000 for three charities close to Aidan’s heart with \$3,000 being donated to WIDHH.



WIDHH-Better at Home Program Expansion: The WIDHH Better at Home Seniors program received additional funding from the United Way in 2018 to expand senior outreach to Hard of Hearing seniors in the Lower Mainland. Volunteers are matched with hard of hearing seniors to provide companionship, home visits, transportation assistance, facilitated shopping trips and other outings to encourage Hard of Hearing seniors to remain active and connected to their communities. Hats off to program staff for a job well done!

WIDHH HIGHLIGHTS AND ACCOMPLISHMENTS

Employment Partnership: In March 2018, the Employment Counselling program established a successful employer partnership for employment opportunities with an investment banking firm, Raymond James Ltd. Sensitivity training was provided to management and the human resources team and the clients who were placed were provided with disability supports; which included hearing aids and extensive contracting for sign language interpreting for job start and orientation. We are grateful for our partnership with Raymond James Ltd. and applaud their dedication to creating a disability confident workplace!



Scotiabank Half-Marathon and 5K: WIDHH would like to extend a big “THANK YOU!” to our donors and runners for participating in the Scotiabank Charity Challenge. Thank you for helping us raise over \$5,300! It was a warm day in Vancouver with over 6,500 participants gathered for the Scotiabank Half-Marathon and 5K on Sunday, June 24, 2018. Team WIDHH was in great spirits and performed incredibly at the race. The downhill course wove its way along the water, from UBC to Stanley Park. Live bands and entertainment were posted along every kilometer of the route and kept us motivated through every stride. Thank you once again for taking part to help make a difference in the lives of BC’s Deaf and Hard of Hearing Community!

New Tri-Cities Office: Our Tri-Cities office in Port Coquitlam moved into a brand new, larger space! This new, more spacious office has an additional hearing test booth and an extra hearing aid fitting room. This means reduced wait times for appointments, for both new and returning clients. It is also an opportunity to expand our services in the Fraser Valley region. In addition, our employment counselling department will also have an increased presence in order to serve more clients in Port Coquitlam. The new office is in suite #210 in the same building at 2755 Lougheed Highway, just down the hall.

STARS of Vancouver Awards: WIDHH was delighted to announce that readers of the Vancouver Courier newspaper voted the WIDHH Hearing Clinic first place in the Hearing Aid category at this year’s STARS of Vancouver Awards! The Awards, which showcases the best and brightest of Business in Vancouver took place at the Dockside Restaurant on Granville Island on April 25, 2018.

Hand Made Heritage Celebration: Creative minds throughout the Greater Vancouver Deaf Community participated in a 6-month journey to help preserve Deaf Culture and heritage for future generations to come. The “Hand Made Heritage” project began an intergenerational partnership with the aim to connect Deaf youth with Deaf seniors. They explored ways to improve future Deaf leadership roles and Deaf Culture by taking a look at the past. Deaf seniors and youth 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. On April 4, 2018 over 100 people attended a celebration for the completion of the project. It was an evening of storytelling, complimented with an art exhibition, and videos showcasing the some of the project highlights. The Hand Made Heritage project was an amazing success thanks to the many volunteers, participants, and the partnership with the BC Provincial School for the Deaf. The project would not have been possible without funding from the Government of Canada’s New Horizons for Seniors Program.



FEATURE STORY: MINISTRY OF HEALTH SUPPORTS NEW BUILDING

In September 2018, the Ministry of Health announced \$1 million in funding to the Western Institute for the Deaf and Hard of Hearing (WIDHH) to support our new building. WIDHH has begun construction on the Centre of Excellence for the Deaf and Hard of Hearing with local developer the Conwest Group of Companies.

“The new centre of excellence will greatly enhance the Western Institute for the Deaf and Hard of Hearing’s ability to increase and expand programs to better support its clients and families,” said David Eby, Vancouver-Point Grey MLA, on behalf of Adrian Dix, Minister of Health. “From youth to seniors, this new centre will improve people’s quality of life and help people with hearing and communication challenges live life to the fullest.”

The facility will be a model of excellence of accessibility for the Deaf and Hard of Hearing for young people to seniors, and those with mobility and vision challenges. It will support people in communities throughout the province.

The centre will provide hands-on experience with the latest hearing aids and assistive listening devices, with one-on-one peer support and aural rehabilitation classes for the Deaf and Hard of Hearing, along with employment counselling and interpretive services. A refurbished hearing aid program will also be available for those who cannot afford new hearing aids. The centre of excellence will also accommodate expansion of WIDHH’s clinical research program within the field of hearing health, telecommunications and accessibility, as well as the expansion of seniors’ outreach programs for the deaf and deafblind who rely solely on sign language to communicate. The new centre, which will be located at 2005 Quebec Street, is being built with consultation from the Rick Hansen Foundation.



The \$1 million in provincial funding will support the WIDHH’s fundraising campaign that WIDHH will be aiming to launch to the public in early 2019 to fund the new centre. Construction is expected to be completed by fall 2019.

Grace Shyng, Interim Executive Director at WIDHH – “While continuing to provide many programs and services for our clients and their families, we will also launch remote audiology services and interpreting services. The new technology will enable WIDHH to reach out and provide unparalleled levels of hearing health care and support to home-bound seniors and those living in rural communities across British Columbia.”

From Left to Right: Acting Mayor Raymond Louie, Attorney General David Eby, Interim Executive Director Grace Shyng, Conwest Chief Operating Officer Ben Taddei. Photo Courtesy of: Lachlan and Emily Photography

Ben Taddei, Chief Operating Officer, Conwest – “This social-purpose project is a great example of how the private sector can facilitate the relocation and retention of community-based services in the city. When groups like WIDHH, Conwest, the city and the Province can work together towards a common vision, each bringing their respective strengths to the relationship, things get done. Everybody comes out ahead, especially the community.”

FEATURE STORY: WIDHH APPOINTS A CAMPAIGN CHAIR



The Board of Directors for WIDHH is pleased to announce that Mr. Chris Newton, Vice President of Commercial Sales for Cushman & Wakefield, has been named Chairman of its Capital Campaign.

Mr. Newton will lead a distinguished team of campaign cabinet members towards the goal of raising \$8 million to complete the funding required for WIDHH's \$16 million new headquarters. "I am pleased to join this important campaign and to continue with the hard work that has been completed to date to fulfill the vision of WIDHH", states Chris Newton.

Chris Newton, a Vice President of Commercial Sales and Leasing is a seasoned sales executive, with 20 years of professional experience, including the last 11 years with real estate firm Cushman & Wakefield ULC in Vancouver, BC.

Born and raised in Metro Vancouver, Chris' career spans numerous fields and industries, including manufacturing, high technology and real estate. As a long time soccer coach for his two boys, Chris understands the importance of contributing to our social fabric; he has enjoyed and proudly served as a volunteer with other organizations including the Alzheimer's Society. In his spare time, Chris enjoys skiing and spending time with his wife and two sons on their various adventures. The campaign, which is still in its early stages, is slated to be launched to the public in 2019.

"I am pleased to join this important campaign and to continue with the hard work that has been completed to date to fulfill the vision of WIDHH and this leading Centre of Excellence"

WIDHH's vision is to build a state-of-the-art facility – with 18,000 square feet of community, clinical, and program space to serve Deaf and Hard of Hearing individuals throughout BC. This new purpose-built facility, which will be located at 2005 Quebec Street, will allow WIDHH to offer critical services in a space that is safe, accessible, and suitably equipped to ensure Deaf and Hard of Hearing individuals have a central gathering place to connect, build community, and access vital WIDHH programs and services. WIDHH's new home will be an innovative, easily accessible, one-of-a-kind facility in BC, visually and acoustically designed to meet Deaf and Hard of Hearing needs.

AUDIOLOGY SERVICES

1,149 new audiology clients served at
WIDHH's three Hearing Aid Clinics for a
total of **13,963** 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.

80 Lend an Ear
clients received a
refurbished hearing
aid

28 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.

2,248 hearing aid drop-ins
served at our West 7th
Head Office



Research Program: The program is a three-way partnership between WIDHH, UBC and WorkSafeBC. Initial projects will focus on studies that explore outcomes and strategies that benefit workers with hearing loss, such as; workplace accommodations, quality of life issues at work and home, etc. Our goal is to develop a Research Division that is independently funded, and will invite investigators from all types of disciplines, from all over the country and the world, to participate in research that benefits Deaf, Hard of Hearing and Hearing people.

COMMUNICATION DEVICES SHOWROOM

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.

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

522 people visited our Showroom and **14** house calls were made to support clients and care home staff with the installation or use of 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.

In the fall of 2018, we introduced new technology to improve our showroom experience as well as providing customers an opportunity to shop online at their own convenience. In addition, we improved and streamlined our customer experience. Customers can make an online appointment to meet with our specialists, customers can review their online order before purchase and we improve our tracking process to track live inventory at all our offices. Our year over year sales improved by close to 7%.

Outreach and Presentations: In 2017, 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. We also 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.



COUNSELLING SERVICES

109 employment crisis were solved along with **259** additional employment clients, plus **109** Sign Language interpreter and device accommodations were provided for the workplace

The Employment Program of British Columbia (EPBC): The WIDHH employment program understands that obtaining and maintaining employment is one of the most important things in life. WIDHH provides tailored employment 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 client-centered, individualized 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. Dedicated volunteers provide companionship, home and hospital visits, transportation assistance, shopping trips, weekly video check-in chats, social connections and other outings so that isolated seniors can remain connected to their communities; all to enable seniors to live at home longer.

121 isolated Deaf seniors received a total of **2,774** hours of visitation and companionship by **66** Deaf senior volunteers who also provided over **18,215km** of transportation assistance and friendly visits were provided to fragile individuals



Opportunities Fund: The Opportunities Fund For Persons with Disabilities is a program funded by the Government of Canada. The short-term program provided unique services to job seekers entering the labour force. With Deaf and Hard of Hearing individuals having one of the highest unemployment rates; they often require financial assistance to participate in employment activities, the program provided monetary incentive to attend workshops and short-term training. Several clients received certifications which enhanced their eligibility for a variety of employment opportunities and seven clients found full-time employment.

SIGN LANGUAGE INTERPRETING SERVICES

5,342 medical appointments and emergencies were attended to by ASL Interpreters for a total of **10,460** 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 non-emergency and emergency medical appointments in communities throughout 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 repeat consultations or misunderstandings.

Community Interpreting Services (CIS): CIS is WIDHH's own American Sign Language 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.

2,635 school, court, workplace, and business appointments attended to by ASL Interpreters for a total of **7,978** interpreting hours

225 drop-in appointments assisted Deaf individuals with translations of documents from English to ASL for a total of **462** 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 2018 we provided interpreters for 6 emergency call-outs and booked 16 appointments.

In the Community: In 2018, over 25 educational outreach presentations about Deaf Culture; Sign Language Interpreting; and WIDHH's interpreter booking system were provided at various hospitals, schools, and community organizations.



FUND DEVELOPMENT DEPARTMENT



Capital Campaign: In September 2018, the *Making Waves – Breaking Barriers Capital Campaign*, to raise \$8 million to fund the development of the new Centre of Excellence, was reignited by veteran fundraising consultant Rita Albano of Albano & Associates.

Mr. Chris Newton was appointed as Campaign Chair and recruitment of volunteers to the newly formed Campaign Cabinet had begun.

A new campaign plan and case for support was developed to serve as the foundation for the campaign which was still in its “quiet phase”.

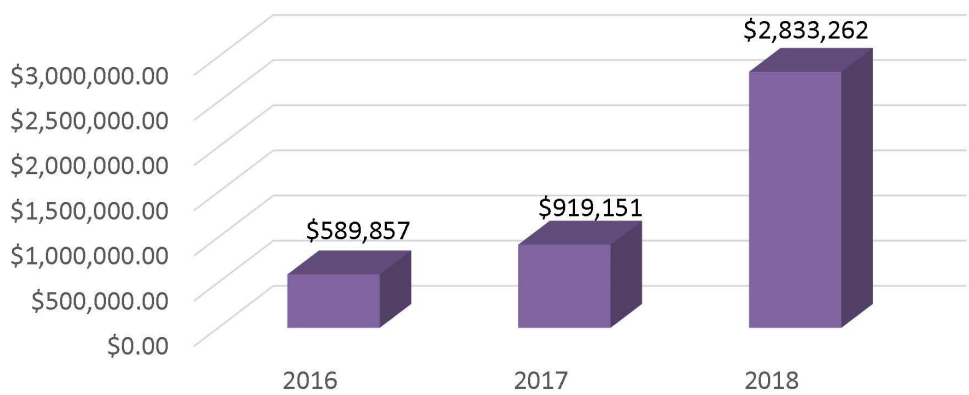
The total pledges as of December 31, 2018 were at \$2,833,262 which includes a gift of \$1 million from the BC Ministry of Health, over \$91,000 from WIDHH Staff and Board Members as well as numerous gifts from other generous individuals, foundation and companies.

Our heartfelt thanks goes out to Chris Newton for his superb leadership of the campaign as well as the Board of Directors and the dedicated volunteer members of our 2018 Campaign Cabinet; Dr. Graham Bryce; Dr. Marilyn Dahl; Robert Fawcett; Christopher Lee; Yat Li; Dr. Kathy Pichora-Fuller; Russell Smith; Dr. Ruth Warick; Rick Waters; Ellen Zheng; Rita Albano; Capital Campaign Manager, David Scott; Capital Campaign Assistant; Grace Shyng, Interim Executive Director.

Our deepest gratitude to all the 2018 donors for sharing our vision and paving the way for future donations to the *Making Waves – Breaking Barriers Capital Campaign*. We couldn’t do it without you!

Revenue Streams for WIDHH’s Programs and Services: WIDHH continues to increase its efforts in raising funds for programs and services, we saw a 32% increase in the number of donors supporting WIDHH in 2018.

Funds Raised for the Capital Campaign



THANK YOU TO ALL OUR CAPITAL CAMPAIGN PARTNERS AND DONORS

(2016 TO PRESENT)

Pacesetter Gifts:

Government of British Columbia - Ministry of Health

Leadership Gifts:

Joan Ford Charitable Society

Major Gifts:

Edward and Eugenie Yeung

Gordon and Leslie Diamond

Cushman & Wakefield - Chris Newton and Matthew MacLean

Y.P. Heung Foundation

Fusion Projects and Trades

Western Institute for the Deaf Endowment Fund, held at Vancouver Foundation

Anonymous

Community Gifts:

Glacier Media Group
WorkSafeBC
Vancity Community Foundation
Susan Masters
Malcolm White
Sutherland Foundation
Muriel Kauffmann and Family
Nelly Auersperg
Graham & Cicely Bryce
Grace Shyng
Garry Zlotnik and Family
Wawanesa Insurance
NWM Private Giving Foundation
EZ Lay Flooring Co. Ltd.
Marshall Dahl
Ruth Warick
Rick Waters
Barbara Brown
Uriel Kolet
Linda Franchi
Al Roadburg Foundation
Anonymous
Shelagh Smith
Ellen Zheng
Henry Lam
Ruth Gessner
Charles Fontaine
Eugene and Sandy Lechelt
Janice Lyons
Robert and Tina Fawcett
Susan Tang
Field & Marten Associates
Anonymous
Sandra Baker
Rita Albano
Maxine Dominelli
Anonymous
Matt and Sheilagh Wubs
Myrna Leslie
David Chalmers
Praise Chow
Gary Bunch

Community Gifts (continued):

David Grunder
Aidan Schweinbenz via Abbotsford Community Foundation
Jason Leslie
Keith Morgan
Nohemi Fuchs
Anonymous
Peter Tudisco
Tarren McKay
May Yue
Barry Le Patourel
Randall Hund
Cameron Kirkby
Nora McKellin
Joanne Szabo
Barbara Van Blankenstein
Ron and Isobel Bishop
Julie Edwards
Elena Grigorjeva
Frank and Margot Leslie
Barbara Low
Dennis Magrega
Russell and Gillian Smith
Kaitlyn Szabo
John Frederick Thomas
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Gail Grant
Accurate Realtime Reporting Inc.
Audrey Cameron
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Eva Lee Kwok
John and Gillian Innes
Anastasia Ready
Todd Margolis and Anne Zavalkoff
Tracy Benzie
Hugh Ennis
Dianne Gunmanz
William Hennen
Jan-Evert and Annemari Hermans
Tina and Rick Hulbert
Doug and Corry Hunter
Joan Johnston
Dave Loewen

Community Gifts (continued):

Tina Saiki
Tompkins Wozny LLP
Susan Gabe
Goska Macior-Headrick
Clyde and Frances Mitchell
June Richardson
Jeanette Schouls
Antoinette Shapiro
Diane Wilson
Deborah Butler
Joanna Cannon
Monica McGarrigle
Pat Mirenda
Rochelle Va De Velde
Jason Holmes
Soskin / Sofine Foundation
Marie McFayden
Loretta McLaughlin
Gary and Rae Nix
M. Guralnick
Gordon and Cheryl Budnick
Jane and Marion Geros
Kathleen and Danny Picton
David and Janet Prowse
Donald Willoughby
James Carney
Marguerite Henderson
Sandra McKellar
Carol Parker
Christopher and Anne Rose
Donna Van Pariden
Andrew and Regina Selder
Susan Hampson-Thorp
Marilyn McKay
Maureen Clarke
Myrna Ziola
Irene Gutmann
Maria Josefina Pighini
Nellie Wong
Ingelise Nielsen
Beryl Woodrow

OUR STAFF MEMBERS

AS OF DECEMBER 31, 2018

Administration:

Grace Shyng, Interim Executive Director
Susan Masters, Executive Director (*medical leave*)
Ruth Gessner, Executive Assistant/Manager of Annual Giving
Vanessa Tobar, Receptionist
Susan Tang, Controller, Head of Finance
Anita Hyrapet, Accounts Payables
Nohemi Fuchs, Accounts Receivables
Elena Grigorieva, Accounting Clerk

Audiology Services:

Henry Lam, Acting Head of Audiology

Head Office:

Tina Saiki, Registered Audiologist
Yinda Liu, Registered Audiologist
Hanna Smith, Registered Audiologist
Goska Macior-Headrick, Registered Audiologist
Maxine Dominelli, Audiometric Technician
Melody Sawad, Client Services Coordinator
Jessica Tang, 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
Yiwan Woo, Registered Audiologist
Cheri Nigut, Audiology Administrative Assistant
Kaitlyn Angelozzi, Saturday Receptionist

Research Program:

Dr. Brenda Poon, Clinical Research Coordinator

Communication Devices Showroom (CDS):

Yat Li, CDS Program Lead
Sharon Miller, Assistive Devices Consultant
Scott Rosenquist, Assistive Devices Analyst

Counselling Services:

Dr. Linda Franchi, Head of Counselling

Employment Counselling Services:

Marco Chiaramonte, Employment Counsellor
Melissa Burrows, Employment Counsellor
Joy Borgonia, Disability Support Specialist
Barbara Low, Counselling Team Assistant

Better at Home Seniors Outreach Program:

Tammy Gray, Program Coordinator
Sharon Miller, Hard of Hearing Client & Volunteer Services Lead
Vincent Kennedy, Seniors Advocate

Fund Development Department:

Rita Albano, Capital Campaign Manager

Interpreting Services:

Tim Mallach, Head of Interpreting

Medical Interpreting Services (MIS):

Jacky Buss, MIS Dispatcher

Community Interpreting Services (CIS):

Jessica Haughton, CIS Booking Coordinator

2018 BOARD OF DIRECTORS AND BOARD COMMITTEES

AS OF DECEMBER 31, 2018

Board of Directors:

Barbara M. Brown, President

Nora McKellin, Vice President

Dr. Eugene Lechelt, Treasurer

Dr. Graham Bryce, Secretary

Chris Tam, Director

Dr. Dean C. Powers, Director

Joy Gong, Director

Muriel Kauffmann, Director

Kimberly Wood, Appointed Director

Award of Merit Committee:

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

Bylaw and Constitution Review Committee:

Barbara M. Brown (Chairperson), Nora McKellin, Dr. Eugene Lechelt, Dr. Graham Bryce, Chris Tam,
Dr. Dean C. Powers, Joy Gong, Muriel Kauffmann and Kimberly Wood

Finance Committee:

Dr. Eugene Lechelt (Chairperson), Chris Tam, Dr. Dean C. Powers, Barbara M. Brown
and Grace Shyng (ex-officio)

Nominations Committee:

Dr. Eugene Lechelt (Chairperson) and Ruth Gessner (ex-officio)

Policy and Procedure Committee:

Nora McKellin (Chairperson), Barbara M. Brown, Chris Tam, Joy Gong and Kimberly Wood

Research Committee:

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

THANK YOU TO OUR WIDHH PROGRAM PARTNERS AND DONORS

2018 Corporate Donors:

The Rene Charbin Fund, held at Vancouver Foundation
The Clara and Amondes Anderson Fund, held at Vancouver Foundation
Knights of Columbus – North Surrey Council #4767
The Ernest Theodore Rogers 1039 Fund, held at Vancouver Foundation
Provincial Employees Community Service Fund
XL Flooring Co. Ltd.
Faery Lady Psychic Inc.
Allegra
Bad Angels Productions Ltd.

2018 Corporate Donors (continued):

Wawanesa
Sandstorm Gold Inc.
Fraternal Order of Eagles #3453
Mclean Group of Companies
TELUS Communications Inc.
Patrick Flaherty Professional Corporation
Altec Inspection Ltd.
Arbor Body Shop (1980) Ltd.
The Madison Care Centre

2018 Individual Donors:

Uriel Kolet
The Estate of Gail Cameron Cowan
Richard Smith
Sue Nickel
Eric and Lillian Lusk
The Shyng Family
Marcia Hawes
Brian Oikawa
Yi Nuo Liang
Rupert Lee
Peter Danenhower
David Chernos
Celesse Dove
Arthur Symons
Frank and Helen Elfert
Mary McIlwaine
Ruth Warick
Heidi Holysh
Doris Johnson
Bradford and Chris Bentley
Milton and Jackie Toft
Beverley McKenna
Sarah Ford
Arthur Symons
Bob Van-Steens
Carol and David Johnston
Susan Masters
Sharon Hickey
Sarch McAlpine
Rosemaree Gentles
Richard Henriquez
Richard Cook
Muriel Kauffmann
Mary Hutchinson
Marla Gilsig
Margaret Downey
Linda Franchi
Gordon Wong
Ben Taddei
Dexter Chu
Gail Grant
Douglas and Janette Geidt
Marnie Ronald

2018 Individual Donors (continued):

Shirley Wong
Ellen Bond
Michael Dale
Mary Hargreaves
John Adamson
Helen Mayoh
Gerda Todd
Don Twiner
Betty Mancinelli
Wendy Leigh
Susan Irwin
Christian and Julia Duff
Raymond Dove
Jenny Leese
Yu Shan Chen
Sandra Holmstrom
Sandra Greenwood
Rhonda Keown
Ella Tanner
Elizabeth Macdonnell
Brian Pulver
Marilyn Dahl
Emilia Galan
Tina Saiki
Terry and Julia Anstey
Shirley Shebbeare
Sheila Buttar
Shabnam Khan
Serena House
Saul Wosk
Sarah Kiley
Sam and Marian McDowell
Rosemary Wallis
Roger Boshier
Richard and Lenora Shier
Paul Williams
Nigel Grant
Naomi Miller
Michael Funk
Michael Bedford
Max Anderson
Masumi Sakamoto
Marlene Baumbusch

2018 Individual Donors (continued):

Marjorie Drevlo
Mariza Mendoza
Maret Erikson
Madeleine Wareing
Lucille Hoover
Liang Chang
Leeshia Chia
Karen Williams
John Francis
Joanna Shephard
Jessie Vesak
James Bacon
Gregory Lavigne
Eugene Lechelt
Doris Lee
Doreen Ingram
Donald Hird
Donald Cook
Cynthia Bruce
Clarence Scatchard
Christina Fodor
Chris Hinkson
Carl Heino
Bonnie Wong
Bill Bruneau
Ayra Rivera
Art Reitmayer
Andrew Finkelstein
Al Bombardieri
Nicholas Liley
Ian McLean
Annette Gardiner
Jennifer Wong
Fiona Christensen
Usher Hammer
Phyllis Blakeston
Susan Hon
Penny Pasnak
M. Anne Wyness
Eleanor McLaughlin
Donald and Sandra Robertson
Charles O'Donnell
Barbara Brown

2018 Individual Donors (continued):

Barbara Beach
 Sandra Baker
 Suzanne Woolley
 Henry Lam
 Andrew Black
 Ron Peterson
 Ray and Dolores Forseth
 Linda Obiri-Darko
 Deane Downey
 Beryl Rathbone
 Kamyar Kazemi
 Shirley Coomber
 Ruth Marzetti
 Robert Fawcett
 Noreen Dunn
 Maxine Dominelli
 George Usher
 Chris Robb
 Andrew Lee
 Amanda Harris
 Wilfred Wong
 Wendy Barringer
 Ursula Litzcke
 Thi-Minh Ngoc Vu
 Theodore Peters
 Terry Keenan
 Sudesh Ummat
 Sollynd Weatherall
 Sister Glennys Symons
 Sharon Irvine
 Segismundo Gayo
 Ruth Gessner
 Roy Chee-Hian Chen
 Robin Mathews
 Renate Schimmelmann
 Pauline Hutchins
 Paul Rodgers
 Paul Kim
 Muriel Dyson
 Maureen Meisner
 Mary Hagedorn
 Marlene Neilson
 Marion Orr
 Marian Gunn
 Maria Lamanna
 Lee Donald Kornder
 Kenneth and Norma Manweiler
 Ken and Sharon Schultz
 Kathleen Grandage
 Judith Parker
 Joy Ann Tucker
 Joseph Jacques
 John and Leslie King
 Jim Watson
 Jeanne Dalsvaag
 Jackie McLeod
 Helen Gillespie

2018 Individual Donors (continued):

Geraldine Swayze
 George Ross
 Evelyn Voice
 Ernesto Cadag
 Eric Gummeson
 Elizabeth Hunter
 Edward Hills
 Dorothy Yada
 Donald and Rochelle Farquhar
 David Boon
 Dailaan Shaffer
 Colleen Robertson
 Brian MacPherson
 Brian Heatherington
 Brian and Joan Burke
 Bong-Hwan Kim
 Ann Atamanenko
 Jay Storey
 David Herring
 Sydney Nash
 Nurjehan Hamirani
 Martin Laabs
 Joan Johnston
 Grace Tsang
 Deborah Burleson
 David and Helen Smith
 Jennifer Camara
 Yvon Postnikoff
 Tycho Manson
 Susanne Ebeling
 Myron Huen
 Mary Turner
 Karen Ma
 James Morton
 Barbara Vince
 Anoop Bath
 Alan Imrie
 Sharon Kavalec
 Maureen Duggan
 Kathleen Swain
 James Brailey
 Harvey Jackson
 Fred and Marjorie Greeves
 David Rogers
 Colin James
 Clare Young
 Carlton Hume
 Ben and Georgina Casson
 Bill Westlands
 Goldie Pelley
 Violet Butler
 Suzanne Paterson
 Susan Surtees
 Sally Glasier
 Ron Dove
 Rob Diehl
 Paul Becker

2018 Individual Donors (continued):

Oscar Pauwels
 Melissa Green
 Mary Laszlo
 Marilyn Jackman
 Katherine Cook
 Jean Wagstaff
 Isobel Thomaas
 Harry Wong
 Gracita Valente
 Frank Duffels
 Douglas Lambert
 David Elviss
 Carol McPherson
 Bruce and Cathy Fosberry
 Anastasia Ready
 Dave and Hester Hussey
 Margaret Paris
 Robert Emmerson
 Ray East
 Paul and Maria Roth
 Pat Kane
 Oliver Plante
 Maron Mazurkewicz
 Marjorie Fenwick
 Lawrence Gavelin
 Ken Rushton
 Joy Gong
 John Magnuson
 Jim Jamieson
 Jim and Marilyn Cameron
 Jill Hamm
 Jeanie McKay
 Jeanette Bradley
 Janine and David Brown
 Hunter Duong
 Gail Whitley
 Eva Solt
 Eleanor Hayward
 Brian and Melva Grant
 Betty Barron
 Celine Bigot
 Yoshino Nakahashi
 Kenneth Lloyd
 Bowen Tang
 Sherlyn Atkinson
 Veronica Masters
 Marjorie Hansen
 Edmund Livingston
 Diane Courmayeur
 F. Jean Partington

INDEPENDENT AUDITOR'S REPORT

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

Qualified Opinion

We have audited the financial statements of Western Institute for the Deaf and Hard of Hearing, which comprise the statement of financial position as at December 31, 2018 and 2017, and the statements of changes in net assets, operations and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of the report, the accompanying 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, 2018 and 2017, and the results of its operations and its cash flows for the years then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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, verification of these revenues was limited to the amounts recorded in the records of the 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, 2018 and 2017, current assets as at December 31, 2018 and 2017, and net assets as at January 1 and December 31 for both the 2018 and 2017 years.

We conducted our audits in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Western Institute for the Deaf and Hard of Hearing in accordance with the ethical requirements that are relevant to our audits of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for 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.

In preparing the financial statements, management is responsible for assessing Western Institute for the Deaf and Hard of Hearing's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Western Institute for the Deaf and Hard of Hearing or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Western Institute for the Deaf and Hard of Hearing's financial reporting process.

INDEPENDENT AUDITOR'S REPORT (CONT'D)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 25, 2019

Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION

As at December 31

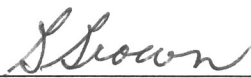
	2018 \$	2017 \$
ASSETS		
Current		
Cash	437,474	510,595
Short-term investments [note 3]	1,533,175	1,441,750
Accounts receivable [note 4]	834,349	524,915
Inventory	155,030	128,286
Prepaid expenses	20,445	30,775
Total current assets	2,980,473	2,636,321
Deposit on purchase of shares [note 21(i)]	1,500,000	—
Deferred costs [note 5]	251,406	157,420
Capital assets [note 6]	249,016	126,139
	4,980,895	2,919,880
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accruals [note 7]	481,298	505,980
Deferred revenue	196,196	299,213
Total current liabilities	677,494	805,193
Deposit on sale of property [note 21(ii)]	955,200	—
Deferred contributions [note 8]	1,886,582	756,783
Total liabilities	3,519,276	1,561,976
Net assets		
Invested in capital assets	249,016	126,139
Internally restricted [note 9]	739,352	739,352
Unrestricted	473,251	492,413
Total net assets	1,461,619	1,357,904
	4,980,895	2,919,880

Lease commitments [note 20]

Subsequent events [note 21]

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 \$
2018	<i>[note 9]</i>			
Balance, beginning of year	126,139	739,352	492,413	1,357,904
Revenue over (under) expenses	(69,383)	—	173,098	103,715
Investment in capital assets	192,260	—	(192,260)	—
Balance, end of year	249,016	739,352	473,251	1,461,619
2017				
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)	—
Balance, end of year	126,139	739,352	492,413	1,357,904

See accompanying notes to the financial statements



Tompkins Wozny
Chartered Professional Accountants

STATEMENT OF OPERATIONS

Year ended December 31

	2018 \$	2017 \$
REVENUE		
Grants, donations, bequests and gifts		
Province of British Columbia <i>[note 10]</i>	91,548	91,548
United Way	59,750	40,091
Other grants	104,929	29,279
Donations, bequests and gifts <i>[note 12]</i>	41,207	52,027
	297,434	212,945
Earned income		
Sales of hearing aids/technical equipment	3,360,620	3,245,554
Cost of sales	1,306,067	1,275,760
Gross profit	2,054,553	1,969,794
Interpreting revenue <i>[note 19]</i>	1,774,362	1,552,861
Total earned income	3,828,915	3,522,655
Other income		
Gaming	125,000	125,000
Fundraising	5,330	44,187
Endowment revenues - Vancouver Foundation <i>[note 11]</i>	16,136	15,301
- Anderson Fund <i>[note 11]</i>	9,551	5,371
- Rene Charbin Fund <i>[note 11]</i>	20,678	19,608
Investment income <i>[note 13]</i>	5,603	45,209
Expense recoveries and other income	10,793	8,514
Total net revenue	4,319,440	3,998,790
EXPENSES		
Amortization of capital assets	69,383	35,634
Building occupancy	230,596	182,597
Fundraising <i>[note 18]</i>	124,818	150,564
Interpreting	976,948	910,545
Office and general <i>[schedule]</i>	358,896	327,646
Publicity and public education	86,564	82,344
Salaries, employee benefits and contract services <i>[note 18]</i>	2,338,335	2,182,036
Transportation	30,185	37,019
Total expenses	4,215,725	3,908,385
Revenue over expenses for the year	103,715	90,405

See accompanying notes to the financial statements

STATEMENT OF CASH FLOWS

Year ended December 31

	2018 \$	2017 \$
OPERATING ACTIVITIES		
Revenue over expenses for the year	103,715	90,405
Items not affecting cash		
Amortization of capital assets	69,383	35,634
Decrease (increase) in value of short-term investments (net)	26,928	(25,400)
Changes in non-cash working capital items		
Accounts receivable	(309,434)	4,524
Inventory	(26,744)	13,924
Prepaid expenses	10,330	(4,556)
Accounts payable and accruals	(24,682)	8,310
Deferred revenue	(103,017)	245,838
Cash provided by (used in) operating activities	(253,521)	368,679
INVESTING ACTIVITIES		
Acquisition of capital assets	(192,260)	(48,699)
Deposit paid on purchase of shares	(1,500,000)	—
Deposit received on sale of property	955,200	—
Deferred costs - building	(93,986)	(118,211)
Deferred contributions	1,129,799	103,795
Purchase of short-term investments (net)	(118,353)	(243,034)
Cash provided by (used in) investing activities	180,400	(306,149)
Increase (decrease) in cash during the year	(73,121)	62,530
Cash, beginning of year	510,595	448,065
Cash, end of year	437,474	510,595

See accompanying notes to the financial statements



Tompkins Wozny
Chartered Professional Accountants

NOTES TO FINANCIAL STATEMENTS

December 31, 2018

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. Donations in kind are recorded as revenue at the time received and are recorded at fair value, if independent evidence is available to support the fair value.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

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 and accounts receivable.

Financial assets measured at fair value include short-term investments.

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.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Short-Term Investments

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

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. Defined contribution plan accounting is applied to multi-employer defined benefit plans and accordingly, pension contributions are expensed as the actuary does not attribute portions of the unfunded liability, if any, to individual employers.

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:

	2018	2017
	\$	\$
Cash	14	142,578
High interest savings and term deposit	752,038	502,751
Mutual funds - bond, income and equity	781,123	796,421
	1,533,175	1,441,750

The cost of the investments at December 31, 2018 is \$1,495,326 [2017 - \$1,376,974].

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2018

4. ACCOUNTS RECEIVABLE

	2018 \$	2017 \$
Trades and other	832,215	519,144
Allowance for doubtful accounts	(2,000)	(2,000)
	830,215	517,144
Government - GST	4,134	7,771
	834,349	524,915

5. DEFERRED COSTS

The pre-acquisition costs relating to the new building incurred to December 31, 2018 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 closing date of the purchase was March 29, 2019 [note 21].

6. CAPITAL ASSETS

	Rate	Cost \$	Accumulated Amortization \$	Net Book Value \$
2018				
Land	—	62,166	—	62,166
Building	40 yrs	185,723	183,767	1,956
Leasehold improvements	5 yrs	145,533	87,436	58,097
Furniture and equipment	5 yrs	90,627	83,213	7,414
Audio assessment equipment	5 yrs	456,895	359,585	97,310
Computer equipment	3 yrs	226,908	210,613	16,295
Computer software	3 yrs	79,998	79,998	—
Website	5 yrs	57,500	51,722	5,778
		1,305,350	1,056,334	249,016
2017				
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



Tompkins Wozny
Chartered Professional Accountants

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2018

6. CAPITAL ASSETS (CONT'D)

The land and building were assessed at \$7,115,100 [2017 - \$6,796,100] as per the 2019 property tax assessment.

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

Subsequent to the year end, the land and building were sold [note 21(ii)].

7. ACCOUNTS PAYABLE AND ACCRUALS

	2018 \$	2017 \$
Trades and other	313,439	338,483
Vacation, overtime and sick time	165,444	164,826
Government remittance - PST	962	1,216
- WorkSafeBC	1,453	1,455
	481,298	505,980

8. DEFERRED CONTRIBUTIONS

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

	2018 \$	2017 \$
Balance, beginning of year	756,783	652,988
Add: Contributions for the year	1,129,799	103,795
Less: Spent during the year	—	—
Balance, end of year	1,886,582	756,783

The deferred contributions are related to:

	2018 \$	2017 \$
Development and construction of new premises	1,882,172	756,783
Designated donations for programs and research	4,410	—
	1,886,582	756,783

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2018

9. INTERNALLY RESTRICTED NET ASSETS

\$739,352 [2017 - \$739,352] has been internally restricted 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 [2017 - \$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, 2018, the market value of the Western Institute for the Deaf and Hard of Hearing Endowment Fund amounted to \$411,609 [2017 - \$433,700]. The market values of the Anderson Fund and the Rene Charbin Fund are no longer available to the Institute due to the 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 2018, donations, bequests and gifts revenue include bequests received in the amount of \$1,314 [2017 - \$5,000].

13. INVESTMENT INCOME

During the year, investment income has decreased by \$26,928 [2017 - increase of \$25,400] 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% [2017 - 175%] of employee contributions. The Institute's expense for the year ended December 31, 2018 in respect of pension contributions for its employees amounted to \$160,074 [2017 - \$146,009].



Tompkins Wozny
Chartered Professional Accountants

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2018

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, 2018:

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 a professional investment manager.

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] and on its lines of credit [note 16].

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.

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2018

16. LINES OF CREDIT

The Institute has arranged two credit facilities with Vancity. 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, 2018, the Institute had not utilized this credit facility [2017 - \$Nil].

The second line of credit (established interest rate is prime plus 1.0%) is to a maximum of \$1,500,000 and assisted the Institute in its purchase of its new land and building [notes 5 and 21(i)]. The current land and building and an assignment of rent are pledged as collateral. As at December 31, 2018, the line of credit balance was \$Nil [2017 - \$Nil].

17. RELATED PARTY TRANSACTIONS

Interpreting expense includes \$Nil [2017 - \$33,736] 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 \$87,125 [2017 - \$123,000] for services provided by a contractor [2017 - one contractor] during the year.

Salaries, employee benefits and contract services include \$1,031,729 [2017 - \$728,230] paid to ten employees [2017 - eight employees] during the year.

19. INTERPRETING REVENUE

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

	2018	2017
	\$	\$
Medical Interpreting Service Grant from The Provincial Language Service (PHSA)	950,969	961,480
Community Interpreting Service – CIS	464,780	361,008
Employment Services –Employment Program of BC (EPBC)	245,046	180,680
Opportunities Fund for Deaf and Hard of Hearing Persons	66,025	—
Audiology services and recoveries	47,542	49,693
	1,774,362	1,552,861

NOTES TO FINANCIAL STATEMENTS (CONT'D)

December 31, 2018

20. LEASE COMMITMENTS

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

	\$
2019	98,682
2020	69,237
2021	69,656
2022	70,912
2023 and after	124,096
	432,583

21. SUBSEQUENT EVENTS

i) Purchase of shares

During 2018, the Institute entered into a purchase and sale agreement to acquire the shares of 2005 Q Street Properties Ltd. ("Q Street"). As part of the agreement during the year, the Institute made a \$1,500,000 deposit as required [note 16].

The purchase and sale agreement closed on March 29, 2019, where the Institute acquired the Q Street shares for \$12,521,000. Q Street owns the property that the Institute will move into.

This purchase was financed by a \$9,000,000 variable rate business loan in the amount of \$4,752,075. The term of this credit facility is for nine months and then it will be converted to a fixed rate term mortgage.

The Institute will continue its operations at the West 7th Avenue, Vancouver, B.C. location until the Q Street building improvements are completed.

ii) Sale of property - West 7th Avenue, Vancouver, B.C.

Concurrently, in 2018, the Institute entered into a second purchase and sale agreement to sell its current land and building on West 7th Avenue, Vancouver, B.C.

As part of the agreement, the Institute received a deposit of \$955,200 during 2018. 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.

This purchase and sale agreement also closed on March 29, 2019. The property was sold for \$7,960,000 and net of estimated disposition costs of \$279,770, resulted in an estimated gain of \$7,616,108.

OFFICE AND GENERAL EXPENSES

Year ended December 31

	2018 \$	2017 \$
Bad debts	—	946
Bank charges and interest	6,103	4,527
Board	20,607	19,281
Computer repairs and maintenance	52,716	36,937
Credit card merchant fees	59,945	53,686
Delivery and postage	12,877	11,445
Equipment leases	14,600	17,973
Licenses and permits	15,504	13,505
Memberships and subscriptions	4,065	3,607
Minor capital equipment and repairs	12,324	6,660
Newsletter, website and online store	12,464	9,674
Office, supplies and other	60,908	50,892
Professional - legal, audit, and other	41,136	38,836
- accounting services	1,238	2,134
Strategic planning	—	10,956
Telephone, fax and mobile services	44,409	46,587
	358,896	327,646

See accompanying notes to the financial statements



Tompkins Wozny
Chartered Professional Accountants

This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal grey lines across its entire width, typical of notebook or primary writing paper. The background is white, and there are no margins, text, or other markings present.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

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Western Institute for
THE DEAF AND HARD OF HEARING

Head Office

2125 West 7th Avenue, Vancouver, BC, V6K 1X9

Phone.....604-736-7391
TTY.....604-736-2527
Fax.....604-736-4381
Email.....info@widhh.com

Willow Office

#514 - 2525 Willow Street, Vancouver, BC, V5Z 3N8

Phone.....778-329-0870
TTY.....778-329-0874
Fax.....778-329-0875
Email.....willowinfo@widhh.com

Tri-Cities Office

#210 - 2755 Lougheed Highway, Port Coquitlam, BC, V3B 5Y9

Phone.....604-942-7397
TTY.....604-942-7380
Fax.....604-942-7395
Email.....tricitieinfo@widhh.com

www.widhh.com

Charitable Registration Number: 108200098RR0001