



Island
Deaf +
Hard of
Hearing
Centre

2017 - 2018

Annual General Report

Message from the President

On behalf of all the members of the Board of Directors, I am privileged to provide highlights of board activities from the past year.

At the 2017 Annual General Meeting (AGM), we were pleased to confirm Mark Dunn, Helen Parker, Robert Lemmon and Daniel Pagan to the Board for two year terms. Returning members for one year terms were Jill Bates-Smith, Mark Gillis, Richard Letourneau and myself. During the year we said goodbye to the very talented President Richard, who shared with us his many years of experience, his gift for task commitment, and his communication expertise. In 2015 I thought I had presented my last AGM President's Report, but at the request of the Directors I was happy to step up once again as President.

Following IDHHC Bylaws (8.3), the Board appointed the following interim board members: Cheryl Pardue (September 2017); Southard Quint (January 2018), and Suzanne Lang (January 2018).

As seems too often the case with many nonprofit agencies, IDHHC also struggles with the challenges of changing of personnel. Some have retired and in many cases, the talents our staff possess have been recognized by others and they have moved on to jobs in government, health, and service agencies. We have not wanted to see them go but accept that higher wages and career advancement are challenges that a small nonprofit like ours is faced with on a regular basis. The good news is that we have been able to attract terrific people and the agency continues to build a staff that is dedicated and hard working. We are indeed fortunate and thank them for their devotion and hard work. The lives of our clients are helped by the important work that they do. And it is once again a pleasure to work closely with our Executive Director, Denise Robertson. I am constantly amazed at the time, energy and commitment she devotes to IDHHC, well beyond anything that might be expected in a "regular" job.

The good news is that our programs are growing. The bad news was that IDHHC had outgrown our offices on Broughton St. and, in an expensive and competitive real estate market, the search for affordable office space that would meet our unique requirements was not easy. Of course, finding a property was then followed by negotiating a lease, arranging for renovations and the pressures of moving on a tight timeline.

I hope you are enjoying this, our first AGM in our new office. We look forward to many years of serving the community in a bright new space that will allow us to expand accessibility and update our technology.

Thank you to all those who have served so well on our Board. You volunteer your time, energy and skills and IDHHC is stronger because of you. A tremendous thank you to Mark Gillis and Jill Bates-Smith who will be leaving the Board this year ... Jill after 20 years of service! You will both be missed and hard to replace.

Respectfully submitted on behalf of the Board of Directors

Michael Hayes

President, Board of Directors

Island
Deaf +
Hard of
Hearing
Centre

2017 - 2018

Executive Director's Report

Again I sit to write this report and am totally amazed at how quickly a year can pass! As you read the information in the enclosed report you will see the results of the diligent work of the staff in delivering a multitude of services to Deaf and hard of hearing individuals across Vancouver Island.

Behind the front lines we continue to maintain a solid infrastructure to support service delivery. This year demands increased for presentations to service clubs, donors and community funders like United Way and Victoria Foundation – all with goals to strengthen our relationships. Donor reports, personalized individual and corporate fundraising, and grant applications comprise a major part of our efforts as we look for opportunities to engage new supporters in our work. We were active with community and partner consultations and business reviews with Seniors Advocate, Well Being Program, BC Family Hearing Resource Center and Employment Program of BC contractors as an important part of maintaining successful partnerships and cooperation in the delivery of services. This year we attended the CHHA National Conference in Sidney; presented to the Fire Prevention Officers Annual Symposium in Nanaimo and Kelowna in the Fall; engaged a consultant to evaluate the Sound of Change Initiative; and hosted a Human Rights Workshop in the Spring. I am grateful to the dedicated Board of Directors and staff participating and supporting these activities.

Throughout the year we heard concerns from the community about the need to have IDHHC more accessible and user friendly. We recognized that our funding, structure and current location were not suitable or adaptable enough to respond to concerns or potential growth. After a long search we found the new site that we believe will work for all community members and allow us to grow our services. Realigning our resources and structure we are responding to community concerns to create a more accessible and Deaf friendly environment. We have upgraded our server and computer systems; updated our website along with regular production of ASL vlogs; improved the opportunity for texting, facetime, and skype; using IDHHC facebook for regular communications; and created the new Manager of Communications position to help guide our activities. Our new office will have a private room designed to access video relay services as well as employment search; our boardroom will be looped and contain 2 screens for captioning and powerpoint simultaneously; another dedicated room can be used for remote interpreting or supporting families in rural and remote regions with ASL. We commit to making the entire IDHHC environment as welcoming, accessible and open as possible to all Deaf and hard of hearing individuals in the community.

As you can see it has been a very busy but very productive year, and I would like to thank all of the staff, volunteers, clients, supporters, funders and everyone involved with IDHHC for their commitment and dedication. We look forward to another exciting year with you in 2018 – 2019!

Respectfully,

Denise Robertson,
Executive Director



Our Donors & Supporters

We would like to take this opportunity to express our gratitude to the many donors, supporters, funders and partners that work with us to maintain services across Vancouver Island. We cannot do this work alone and together we continue to enrich the lives of those we serve. Our sincere Thank You for your support and commitment.

Individual Donors

William & Frances Ashwell

Mahjor Bains

Michael Banasky

Susan Bates

Hugh Carruthers

Pamela Cowling

Peter & Margaret Coxon

Ida Crisp

Florence Davis

James Dawson

Barbara Dunn

Duncan Gibson

Mark Gillis

Vera Hall

Michael Hayes

Ellen Hooper

Robert Lemmon

Richard Letourneau

Doris Mansell

Mark & Meryl McCavour

Gordon & Gail McIndoe

John McLorg

Randall & Johanna Moore

Pauline Mussett

Evelyn Oades

Cheryl Pardue

Helen Parker

Francois & Joelle Rebere

Denise Robertson

Jim & Mae Robinson

Colin & Leslee Scott

Charles Shave

L. Wayne Smith

Audrey Sowerby

Anna Vendetti

Jack & Beverley Wallace

Mary Warner

Harvey Whitney

Community & Organization Supporters

Bill Mudge Residence/ Laren Society

Central Saanich Lions Club

Community Gaming Grants

Evening Optimist Club of Victoria

Lions of BC Hearing Conservation Society

MCFD / PDHHS

Provincial Employees Service Fund

Serious Coffee

SVIAD

Thrifty Foods

Wade Anderson Memorial/Mark Hanna

United Way of Greater Victoria

Vancouver Foundation

Victoria Foundation

WIDHH

"We acknowledge the financial assistance of the Province of British Columbia"

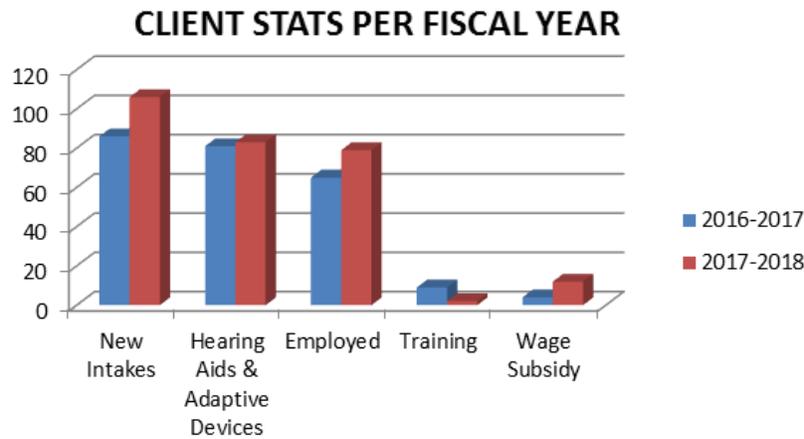
Success Highlights

This was a very busy and dynamic year for Employment Services with numbers increasing in all areas of service.

Service Numbers: April 1 2017 – March 31, 2018

106 New Clients & 169 served	23% increase in New Clients
79 achieved sustainable employment	220% increase*
2 individuals entered training	77% increase
26 hearing aids to job seekers	32% increase
57 hearing aids to sustain the work	37% increase of employed individuals
12 Wage Subsidies	200% increase

*includes individuals who required hearing aids to make their employment sustainable



New & Emerging Trends

JOBS ON THE RISE

More and more job openings are appearing in job search websites as employers have a challenge filling positions. It is a job seekers market on Vancouver Island in many sectors with employers having difficulty particularly in retail, service and food and beverage industries. Stories of local restaurants reducing hours due to lack of cooks and kitchen staff abound. This is good news for job seekers as employers broaden their thinking for qualified candidates. The increase in sustainable employment achieved by EPBC clients reflects in this trend. Also reflected in this year's employment numbers, clients are finding work more quickly due to greater availability, and therefore fewer interventions such as skills training have been required.

CUSTOMIZED EMPLOYMENT

Our employment team continue to work with individuals for customized employment. As noted in the Jobs section, the field of employment is changing and employers are beginning to change with it. Customized employment is the opportunity to work with clients on targeted specific areas of experience, skill and interest, and to attempt to match those with current employment opportunities. With potential employers beginning to think “outside the box” we encourage and highlight the opportunities that an accessible workplace can achieve. By customizing positions and situations, employers and employees find common goals and ways to achieve successful outcomes for both parties.

DELAYED RETIREMENT FOR WORK FORCE

For a variety of reasons including financial need and desire to stay engaged, there is an increase in the number of individuals working beyond traditional retirement years. As Boomers have been exposed to more dangerous decibel levels in many aspects of life than previous generations, we see the impact by the increased numbers requiring hearing aids. This trend has contributed to the increasing numbers of hearing aids provided to clients at risk of losing their employment due to hearing loss. It is also reflected in the high percentage of mature clients in our numbers.



Outcomes

- + “John” came to IDHHC with concerns about his Counselling practice. His hearing loss was affecting his ability to maintain his practice and he could not afford hearing aids. The employment advisor (EA) worked in collaboration with Hearing Health Services team to provide an audiological assessment and support “J” in getting the hearing aids he required to maintain his business. With new found confidence “John” is not only sustaining but growing his business with new clients. In a thank you letter “John” referenced the professionalism and friendliness of that staff and states that he will be “grateful for the rest of his life”.
- + IDHHC was able to support “D” in securing employment through Job Development. “D” was an experienced carpenter but hadn’t worked in a number of years and was an older adult. Rewriting his resume, tracking down references, sending out dozens of resumes and speaking directly to employers, the employment advisor received a phone call from a local cabinet making company wanting to interview “D”. With an interpreter present and confidence built “D” was able to shine in his interview. After a follow-up phone call with the employer to discuss some concerns and logistics, “D” was hired. The employment program was able to provide interpreters for his on-the-job training, and “D” is now sustainably employed in a job (with benefits!) that he very much enjoys.

Launched in June 2016 the “Sound of Change” initiative provides hearing assessment and treatment services for low-income seniors and adults on Vancouver Island by providing free refurbished hearing aids, aural rehabilitation, speechreading and hearing health support – all free of charge.

In the first year of the program, 173 refurbished hearing aids were provided exceeding the initial target of 150 a year. The numbers to March 31 2018:

- 272 individuals receiving refurbished hearing aids
- 450+ refurbished hearing aids given
- 167 persons accessing assistive devices
- 122 individuals receiving information and referrals to other services (such as Veterans Affairs)
- 53 number of persons referred to other and/or additional IDHHC services
- 16 employment clients receiving assessments

Clients came from all across the Island including: Port Hardy, Port McNeill, Comox, Nanoose Bay, Qualicum Beach, Parksville, and Salt Spring and Galiano Islands.

The Sound of Change Initiative was developed based on economic need but imbeds objectives to improve the health and wellbeing of low income, vulnerable and isolated seniors. Our goals:

- Re-engage isolated seniors with families and friends
- Improve overall health for seniors
- Reduce depression and increase self-esteem
- Enhance feelings of security and personal safety
- Renew the desire to connect socially and emotionally

In November 2017 an outside consultant was hired to evaluate the success of the initiative and to determine if the goals were being achieved. Under Impact on the Quality of Life here is what the evaluation indicated:

“The survey results clearly show the positive impact the initiative has had on the participants’ quality of life. In the evaluation under “Impact on the Quality of Life” the following was noted: They explained it eased the isolation they previously experienced due to hearing loss. For example, many spoke of being able to join activities, meetings, and social events. Things that they had stopped doing due to their hearing loss. Numerous participants identified hearing birds and other sounds of nature as a highlight. Several people spoke of being able to reconnect with family and friends. Some added that being able to hear more clearly has reduced conflict in their relationships as their family no longer has to repeat themselves or speak loudly.

Participants also pointed to the impact on their sense of self. They mentioned feeling more confident, self-empowered and comfortable because they could participate in conversations easily. Several commented that they were able to re-engage in paid or volunteer work. The comments also show that participants experienced a reduction in fear, stress, and anxiety.”

The Hearing Health Services (HHS) team continue to reach out and raise awareness of IDHHC's collaborative services, the Sound of Change initiative and the importance of hearing health (including hearing protection, hearing assessments, and aural rehabilitation) by connecting with community service and healthcare agencies.



In 2017 we introduced “Sadie” our “Dangerous Decibels Gal”. One of only two in Canada, Sadie is one of a family of mannequins initially developed in 2009 to educate the public about the connection between exposure to loud noise and hearing loss. Sadie has a sound level meter / noise monitor embedded in her ear which allow staff to measure sound levels and demonstrate to individuals if the environment is loud enough to cause hearing damage. As part of this outreach program, Sadie was “introduced” to High school students in Victoria who were invited to let Sadie “listen” to their music levels allowing for some education and advice on protecting their hearing.

In 2017 the agency was able to increase the provision of the speechreading programs to include speechreading “Let’s Talk” levels 1 and 2. The speechreading drop-in sessions continue with many professional guest speakers from the community invited to talk on subjects as diverse as: diet and lifestyle for hearing health; aging; vestibular considerations in the elderly, as well as hyperacusis.

The provision of services for technical aids and assistive hearing devices continues and clients can now access support with setting up and trouble-shooting hearing assistive technology in their homes.

Last year our team assisted Employment Services clients and carried out very specialised assessments to establish eligibility for careers such as Coast Guard or Fire Services. In the case of 16 individuals, services included a full audiology assessment, individual audiology management plan, provision of hearing aids and associated hearing assistance devices, as well as aural rehabilitation.



The Year in Review

During the last fiscal year, Family and Community Services staff provided support to 139 clients and their families. Direct support to clients totaled over 2000 sessions. Within the mid-island region, the majority of clients (80%) are children and adults with a profound hearing loss. In the south-island region, the majority of clients (66%) are also children and adults with a profound hearing loss. These individuals are signing Deaf, as well as deafened individuals, and cochlear implant users. The remaining clients identify as hard of hearing.

As in prior years, our work with adult clients included support to bridge relationships with family and community-based services, literacy and communication assistance, discussions about how systems work, strategies for adjusting to hearing loss, effective problem solving, coping and interpersonal skills. Work with adult clients is typically more intensive during crisis and times of transition, and then continues on an as-needed basis. However for some clients, such as those with additional disabilities or those who are isolated, support sessions take place on a regular basis through-out the year.



Our staff continues to refine our working relationships with BC Family Hearing Resource Centre (BCFHRC) and the BC Early Hearing Program (BCEHP) in the provision of ASL instruction services to Island families with deaf and hard of hearing children under 5 years of age. During this fiscal year we supported 18 of these young families - 7 in the mid-island and 11 in the south-island - with home-based sign language classes. Our staff also worked with BCFHRC to support parent-to-parent networking.

Families with school-aged deaf and hard of hearing children also requested sign language instruction and role-modelling support. In the mid-island, 7 families with school aged children received ASL instruction, as well as one family in the south-island. A contracted Deaf teen and our Deaf Victoria-based staff also provided individual support to two youth and their families to foster the development of a healthy Deaf identity and skills for coping in a hearing world.



The Year in Review ...continued

Through-out the year, staff offered or participated in a variety of workshops and events so as to provide information and build community. Both offices provided our annual Tax Nights, and hosted information sessions by Video Relay Services staff. Staff also provided introductory ASL workshops to a daycare in Courtenay, to Victoria School for Ideal Education, and CoolAid Dentistry in Victoria. Nanaimo staff hosted an Emergency Preparedness workshop for the Deaf Community. The Victoria team hosted their Annual Summer Celebration, a Christmas Open House, and a workshop entitled “Understanding Human Rights”. Staff participated in a Fire Prevention Officers Training Symposium in Nanaimo and a BCFHRC workshop on cochlear implants. In addition to these special events, our Victoria staff host a biweekly Deaf Bingo / Games Group.

In addition to the direct support of clients and events, at the request of clients, staff also consult with service providers for referrals and to facilitate communication, understanding and access. During this fiscal year, we provided 418 of these consultation sessions on behalf of clients. Beyond this direct support of clients, staff continually network with a large variety of professionals and service providers. We network to represent and promote IDHHC services, to collaborate more effectively with other Deaf services providers and community agencies, to plan workshops, to educate about hearing loss, and to source resources and information. Consulting and networking this year included Deaf service providers (BCFHRC, BCEHP, PDHHS, WBP and POPDHH); the Canadian Hard of Hearing Association (CHHA); Teachers of the Deaf and Hard of Hearing within the Island school districts; Speech Language Pathologists at Island Health Clinics and child development centres; housing organizations (BC Housing, M’Akola, Pacifica, Kiwanis), multi-cultural and inter-cultural societies; medical and dental clinics and hospitals; RCMP detachments; Aboriginal service providers (Cowichan Tribes, Laichwiltach Family Life Society); lawyers, banks and government personnel.



The Year Ahead

In response to clients' interests, suggestions, and needs, we are collaborating with Deaf service providers and other professionals to determine workshop offerings for the next fiscal year. One of the topics on our radar is health education.

Our Family + Community Services are continuing to experience an increase in client referrals; of note, more hard of hearing adults are being referred from IDHHC's Sound of Change initiative, and more new families are requesting ASL instruction services. Staff are exploring innovative and effective ways to respond to these increasing requests for service.

Victoria staff are deepening their working relationship with CHHA, and looking to offer speech-reading instructor training – both on the Island and on the Mainland.

Many of our clients are challenged by the ever-increasing cost of living and housing, particularly in the larger urban centres. There is no easy answer for this province-wide concern, but we are grateful to the kindhearted landlords whom we've had the good fortune to work with, and to the variety of our community partners who also provide pro-bono services and access to free food.

As the baby-boom generation continues to age, and numbers of seniors continues to swell, staff are aware of a corresponding increase in the number of Deaf elders. These individuals will likely need intensive personal and health-related support in the coming months and years.

Our staff continues to work hard to be creative and responsive to individual client needs and to the emerging trends of our local communities and the broader society. Please contact us directly with questions, feedback or concerns. We will do their best to work with you to address your needs.



Interpreting/Captioning Services

The Interpreting department has been busy during this past year. We provided interpreting and captioning services for 3545 appointments to ensure full access for Deaf and hard of hearing individuals going about their daily lives. On average we are coordinating 300 appointments each month. We continue to see an increase in requests for captioning services as individuals who lose their hearing later in life realize they can stay involved in their regular activities and work meetings by having access to captioning services.

During 2017/18 we provided interpreting and/or captioning services at over 30 public events ensuring full access for Deaf individuals to attend events in the community. We continue to work with event organizers to provide them with information on how to ensure their events are fully accessible to all members of the community by providing interpreting and/or captioning services.

Our Community Interpreting Services (CIS) switched to a one hour system for interpreting appointments versus the two hour callout that had been in place. This new system provides greater availability of interpreters, more flexibility and it is more cost effective. We continue to adhere to a Best Practices model to ensure quality interpreting/captioning services to all community members. All interpreters booked through the Island Deaf and Hard of Hearing Centre are Registered Visual Language Interpreters and members of their provincial (Westcoast Association of Visual Language Interpreters-WAVLI) and national (Association of Visual Language Interpreters-AVLIC) professional interpreting organizations.



Treasurers Report

The financial results ending March 31st 2018 reflect a small deficit of approximately \$8,000 and the financial position improving over the previous five years, showing a strong upward trend of fiscal accountability and adaptation to changing funding environments.

Fiscal Year	Revenues	Expenses	Excess (Deficiency) Revenue over Expenses
2012 – 2013	878,388	942,453	(64,065)
2013 – 2014	877,210	883,498	(6,288)
2014 – 2015	950,236	947,564	2,672
2015 – 2016	834,428	845,541	(11,113)
2016 – 2017	977,272	956,372	10,217
2017 – 2018	1,136,208	1,144,225	(8,017)

The agency has continued to show marginal revenue growth since 2012, with the exception of 2015 – 2016 when we experienced the unexpected loss of a long – time funder. Revenue growth in 2018 includes increases in employment, interpreting fees for service, grants, donations and an increase in memberships which resulted in \$96,000 in 2017 to just over \$150,000 in 2018 and reflects the two and three year funding commitments made last year.

After careful analysis and proactive decisions we are pleased to report that regardless of the annual revenue amounts, expenses are diligently managed each year to avoid excessive deficits. Due to positive and expanding granting opportunities, our human resources – the largest expense for the agency – is emergent to meet service demands and new donors and funders provided the opportunity to increase infrastructure with some new equipment and technology which is now available in the Victoria office.

Along with strong internal financial controls, the Board exercises fiscal due diligence by receiving monthly updated financial comparisons in order to provide oversight to the agency's finances. While the current fiscal year has ended on a slight deficit, it is incumbent upon the Board, the Executive Director and staff to work together to ensure the continued viability and potential growth of IDHHC to continue providing services to clients and the community across Vancouver Island.

Respectfully submitted,

Robert Lemmon

Treasurer



ISLAND DEAF & HARD OF HEARING CENTRE

Financial Statements

For the Year Ended March 31, 2018

(Unaudited - See Review Engagement Report)



Downtown:
645 Fort Street
Suite 540
Victoria, BC
V8W 1G2 Canada

Westshore:
967 Langford Parkway
Suite 218
Victoria, BC
V9B 0A5 Canada

Collins Barrow Victoria Ltd
Chartered Professional Accountants
T 250.386.0500
F 250.386.6151
www.collinsbarrow.com

REVIEW ENGAGEMENT REPORT

To the Directors of ISLAND DEAF & HARD OF HEARING CENTRE

We have reviewed the accompanying financial statements of ISLAND DEAF & HARD OF HEARING CENTRE that comprise the statement of financial position as at March 31, 2018 and the statements of revenues and expenditures, changes in net assets, 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

REVIEW ENGAGEMENT REPORT CONTINUED

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of ISLAND DEAF & HARD OF HEARING CENTRE as at March 31, 2018, 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.

Collins Barrow Victoria Ltd.

CHARTERED PROFESSIONAL ACCOUNTANTS

Victoria, B.C.

June 6, 2018

This office is independently owned and operated
by Collins Barrow Victoria Ltd. The Collins Barrow
trademarks are used under License.

an independent member of
BAKER TILLY
INTERNATIONAL

ISLAND DEAF & HARD OF HEARING CENTRE
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2018
(Unaudited)

	2018	2017
ASSETS		
CURRENT		
Cash and short term deposits	\$ 118,413	\$ 193,372
Restricted cash <i>(Note 3)</i>	488,880	449,970
Accounts receivable	91,329	110,740
Goods and services tax recoverable	5,708	6,027
Prepaid expenses	23,890	8,272
	728,220	768,381
CAPITAL ASSETS <i>(Note 4)</i>	14,841	19,046
	\$ 743,061	\$ 787,427
LIABILITIES		
CURRENT		
Accounts payable	\$ 60,652	\$ 118,926
Employee deductions payable	2,840	16,575
Deferred contributions <i>(Note 5)</i>	186,148	150,944
Advances for services	6,562	2,856
	256,202	289,301
DEFERRED CONTRIBUTIONS INVESTED IN CAPITAL	13,000	16,250
	269,202	305,551
NET ASSETS		
INVESTED IN CAPITAL ASSETS	1,841	2,796
INTERNALLY RESTRICTED	296,170	296,170
UNRESTRICTED NET ASSETS	175,848	182,910
	473,859	481,876
	\$ 743,061	\$ 787,427

LEASE COMMITMENTS *(Note 6)*

Approved By The Director

_____ *Director*

_____ *Director*

See notes to financial statements

ISLAND DEAF & HARD OF HEARING CENTRE
STATEMENT OF REVENUE AND EXPENDITURES
YEAR ENDED MARCH 31, 2018
(Unaudited)

	2018	2017
REVENUE		
Interpreter and Fees for Service	\$ 326,521	\$ 254,496
Employment Program of British Columbia	326,248	260,429
Ministry of Children and Family Development	194,980	214,836
Donations, grants and memberships	150,515	392,101
Western Institute for the Deaf and Hard of Hearing	71,208	71,208
BC Community Gaming Grant	62,000	62,000
Amortization of deferred contributions	3,250	1,805
Interest	1,486	318
	1,136,208	1,257,193
EXPENDITURES		
Salaries and wages	636,370	566,977
Sub-contracts	291,262	212,268
Rental	77,132	76,042
Technical aid and refurbishing	57,020	18,837
Office	23,736	22,791
Telephone	11,563	10,378
Staff transportation	10,130	11,178
Advertising and promotion	7,875	7,075
Professional fees	6,338	5,218
Staff development	5,137	4,445
Amortization	4,205	3,370
Utilities	3,935	4,198
Insurance	3,562	3,312
Repairs and maintenance	3,328	1,991
Interest and bank charges	1,319	1,301
Fundraising and events	825	910
Equipment rentals	488	515
	1,144,225	950,806
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(8,017)	306,387
Net transfer to internally restricted net assets	-	(296,170)
NET INCREASE IN UNRESTRICTED NET ASSETS	\$ (8,017)	\$ 10,217

See notes to financial statements

ISLAND DEAF & HARD OF HEARING CENTRE
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2018
(Unaudited)

	Invested in capital assets	Internally restricted	Unrestricted net assets	2018	2017
NET ASSETS - BEGINNING OF YEAR	\$ 2,796	\$ 296,170	\$ 182,910	\$ 481,876	\$ 175,489
Deficiency of revenue over expenditures	-	-	(8,017)	(8,017)	306,387
Amortization	(4,205)	-	4,205	-	-
Amortization of deferred capital contributions	3,250	-	(3,250)	-	-
NET ASSETS - END OF YEAR	\$ 1,841	\$ 296,170	\$ 175,848	\$ 473,859	\$ 481,876

See notes to financial statements

ISLAND DEAF & HARD OF HEARING CENTRE
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2018
(Unaudited)

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from the Province of British Columbia	\$ 585,152	\$ 556,061
Cash receipts from interpreter and fees for service	345,932	198,633
Cash receipts from the United Way	40,000	40,000
Cash receipts from miscellaneous programs and other	187,834	459,504
Cash receipts from donations and memberships	27,168	21,523
Interest received	1,486	318
Cash paid to suppliers and employees	(1,223,621)	(872,696)
	(36,049)	403,343
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	-	(18,055)
INCREASE (DECREASE) IN CASH FLOW	(36,049)	385,288
Cash - beginning of year	643,342	258,054
CASH - END OF YEAR	\$ 607,293	\$ 643,342
CASH CONSISTS OF:		
Cash and short term deposits	\$ 118,413	\$ 193,372
Restricted cash	488,880	449,970
	\$ 607,293	\$ 643,342

ISLAND DEAF & HARD OF HEARING CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2018
(Unaudited)

1. DESCRIPTION OF SOCIETY

Island Deaf & Hard of Hearing Centre is a not-for-profit society incorporated under the Society Act of British Columbia and is a registered charity under the Income Tax Act. The organization provides services to the deaf, hard-of-hearing and late-deafened.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Deferral method of accounting for contributions

The accounting policies of the society are in accordance with Canadian generally accepted accounting principles for non-profit organizations. The society follows the deferral method of accounting for contributions.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates:

Furniture and fixtures	20%	declining balance method
Data network infrastructure equipment	3 years	straight-line method

Additions, net of disposals are amortized at one half of the annual rate.

Revenue recognition

Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recorded on the accrual basis.

Contributed services

Volunteers contributed their time during the year to assist the society in carrying out its service delivery activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

ISLAND DEAF & HARD OF HEARING CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2018
(Unaudited)

3. RESTRICTED CASH

	2018	2017
Deferred contributions	\$ 186,148	\$ 150,944
Advances for services	6,562	2,856
Internally restricted	296,170	296,170
	\$ 488,880	\$ 449,970

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
Furniture and fixtures	\$ 104,093	\$ 89,252	\$ 14,841	\$ 18,551
Data network infrastructure equipment	2,967	2,967	-	495
	\$ 107,060	\$ 92,219	\$ 14,841	\$ 19,046

5. DEFERRED CONTRIBUTIONS

	Opening	Additions	Revenue	2018
BC Community Gaming Grant	\$ 62,000	\$ 64,500	\$ (62,000)	\$ 64,500
Vancouver Foundation	50,599	70,000	(69,914)	50,685
Victoria Foundation	-	36,000	-	36,000
Employment Program of BC	18,796	-	(575)	18,221
Jericho Hill Legacy Trust Fund	9,145	-	(932)	8,213
Lions of BC Hearing Conservation Society	4,430	-	(641)	3,789
Technical Aids Program	3,851	2,617	(3,851)	2,617
Deaf Sensitivity Fund	2,123	-	-	2,123
	\$ 150,944	\$ 173,117	\$ (137,913)	\$ 186,148

ISLAND DEAF & HARD OF HEARING CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2018
(Unaudited)

6. LEASE COMMITMENTS

The society has long term leases with respect to its Victoria premises expiring June 1, 2023. Future minimum lease payments as at year end are as follows:

2019	\$	36,350
2020		43,620
2021		43,620
2022		43,620
2023		43,620
Thereafter		7,270

The society has a long term lease with respect to its Nanaimo premises expiring August 1, 2019. Future minimum lease payments as at year end are as follows:

2019	\$	12,881
2020		4,294
		<u>17,175</u>
	\$	<u>17,175</u>

7. VICTORIA FOUNDATION FUND

	2018	2017
Opening balance, market value	\$ 26,161	\$ 23,696
Net return on investment	1,115	3,383
Subtotal	27,276	27,079
Grants paid	(839)	(735)
Administration fees	(198)	(183)
	<u>\$ 26,239</u>	<u>\$ 26,161</u>

The society established a fund held by the Victoria Foundation. Under the agreement of the fund, the society is the beneficiary and is entitled to receive grants from the fund. The amount of the grant is at the discretion of The Victoria Foundation and any unpaid amounts carry forward until paid. The current amount available to grant is \$937. This is included in accounts receivable at March 31, 2018.

8. FINANCIAL INSTRUMENTS

The society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the society's risk exposure and concentration as of March 31, 2018.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The society is exposed to credit risk from customers. The society has a significant number of customers which minimizes concentration of credit risk.

(continues)



Island
Deaf +
Hard of
Hearing
Centre

Victoria

IN PERSON | #130-1555 McKenzie Avenue Victoria BC
VOICE | 250.592.8144 TTY | 250.592.8147
EMAIL | idhhc@idhhc.ca

Nanaimo

IN PERSON | #101-75 Front St Nanaimo BC
VOICE | 250.753.0999 TTY | 250.753.0977
EMAIL | nanaimo@idhhc.ca

www.idhhc.ca