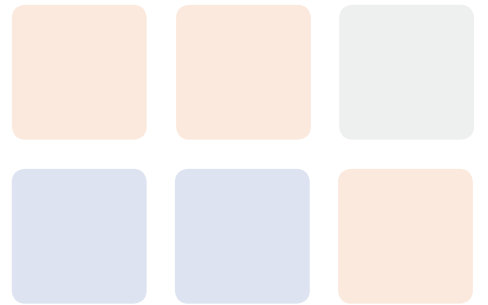
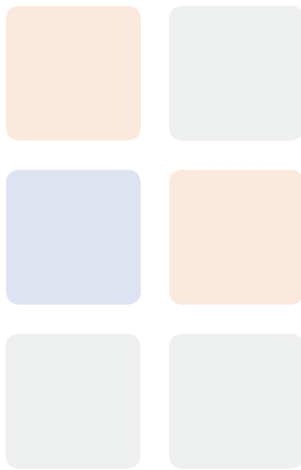




Island Deaf + Hard of Hearing Centre

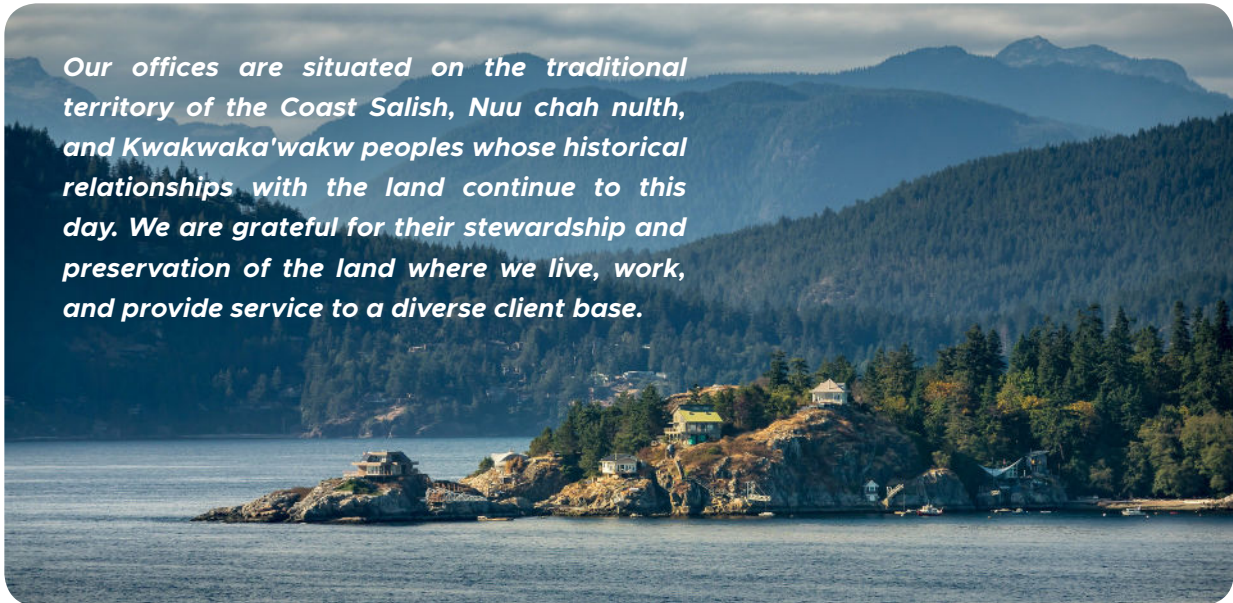


2018 - 2019 ANNUAL GENERAL REPORT



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Message from the President

On behalf of all members of the Board of Directors, I am pleased to provide some of the highlights of our activities for the 2018/ 2019 fiscal year.

At the 2018 Annual General Meeting (AGM), we were happy to confirm Mark Dunn, Helen Parker, Robert Lemmon, Daniel Pagan, Cheryl Pardue, Southard Quint, Suzanne Lang, Anne Minnings and myself as Board members for the coming year. We also took this opportunity to thank retiring Directors Mark Gillis and Jill Bates-Smith for their valued contributions and commitment to the Board.

Throughout the year and for various reasons, Robert Lemmon, Daniel Pagan and Helen Parker needed to step away from their commitments on the Board, however, we were pleased to welcome two new members, Linda Bradford and Alanna Cooke.

It is a pleasure to work closely with our Executive Director, Denise Robertson. She meets every challenge head on and I am amazed at the time, energy and commitment she devotes to IDHHC. We have secured significant grant funding this fiscal year through her efforts.

Moving into our new office at 1555 McKenzie last June has been a highlight of the year. “Light” is the operative word as our staff now have clean, bright, functional spaces in which to work and the feedback from our clients on this new space has been extremely positive. Our new office has two Video Relay rooms that can be utilized for remote interpreting services or for clients to access Video Relay Services (VRS) in one of these private rooms. We hosted a Town Hall which was facilitated by Linda Cundy, a widely respected Education Consultant for the Deaf and Hard of Hearing in Edmonton Public Schools and a passionate advocate for the rights of Deaf individuals. IDHHC participated in the September 22nd rally at the Legislature to have American Sign Language (ASL), Quebec Sign Language (LSQ), and Indigenous Sign Language (ISL) officially recognized as national languages by the Canadian government. IDHHC also hosted a Building Better Boards workshop series complete with captioning and interpreting services for community and Board members to gain a deeper understanding of the roles and responsibilities of being on a Board.

Everyone gained transferable skills they can utilize to work at the Committee or Board level in any agency of interest.

Board members participated in a day-long Deaf Awareness Training in November; the Building Better Boards workshop series in February/March; and attended ASL classes throughout the Fall and Spring.

An Ad Hoc Committee was formed to address community concerns about the use of proxies at the AGM. The committee which included members of the Deaf community and the Board explored alternate voting methods and determined that proxy voting will continue as defined in IDHHC By-laws.

Finding new members with the skills to strengthen the Board is always a high priority. This Spring we developed a skills matrix that is being used to identify skill strengths and weaknesses of the current Board members as well as to identify target areas for recruitment, along with a Board recruitment document used by our committee.

The Board of Directors is about to embark on its regular review of the Strategic Plan and will undertake to bring the Plan into alignment with available resources, programs and goals.

It has been a full, productive year despite all of the usual funding challenges of a non-profit organization. Many thanks go to the staff, Board members and volunteers who work so hard to help realize our Mission and Vision. Thank you to community members and clients for your input and involvement with IDHHC.

Respectfully submitted on behalf of the Board of Directors,

Mike Hayes



Executive Director's Report

Looking back over the last twelve months I realize there was so much activity it is sometimes hard to believe we packed that much into one year! The move to the McKenzie office in Victoria last June started us on a path that would remain busy throughout the year. It is wonderful to see more individuals with appointments or just dropping in to the office to meet with staff or take advantage of using the space and technology. We look forward to expanding those opportunities in the mid-island in the year ahead.

Fundraising, managing the budget and our resources always requires a great deal of time and attention. Administering all agency activities and operations in accordance with our contract agreements and delivering on the outcomes for funder and donors commitments is paramount to maintaining successful relationships and ensuing we are delivering on our mission. As always we are grateful to all of the donors and supporters who join us in this work.

Improving our communication with the community was a strategic priority and the addition of resources to fulfill that commitment have been very successful. All of the service areas maintained or increased their deliverables in the last year and you can read about those successes (and some of the challenges) on the following pages as reported by our teams.

We express our sympathy and great sadness at the passing of a number of community members in the last year. With such an impact to both the Deaf and hard of hearing communities, we partnered with the Well Being Program to facilitate a Coping with Grief workshop to help support members of the community struggling with the loss of friends and family.

The Sound of Change initiative was impacted by the time-consuming search for a new audiologist last year. I want to thank all of the clients/participants for their patience during this process, as well as our Hearing Health Services team and the rest of the staff for stepping up and providing as much service and support as possible.

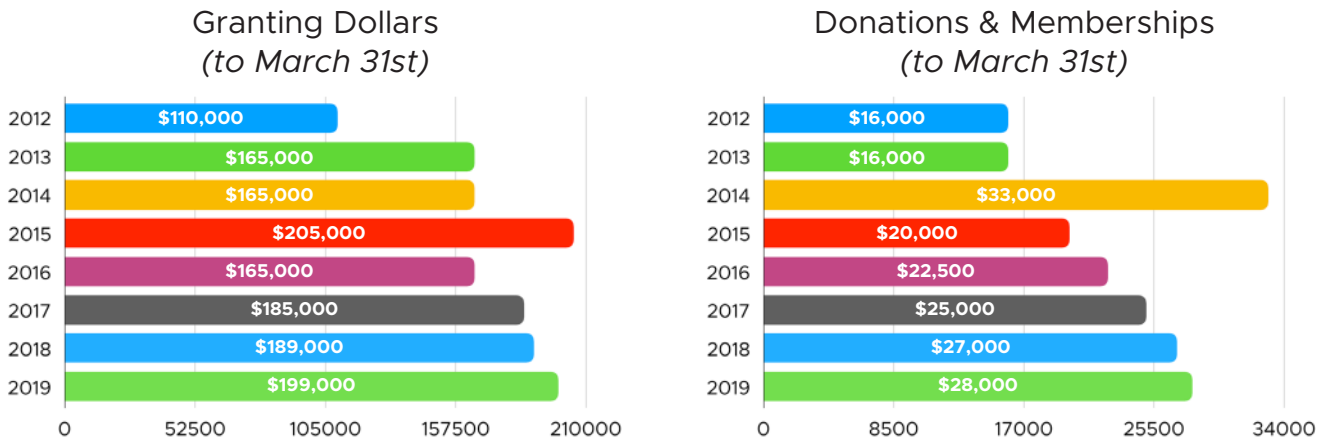
As we move forward into another year we are challenged with new program and contract

impacts but feel confident we can meet these challenges with sound business strategies and believe our team and resources will continue to deliver on our mission.

As I finish this report I realize that in June this year it is seven years since I joined IDHHC in 2012. In reflecting on all of the ups and downs that this non-profit agency has endured since then, I am very proud to have worked with the many Directors, staff, volunteers and clients who have contributed to and made this organization successful. In an ever-changing social service landscape the need for us – and indeed many others – to stay focused on funding initiatives that will maintain as well as enhance our ability to deliver service is at the root of the work I do. I am pleased to say the goal of strengthening existing relationships and developing new opportunities for this agency have seen continual improvement. I would like to thank all of the staff, volunteers, members, clients, supporters, funders and everyone involved with IDHHC for their commitment and dedication over the last year and look forward to working together in the year ahead.

Denise Robertson

FUNDING AREAS AND FINANCIAL GROWTH THAT HAVE TAKEN PLACE OVER THE LAST SEVEN YEARS AT IDHHC



Two Estate/Bequest gifts totalling \$327,000



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 and the Gulf Islands. We cannot do this work alone and together we continue to enrich the lives of those we serve.



Canadian Federation of Musicians (Local 247)
Central Saanich Lions Club
Community Gaming Grants
Estate of Dorothy Matilda Brahan
Evening Optimist Club of Victoria
First Unitarian Church of Victoria
Information Innovation & Technical Division
Independent Order of Oddfellows
Save-On-Foods
South Vancouver Island Assoc. of the Deaf
Thrifty Foods
Vancity Community Foundation
Victoria Foundation
Walter Rondeau Seaborn Memorial Trust

William Ashwell, Carla Baehler, Mahjor Bains, In Memory of George G.L. Chan/ Jean Chan, Sybil Coleman, Margaret Coxon, Ida Crisp, Frances Curry, Florence Davis, Ronald Garret, Mark & Diana Gillis, Pen Hauge, Susan Haugen, Michael Hayes, Ellen Hooper, Mark & Meryl McCavour, Nancy McCullough, Anne Minnings, Robert & Julie Noble, Cheryl Pardue, Gail Pearce, Ruth Pollard, George Preston, Denise Robertson, Jim & Mae Robinson, Alexander & Elizabeth Rogers, Charles Shave, James Slater, L. Wayne Smith, Audrey Sowerby, Alexander & Judith Stefan, CDR. G.R. Telfer CD, Mary Turner, Anna Venditti, Jack & Beverly Wallace, Mary Warner, Harvey (Stu) Whitney



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

Our sincere gratitude for your support and commitment.



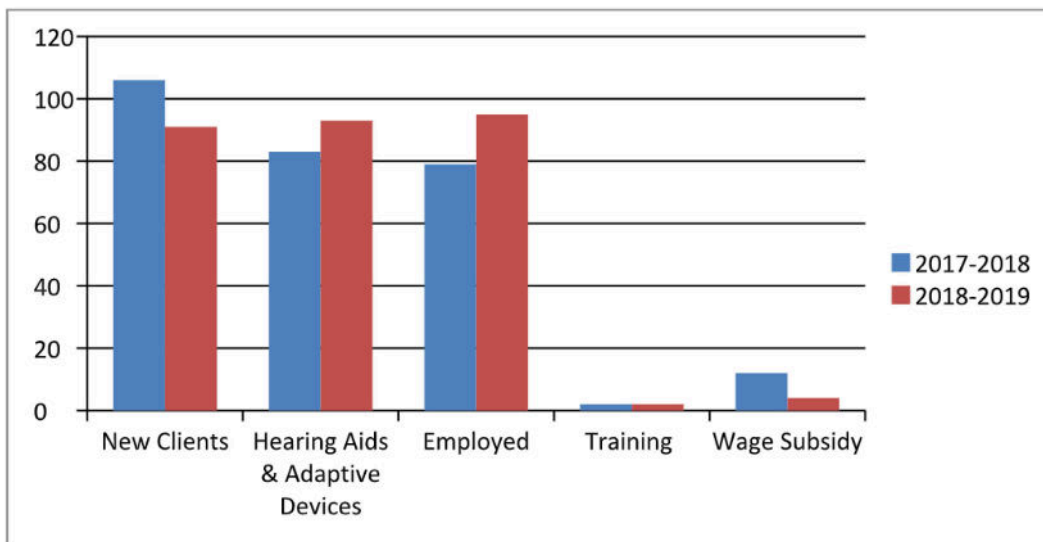
Employment Services

This was another busy year for the Employment Services team as the number of clients achieving sustainable employment increased by 30% and a 12% increase in clients who received hearing aids and assistive devices.

Service Numbers: April 1, 2018 – March 31, 2019

- + 91 New Clients and 115 served
- + 95 clients achieved sustainable employment,* an increase of 30%
 - *includes individuals who required hearing aids to make their employment sustainable
- + 2 individuals entered training
- + 95 clients received funding for hearing aids and assistive devices, an increase of 12%
- + 4 Wage Subsidies, a reduction due to lack of eligible clients

CLIENT STATISTICS PER FISCAL YEAR



There has been a deepening trend of older workers (50-70 years) experiencing financial hardship and therefore, requiring job search/career change assistance. Challenges faced include age-related health issues such as hearing loss (requiring hearing aids) and chronic debilitating illness restricting ability to perform physical tasks; employer attitudes such

as ageism; and lack of computer skills and software experience. These older workers are frustrated with the job search as everything is online which becomes very “hard-skills, certification and specific experience” based. This means older workers are being filtered out despite offering very important soft-skill benefits to a potential employer including: maturity, reliability, loyalty, people skills, self-knowledge and life experience.

There are many entry level, low waged jobs available however, with the increased cost of living and gas, clients are not accepting these positions due to the gas cost to commute to these low paying positions.

“Joe” came to IDHHC because he faced a number of barriers to employment including hearing loss, a long period of unemployment, and a lack of work experience. The employment advisor helped “Joe” create a resume and cover letter that highlighted his skills, provided interview and job application support, and reached out to employers on his behalf. “Joe” realized the job skills he had to offer employers and learned how to market himself. The employment advisor spoke to an employer who was happy to consider hiring “Joe,” and after a successful job interview, “Joe” was offered the job. “Joe” recently passed his probation period and reports feeling much more confident. “Joe” thanked his employment advisor for supporting him to overcome his barriers.

As a teacher, “Jenny” noticed she was having difficulty understanding her students due to her hearing loss. She came to IDHHC because she could not afford hearing aids. The employment advisor assisted Jenny to acquire funding for hearing aids to sustain her employment. The employment advisor also provided workshops related to hearing loss and discussed other helpful options including Speechreading classes which “Jenny” signed up for. Knowing that “Jenny” was also facing a lot of stress due to family circumstances, the employment advisor was able to refer “Jenny” to Family and Community Services at IDHHC to provide her with further supports. In her thank you card, “Jenny” describes being grateful for the employment advisor and greatly appreciated the kindness and effort of all IDHHC staff and that the services offered have made an incredible difference in her life.



Hearing Health Services

Our Hearing Health Services continue to undergo growth and development as we seize upon emerging opportunities. Our core services are made up of the Sound of Change initiative; speechreading classes and aural rehab; supplying technical aids and devices through purchase or our loaner program; community outreach and education; and providing support to clients who are accessing employment and family services.

The delivery of the Sound of Change initiative was impacted by the challenge of finding a permanent Audiologist in our Victoria office to deliver on the mission and mandate of this critical role. We want to take this opportunity to thank our dedicated staff as well as a local community audiologist for all of their amazing work in assisting as many clients as possible during this time. We also thank the many clients waiting to access free refurbished hearing aid services for their patience and understanding.

To increase our community outreach we provided more assistive listening technology and hearing health related presentations; networked with experts, professionals, agencies and businesses; and increased our presence at Hearing Health related fairs and expos last year. Expanding education platforms included the introduction of “Info Hubs”, a monthly activity where expert guest speakers present on a broad spectrum of topics as diverse as fire safety, assistive technology, emotional health with hearing loss, how to manage tinnitus and loop systems.

Working with our Employment team, Hearing Health Services provides specialized assessments to establish eligibility for careers with the Coast Guard or Fire Services; full audiology assessments; individual audiology management plans; fitting of hearing aids with appropriate assistive listening devices, as well as aural rehabilitation.

As always, our highly successful Speechreading Levels 1 and 2 continue through the Spring and Fall with an increased number of classes and participants. To this end we want to expand our resource pool as we look for instructors to teach the program and keep up with the growing demand.

At IDHHC we have a goal to increase awareness and education targeting hearing loss prevention. Last year we began working with school age youth through engaging and interactive sessions to increase their knowledge and understanding of noise induced hearing loss (NIHL), a rising health concern in youth and young adults due to the increased use of ear buds and headphones.

In the coming year the Hearing Health Services team will continue to provide all of the critical core services with a focus on continuing the growth of free refurbished hearing aids for those in need; community presentation opportunities; improving our outreach for awareness and education about the benefits of technical aids and assistive devices; expanding opportunities to promote hearing loss prevention; and continuing our integrated support of clients with our Employment and Family Service team colleagues.

What some people have said about Hearing Health Services this year:

- + I had nothing but kindness and consideration from the hearing health staff.
- + Thank you for your part in restoring the world to me.
- + I'd like to commend you on the friendly and professional way you interact.
- + You should know that you are a superbly excellent instructor and the finest ambassador your organization will ever have.
- + Everyone is still talking about how much they enjoyed your presentation and how much more aware they are now of the help that is available!
- + My deepest gratitude as without you guys, I would have been isolated for the rest of my life.



Family & Community Services

During the 2018/2019 fiscal year, Family and Community Services staff provided support to 158 clients and their families. Direct support to these clients totaled 2200 sessions. Staff in both offices, continue to welcome new clients to the agency, while supporting many long-time clients on a regular or as-needed basis.

IDHHC Staff support families with deaf or hard of hearing infants, children and youth. One mode of support for these families is the provision of home-based ASL instruction services provided by our contract Deaf ASL instructors. IDHHC works in collaboration with the BC Family Hearing Resource Centre (BCFHRC) and the BC Early Hearing Program (BCEHP) to support families with children under 5 years of age. In the Greater Victoria region there continues to be a high demand for this service due to the large number of young families with deaf and hard of hearing infants and children.

This year, ASL instruction was provided to 21 families with deaf or hard of hearing children under 5 years of age, as well as to 7 families with school-aged deaf or hard of hearing children. Our new Victoria office has a dedicated Video Remote room which enables us to provide web-based sign language instruction to families who live in remote communities or on the Gulf Islands. Two of the families with school-aged children/youth received web-based ASL instruction, while all the other families received classes in their homes.

ASL classes were also provided to two adults; to a deafened gentleman and his wife, and to the hearing partner of a Deaf adult. In both these situations, the use of ASL enhanced communication within the immediate family. IDHHC is extremely grateful to the contracted ASL instructors for the quality instruction they provide to families and we are delighted to be able to provide contracts to these Deaf individuals living on Vancouver Island.

Our services for adults include family and community liaison, literacy and communication assistance, discussion regarding how systems work, as well as strategies for adjusting to hearing loss, effective problem solving, coping and interpersonal skills. Work with adult clients is typically more intensive during crises and then continues on an as-needed basis however, for some clients, such as those with additional disabilities, support sessions may

take place weekly throughout the year. The primary goals of our support of Deaf and Hard of Hearing adults is to foster independence through increased understanding and information, enhanced life skills, more robust networks of support, and through access to technology.

During this last fiscal year, more Deaf adults have embraced the use of Video Relay Services (VRS), and as a result we have noticed a decrease in the demand on staff time for assistance with phone calls although clients continue to ask for our support when dealing with complex issues over the phone. During the past 12 months a number of our long-time under-employed adult clients have become successfully employed. As a result of this there has been an increased demand for our staff to provide workplace assessments and we have received many new referrals from Employment Services for clients who need additional support such as coping with mental health issues.

Throughout the year, staff also organized a number of community building events. These events included an open house to showcase our new Victoria office, the Summer Celebration in Victoria, and on-going biweekly Bingo gatherings for seniors and isolated Deaf individuals. Additionally, staff hosted workshops in collaboration with other community agencies to address identified client needs, all the while cultivating our professional relationships with other service agencies. Workshops were provided this year by: Elections BC; Deaf Well Being Program (WBP) on Coping with Grief, and Stress in Social Situations; by Western Institute for the Deaf and Hard of Hearing (WIDHH) on Medical Interpreting Services; and by SRV Canada VRS staff on Canadian video services. We also supported outreach meetings with Cochlear Canada, and streamed a meeting with the Greater Vancouver Association of the Deaf. Both offices also provided our annual Tax Nights for low-income clients.

Our Family and Community Services staff promotes IDHHC services and the needs of our consumers to the broader 'hearing' community through our Deaf Awareness Training (DAT) and Hearing Loss Awareness Training (HLAT) sessions. Five of these educational workshops were provided this year.

When young deaf children transition into daycare or preschool, we are sometimes asked to provide foundational sign vocabulary to staff at these centres. This year we provided an ASL workshop to staff for a program in Parksville, to a daycare in Langford, and a preschool in Victoria.

IDHHC is receiving an increasing number of requests for conversational ASL workshops and/or classes for the general public. This year we provided an ASL workshop to students who are home-schooled, and weekly ASL classes to an alternative school. As individuals, groups and organizations make inquiries about informal, conversational ASL instruction

on a regular basis, we are tracking these requests to determine if our agency should offer additional workshops or classes to address this need.

On a daily basis, staff are also consulting and networking with a large variety of professionals and service providers. These daily consultations build our professional networks and also enhance the larger community's capacity to meet the needs of Deaf and Hard of Hearing consumers. Consultation includes Deaf service providers (such as BCFHRC, BCEHP, WBP, Provincial Deaf and Hard of Hearing Services, Provincial Outreach Program for the Deaf and Hard of Hearing), Teachers of the Deaf and Hard of Hearing within the Island school districts, Speech Language Pathologists within Island Health Clinics and child development centres, housing organizations (BC Housing, M'Akola, Pacifica, Kiwanis, Nanaimo Affordable Housing Society), multi-cultural and inter-cultural societies, medical and dental clinics, hospitals, Aboriginal service providers, lawyers, banks and government personnel. Staff provided 491 consulting outreach sessions to service providers on behalf of clients this year.

Our beautiful new tech-savvy office in Victoria provides a wonderful venue for facilitating groups and hosting workshops. This reality has opened the possibility for staff to review approaches to service delivery and to consider the use of more group-based formats to address current needs. There are also requests for support groups for Hard of Hearing individuals and cochlear implant users. As well, we now have the capacity to live-stream meetings and workshops from other venues in the province, allowing us to create further opportunities for community building.

Staff in both offices are aware of our aging client population and the need for Deaf and deafened seniors to have specialized support, particularly for navigating the healthcare system and combatting isolation.

Our staff continue to work hard to be creative and responsive to individual client needs and to the emerging trends of our local communities and broader society. Please contact us directly with questions, feedback or concerns.



Interpreting & Captioning Services

IDHHC continues its strong eighteen year history of coordinating interpreters and captioning services to ensure community meetings, events, conferences, and appointments are accessible to Deaf, Deaf-Blind and Hard of Hearing individuals on Vancouver Island and the Gulf Islands. In July 2018 the coordination of Medical Interpreting Services on Vancouver Island was moved to Vancouver to be run by the main contractor Western Institute of the Deaf and Hard of Hearing.

Interpreting and Captioning Services continues to work with the Arts Community and organizers of Public Events to ensure they are hosting accessible events with the provision of interpreting and captioning services. The roster of Registered Sign Language Interpreters has grown over the past year as has the roster of available TypeWell transcribers. With the use of technology, many meetings and events were captioned by remote transcribers when local transcribers were not available. The demand for captioning services continues to increase as individuals become aware of their rights, and knowledge of the service grows. IDHHC would love to expand its pool of local TypeWell transcribers so if you know of anyone who is an excellent typist, has good listening and memory skills and has an exceptional command of the English language please tell them to get in touch with us.

Using technology to the fullest we accept requests for services via text, email, Skype, FaceTime, phone, and video relay. Almost 1700 community appointments for interpreting and captioning were filled this last year with a 99% fill rate with less than 1% of appointments not filled usually due to last minute requests (less than 48 hours) and therefore no interpreters or captionist being available. We have helped many Deaf individuals access the Inclusion Fund of BC to request interpreting services for events such as family gatherings, weddings and Celebrations of Life.

We continue to work closely with captionists and the Registered Sign Language Interpreters on Vancouver Island and the Gulf Islands as well as others throughout the province to deliver quality accessible communication services while ensuring best practices are the standard of service. We thank all of those professionals that we work with for their dedication and professionalism and look forward to another busy year ahead.

2018-2019



Communication Services

It has been a busy yet exciting year at IDHHC as we settled into the new Victoria office which has been extremely well received by members and clients. Staff are enjoying the professional, bright space filled with natural light. Parking is so much easier and there are several bus routes that provide service to our new location. As a result of this move we were able to designate 2 offices as Video Relay Rooms for the provision of Video Remote Interpreting services and/or a place where clients can utilize Video Relay Services (VRS) to make their own phone calls by accessing online interpreting services. We hosted an Open House for community members to come and see our new space and we had a fantastic turn out. We held a Canada VRS information session to assist clients in learning how to use the service and get set up with an account.

IDHHC Board and management team hosted a Town Hall in June facilitated by a well-known Deaf consultant, Linda Cundy. We had a goal to receive community feedback, to engage members in a deeper understanding about how Non-Profit agencies run, how By-laws are established and how funding is generated. Even though the turnout was low, we posted the video from the event online which received over a hundred views and resulted in some great conversations with community members and discussions with Board and staff members as well as ad hoc committees being formed.

With the success of some funding grants we offered a Building Better Boards workshop series for Deaf, Deaf-Blind, Hard of Hearing and hearing community members with the goal being to provide a learning opportunity about the roles and responsibilities of being on a Board of Directors. Individuals gained the skills and understanding needed to engage at the Board level. Volunteering as a Board member with any organization provides individuals with the opportunity to contribute significantly to organizations they are passionate about while also providing valuable experience.

Deaf individuals from the community have been contracted with IDHHC to provide ASL instruction to staff members that were not fluent in ASL which has resulted in the office staff in Victoria and Nanaimo being able to communicate more easily with Deaf clients, members and colleagues. The staff and Board participated in a day-long retreat focussing

on Deaf Awareness and Communication. Part of the day was facilitated by Provincial Deaf and Hard of Hearing Services (PDHHS) staff.

We have been working on branding the look of our agency pamphlets and brochures as well as increasing Deaf Awareness and Hearing Loss Awareness training sessions offered out in the community. We have partnered with a number of organizations and institutions to raise the profile of IDHHC in the Greater Victoria community and this has met with very positive results. New at IDHHC is our monthly Info Hubs, which are presentations delivered in an accessible format. These have been extremely well received.

We continue to post our announcements on our website and FaceBook page in a fully accessible format so that it can be followed by Deaf, Deaf-Blind, Hard of Hearing and hearing viewers. We also send monthly emails to individuals in the Deaf community to share upcoming events that are delivered in ASL or will have sign language interpreters present to provide access.

We look forward to continuing our work alongside individuals that identify as Deaf, Deaf-Blind, Hard of Hearing, and deafened to work towards a more accessible community on Vancouver Island and the Gulf Islands.



Treasurer's Report

The financial results ending March 31, 2019 reflect a surplus of under \$1,000.

Revenues are down by approximately \$82,000 over the 2017/18 fiscal year. The subcontract for delivering Medical Interpreting Services (MIS) on Vancouver Island was taken over by the contractor (Western Institute for the Deaf and Hard of Hearing) in July of 2018 resulting in a reduction of \$116,000 in interpreting services income. This is offset by:

- + an increase in Employment Services revenue of \$25,000 over last fiscal year;
- + a three-year commitment by The United Way of Greater Victoria of \$50,000 annually to Hearing Health Services; and a one-time Capacity Grant of \$10,000 used for the Deaf Awareness Training and ASL initiatives.

Expenses are diligently managed each year to avoid excessive deficits. Due to positive and expanding granting opportunities, our staffing compliment has been expanded to meet service demands with the hiring of a new Interpreter Coordinator/Manager of Communications. This increase was offset by the vacancy in the audiologist position and lower expenses associated with the reduction in medical interpreting services. Overall, total expenses for the year are approximately \$68,000 below those of fiscal year 2017/18.

The establishment of a Finance Committee this fiscal year has strengthened the Board's due diligence and oversight of the agency's finances. The loss of the MIS program and potential changes to the Employment Services model may have a significant financial impact for the future. The Board, the Executive Director and staff continue to look for opportunities to ensure the continuing viability of the agency and expand the services available to clients and communities across Vancouver Island and the Gulf Islands.

Respectfully submitted,

Anne Minnings
BA CPA, CMA
Treasurer



Financial Reports



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INDEPENDENT PRACTITIONERS' 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, 2019, 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.



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INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT (continued)

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements

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, 2019, 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.

Baker Tilly Victoria Ltd.

CHARTERED PROFESSIONAL ACCOUNTANTS

Victoria, BC

June 6, 2019

Baker Tilly Victoria Ltd. is a member of Baker Tilly Canada Cooperative, which is a member of Baker Tilly International Limited. All members are separate and independent legal entities.

ISLAND DEAF & HARD OF HEARING CENTRE
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2019
(Unaudited)

	2019	2018
ASSETS		
CURRENT		
Cash and short term deposits	\$ 80,459	\$ 118,413
Restricted cash <i>(Note 3)</i>	467,840	488,880
Accounts receivable	123,414	91,329
Goods and services tax recoverable	11,982	5,708
Prepaid expenses	11,376	23,890
	695,071	728,220
CAPITAL ASSETS <i>(Note 4)</i>	22,919	14,841
	\$ 717,990	\$ 743,061
LIABILITIES		
CURRENT		
Accounts payable	\$ 51,158	\$ 60,652
Employee deductions payable	10,789	2,840
Deferred contributions <i>(Note 5)</i>	150,611	186,148
Advances for services	-	6,562
	212,558	256,202
DEFERRED CONTRIBUTIONS INVESTED IN CAPITAL	10,400	13,000
	222,958	269,202
NET ASSETS		
INVESTED IN CAPITAL ASSETS	12,519	1,841
INTERNALLY RESTRICTED	317,229	296,170
UNRESTRICTED NET ASSETS	165,284	175,848
	495,032	473,859
	\$ 717,990	\$ 743,061

LEASE COMMITMENTS *(Note 6)*

See notes to financial statements

ISLAND DEAF & HARD OF HEARING CENTRE
STATEMENT OF REVENUE AND EXPENDITURES
YEAR ENDED MARCH 31, 2019
(Unaudited)

	2019	2018
REVENUE		
Employment Program of British Columbia	\$ 295,147	\$ 326,248
Interpreter and Fees for Service	255,720	326,521
Donations, grants and memberships	236,871	150,515
Ministry of Children and Family Development	200,264	194,980
BC Community Gaming Grant	64,500	62,000
Western Institute for the Deaf and Hard of Hearing	17,802	71,208
Amortization of deferred contributions	2,600	3,250
Interest	1,697	1,486
	1,074,601	1,136,208
EXPENDITURES		
Salaries and wages	605,428	636,370
Sub-contracts	230,293	291,262
Rental	105,680	77,132
Technical aid and refurbishing	25,861	57,020
Office	21,821	23,736
Staff development	19,651	5,137
Telephone	11,883	11,563
Staff transportation	8,673	10,130
Professional fees	6,256	6,338
Amortization	5,177	4,205
Insurance	3,925	3,562
Advertising and promotion	2,696	7,875
Interest and bank charges	1,840	1,319
Utilities	1,611	3,935
Repairs and maintenance	1,533	3,328
Fundraising and events	566	825
Equipment rentals	534	488
	1,053,428	1,144,225
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	21,173	(8,017)
Net transfer to internally restricted net assets	(21,059)	-
EXCESS (DEFICIENCY) IN UNRESTRICTED NET ASSETS	\$ 114	\$ (8,017)

See notes to financial statements

ISLAND DEAF & HARD OF HEARING CENTRE
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2019
(Unaudited)

	Invested in capital assets	Internally restricted	Unrestricted net assets	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 1,841	\$ 296,170	\$ 175,848	\$ 473,859	\$ 481,876
Excess of revenue over expenditures	-	-	21,173	21,173	(8,017)
Transfers	-	21,059	(21,059)	-	-
Purchase of capital assets	13,255	-	(13,255)	-	-
Amortization	(5,177)	-	5,177	-	-
Amortization of deferred capital contributions	2,600	-	(2,600)	-	-
NET ASSETS - END OF YEAR	\$ 12,519	\$ 317,229	\$ 165,284	\$ 495,032	\$ 473,859

See notes to financial statements

ISLAND DEAF & HARD OF HEARING CENTRE
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2019
(Unaudited)

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from the Province of British Columbia	\$ 541,690	\$ 585,152
Cash receipts from interpreter and fees for service	223,635	345,932
Cash receipts from the United Way	60,000	40,000
Cash receipts from miscellaneous programs and other	149,728	187,834
Cash receipts from donations and memberships	27,629	27,168
Interest received	1,697	1,486
Cash paid to suppliers and employees	(1,050,118)	(1,223,621)
	(45,739)	(36,049)
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	(13,255)	-
DECREASE IN CASH FLOW	(58,994)	(36,049)
Cash - beginning of year	607,293	643,342
CASH - END OF YEAR	\$ 548,299	\$ 607,293
CASH CONSISTS OF:		
Cash and short term deposits	\$ 80,459	\$ 118,413
Restricted cash	467,840	488,880
	\$ 548,299	\$ 607,293

See notes to financial statements

ISLAND DEAF & HARD OF HEARING CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019
(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
Leasehold improvements	5 years	straight-line 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, 2019
(Unaudited)

3. RESTRICTED CASH

	2019	2018
Deferred contributions	\$ 150,611	\$ 186,148
Advances for services	-	6,562
Internally restricted	317,229	296,170
	\$ 467,840	\$ 488,880

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Leasehold improvements	\$ 13,255	\$ 2,209	\$ 11,046	\$ -
Furniture and fixtures	104,093	92,220	11,873	14,841
Data network infrastructure equipment	2,967	2,967	-	-
	\$ 120,315	\$ 97,396	\$ 22,919	\$ 14,841

5. DEFERRED CONTRIBUTIONS

	Opening	Additions	Revenue	2019
BC Community Gaming Grant	\$ 64,500	\$ 64,500	\$ (64,500)	\$ 64,500
Victoria Foundation	36,000	-	-	36,000
Vancouver Foundation	50,685	70,000	(85,129)	35,556
Vancity Community Foundation	-	10,000	-	10,000
Technical Aids Program	2,617	-	-	2,617
Deaf Sensitivity Fund	2,123	-	(185)	1,938
Employment Program of BC	18,221	-	(18,221)	-
Jericho Hill Legacy Trust Fund	8,213	-	(8,213)	-
Lions of BC Hearing Conservation Society	3,789	-	(3,789)	-
	\$ 186,148	\$ 144,500	\$ (180,037)	\$ 150,611

ISLAND DEAF & HARD OF HEARING CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019
(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:

2020	\$	43,620
2021		43,620
2022		43,620
2023		43,620
2024		7,270

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

2020	\$	<u>8,726</u>
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The society has a long term lease with respect to equipment expiring May 1, 2024. Future minimum lease payments as at year end are as follows:

2020	\$	1,548
2021		1,548
2022		1,548
2023		1,548
2024		1,548

7. VICTORIA FOUNDATION FUND

	2019	2018
Opening balance, market value	\$ 26,239	\$ 26,161
Net return on investment	1,518	1,115
Subtotal	27,757	27,276
Grants paid	(937)	(839)
Administration fees	(181)	(198)
	<u>\$ 26,639</u>	<u>\$ 26,239</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 \$1,002. This is included in accounts receivable at March 31, 2019.

8. REMUNERATION

On November 28, 2016 the new British Columbia Societies Act came into force. Included in the new Act is a requirement to disclose the remuneration paid to all directors, the ten highest paid employees and all contractors who are paid at least \$75,000 annually. During the applicable period two employees' remuneration was at least \$75,000.

ISLAND DEAF & HARD OF HEARING CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019
(Unaudited)

9. 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, 2019.

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.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The society is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources and accounts payable.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the society manages exposure through its normal operating activities.

Island
Deaf +
Hard of
Hearing
Centre

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