

job coaching  
 medical and emergency services  
 aural rehab  
 access  
 speechreading  
 training  
 sign  
 congenital  
 support  
 eardrum  
 diversity  
 auditory  
 condition  
 ear  
 leadership  
 life skills  
 language  
 aids  
 Deaf  
 youth transition  
 captioning services  
 workshops presented in ASL  
 communication skills



assessments  
 support groups and workshops  
 diversity  
 sign  
 noise ASL  
 family  
 middle  
 parenting  
 language  
 ability  
 captioned  
 education  
 inner  
 loud  
 training  
 job search  
 assistive devices  
 literacy  
 aid  
 sense  
 Deaf Awareness Training

Island  
 Deaf +  
 Hard of  
 Hearing  
 Centre

2016 - 2017

Annual General Report



## Message from the President

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

During the 2016 Annual General Meeting (AGM), we recognized the contributions of retiring directors: Marian Burnett, Andrea Csima, and Tom Wood; and welcomed Chris Dobbie to the Board.

Over the past year we said good-bye to Michael Fisher (Treasurer) and Chris Dobbie (Member at Large) who both left the Board due to personal circumstances.

Following IDHHC Bylaws (8.3), the Board appointed the following interim board members: Helen Parker (July 2016); Lo Stedman (Sept 2016), Robert Lemmon (Nov 2016), and Daniel Pagan (Feb 2017).

Once again the staff and leadership team, led by Denise Robertson, Executive Director have not only continued to meet our mandate but have expanded the services available to the communities we serve. Thank you to everyone for what has been accomplished with minimal resources. Expanding services include family and community team providing 1354 consulting outreach sessions to service providers on behalf of clients this year, up over last years' numbers of 1075 – a 26% increase (see page 10 for more details). Information on the launch and success of the 'Sound of Change Initiative' is available on page 6 of this Report.

Kudos and thanks are given to all board members who devote many hours to their volunteer work. Whether spearheading ad hoc fundraising activities like the Great Canadian Giving Challenge, Night of Lights, and Giving Tuesday, or being active and productive members of Board Standing Committees, it is gratifying to have such a capable and dedicated group of citizens on the Board.

After a review of committee mandates, each of the three Standing Committees – Business and Operations, Communications and Community Relations, and Finance and Audit – set objectives for the year, with the focus on further developing policies and guidelines to advance operations.

Following a comprehensive and methodical review of the Strategic Plan, first adopted in in 2014, the Board approved the 2017 Strategic Plan Update.

Two new policies: 'Social Media Policy' and 'IDHHC Revenue Recognition and Accounting Policy' were researched, developed and approved by the Board. Furthermore, Terms of Reference for the Jericho Hill Legacy Trust were endorsed in March, this year.

The Gift Acceptance Policy, currently being developed by the Finance and Audit Committee will be brought forward for Board discussion and approval in the near future. The Business and Operations Committee is also reviewing the IDHHC Membership Policy.

Several Board members enjoyed last year's Summer Celebration, as well as the annual Holiday Open House, in December. Both of these annual events continue to be well attended and supported by clients and friends of the agency. During this year's Open House, marking IDHHC's 25th year of service to the community, we appreciated the generosity of donors who supplied us with gift cards and gift baskets for door prizes.

Respectfully submitted on behalf of the Board of Directors

*Richard Letourneau,*

President, Board of Directors

## Executive Director's Report

Looking back on this last fiscal year we have again accomplished much in a changing economy. Like anyone trying to pay their bills, raise their children and meet rising costs, there is much to consider and many decisions to be made. Meeting with other small non-profits social service agencies has confirmed that we are not alone in our endeavors to maintain services, deliver on our mission, plant the seeds for long-term sustainability and look to the possibility of meeting greater expectations. In 2013 our agency had a year-end deficit of over \$64,000, placing us at a crucial crossroad of decision making. We needed to find a better way to not only survive but thrive as an organization.

Developing our Strategic Plan in 2014 was the first step in the process, followed by implementing new approaches to service delivery. Fund development was a major focus as we approached new supporters and developed new opportunities to attain financial support. With care and diligence for the last four years we have successfully balanced the budget and even see a small surplus this year. We are very proud of the way we have managed the daily operations and together as a team, the staff and Board worked hard to achieve the goals of the Strategic Plan.

As you will see in the information enclosed we continue to deliver services with a goal to empower individuals and families to acquire skills and aids necessary to improve communication and be active participants in their community. Through challenging times we are extremely proud that we did not reduced our services, instead our team has stepped up to do more. Last year we saw growth in the number of clients accessing services and the amount and types of supports delivered grew as well. We celebrated the successful launch of the "Sound of Change" initiative and are pleased we can continue to support low-income and at risk seniors and adults.

I would like to thank staff, volunteers, clients, supporters, funders and everyone involved with IDHHC for their commitment and dedication. We look forward to working with each and every one of you in the year ahead.

Respectfully,

*Denise Robertson,*  
Executive Director

*A sincere thank you to our supporters and donors...*

Mahjor Bains  
Jill Bates-Smith  
Estate of Dorothy M. Brahan  
Beverly Brookman  
Pamela Brown  
Doug Burn  
Marian Burnett  
Douglas Cooper  
Sheridan Cooper  
Elizabeth Copeland  
Pamela Cowling  
Ida Crisp  
Iris Dann  
George Winston Dann  
Florence Davis  
Kimberley J. Dillon  
Lorraine Douglas  
Douglas Eamer & Susan Bates  
Evening Optimist Club of Victoria  
William Fahlman  
Kristi Falconer  
Jen Ferris  
Ann Feyrer  
G.F. "Pat" Dunn Family Fund  
through the Victoria Foundation  
Mark & Diana Gillis  
Victor & Trudy Golinsky  
Ronald Hachey  
Susanne Harnden

Michael & Margaret Hayes  
Sean Hayes  
Carol Ann Hitchman  
Ellen Hooper  
Douglas Jameson  
Nils Jensen  
Lois Kelly  
Frances Lally  
Richard Letourneau  
Lions of B.C. Hearing  
Conservation Society  
Debbie Luo  
Donald MacAskill  
Virginia MacDonald  
Jim Malcolm  
Malcolm Marshall  
Mark & Meryl McCavour  
Heather McDonald  
M. E. McMurphy  
Peter Meekison  
Edward & Lorna Mildenhall  
Randy & Johanna Moore  
William Morrison  
Robert Mortin  
Robin Pack  
Anthony & Joanne Palmer  
Cheryl Pardue  
Helen Parker  
Michael Paul  
Jessie Penman

George & June Preston  
Denise Robertson  
Jim & Mae Robinson  
Alexander & Elizabeth Rogers  
Rogers Chocolates  
Larry Rose  
Debra Russell  
John Sartisohn  
& Marni Bates-Smith  
Leslee Scott  
Wayne Smith  
Derek & Felicity Smith  
Audrey Sowerby  
Donald St. Germain  
Lo Stedman  
Gwendoline Stewart  
John Sylwester  
D. Kenneth & Glenn Travers  
United Way of Greater Victoria  
Karen Van Rheenen  
Vancouver Foundation  
Sybil Verch  
Beverley Wallace  
Mary Warner  
Terrance & Catherine Warren  
Harvey Whitney  
Wolfgang Wiebeck  
Andrew Wray  
& Eliza Bates-Smith

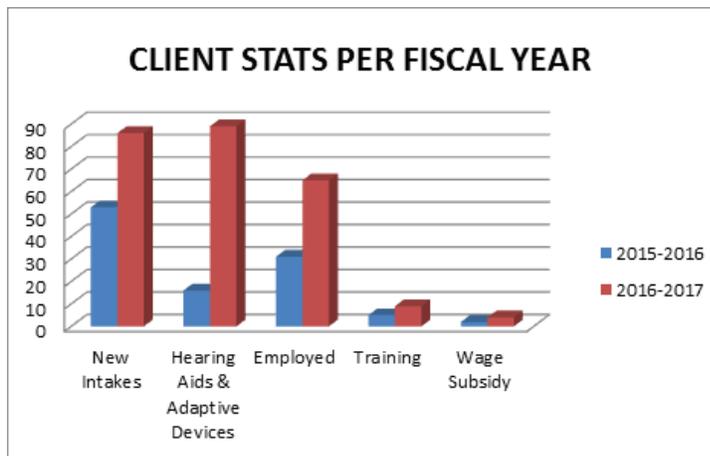
### Success Highlights

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

#### Service Numbers: April 1 2016 – March 1, 2017

86 New Clients & 140 served .....	63% increase in New Clients
65 achieved sustainable employment .....	110% increase*
9 individuals entered training .....	40% increase
38 hearing aids to job seekers .....	275% increase
43 hearing aids to sustain the work of employed individuals .....	1000% increase
4 Wage Subsidies .....	100% increase

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



### Emerging Trends

#### SENIORS ARE RETIRING LATER

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 the baby boomer generation has been exposed to more dangerous decibel levels in many aspects of life, we are seeing an increase in the number of these clients requiring hearing aids. This trend has contributed to the dramatic increase (1000%) in the number hearing aids provided to clients at risk of losing their employment due to hearing loss. It also is reflected in high percentage of mature client in our at risk numbers, with the mid-Island numbers as high as 89% over the age of 55.

## Emerging Trends...continued

### HEARING LOSS IS ON THE RISE

As environmental noise pollution continues to rise and generations of iPod users are turning up the volume, we are seeing hearing loss on the rise. According to STATS Canada, Hearing loss is the fastest growing, and one of the most prevalent, chronic conditions facing Canadians today. This trend is certainly reflected in our numbers with a 456% increase in clients requiring hearing aids/adaptive devices over last year.

### RISE IN HEARING LOSS IN YOUTH

There is also an emerging trend in the increase in youth experiencing hearing loss due to frequent and prolonged exposure to dangerous decibels. Although the many of the hearing aids provided through the Employment Program have been to Mature Workers, we anticipate greater numbers of Millennials will need assistance as they enter the workforce. The Employment Program teams look forward to using Sadie, the Dangerous Decibel mannequin, to help raise awareness among young workers and continue to work to educate employers around all aspects of hearing loss and effects on employees.



## Outcomes

- + In the Fall IDHHC was asked to participate in “Diversability in the Workplace” event where James (hard of hearing client that grew up with both Deaf and hard of hearing family) and his manager, Angela from Winners presented their success story. James interpreted Angela’s presentation and followed up with a heart-warming and genuine speech of his own. They both nailed their presentation and hit their message out of the park which made a huge impact on the employers, service providers, Ministry Reps, and Minister Stillwell, who were all present. It was a huge success for creating awareness and breaking down barriers around Deaf and hard of hearing, demonstrating the benefits of a diverse workplace.
- + Employment team collaborated with Hearing Health Services to prepare two Tech Assessments that assisted one client to secure employment with Fisheries BC and assisted another in determining whether his hearing loss would impact him pursuing a career in corrections. In both cases the reports can be used as part of their application packages to support their suitability for specific roles and to validate that their specific hearing loss is not a barrier for being successful in that role.
- + Employment staff worked collaboratively with the Family and Community Services and Hearing Health Services teams to support a long term client in being approved for PWD; secure housing; referral to GP/ ENT for surgery to improve hearing loss; and tutoring. He is now enrolled at Camosun College to complete his Red Seal in Welding. IDHHC will continue to support him until he secures sustainable employment.
- + Employment staff was able to support a long term Deaf client with securing employment through collaboration with WorkLink Employment Services in Langford. WorkLink’s Customised Employment Specialist worked with employers, job coach, IDHHC employment team and interpreting services to carve out a specialized position at a local eating establishment. This has resulted in the client having sustainable employment. She is now ready to explore other opportunities for employment that meet her personal goals around building different skills. We now provide Customized Employment and will continue to collaborate with other service providers to create the best opportunities for our clients.

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2016 - 2017

## Hearing Health Services

Over the last number of years the Hearing Health Services team has continued to report that one of the most common concerns in our community is the lack of access to comprehensive support and technology for vulnerable populations and low income, at-risk seniors and adults with hearing loss.

Hearing loss is the most common sensory deficit in North America today, and it is becoming a severe social and health problem. Especially in the elderly, hearing loss can impair the exchange of information, thus significantly impacting everyday life, causing loneliness, isolation, dependence, and frustration, as well as communication disorders. Quality of life is dramatically impacted.

As reported by the Office of the Seniors Advocate (OSA) of BC in August 2015, one of the major systemic themes around income support for seniors in BC includes concerns about affording hearing aids. Statistics gathered by the OSA indicates over 30,000 residents in the Island Health region alone, cannot afford hearing aids.

With this information in mind we set about to deliver on an initiative that would provide hearing assessment and treatment services for low-income seniors and adults on Vancouver Island by providing free refurbished hearing aids, aural rehab, speechreading and hearing health support to this demographic – all free of charge. Developing a partnership with the Lions of BC Hearing Conservation Society we launched the “Sound of Change” initiative in June 2016 joined by funding partners from the Vancouver Foundation, United Way of Greater Vancouver, and Greater Victoria Savings Credit Union Legacy Fund. Funding and support has allowed us to employ two Audiologists – one full time and one part time – along with a Communication Health Associate in Victoria and a Hearing Health Tech Associate in Nanaimo.

Since launching the initiative we receive between 50 to 70 calls a month inquiring about services. To March 31st we have performed 145 hearing assessments and 93 individuals have received 171 refurbished hearing aids, all free of charge. An additional 45 people were referred to other services to better suit their needs and 25 individuals have been referred to other services within IDHHC. We have provided over 50 technical aids supports either through purchases or through our loaner program. In the last nine months the team has delivered 60 hours of registered speechreading classes to 36 individuals and 45 hours of drop-in / practice speechreading to another 20 individuals.



“I just wanted to be here today to tell you how amazing this is for our family” (son says). “The fact that Mom and I can now talk on the phone and stay connected is worth gold to us – you cannot imagine how grateful we all are for what you have given to our family”.

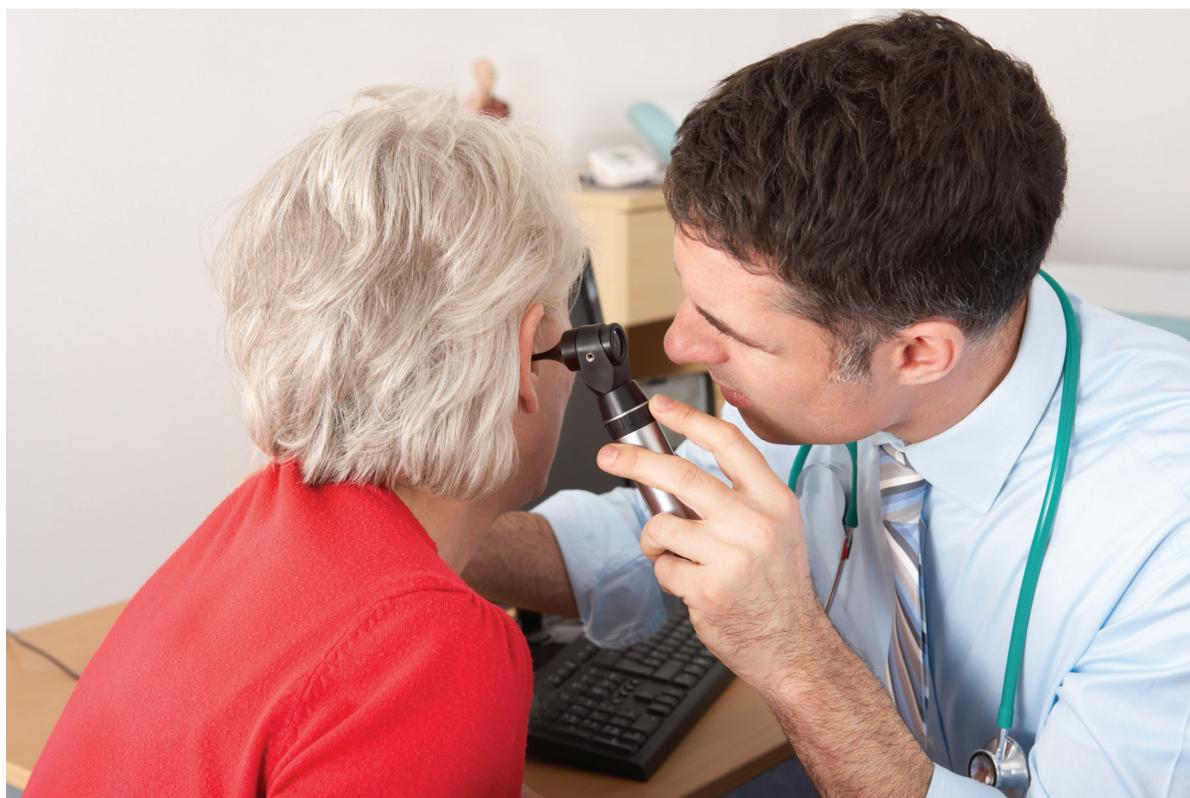
~ Sound of Change family member

The Hearing Health team have also established an Open Clinic (drop-in service) the 2nd and 4th Wednesday of the month for any clients needing ongoing hearing aid maintenance, support or information. We continue to provide assistive listening devices expertise and provide these services to hospitals, senior’s facilities and hospices. Our Audiologists provide expertise across the agency and work with the employment services team to provide specialized audiological assessments.

We 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. The Hearing Health Services team will continue to focus on servicing those in need, by incorporating innovative ideas, drawing from a variety of resources, and collaborating with colleagues and other community professionals. And be sure to look for our “Dangerous Decibels Gal” around our community in the months ahead as we move forward with our goal of providing education and outreach on hearing health and noise induced hearing loss (NIHL).

“Your organization is a Godsend for people like me. You guys are doing an excellent job. Please keep up the good work. I really enjoyed the experience of having been treated as a valued customer. Thank you all again for the pleasant experience and service.”

~ Sound of Change client



## *Effective Client Service Delivery*

During the last fiscal year, Family and Community Services staff provided support to 155 clients and their families. Direct support to clients totaled over 2000 sessions and over the last year, the number of clients served in Victoria has increase by 18% and in Nanaimo the number of clients has risen by 39%.

For our adult clients, support included family and community liaison, 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 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.

Staff also supported families with deaf and hard of hearing infants, children and youth. IDHHC works in collaboration with BCFHRC and BCEHP to support families with children under 5 years of age in the provision of home-based ASL instruction services. This year there was a surge in the number of children born with hearing loss on Vancouver Island – particularly in the Greater Victoria region. ASL instruction was provided to 18 families with deaf or hard of hearing infants/toddlers/preschoolers, as well as to 5 families with school-aged deaf or hard of hearing children. Both offices were near maximum capacity for meeting the request for ASL instruction services, but were able to meet the demand. Beyond the ASL instruction, staff also worked to ensure that parents were connected with community and provincial resources and collaborated with BCFHRC to support parent-networking. Contracted Deaf role models provided individual support to youth to support the development of healthy Deaf identity and skills for coping in a hearing world.

Staff also offered a number of workshops to provide information and build community. Workshops included: ASL workshops for daycare staff in Comox, Tsaxana and Victoria; ASL workshops for CHHA-Comox; Annual Tax Nights in Victoria and Nanaimo; a Family Mix and Mingle in Nanaimo; a Diabetes workshop in Victoria as well as participation in a Diabetes Expo and the annual Summer Celebration and Open House. Our Victoria staff also host a biweekly Deaf Bingo Group.



## *Promoting Awareness of IDHHC Services*

One way in which our Family and Community Services staff promotes IDHHC services and the needs of our consumers is through the presentation of Deaf Awareness Training (DAT) sessions. This year DATs were provided to St. John's Youth Ambulance, to staff at Home Depot, the White Cane Club at the Shoal Center, Nanaimo Family Life Association, and to the Human Resources department at Vancouver Island University. Victoria staff also provided information booths at Capilano College, at Hearing Health Fairs and the Elder Friendly Network.

On a daily basis, staff are consulting and networking with a large variety of professionals and service providers, representing and promoting IDHHC on a continual basis. Consultation includes Deaf services providers (BCFHRC, BCEHP, PDHHS, WBP, POPDHH); 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; Aboriginal service providers (MCFD, Cowichan Tribes, Laichwiltach Family Life Society, Nuu-chah-nulth); lawyers, banks, and government personnel. Staff provided 1354 consulting outreach sessions to service providers on behalf of clients this year, up over last years' numbers of 1075 – a 26% increase.



## Our Changing Context

As service providers, our work is impacted by larger trends in society and by technological innovation. After successful lobbying by the Canadian Deaf Community and meeting stringent CRTC requirements, Video Relay Service (VRS) now exists in Canada. VRS provides ease of access for signing Deaf Canadians to video-based ASL interpreters, who assist with phone calls. Improvements in hearing aid technology and adjunct listening devices are enabling hard of hearing individuals to cope more effectively in diverse listening conditions, lessening their need to request our support with the education of their family and/or colleagues. As independence and access equivalent to that of the hearing majority are our ultimate service goals, we are pleased to see our clients benefitting from these technological advances.

Within IDHHC itself, we have also moved away from a program-based model to an agency-based service model. Today IDHHC staff work to assist each other to support clients as specific needs arise sharing our expertise as needed. In our Victoria office Leslee Scott has been working with Hearing Health team to offer speechreading classes, and with the Employment Services team to offer workplace and vocational assessments. As well, Susanne is supporting new agency staff to develop conversational ASL skills.

In both offices, Family and Community Services staff continue to experience an increase in request for services. Some of the factors at play include a spike in the number of deaf and hard of hearing newborns on Vancouver Island; increase in the number of deafened adults wanting to explore the use of ASL for augmentative communication; increase in the number of adult clients with complex needs, and an increase in request from clients in remote communities on the Island.

Being effective service providers means having the ability to respond in creative and flexible ways to meet the needs of our consumers. Our challenges include pursuing collaboration with other government and community agencies that are also extremely busy, and being time-wise and cost effective when needing to travel. We are always open to your feedback and questions, and invite you to contact us at any time.

“Initially we were quite intimidated as a family that we would have to learn ASL in order to communicate with our newborn son. With the help of IDHHC services we have been able to overcome that nervousness and learn ASL. [Our teacher] has taken the time to understand us as a family and learn about our learning goals and has customized how we learn ASL. Above all, she has made it a lot of fun too.”

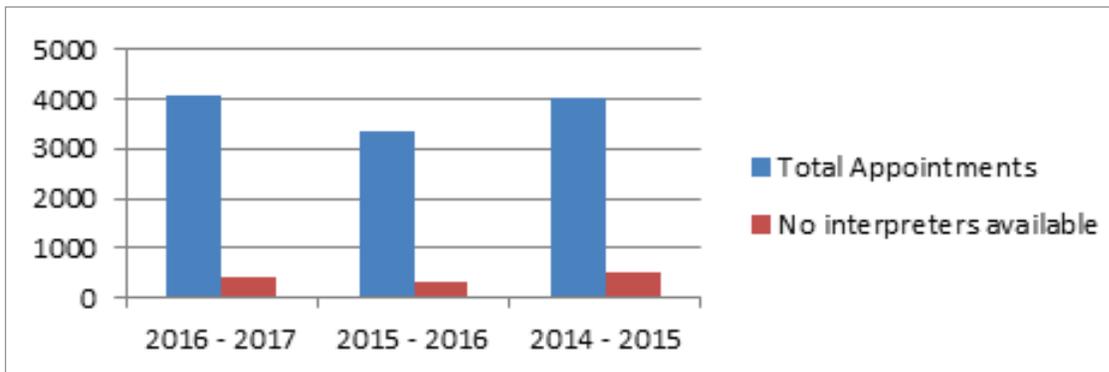


~ Victoria-based family of a deaf one year old

## Interpreting Services

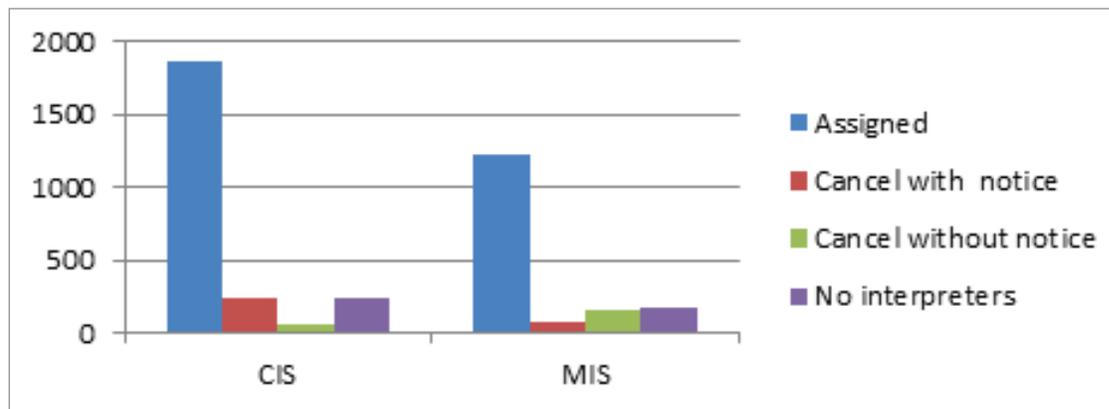
We are excited to welcome Leah LaRocke back to IDHHC in the role of Interpreting and Captioning Services and look forward to having her experience and community connections enhance our relationships and service provision. Working with the Interpreting Advisory Committee over the last year we envision upcoming enhanced benefits in the Community Services as we change from two hour minimums to one hour call outs making access to interpreters easier and more affordable.

### Fiscal Year Comparison Chart



April 1st 2016 to March 31st 2017

### Community (CIS) and Medical (MIS) Interpreting Numbers



In 2016 – 2017 there were a total of 4052 Interpreter requests, almost the highest number of requests in the last five years. Of these, 2418 were Community and 1634 were Medical, with 411 unfilled due to no interpreters were available – 10.5%. This compares better that the 2014 – 2015 year where out of a comparable 4025 appointments 525 (12.8%) of these went unfilled due to no interpreter availability.

### *Treasurers Report*

The financial results ending March 31st 2017 reflect a surplus of approximately \$10,000 with IDHHC financial position improving over the previous five years, showing a strong upward trend of fiscal accountability and adaptation amid challenging financial times.

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

The agency has continued to show marginal revenue growth since 2012, with the exception of 2015 – 2016 when we experienced the unexpected loss of \$120,000 from a long – time funder. Should this loss not have occurred, we would have seen a small but continual increase in revenues over these years. Revenue increases in 2017 are due to: growth in the fee for service area within interpreting services; two new funders making two and three year funding commitments, as well as two additional new funders making one-time major gifts (+\$10,000). IDHHC also received a ONE-TIME only payment from the Ministry of Children and Family Development on January 30th 2017 to offset a program deficit in the current fiscal 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 in 2016 – 2017 with some new equipment and technology.

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 agencies finances. While the current fiscal year has ended on a positive note, 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 provide its' services to the clients and the community across Vancouver Island.

Respectfully submitted,

*Robert Lemmon*

Treasurer

Island  
Deaf +  
Hard of  
Hearing  
Centre

2016 - 2017  
**Financial Reports**



# ISLAND DEAF & HARD OF HEARING CENTRE

Financial Statements

For the Year Ended March 31, 2017

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(Prepared without audit - see Review Engagement Report)



Downtown:	Westshore:	Collins Barrow Victoria Ltd
645 Fort Street	967 Langford Parkway	Chartered Professional Accountants
Suite 540	Suite 218	T 250.386.0500
Victoria, BC	Victoria, BC	F 250.386.6151
V8W 1G2 Canada	V9B 0A5 Canada	www.collinsbarrow.com

## REVIEW ENGAGEMENT REPORT

### To the Directors of Island Deaf & Hard of Hearing Centre

We have reviewed the statement of financial position of Island Deaf & Hard of Hearing Centre as at March 31, 2017 and the statements of revenues and expenditures, changes in net assets, and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the society.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

*Collins Barrow Victoria Ltd.*

CHARTERED PROFESSIONAL ACCOUNTANTS

Victoria, B.C.

June 12, 2017

**ISLAND DEAF & HARD OF HEARING CENTRE**  
**STATEMENT OF FINANCIAL POSITION**  
**MARCH 31, 2017**

	<b>2017</b>	<b>2016</b>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and short term deposits	\$ 193,372	\$ 163,494
Restricted cash (Note 3)	449,970	94,560
Accounts receivable	110,740	54,877
Goods and services tax recoverable	6,027	5,756
Prepaid expenses	8,272	10,642
	768,381	329,329
<b>CAPITAL ASSETS (Note 4)</b>	19,046	4,361
	\$ 787,427	\$ 333,690
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable	\$ 118,926	\$ 55,008
Employee deductions payable	16,575	8,633
Deferred contributions (Note 5)	150,944	92,485
Advances for services	2,856	2,075
	289,301	158,201
<b>DEFERRED CONTRIBUTIONS INVESTED IN CAPITAL (Note 6)</b>	16,250	-
	305,551	158,201
<b>NET ASSETS</b>		
<b>INVESTED IN CAPITAL ASSETS</b>	2,796	4,361
<b>INTERNALLY RESTRICTED (Note 7)</b>	296,170	-
<b>UNRESTRICTED NET ASSETS</b>	182,910	171,128
	481,876	175,489
	\$ 787,427	\$ 333,690

**LEASE COMMITMENTS (Note 8)**

**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, 2017**

	2017	2016
<b>REVENUE</b>		
Donations, grants and memberships <i>(Note 7)</i>	\$ 392,101	\$ 54,492
Employment Program of British Columbia	260,429	243,493
Interpreter services	254,496	188,376
Ministry of Children and Family Development	214,836	186,012
Western Institute for the Deaf and Hard of Hearing	71,208	71,208
BC Community Gaming Grant	62,000	52,000
Amortization of deferred contributions	1,805	-
Interest	318	197
Fundraising	-	38,650
	1,257,193	834,428
<b>EXPENDITURES</b>		
Salaries and wages	566,977	505,378
Sub-contracts	212,268	178,639
Rental	76,042	75,405
Office	22,791	25,535
Technical aids	18,837	4,626
Staff transportation	11,178	11,102
Telephone	10,378	11,292
Advertising and promotion	7,075	1,514
Professional fees	5,218	8,535
Staff development	4,445	2,818
Utilities	4,198	4,359
Amortization	3,370	1,420
Insurance	3,312	3,206
Repairs and maintenance	1,991	792
Interest and bank charges	1,301	1,343
Fundraising and events	910	9,075
Equipment rentals	515	502
	950,806	845,541
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	306,387	(11,113)
Net transfer to internally restricted net assets	(296,170)	-
<b>NET INCREASE IN UNRESTRICTED NET ASSETS</b>	\$ 10,217	\$ (11,113)

See notes to financial statements

**ISLAND DEAF & HARD OF HEARING CENTRE**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**YEAR ENDED MARCH 31, 2017**

	Invested in capital assets	Internally restricted	Unrestricted net assets	2017	2016
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 4,361	\$ -	\$ 171,128	\$ 175,489	\$ 186,602
Excess of revenue over expenditures	-	-	306,387	306,387	(11,113)
Transfer to internally restricted funds	-	296,170	(296,170)	-	-
Purchase of capital assets	18,055	-	(18,055)	-	-
Amortization	(3,370)	-	3,370	-	-
Deferred capital contribution	(18,055)	-	18,055	-	-
Amortization of deferred capital contributions	1,805	-	(1,805)	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 2,796</b>	<b>\$ 296,170</b>	<b>\$ 182,910</b>	<b>\$ 481,876</b>	<b>\$ 175,489</b>

See notes to financial statements

**ISLAND DEAF & HARD OF HEARING CENTRE**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31, 2017**

	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from the Province of British Columbia	\$ 556,061	\$ 471,397
Cash receipts from interpreter services	198,633	212,332
Cash receipts from the United Way	40,000	-
Cash receipts from miscellaneous programs and other	459,504	133,705
Cash receipts from donations and memberships	21,523	22,637
Interest received	318	197
Cash paid to suppliers and employees	(872,696)	(853,565)
	403,343	(13,297)
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Purchase of capital assets	(18,055)	(2,308)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	385,288	(15,605)
Cash - beginning of year	258,054	273,659
<b>CASH - END OF YEAR</b>	\$ 643,342	\$ 258,054
<b>CASH CONSISTS OF:</b>		
Cash and short term deposits	\$ 193,372	\$ 163,494
Restricted cash	449,970	94,560
	\$ 643,342	\$ 258,054

See notes to financial statements

**ISLAND DEAF & HARD OF HEARING CENTRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2017**

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**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, 2017**

**3. RESTRICTED CASH**

	2017	2016
Deferred contributions	\$ 150,944	\$ 92,485
Advances for services	2,856	2,075
Internally restricted	296,170	-
	<b>\$ 449,970</b>	<b>\$ 94,560</b>

**4. CAPITAL ASSETS**

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Furniture and fixtures	\$ 104,093	\$ 85,542	\$ 18,551	\$ 2,877
Data network infrastructure equipment	2,967	2,472	495	1,484
	<b>\$ 107,060</b>	<b>\$ 88,014</b>	<b>\$ 19,046</b>	<b>\$ 4,361</b>

**5. DEFERRED CONTRIBUTIONS**

	Opening	Additions	Revenue	2017
BC Community Gaming Grant	\$ 62,000	\$ 62,000	\$ (62,000)	\$ 62,000
Vancouver Foundation	-	70,000	(19,401)	50,599
Employment Program of BC	-	18,796	-	18,796
Jericho Hill Legacy Trust Fund	9,145	-	-	9,145
Lions of BC Hearing Conservation Society	-	15,000	(10,570)	4,430
Lions of BC Hearing Conservation Society - transferred to Deferred Contributions Invested in Capital Assets	-	-	8,275	-
Technical Aids Program	3,851	-	-	3,851
Deaf Sensitivity Fund	2,397	-	(274)	2,123
Greater Victoria Savings Credit Union Legacy Fund	15,000	-	(15,000)	-
Greater Victoria Savings Credit Union Legacy Fund - transferred to Deferred Contributions Invested in Capital Assets	-	-	9,780	-
Scott Wilson Interpreting Fund	92	-	(92)	-
	<b>\$ 92,485</b>	<b>\$ 165,796</b>	<b>\$ (89,282)</b>	<b>\$ 150,944</b>

**ISLAND DEAF & HARD OF HEARING CENTRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2017**

**6. DEFERRED CONTRIBUTIONS INVESTED IN CAPITAL ASSETS**

	Opening	Additions	Revenue	2017
Greater Victoria Savings Credit Union Legacy Fund	\$ -	\$ 9,780	\$ (978)	\$ 8,802
Lions of BC Hearing Conservation Society	-	8,275	(827)	7,448
	<u>\$ -</u>	<u>\$ 18,055</u>	<u>\$ (1,805)</u>	<u>\$ 16,250</u>

Deferred contributions invested in capital assets represent contributions made to the Sound Of Change program for the sound booth for testing hearing capacity. The deferred contributions are amortized as income over the useful life of the sound booth.

**7. INTERNALLY RESTRICTED**

During the year the society's board of directors interally restricted \$296,170 that was received pursuant to a bequest during the year to be used with board approval for the vision and mission of the society that aligns with the wishes of the donor.

**8. LEASE COMMITMENTS**

The society has a long term lease with respect to its Victoria premises expiring January 1, 2018. The lease contains renewal options for two further terms of five years each. Future minimum lease payments as at year end are as follows:

2018	<u>\$ 44,978</u>
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The society has a long term lease with respect to its Nanaimo premises expiring May 1, 2018. Future minimum lease payments as at year end are as follows:

2018	\$ 12,881
2019	<u>1,073</u>
	<u>\$ 13,954</u>

**9. VICTORIA FOUNDATION FUND**

	2017	2016
Opening balance, market value	\$ 23,696	\$ 22,348
Contributions to fund	-	2,500
Net return on investment	3,383	(305)
Subtotal	27,079	24,543
Grants paid	(735)	(670)
Administration fees	(183)	(177)
	<u>\$ 26,161</u>	<u>\$ 23,696</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 \$839. This is included in accounts receivable at March 31, 2017.

**ISLAND DEAF & HARD OF HEARING CENTRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2017**

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**10. 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, 2017.

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.

**11. COMPARATIVE FIGURES**

Some of the comparative figures have been reclassified to conform to the current year's presentation.



job coaching  
 medical and emergency services  
 aural rehab  
 access  
 speechreading  
 training  
 sign  
 congenital  
 support  
 eardrum  
 diversity  
 auditory  
 condition  
 ear  
 life skills  
 language  
 Deaf  
 aids  
 youth transition  
 captioning services  
 workshops presented in ASL  
 communication skills



assessments  
 support groups and workshops  
 diversity  
 training  
 job search  
 sign  
 language  
 ability  
 inner  
 loud  
 assistive devices  
 noise ASL  
 family  
 captioned  
 aid  
 sense  
 literacy  
 middle  
 congenital  
 Deaf Awareness Training  
 parenting education

Island  
 Deaf +  
 Hard of  
 Hearing  
 Centre

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