



Children's Hearing  
& Speech Centre of BC  
childrenshearing.ca

## Annual Report 2011-2012



What hope sounds like.

# Who We Are

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In 2013, we are celebrating half a century of teaching hundreds of deaf and hard of hearing children to listen and to speak, to fully participate in the hearing world.

In 1963, a group of parents, along with Hilda Gregory C.M., O.B.C., a gifted and dedicated educator of the deaf, founded the Vancouver Oral Centre for Deaf Children (VOC). Today known as the Children's Hearing & Speech Centre of BC (CHSC), we are the first and only independent school in Western Canada to offer listening and spoken language education.

Listening and spoken language education is based on the assumption that children learn to speak because they hear. In 1963, before sophisticated hearing technology was available, Hilda Gregory was one of a handful of deaf educators who believed that even children with profound hearing loss, wearing hearing aids, had enough residual hearing that they could learn to listen and talk. The model of small classes and individual sessions that was the cornerstone of the children's success at VOC is the one we still use today.

We provide our children with the listening and spoken language skills, education and confidence to pursue their dreams to the highest level.



Children's Hearing & Speech Centre of BC is an independent special needs school with certification through the BC Ministry of Education (Office of the Inspector of Independent Schools) and the Ministry of Children & Family Development (Provincial Services for the Deaf and Hard of Hearing).

Children's Hearing & Speech Centre of BC is licensed by Vancouver Coastal Health for Group Child Care and Preschool.

Children's Hearing & Speech Centre of BC is a member of Option Schools International, the Federation of Independent School Associations (FISA), and the Council of Service Providers.

Children's Hearing & Speech Centre of BC is a registered charitable on-profit society. Charitable Business # 11928 2044 RR0001

# What Hope Sounds Like

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It is undeniable. Deaf and hard of hearing children *can* learn to listen and to speak.

Since 1963 the Children's Hearing and Speech Centre of BC has made the wider hearing world accessible to hundreds of hearing impaired children.

Centered in Vancouver with a network of Master level teachers, we provide services for children with hearing loss throughout the metro area and across the Province, from infancy through age 18.

From their earliest months we offer children a comprehensive listening and spoken language education which means teaching communication skills – learning to listen and learning to speak. With advanced technology and tested learning strategies, we are the only school in British Columbia that is fully committed to teaching deaf and hard of hearing children to speak, without the need for sign language.

What makes listening and spoken language education remarkably effective is that children as young as infants are now being fitted with hearing aids and cochlear implants. Successful communication becomes a combination of technology plus education and therapy.

We optimize children's opportunities. We give hope words.



# Message from our President

Over the past few years I have had the opportunity to be part of very significant growth at Children's Hearing and Speech Centre of BC. During this time we have grown from a primarily local service provider with a fairly small clientele to an agency providing service to a wide range of children who are located locally and throughout the province. The introduction of the Early Hearing Program has had a major influence, and now allows us to provide support in a variety of programs for children ranging from infants through to high school. The past year has been a continuation of this trend.

While we have always provided excellent service to families with hearing impaired children, the extent and sophistication of our programming has evolved. Wonderful advances in technology and the ability to identify hearing loss at birth has made a huge difference in children's lives. Our regular programming has advanced to take advantage of these changes. As well as the evolution of classroom programs, there is more support for children through such advances as the provision of Speech and Language Pathology and individual support tailored to the child's needs.

None of this, of course, would have been possible without the excellent leadership and dedicated staff that we enjoy. Ongoing professional development, their readiness to take on challenge and basic hard work has resulted in a dynamic happy agency where children's needs are well served. On behalf of families I would acknowledge and thank our staff for their efforts.

We live in uncertain times and face many financial challenges which require a

sophisticated response. A relatively small centre like ours has to be totally responsible for all aspects of managing an agency. Our small support staff works very hard with numerous responsibilities in order to maintain and support the complex operation of the Centre. They too deserve our thanks.

There has been increasing "hands on" support of families to support the Centre and its initiatives. This is a welcome development as it will require a team effort for the Centre to move forward and prosper as we still face serious financial challenges if we are to maintain and increase our level of service.

Finally, I would like to acknowledge our Board of Directors. The Board is comprised of volunteers who year after year provide significant time and energy, on top of their already busy lives, to help enrich the lives of our students and their families. On your behalf I thank them.

Sincerely,



Ted Neighbor

President and Chair of the Board of Directors



## 2011-2012 Board of Directors

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# Message from our Principal

For any of you who were able to visit our school classes last year, you saw masterful teaching and engaged children. For those of you who visited more than once, you saw significant progress with every single child.

For those of you who stopped in to see our newly named First Words program, you saw thoughtful counseling of parents, ongoing skill development of children and families supporting families.

The range of children seen in our mainstream support program is awesome. There are children with multiple special needs, embracing their learning challenges with success, and students with unilateral hearing losses who are learning in difficult listening environments. Our tele-intervention program continued to support students and teachers throughout B.C.

Ongoing professional development and individual case conferences supported our mission and core values; to provide a cognitively-based, listening and spoken language education that helps children develop school readiness and social skills that enable them to become confident and successful students and citizens.

One of the opportunities we were clearly aware of as the new school year began was that we needed to help parents navigate the road to mainstreaming, ensuring that they understood the many dimensions that were necessary for a comfortable and successful transition.

The professional staff took on the responsibility of trying to help parents get a clear picture of what was needed for

effective mainstreaming. We realized that the discussion needed to start very early for families, and so concerns were taken to our First Words team, who started a list of what they believe all families need to know on the path to their child's readiness for inclusion. As a result, the messages that new parents are receiving is a different one. Ours is a stellar school for children to learn how to talk, as well as to

achieve all of the academic requirements as expected from the Ministry of Education. The message in the recent past was that if the children were doing well, there was no need for them to enroll in our preschool. That message has changed. In addition to language and academic readiness, the children must be competent in engaging in group activities, tracking speakers, taking turns and following directions in a specially designed learning environment that will make their transitions to a class for typically developing youngsters comfortable and successful.

We are planting the seeds of a parent organization to support the Centre and grow friendships and support networks. I am grateful to four mothers that took on the role of room parents last school year—Jodie Grey Sunley, Beth Harrop, Coreen Geddes and Pauline Anderson.

I am looking forward to watching this important element of our program grow. There is no question that the parents' volunteer and fundraising support are key for the Centre's sustainability. Centre parents can not only help forge friendships with other families to benefit the children at the Centre, but as cherished volunteers they learn how to participate and advocate with other parents, professional staff and administrators in the mainstream on behalf of their children.

For the first time the Centre had an in-house Development Department, and as a result our visibility in the community has increased. Creativity, expertise, enthusiasm and inclusion of so many people have elevated our possibilities for support and outreach.

At the end of the school year a parent wanted to speak to me about her child and the program. She came in with a big hug and much gratitude. I believe what she said was "We've come a long way." And indeed we have. But we are not just patting ourselves on the back. We have a significant task ahead as we continue to deliver best practices, while expanding our services. We are welcoming new families constantly, and we are committed to providing the very best we can to the very best of our ability. With this report I once again extend my thanks to all of you for the countless ways that you have contributed to the children, their families and the sustainability of this very special place.

And with this I ask all of you; donors, community volunteers, parents and extended families, professional staff and alumni for your renewed commitment to include your family, friends and colleagues in the work we all do on behalf of deaf children receiving the gift of listening and spoken language. Your gifts of volunteer time and financial support make it possible for deaf and hard of hearing children to speak for themselves.

Respectfully submitted,

Janet Weil

Principal/Executive Director



# What We Do

Children's Hearing and Speech Centre offers six programs and six services as part of its comprehensive education and therapy approach. Taken together, these cover all aspects of helping a deaf or hard of hearing child succeed in our speaking and hearing world.



## Programs



### 1 | First Words (Newborn – Age 3)

Those who come to CHSC know that they are choosing the opportunity for their child to listen and speak in a hearing world.

Intervention services begin immediately. The three year critical window for meaningful brain acquisition of sound is open. Strategies for developing listening skills and receptive and expressive language lay the foundation for effective communication. The child's support team includes the audiologist, teacher of the deaf and hard of hearing, auditory-verbal educator, and most importantly, the family.

Our First Words program is year round for babies and toddlers and their families. A learning scaffolding is built on school-home interactivity.

Daily routines become opportunities to enhance the acquisition of listening, speech, language and social skills.

In addition to individual sessions that are held at the Centre, as well as the family's home, there are weekly music sessions, playgroups, parent education and social activities that encourage mutual support and friendships.



## 2 | School-based Classes

### Preschool (Age 3 – Age 4)

A developmental and cognitively-based curriculum is the core of our daily classes, taught by a teacher of the deaf and hard of hearing, as well as an early childhood educator. Thematically planned units address and stretch the children's interests, and are embedded in listening and language rich activities to prepare them for kindergarten. Classes are five days a week starting with morning music — 9am to noon for three year olds and 9am to 3pm for four year olds.

Based on each child's individualized goals, they receive pull-out listening (Language Acceleration Program), Speech and Language therapy sessions and access to Occupational Therapy. Parents participate in those on a regular basis. There are weekly class meetings. Take-home activities maximize the success of classroom lessons.

### Primary School (Kindergarten – Grade 3)

Listening and spoken language learning continues, combined with an emphasis on academic excellence. Our goal is focused on helping every single student to become an active learner and a confident oral communicator.

Each classroom includes a teacher and a teaching assistance to ensure individualized instruction in speech and language skills.

The Children's Hearing and Speech Centre curriculum pairs oral proficiency with regular studies. Guided by the B.C. core curriculum and standards, our kindergarten and primary classes focuses on readiness and includes the following:

- Reading
- Writing
- Math
- Science
- Social Studies
- Physical Fitness
- Creative Arts including Music and Drama
- Pragmatics/Social Skills



Student success is largely dependent on family support. Our parents fully participate in individual sessions with their child and their child's teacher. There are weekly class meetings and take home activities, and communication books ensure there are consistent expectations at school and at home.

We have typically developing hearing students in our classes whenever possible. Children with hearing provide excellent language models for our deaf and hard of hearing children, and they in turn are able to engage in a rich and nurturing learning environment.



### 3 | Language Acceleration

Our Language Acceleration Program offers one to one learning sessions for students enrolled in our pre-school to primary classes. Our goal is for a child to interact with a teacher of the deaf or a speech and language pathologist half an hour each day.

Deaf and hard of hearing students who receive one to one individual therapy develop readiness skills to attend school with their hearing peers. We have seen generations of children overcome the challenges and obstacles that deafness and hearing-impairment can present. These children grow and, as adults, achieve their dreams of living rich, fulfilling lives. Specific program outcomes include:

- **Auditory Comprehension**  
Improved auditory skills for the development of spoken language
- **Hearing Devices Self Help**  
Improved personal management of amplification devices
- **Language Skills**  
Development of age appropriate language skills for receptive and expressive language
- **Pragmatics**  
Development of age appropriate social skills in and out of the classroom
- **Cognition**  
Development of appropriate school readiness and critical thinking skills
- **Speech**  
Development of speech intelligibility to developmental appropriateness



### 4 | Itinerant Support (Hearing Resource Services)

We provide Itinerant services to children in independent schools throughout the province. Some of those students are graduates of the Centre's school program and some are children who have a hearing loss, but may not have attended our Centre. Our credentialed teachers of the deaf and hard of hearing focus on maximizing a child's listening, language, speech, academic, social and emotional development, in addition to tutoring them in academics.

Children who have been "mainstreamed" into neighbourhood or private schools receive services from an itinerant teacher of the deaf. Services include monitoring hearing devices, in-service support to school staff, and individual pull-out sessions focusing on each child's goals and individual listening, language, speech, pragmatic and academic needs.

Teachers are also available to sit in and provide in-class support when needed. Additionally, itinerant teachers are responsible for the writing and maintaining of Individualized Educational Plans (IEP); various report writing; and collaborating with classroom teachers, special education teachers and parents.







## 5 | Speech and Language Pathology

Early treatment is paramount to our mission, because the earlier children receive intervention, the chances that they will develop age appropriate listening and language skills are increased. 35-40% of the children have, in addition to their hearing loss, additional special needs that impact their ability to speak clearly, including oral motor issues, sensory motor integration and auditory processing. Our Centre employs a Speech and Language Pathologist (SLP) who is familiar with these expressive language disorders. In addition to providing one to one assessments and intervention with children, the SLP offer workshops to parents and staff, consulting to teachers who work with the children on a daily basis and develops a sustainable speech program that impacts our population of deaf and hard of hearing children with special needs.

The Speech and Language Pathologist identifies, manages and promotes the needs of deaf and hard of hearing children with expressive language disorders. A SLP's role is to address common issues, lay the foundation for an

ongoing and sustainable program and work individually with children, families and professionals to develop strategies for successful mainstreaming. The Speech-Language Pathologist focuses on the mechanics of language, the subtleties of pronunciation, and is able to identify gaps in learning; the teacher of the deaf is then able to take the recommendations and focus on exercises that specifically address the issues identified.

## 6 | Sensory Motor Integration

A new reality is facing CHSC. Today at least 35% of our newly identified deaf and hard of hearing children are coming to the Centre with additional learning needs. Our pilot Sensory Motor Integration Program will begin to address these needs with assessments and support from a qualified occupational therapist that delivers on-going program implementation and provide outcome analysis. We believe this additional early intervention is critical for a child to learn to listen and speak and ultimately be successfully mainstreamed into a school with their hearing peers.

# Services

## 1 | Audiology

Children's Hearing & Speech Centre BC maintains a fully-equipped audiological suite including a booth for audiological testing. Our full time pediatric audiologist regularly monitors each student's hearing status, listening device and provides on-going consultation for children and families enrolled with Children's Hearing & Speech Centre of BC.

A full range of audiological services are provided to students enrolled at Children's Hearing and Speech Centre including:

- Complete hearing assessments for infants and children which can include: otoscopic examination; acoustic immittance audiometry; pure-tone Audiometry (air and bone conduction); speech awareness/reception threshold; word discrimination, behavioural observations, and conditioned play audiometry
- Troubleshooting of cochlear implants and amplification, cochlear implant mapping and cochlear implant progress assessments
- Hearing aid selection and fitting including helping children and parents learn about the effective use of amplification and communication strategies
- Consultation and collaboration with other professionals to meet children's needs
- Audiological consultation to early prevention programs and our independent school partners
- Ongoing evaluation of the child's hearing and regular monitoring of the child's amplification
- Parent guidance and education
- Electro-acoustical evaluation to determine that hearing aids are functioning to manufacturer's specifications
- Monitoring middle ear function

## 2 | Before and After School Care

For working families, making sure that a child is at school at 9 and picked up by noon or 3 pm is a constant challenge (and sometimes not even possible). We are committed to supporting a family's decision to help their child learn to listen and speak by enrolling the child in our program. We are happy to offer our Before and After School Care services which offers morning care from 8am-9am for all students; with after school care from 12pm-5pm for preschoolers and 3pm-5pm for Pre-K and school age children. These services accommodate our families and is facilitated by a credentialed Early Childhood Educator. There is a designated before and after school care room where children can rest, eat, create, read, and play.



### 3 | Cochlear Implant (CI)

Cochlear implants are surgically implanted electronic devices that help severely and profoundly hearing-impaired children to learn spoken language. A child undergoes extensive training to fully benefit from their cochlear implants. More than 50% of the children enrolled at Children's Hearing & Speech Centre of BC use cochlear implants. Our staff offers individualized services to children with implants, along with parent consultation. The Children's Hearing & Speech Centre of BC team works with B.C. Children's Hospital, pediatricians, and others to ensure that families are fully informed about cochlear implants and the outcomes that may be reached with appropriate individualized educational plans.



Pre-Implant training is provided for families and children prior to receiving a cochlear implant. After activation of the device, listening therapy takes place in weekly one-hour sessions and is continued based on a child's needs. To ensure children are closely and adequately monitored, our audiologist and teachers work together with parents and the cochlear implant team at B.C. Children's Hospital Cochlear Implant Services.

### 4 | Summer Learning Camp

It is critical that young deaf and hard of hearing children have ongoing listening and language intervention—and a two-month summer vacation is a long break between services. In 2011 CHSC's Summer Learning Camp, enrolled 18 children for 3-4 weeks of listening, language, speech and social skills fun.

We look forward to expanding this program in the coming years. It is also open to siblings, who benefit from an integrated program with other siblings of deaf and hard of hearing children.

Camp is facilitated and taught by credentialed teachers of the deaf as well as early childhood educators and features theme-based activities that provide reinforcement for home-based summer activities. Small and large groups address language as well as social needs. Half-day and full-day camp is available.

### 5 | Province Wide Tele-Intervention

Our programs extend far beyond the limits of Metro Vancouver and are available to families and students who do not live within reasonable traveling distance to our school facility.

Video-conferencing support starts with a phone intake session with the Principal/Executive Director to discuss individual needs. An itinerant teacher of the deaf or auditory verbal educator is assigned to the family or student for ongoing guidance sessions.

The Centre provides the family or student with the tele-conferencing equipment that is compatible with the Centre's equipment.

Tele-intervention families or students also receive home / site visits up to three times every year and are encouraged to visit the Centre when they are in Vancouver.

### 6 | Family Services

The more that parents know about their child's hearing loss, amplification, listening and language development the better the outcome for their child's future. At CHSC we recognize the challenges families face. Simply accepting the reality of hearing loss is a major step that impacts everyone. At CHSC we offer more than information. We provide support to the child's entire extended family. Our group sessions present opportunities to meet with professionals and with other parents to discuss a wide range of issues. Networking events, access to research and regularly scheduled team meetings with the child's teachers and family enable everyone concerned to track a child's progress and better manage individual educational programs.

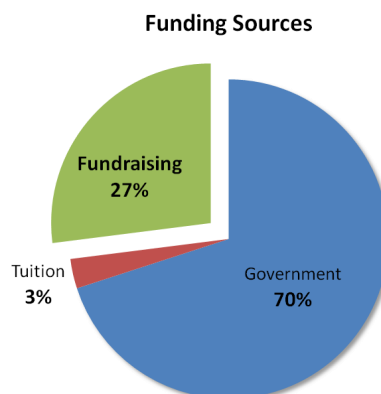
CHSC workshops, weekly class meetings and monthly morning meetings cover a wide range of critical topics. Those include mainstream transition, nutrition, sleep, speech tips and optimal auditory environments. Quarterly evening parent education workshops are optional though parents are strongly urged to participate, learn and share.



# Donor Support

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Children's Hearing and Speech Centre of BC requires additional funding to sustain the comprehensive services and programs it provides to deaf and hard of hearing children throughout BC. We are extremely grateful to the following corporations, individuals, service groups and community members for their generous donations.



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## The Butterfly Fund

The Butterfly Fund was established as a way to recognize the corporations, foundations, individuals, service groups and community members that give \$1,000 or more to Children's Hearing and Speech Centre of BC in a calendar year.

Thank you to the following members who donated from July 1, 2011 – June 30, 2012:

### **Pacific Orange Tip Butterfly \$25,000 – \$49,999**

The 1988 Foundation

### **Western Blue Tailed Butterfly \$10,000 – \$24,999**

CKNW Orphans' Fund, Estate of Helen Margaret Franey, John Hardie Mitchell Family Foundation, Little Oak Academy Society, Max and Leona Pinsky, Rocky Mountain Chocolate Factory, RHF Rotary Hearing Foundation, Tzu Chi Foundation of Canada

### **Painted Lady Butterfly \$1,000 – \$9,999**

Amir and Aleem Ahamed, R.F. Bradshaw, Craig Brod & Janet Weil, Burnaby Loughheed Lions Club, Chris Spencer Foundation, Gordon & Margaret Eden, Craig Gauld & Dr. Briar Sexton, The Gudewill Family, John Hart, Martin Karcz, Kiwanis Club of Capilano, Lantic Inc., Gideon & Kari Leoganda, Loyal Protestant Association, Iain MacPhail, The McLean McCuaig Foundation, Steve & Dawn Morrey, Steve & Diana Mulherin, Emile & Rose Nollette, Michael and Brenda O'Keefe, Stephen and Ann Marie O'Keefe,

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## Hilda Gregory Bursary

The Hilda Gregory Bursary Fund was established in 1999 to provide tuition assistance to families in financial need. The principle of the fund is managed by the Vancouver Foundation and the annual bursaries are allocated from the interest earned. Children's Hearing & Speech Centre of BC accepts donations specifically designated to this fund and allocates donations received in recognition and in honour of individuals to this fund. Thank you to the individuals who continue to support this endeavour.



Children's Hearing and Speech Centre of BC gratefully acknowledges the financial support of the Province of British Columbia through the Office of the Inspector of Independent Schools, Ministry of Children and Family Development, Provincial Services for the Deaf and Hard of Hearing, and Provincial health Services Authority.

Children's Hearing acknowledges the financial assistance of the Province of British Columbia, as recipient of Community Gaming Grants.

Children's Hearing would like to thank the individuals and groups who donate their Campbell's Soup labels. Children's Hearing has received electronic and sports equipment and musical instruments from the Campbell Soup Company's Labels for Education program.

Every effort has been made to make our donor and volunteer list accurate as of June 30, 2012. If there are errors or omissions please accept our apology and contact our office so that we can make the corrections.



# Volunteers

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We would like to extend a warm thank you to all of those that have volunteered for the Centre in the past year.

Chantelle Adamson, Maha Ali, Pauline Anderson, Reg Barkley, Larisa Boar, Romeo Boar, Craig Brod, Shanna Cheng, Paul Cheng, Lisa Cheng, Ben Cherniavsky, Donna Chisolm, Waii Chow, Heather Clarkson, John Crosby, Michael Currie,



Annabelle Cutting, Dr. Marilyn Dahl, Clayton Davies, Tricia Eckels, Lily Eisler, Employees of Bing Han, Joanne Enns, Loretta Evans, Richard Evans, Cole Fairweather, Katherine Foo, Alan Franey, Craig Gauld, Coreen Geddes, Joy Gong, Hilda Gregory, Marla Groberman, Harold Groberman, Michelle Halldorson, Beth Harrop, Lawrence Ho, Steve Hoivik, Gillian Homan, Laura Homan, Tracey Hurtado, Maggie Ivanova, Karen Jackson, Judith Jordan, Patty Juno, Marysia Karcz, Kimberly Karstunen, April Kendrick, Clive Kendrick, Patty Kwan, Aerin Leavitt, Shawn Leclair, Allan Leclair, Bonnie Leclair, Elisabeth

Lesperance, Sophia Li, Margaret Li, Ann Marie Lum, Iain MacPhail, Sarah McKenzie, John McKittrick, Joanne McKittrick, Karen McLaughlin, Lawrence McLaughlin, Zahida Merchant, Maureen Milledge, Michelle Milne, Tara Morgan, Brent Morgan, Lorene Morgan, Dawn Morrey, Conrad Nam, Edward Neighbor, Mark Neighbor, Robin Neilson, Danielle Nolan, Heino Nomm, Thoralee Nomm, Brenda O'Keefe, Stephen O'Keefe, Kristyn Payne, Anne Penman, Leona Pinsky, Rina Pinsky, Jon Pitcairn, Nick Prevolos, Gabriela Raymond, Loretta Richardson, Anja Rosenke, Agnes Ruest, Jan Russell, Jaye Russell, Lakshimi S., Raf Sansalone, Mitchell Spaller, Judy Sproule, Sterling Sunley, Jodie Sunley, Bowen Tang, Michael Tanner, Brenda Temple, Psalm Tesalona, Nova Tesalona, Helen Tuck, Peter Udovicic, Michael Washington, Janet Weil, Stewart Whitfield, Judi Wilson, Jordan Wilson, Alix Wilson, Joyce Yung, Arsho Zarifian, Rosena Zarifian



**CHILDREN'S HEARING AND  
SPEECH CENTRE OF BC INC.**

**Financial Statements**

For the Year Ended 30 June 2012

**Contents**

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## INDEPENDENT AUDITORS' REPORT

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To the Members,  
Children's Hearing and Speech Centre of BC Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of Children's Hearing and Speech Centre of BC Inc., which comprise the statement of financial position as at 30 June 2012, and the statement of operations, 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 generally accepted accounting principles, 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.







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## INDEPENDENT AUDITORS' REPORT - Continued

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### Basis for Qualified Opinion

In common with many non-profit organizations, the Centre derives revenues from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Centre and we are not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses and net assets.

### Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of revenue referred to in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Centre as at 30 June 2012, and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

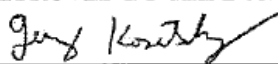

  
CHARTERED ACCOUNTANTS

Vancouver, Canada  
31 October 2012

**CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.**  
**Statement of Financial Position**  
**30 June 2012**

	2012	2011
		(Note 16)
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 73,522	\$ 9,660
Short-term investment	59,165	33,641
Accounts receivable	57,932	35,011
HST recoverable	14,811	17,656
Accrued interest receivable	24,550	23,961
Prepaid expenses	14,312	14,540
Prepaid rent - current portion (Note 5)	12,500	12,500
	<u>256,792</u>	<u>146,969</u>
Prepaid rent (Note 5)	300,000	312,500
Capital assets (Note 6)	<u>2,119,002</u>	<u>2,224,026</u>
	<u>\$ 2,675,794</u>	<u>\$ 2,683,495</u>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 238,251	\$ 190,218
Deferred contributions (Note 7)	95,696	37,036
Due to Vancouver Oral Centre for Deaf Children Foundation (Notes 10 and 11)	<u>270,381</u>	<u>273,112</u>
	<u>604,328</u>	<u>500,366</u>
<b>Commitments (Note 14)</b>		
<b>Net assets</b>		
Invested in capital assets	2,119,002	2,224,026
Internally restricted capital replacement (Note 12)	75,000	62,500
Unrestricted	<u>(122,536)</u>	<u>(103,397)</u>
	<u>2,071,466</u>	<u>2,183,129</u>
	<u>\$ 2,675,794</u>	<u>\$ 2,683,495</u>

APPROVED BY THE BOARD:

 Director
  Director

**CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.**  
**Statement of Changes in Net Assets**  
**For the Year Ended 30 June 2012**

	Invested in Capital Assets	Internally restricted Capital Replacement	Unrestricted	2012	2011
	\$	\$	\$	\$	\$
<b>Net assets</b>					(Note 16)
<b>Balance - beginning of year</b>	2,224,026	62,500	(103,397)	2,183,129	2,320,141
Excess (deficiency) of revenues over expenses	(119,025)	-	7,362	(111,663)	(137,012)
Transfers for capital replacement	-	12,500	(12,500)	-	-
Transfers for capital asset additions	14,001	-	(14,001)	-	-
<b>Balance - end of year</b>	<b>2,119,002</b>	<b>75,000</b>	<b>(122,536)</b>	<b>2,071,466</b>	<b>2,183,129</b>



# CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.

## Statement of Operations For the Year Ended 30 June 2012

	2012	2011 (Note 16)
<b>Revenues</b>		
Government funding		
Ministry of Children and Family Development	\$ 509,872	\$ 507,542
Provincial Health Services Authority	151,825	138,075
Ministry of Education		
Special Needs	183,000	91,500
Independent Schools Support	37,005	18,783
Other	1,165	1,175
Gaming (Note 7)	62,391	126,868
	945,258	883,943
Contracting	601,371	585,050
Parent support	88,336	63,447
Donations - general	256,650	270,014
- Vancouver Oral Centre For Deaf Children Foundation (Note 13)	95,000	-
Interest income	904	742
Income distribution - Vancouver Foundation (Note 8 and 9)	32,631	32,303
Capital redemption - Vancouver Foundation (Note 8)	-	58,056
Other income	1,213	90
	2,021,363	1,893,645
<b>Expenses</b>		
Salaries and employee benefits	1,773,979	1,652,358
Utilities and janitorial services	37,005	27,001
Education, audiology and office supplies	36,484	39,313
Fundraising, marketing and website	33,228	29,252
Administration, postage, courier and hospitality	33,094	58,938
Insurance	24,078	23,799
Car allowances	18,192	19,845
Maintenance and repairs	18,123	10,135
Professional development and travel	13,429	4,997
Rent	12,500	12,500
Accounting and legal	7,918	7,632
Landscaping	5,295	4,147
Security	415	366
Volunteer and parent programs	261	360
Amortization	119,025	140,014
	2,133,026	2,030,657
<b>Excess (deficiency) of revenues over expenses for the year</b>	<b>\$ (111,663)</b>	<b>\$ (137,012)</b>

# CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.

## Statement of Cash Flows For the Year Ended 30 June 2012

	2012	2011 (Note 16)
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenues over expenses for the year	\$ (111,663)	\$ (137,012)
Items not involving cash		
Amortization	119,025	139,984
	7,362	2,972
Changes in non-cash working capital items		
Accounts receivable	(22,921)	20,621
HST recoverable	2,845	(5,323)
Accrued interest receivable	(589)	(571)
Prepaid expenses	228	313
Prepaid rent	12,500	12,500
Accounts payable and accrued liabilities	48,033	(58,850)
Deferred contributions	58,660	(19,313)
	106,118	(47,651)
<b>Investing activities</b>		
Purchase of capital assets - net	(14,001)	(26,046)
Purchase of short-term investments	(25,524)	(33,641)
	(39,525)	(59,687)
<b>Financing activities</b>		
Advances from (repayments to) Vancouver Oral Centre For Deaf Children Foundation	(2,731)	82,441
<b>Net (decrease) increase in cash</b>	63,862	(24,897)
<b>Cash - beginning of year</b>	9,660	34,557
<b>Cash - end of year</b>	\$ 73,522	\$ 9,660
<b>Supplemental Cash Flow Information:</b>		
Interest received	\$ 32,946	\$ 32,474

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## CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.

### Notes to the Financial Statements

For the Year Ended 30 June 2012

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#### 1. General

The Children's Hearing and Speech Centre of BC Inc. ("the Centre") aims to develop the potential of hearing impaired children, leading to integration into the regular school system and society at large. The Centre is incorporated under Part 2 of the Canadian Corporations Act and is a registered charitable organization under the Income Tax Act, and therefore, is not subject to either federal or provincial income taxes.

#### 2. Summary of Significant Accounting Policies

##### (a) Revenue Recognition

The Centre follows the deferral method of accounting for contributions.

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

##### (b) Capital Assets

Capital assets purchased are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets are amortized over their estimated useful lives at the following annual rates:

Building	straight-line over remaining lease term
Furnishings	20% declining balance
Computer hardware	30% declining balance
Computer software	100% declining balance
Education supplies	20% declining balance
Office equipment	20% declining balance
Audiological equipment	20% declining balance
Signage	10% declining balance
Landscaping	20% declining balance
Leasehold improvements	straight-line over remaining lease term

##### (c) Net Assets

The Centre's net assets consist of amounts invested in capital assets, amounts internally restricted for future capital replacement and unrestricted amounts.

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## CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.

### Notes to the Financial Statements

For the Year Ended 30 June 2012

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#### 2. Summary of Significant Accounting Policies - continued

##### (d) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingencies at the date of the statement of financial position. Actual results could differ from those estimates.

##### (e) Future Accounting Changes

###### Changes in Accounting Framework

The Centre is classified as a not-for-profit organization. The Centre will be required to adopt a new accounting framework and the options are Canadian Accounting Standards for Not-for-Profit Organizations or International Financial Reporting Standards (IFRS), effective for fiscal years beginning on or after 1 January 2012. The Centre is in the process of reviewing the potential impact of these two accounting standards on its reporting framework and financial statements.

#### 3. Management of Capital

The Centre considers its capital to be amounts invested in capital assets, amounts internally restricted for capital replacement and unrestricted net assets.

The Centre's objective in managing its capital is to remain a sustainable operation while fulfilling its overall mandate to develop the potential of hearing impaired children, leading to integration into the regular school system and society at large. It achieves its objective by strong day-to-day management of its cash flows, and by regularly monitoring revenues and expenses against its operating and capital budgets. When necessary, the Centre takes appropriate action to reduce expenditures or curtail programs when actual revenues do not meet its budget and alternate sources of revenue cannot be found. There are no external restrictions on the Centre's capital.

#### 4. Financial Instruments

The Centre has chosen to continue to apply CICA Handbook Section 3861, Financial Instruments - Disclosure and Presentation rather than to adopt Sections 3862, "Financial Instruments - Disclosure" and Section 3863, "Financial Instruments - Presentation", as allowed by Canadian generally accepted accounting standards for not-for-profit organizations.

The Centre classified its cash and cash equivalents as held-for-trading and its accounts receivable as receivables. Accounts payable and accrued liabilities and due to related organizations have been classified as other financial liabilities.



# CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.

## Notes to the Financial Statements

For the Year Ended 30 June 2012

### 4. Financial Instruments - continued

#### (a) Fair Value

- (i) Cash, accounts receivable, and accounts payable and accrued liabilities are measured at their carrying amount since it is comparable for their fair value due to the approaching maturity of these instruments.
- (ii) Due to Vancouver Oral Centre for Deaf Children Foundation is measured on an amortized cost basis, the fair value of which is not determinable due to the related party nature of the balance.

#### (b) Financial Risk

Unless otherwise noted, it is management's opinion that the Centre is not exposed to significant interest, currency or credit risks arising from these financial instruments.

### 5. Prepaid Rent

The terms of a 40 year lease agreement which commenced on 15 September 1997 will end on 15 September 2037 for the property at 3575 Kaslo Street, Vancouver, BC required four prepayments totalling \$500,000. The rent expense is being amortized over the 40 year period of the lease at \$12,500 per year.

	2012	2011
Total rental payments	\$ 500,000	\$ 500,000
Less: amortization to date	187,500	175,000
Total prepaid rent	312,500	325,000
Less: current portion	(12,500)	(12,500)
	<u>\$ 300,000</u>	<u>\$ 312,500</u>

### 6. Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2012	2011
Building	\$ 2,934,656	\$ 1,050,029	\$ 1,884,627	\$ 1,960,061
Furnishings	78,978	61,976	17,002	18,578
Computer hardware	68,810	60,604	8,206	11,170
Computer software	39,720	39,545	175	305
Education supplies	115,921	67,370	48,551	55,777
Office equipment	47,159	36,190	10,969	13,593
Audiology equipment	278,676	211,905	66,771	77,170
Signage	12,107	5,829	6,278	6,976
Landscaping	18,554	12,272	6,282	7,852
Leasehold improvements	85,181	15,040	70,141	72,544
	<u>\$ 3,679,762</u>	<u>\$ 1,560,760</u>	<u>\$ 2,119,002</u>	<u>\$ 2,224,026</u>

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## CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.

### Notes to the Financial Statements

For the Year Ended 30 June 2012

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#### 6. Capital Assets - continued

The building is constructed on leased land. Upon expiry of the lease on 15 September 2037, ownership of the building reverts to the lessor.

The Centre test long-lived assets for impairment when events or circumstances indicate that their carrying amount may not be recoverable. Impairment exists when the carrying value of the asset is greater than the undiscounted future cash flows expected to be provided by the asset. The amount of impairment loss, if any, is the excess of the carrying value over its fair value and the loss is recorded in the period when it is determined. The Centre assesses fair value based on undiscounted future cash flows. No impairment losses were determined by management to be necessary for the year.

#### 7. Deferred Contributions

Contributions designated for specific future programs have been deferred to the 2013 fiscal year. These funds will be recognized as revenue as the related expenditures are incurred. The balance consists of the following:

	2012	2011
Various donors - Program grants	\$ 18,200	\$ -
Audiology fees	375	-
Tuition fees	-	3,395
Gaming	49,000	33,641
Scotia Bank Half Marathon	28,121	-
Total deferred contributions	\$ 95,696	\$ 37,036

#### 8. Endowment Fund - The Vancouver Oral Centre for Deaf Children Fund

The Centre has \$653,368 (2011 - \$652,868) with a market value of \$794,256 (2011 - \$819,466) on deposit with The Vancouver Foundation in The Vancouver Oral Centre for Deaf Children Fund. Under the terms of the agreement, the capital will remain with The Vancouver Foundation for a period of not less than ten years with the Centre to receive the earnings annually. After ten years, there is a provision to apply for a withdrawal of the capital excluding initial capital (\$10,000) and capital contributed by the Vancouver Foundation (\$200,000), however such applications shall not exceed 10% of the Fund's total capital in any year. At 30 June 2012 \$653,368 (2011 - \$652,868) of the total amount on deposit has been invested for more than 10 years. The amount that may be withdrawn is \$443,368 (2011 - \$442,868), subject to the 10% per year limitation. The Centre's Endowment Fund is maintained in addition to the Centre's fund balances reported in these financial statements.

Interest income on this fund of \$30,893 (2011 - \$30,550) was earned and recorded as revenue during the current year.

During the year, the Centre did not apply for a withdrawal of the Fund's capital.

During 2011, the Centre applied for a withdrawal of the Fund's capital and received \$58,056.

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## CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.

### Notes to the Financial Statements

For the Year Ended 30 June 2012

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#### 9. Endowment Fund - The Hilda Gregory Bursary Fund

The Centre has \$53,707 (2011 - \$50,749) with a market value of \$49,001 (2011 - \$47,545) on deposit with the Vancouver Foundation in the Hilda Gregory Bursary Fund. The capital will remain with the Vancouver Foundation in perpetuity with the Centre to receive the earnings annually. The income of the fund shall be disbursed from time to time, at least annually, to the Children's Hearing and Speech Centre of BC Inc. to be used for student bursaries.

Interest income on this fund of \$1,738 (2011 - \$1,753) was earned and recorded as revenue during the current year.

#### 10. Vancouver Oral Centre for Deaf Children Foundation

The Centre and the Vancouver Oral Centre for Deaf Children Foundation ("Foundation") are under common control. The Centre and the Foundation have a common Board of Directors and the primary objective of the Foundation is to advance the health and welfare of the children of the Centre by providing funding for the Centre's operating expenses.

The Foundation has not been consolidated in the Centre's financial statements. Financial statements of the Foundation have been prepared and are available. A summary of the financial information of the Foundation as at 30 June 2012 and 2011 and for the years then ended are as follows:

Financial Position	2012	2011
Total assets*	\$ 654,823	\$ 754,826
Total liabilities	\$ 1,350	\$ 1,350
Total net assets	653,473	753,476
	\$ 654,823	\$ 754,826

\* Included in total assets is an amount of \$270,381 (2011 - \$273,112) due from the Centre.

Results of Operations	2012	2011
Total revenues	\$ 12,485	\$ 61,004
Total expenses*	112,488	3,832
Excess (deficiencies) of revenues over expenses	\$ (100,003)	\$ 57,172

\* Included in total expenses is a \$95,000 (2011 - \$Nil) donation to the Centre.

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**CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.****Notes to the Financial Statements****For the Year Ended 30 June 2012**

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**10. Vancouver Oral Centre for Deaf Children Foundation - continued**

<b>Cash Flows</b>	<b>2012</b>	<b>2011</b>
Cash from operations	\$ (84,165)	\$ 15,290
Cash used in investing activities	81,434	67,081
Cash from financing activities	2,731	(82,411)
<b>Net increase (decrease) in cash</b>	<b>\$ -</b>	<b>\$ (40)</b>

**11. Due to Vancouver Oral Centre for Deaf Children Foundation**

During the current year, \$2,731 (2011 - \$82,441) was advanced from the Foundation. The advances are unsecured, without interest or specific terms of repayment.

**12. Capital Replacement**

Funds which have been internally restricted for future major building repairs.

**13. Related Party Transactions**

During the current year, donations of \$95,000 (2011 - \$Nil) were received from the Foundation to provide funding for the Centre's operating expenses. The Foundation's purpose is to advance the health and welfare of the children attending the Centre.

This transaction was in the normal course of operations.

**14. Commitments**

- (a) The Centre is committed to the following lease payments for various office equipment and IT infrastructure:

2013	\$ 15,542
2014	11,915
2015	11,816
2016	11,520
2017	11,520
	<u>\$ 62,313</u>

- (b) A lease agreement was entered into with Sunny Hill Foundation for Children in September 1998. The lease is for the land at 3575 Kaslo Street, Vancouver and covers a forty year term with a ten year renewal option. Upon expiry of the lease, the building becomes the absolute property of Sunny Hill Foundation for Children. Rent payments due under this lease were paid in advance.



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## CHILDREN'S HEARING AND SPEECH CENTRE OF BC INC.

### Notes to the Financial Statements

For the Year Ended 30 June 2012

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#### 15. Pension Plan

The Children's Hearing and Speech Centre of B.C. Inc. (the Centre) and its employees contribute to the British Columbia Municipal Pension Plan (the Plan), a multi-employer contributory defined benefit pension plan. The Plan is a jointly trusted pension plan, with a Board of Trustees whom represent plan members and employers, and is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Centre contributes 11.33% (rate in effect from 1 July 2011 to 30 June 2012) and 9.9% (rate in effect from 1 July 2010 to 30 June 2011) of the employees' salaries to the Plan. The employees contribute 7.80% on the first \$48,300 of their salaries and 9.3% on the excess (rates and salary level in effect from 1 July 2011 to 30 June 2012) and 6.99% on the first \$47,200 of their salaries and 8.49% on the excess (rates and salary level in effect from 1 July 2010 to 30 June 2011) to the Plan.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of plan funding. The most recent valuation as at 31 December 2009 indicated an unfunded liability of \$1,024 million for basic pension benefits. The actuary does not attribute portions of the liability to individual employers.

The Centre paid \$110,486 during 2012 (2011 - \$107,144) for employer contributions to the Plan. Employee contributions during 2012 amounted to \$80,090 (2011 - \$81,188).

#### 16. Comparative Figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2012 financial statements.

## Hearing Hero Club

Monthly giving is a quick and convenient way to make a significant contribution and help soften a financial commitment by spreading a donation over the year.

## Hilda Gregory Fund

The Hilda Gregory Fund provides tuition assistance to a student in financial need. You can help ensure that a child will receive the best possible education. The Centre accepts donations specifically designated to this fund and allocates donations received in recognition and in honour of individuals.

## Life's Milestones

Have a family member who is retired and doesn't need another tie? Make a donation in a loved one's name for one of life's milestones like a bar mitzvah, wedding anniversary or retirement. Choose CHSC to receive your gift.

## Volunteer

Show your support and share your special talents at the Centre! There are numerous volunteer positions you can take on – you can get involved on a committee, be one of our mystery readers or help in our community garden.

# You Make the Difference

## Sing-a-Long

Who doesn't love to listen and sing to music? Our inaugural Sing-a-Long concert last year featured children's entertainer Will Stroet and tons of goodies. You can be a part of our Sing-a-Long by connecting us with a sponsor, selling tickets to your family and friends, or joining our production team.



## Independent Community Event (ICE)

Inspired to help? Got an itch to throw an event for your community? Why not hold your own fundraiser to support CHSC! Register and host an event such as a garage sale, block party or wine tasting party.

## Even Your Workplace Can Help

Check to see if your company offers an Employee Matching Program or supports community charities through corporate donations or event

## United Way Campaign

Do you or anyone you know participate in the United Way campaign? Direct your gift to the Centre.

## Loud Shirt Day

Volunteer to plan, organize and execute a "Loud Shirt Day" campaign. Can your organization form a Loud Shirt team? We have materials created to help you get underway.

**Join us in supporting  
deaf and hard of  
hearing children!**



All photos by Ernest von Rosen



Children's Hearing  
& Speech Centre of BC

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