



**ADVANCING SERVICE.
STRONGER CONNECTIONS.**



CAV-ACS

2024 ANNUAL REPORT

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Link for the ASL version: <https://youtube.com/playlist?list=PL9qzWeMk4W8DTMQQm1uOpEk31CM84xzaL>

MESSAGE FROM THE CEO AND EXECUTIVE DIRECTOR

It is my pleasure to present the 2024 CAV annual report.

Early in the year we defined a theme to guide a new, ambitious agenda for the 12 months ahead. “Advancing Service. Stronger Connections” captured the breadth and spirit of everything we wanted to accomplish with our customers, our technologies, and our day-to-day operations.

In 2024, while waiting for a new regulatory policy from the Canadian Radio-television and Telecommunications Commission (CRTC), CAV moved ahead with bold action to achieve the goals of our theme. What we learned through the many interventions and insights in the review empowered us – with full confidence – either to plan or initiate significant new research, strategies and improvements to our services.

For example, we launched a Request for Information to service providers as a way to refine and update our understanding of VRS technology and to discover supplier and product availability. We invested significantly in understanding the needs of DeafBlind Canadians and how **Canada VRS** can be adapted to meet their needs and interests. We also leveraged our Consumer Consultation Panel to address a number of the improvements that CRTC intervenors told us they wanted to see in their VRS.



Throughout the year, our growing talented team continued to advance our operations on all fronts – from improving customer and interpreter services, to strengthening relationships with service providers like banks and government services, and improving our technology and apps. The results of their hard work are evident in this year’s customer satisfaction survey and the testimonials in the pages of this report.

I could not be prouder of the CAV team for their passion, commitment and plain hard work to drive the transformation of **Canada VRS** to new levels of quality. I am also grateful for the unwavering support of CAV’s Board of Directors and for the confidence and trust its members place in us. Most of all, I thank our **Canada VRS** customers, whose loyalty we never for a moment take for granted.

Suzanne Laforest
CEO and Executive Director

MESSAGE FROM THE CHAIR OF THE BOARD OF DIRECTORS

It was an honour for me to serve as Chair of CAV's Board of Directors in a year of transformation and promise.

In 2024, a number of our Board members whose terms expired required us to appoint new members, who swiftly began to offer fresh perspectives and energy on how to advance **Canada VRS**. I am confident that in the coming years they will be as committed to our important work as their predecessors, whose contributions are greatly appreciated.

I was deeply impressed with the efforts of CAV's staff to deliver on an ambitious list of priorities, notwithstanding the absence of the new policy regulation it anticipated receiving from the Canadian-television and Telecommunications Commission. Their initiatives to explore new platform technologies and apps, build on their strong customer base, and take more proactive measures to host or participate in customer and stakeholder events throughout the year were truly impressive.

From my vantage point as Chair, CAV staff are consistently and reliably solid in two important ways, year after year. First, they deliver on their priorities on time and on budget. Second, how they operate is always about more than meeting numbers. Behind every action to improve **Canada VRS**, they consider and contribute to the unique and vibrant culture of Canada's Deaf and hard of hearing communities.



I want to thank my fellow Board members for their support and team spirit throughout 2024. I applaud Suzanne Laforest and her capable team for their vision and hard work to take **Canada VRS** to new levels of excellence. Finally, I commend our customers for their continued confidence.

I look forward to meeting the opportunities and challenges of the coming year, as we approach it with a spirit of commitment and a focus on continued progress.

David Joseph
Chair of the Board of Directors

ABOUT CAV

CAV's Vision

Empower Deaf Canadians.

CAV's Mission

Provide VRS for Canadians who use ASL and LSQ; enabling connections to people and increasing opportunities.

Canada VRS Theme

Advancing Service.
Stronger Connections.

The Canadian Administrator of Video Relay Service, Inc., or CAV, is a not-for-profit telecommunications services company with a mandate from the Canadian Radio-television and Telecommunications Commission (CRTC) to design, implement and oversee the delivery of Video Relay Service (VRS) in Canada.

Canada VRS enables Deaf, hard of hearing or speech-impaired Canadians who use American Sign Language (ASL) and langue des signes québécoise (LSQ) to make telephone calls via Internet-based videoconferencing technology.

CAV and its Board of Directors are responsible for Canada's national VRS, **Canada VRS** which was launched September 28, 2016, and is available 7 days a week, 24 hours a day, 365 days a year.

THE 2024 CAV BOARD OF DIRECTORS

CAV's Board of Directors provides management with fiduciary guidance and advice. It guides the overarching direction of CAV in close collaboration with the Executive Director to ensure the organization fulfills its vision and mission to empower Deaf Canadians in their daily lives.

CAV's Board members come from diverse backgrounds and have experience and expertise in a variety of fields, including telecom, legal, medical, finance, and sign language interpreting. Together, its members are committed to maintain the highest quality standards to enhance the communication experiences of the Deaf and hard of hearing community across Canada.

In 2024, CAV Board members appointed David Joseph, LSQ Deaf and Hard of Hearing Director, to continue his role as Chair of the Board of Directors for the 2024-25 year.

It is a testament to the commitment to advance CAV's mission that its Board members serve the maximum allowable terms. In 2024, 3 key Board members reached their term limits and, while their contributions will be missed, new appointees promise to bring fresh energy and perspectives to the table.

Siyámotsiya Paula Wesley was appointed to a 3-year term to replace Dr. Jessica Dunkley, who had served as an ASL Deaf and Hard of Hearing Director since 2018. Paula is a citizen of the Stó:lō First Nation and Kitsumkalum First Nation and has deep roots in her Tsimshian heritage. As the new ASL Director, Paula will bring her passion for accessibility and inclusion to the Board.

Long-time Board member Tony D'Onofrio – an influential voice as an Independent Director since 2015 – was replaced by Darlene Halwas when his term limits were reached. Appointed for a 3-year term, Darlene comes to the Board with a wealth of professional experience and perspectives. An Albertan and Red River Métis, Darlene has professional background in finance and close to 30 years of work experience, with half of that time focused on leading risk management functions for various organizations.

Stakeholders representing LSQ interpreters elected Geneviève Bujold to a 3-year term as a Permanent Invitee. She replaced Anne Missud, the third Board member to reach the maximum number of terms. Anne had been a member of the Board since 2016.

Geneviève is from Quebec and holds a master's degree in Translation Studies. She sits on the Translation Bureau's Conference Interpretation Advisory Panel and has been actively involved in interpreters' associations for the past decade. She also teaches in the training program for interpreters at the Université du Québec à Montréal and is committed to advancing this profession.

CAV BOARD OF DIRECTORS



Top Row (L-R):

Suzanne Laforest (CEO and Executive Director)

David Joseph (Deaf, Hard-of-Hearing LSQ Director and Board Chair)

Middle Row (L-R):

Paula Wesley (Deaf and Hard-of-Hearing ASL Director)

Kate Southwell (Telecommunications Service Providers Director)

Ruth Altman (Telecommunications Service Providers Director)

Geneviève Bujold (LSQ Interpreter Permanent Invitee)

Bottom Row (L-R):

Darlene Halwas (Independent Director)

Mark Kusiak (Deaf, Hard-of-Hearing ASL/LSQ Director)

Carla Dupras (ASL Interpreter Permanent Invitee)

Gwen Beauchemin (Independent Director)

THE CAV STAFF

The skills and perspectives of CAV’s staff are always being refined and improved to advance **Canada VRS** service and make stronger connections with customers. In 2024, the restructuring of staff which began in 2023 continued with some important changes.

In January, CAV formalized its communication practice by creating a new communications department and promoting Jodi Birley to the role of Director.

Joining Jodi in the department in the Spring of 2024 were two new CAV hires – Ryan Parkinson as Communications Manager and Vicente Teng as Video Producer.

Jodi and her team are working closely with the Community Relations team to take CAV’s communication efforts to the next level. Among their first priorities has been to build a greater presence and following on Facebook, LinkedIn and YouTube – the hub for **Canada VRS** ASL and LSQ videos. Quarterly newsletters have also become more video-based and robust.

In February, Renu Sangha was appointed Chief Financial Officer and continues to hold the position of Director of Operations for Video Interpreter Providers.

In the summer of 2024, CAV announced the appointment of Laura Henry as its new Human Resources Director. Laura holds a diploma in Business Administration with a concentration in Human Resources. As the CAV team continues to expand, Laura is ensuring its talent pool aligns strategically with the organization’s mission and mandate.

A SNAPSHOT OF CHANGES IN STAFF POSITIONS IN 2024

This chart reflects the evolution of staff composition in the past year, with the net growth of 3 new full-time positions.

[Figure 1]

1 COMMUNICATIONS MANAGER	1 VIDEO PRODUCER
1 HUMAN RESOURCES DIRECTOR	1 EXECUTIVE INTERPRETER (POSITION CLOSED)

OUR STAFF



Top Row (L-R):

Suzanne Laforest (CEO and Executive Director)
Renu Sangha (CFO and Director of Operations for Video Interpreter Providers)
Chad Taylor (Chief Digital Officer)
Paula Bath (Director of Regulatory Compliance and Strategy)
David Egan (Director of Customer Service)

Middle Row (L-R):

Jodi Birley (Director of Communications)
Laura Henry (Human Resources Director)
Diane Unterschultz (Administrative Assistant)
Carmelle Cachero (Executive Interpreter)

Bottom Row (L-R):

Wissam Constantin (Community and Events Manager)
Jo-Anne Bryan (Outreach and Events Specialist (ASL))
Patrick Lazure (Outreach and Events Specialist (LSQ))
Kim Pelletier (Outreach Specialist (ASL/LSQ) and LSQ Translation)
Vicente Teng (Video Producer)
Ryan Parkinson (Communications Manager)

2024 IN REVIEW – BRIEF HIGHLIGHTS

At the close of every year, reflecting on how annual plans and priorities have been met plays an important role in CAV's forward planning. In 2024, major organizational restructuring planned in 2023 continued to unfold while the team navigated day-to-day operations and opportunities for growth and progress for **Canada VRS**.

In her year-end message to customers, stakeholders and partners, Suzanne Laforest highlighted CAV's focus to build a stronger foundation to better serve its community. Among the many accomplishments – described in the pages of this annual report – were significant upgrades to the VRS technology platform and new training for Video Interpreters to improve quality assurance processes.

A feasibility study on DeafBlind services launched in late 2023 was also completed this year. The focus of this study was to assess the technical, operational and financial implications on **Canada VRS** to meet the needs of this community.

Improving the volume and type of communication was a major priority throughout the year. Among the many initiatives was the launch of a new Facebook page – leveraging more video-based messaging – to enable a more robust platform for CAV's customers and communities of interest to engage with their VRS provider and each other.

Toward the end of the year, a Request for Information (RFI) was issued, the focus of which was to explore emerging platform technologies and capabilities and how they can be leveraged to advance the quality and features of **Canada VRS** for customers. A condition for responding to a possible Request for Proposal was for suppliers to submit a response to the RFI.

TAKING TIME TO CELEBRATE

Every year in September, CAV takes time out of its busy schedule to celebrate the creation of **Canada VRS**. With 8 years in service, it has become an integral part of Canada's telecommunications landscape – and a worthy reason to celebrate.

For the first time in 2024, CAV took its annual anniversary event on the road to Surrey, British Columbia. And what a high-energy event it was!

In addition to customers, stakeholders and members of the British Columbia Video Relay Service Committee, on September 28 Suzanne Laforest welcomed special guests Stephanie Cadieux, Canada's first Chief Accessibility Officer, Shawna Joynt, President of the Canadian Association of the Deaf, and Andrée Deslauriers, Director, Governance, Policy and Engagement of Accessibility Standards Canada. Julie Lampitt was invited to provide an Indigenous blessing.

To make the celebration a truly national event, a virtual live-streaming option was available to those who wanted to join from anywhere in the country. In person and virtually, the event was a recognition of the nation-wide growth and progress that **Canada VRS** is delivering to Canada's Deaf and hard of hearing customers.



Suzanne Laforest welcomes customers, stakeholders and special guests.



Canada VRS customers know how to celebrate!



CAV was honoured to join the community in Surrey, BC for its eighth anniversary party.



CAV staff.

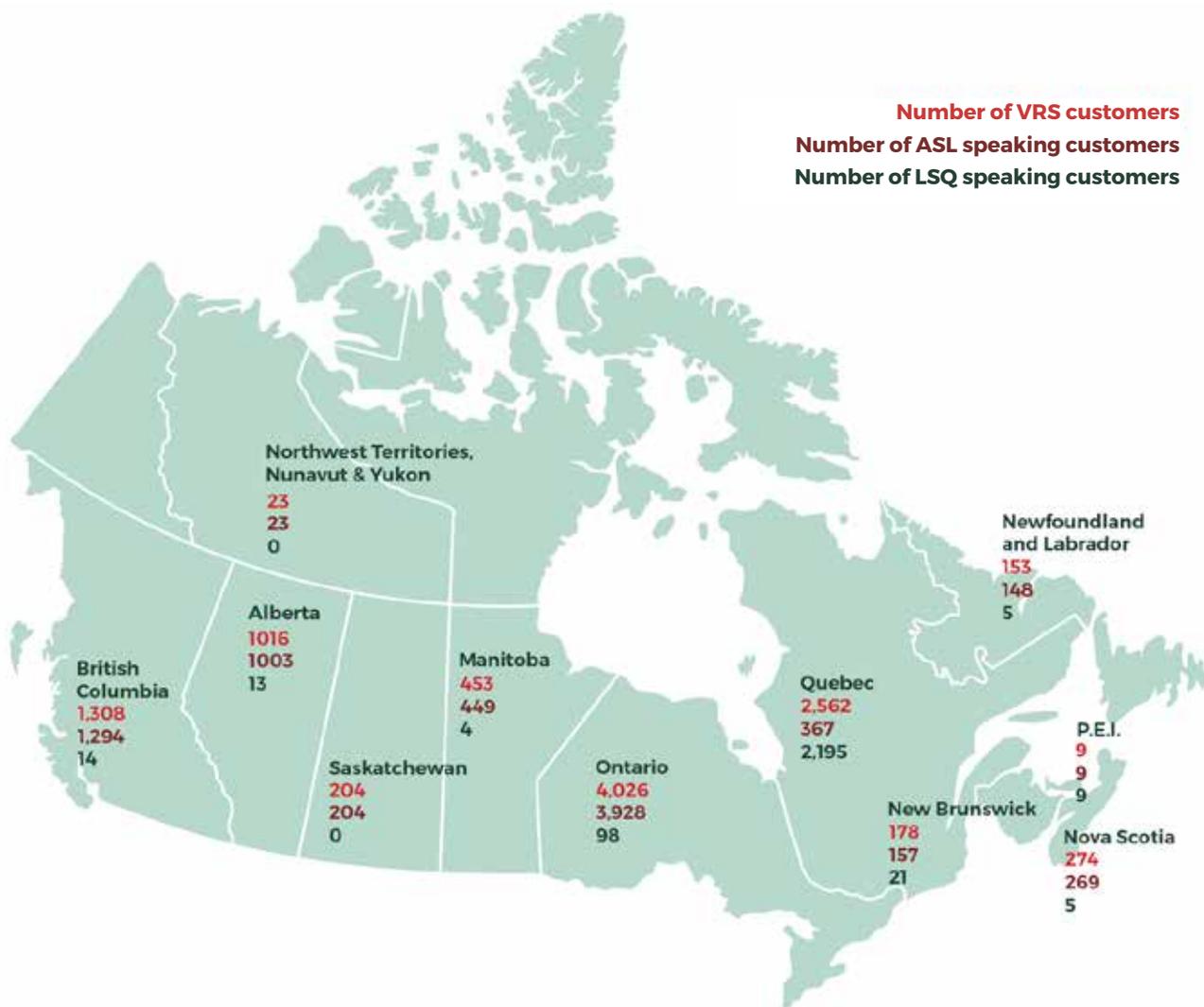
TELLING OUR STORY BY THE NUMBERS

Canada VRS demographics

The map of Canada illustrates where **Canada VRS** customers are located in the country. In 2024, there were 10,206 registered users, up from 9,823 in 2023.

[Figure 2]

TOTAL 2024 REGISTRATIONS BY PROVINCE/TERRITORY: 10,206



Year-over-year comparison of call-hours usage

The following chart shows the number of call hours made by users in the years since 2017.

The significant increase in call-hours in 2020 through 2022 reflects the peak of the COVID-19 pandemic.

[Figure 3]

YEAR	CALL-HOURS USAGE
2017	29,163
2018	40,182
2019	47,554
2020	72,254
2021	80,838
2022	81,413
2023	77,039
2024	78,269

“VRS HAS OPENED UP OPPORTUNITIES AND BROKEN DOWN BARRIERS. IT MAKES INFORMATION ACCESSIBLE AND HAS ALLOWED ME TO GROW. WITHOUT VRS, I WOULD STILL BE STRUGGLING TO THIS DAY.”



Mitchell LaFrance, Deaf Hypnotist and Cat-Sitter

VRS growth by month since launch to December 31, 2024

This chart illustrates growth by month since the launch of **Canada VRS** in 2016. The spike in call-hours between 2020 and 2022 reflects changes in user behaviour due to the COVID-19 pandemic.

[Figure 4]



Call type summary – 2024

This chart describes the total number of calls answered in 2024. Note: The 988 Crisis Helpline began service on November 30, 2023.

[Figure 5]

	2024
Total Calls (answered)	707,170
9-1-1 Calls	2,498
9-8-8 Calls	86
Avg Mins/Call	6.6

“THE FIRST PERSON I CALLED THROUGH VRS WAS MY FATHER. WHAT WE DO NOW IS, FOR DAY-TO-DAY CHATS, WE USE FACETIME. BUT IF WE HAVE AN IN-DEPTH AND MORE COMPLEX DISCUSSION, WE USE VRS. OUR FATHER-SON RELATIONSHIP JUST GOT BETTER AND BETTER OVER TIME BECAUSE OF CANADA VRS. IT HAS HELPED ME CONNECT WITH WHO I AM AND HOW I IDENTIFY AS A DEAF PERSON.”



Jonathan MacDonald

2024 System Update

This table shows the extremely high reliability of the **Canada VRS** system in 2024.

[Figure 6]

Q1

MONTH	SYSTEM UPTIME
January	100%
February	99.63%
March	99.96%
TOTAL Q1	99.87%

Q2

MONTH	SYSTEM UPTIME
April	100%
May	100%
June	100%
TOTAL Q2	99.99%

Q3

MONTH	SYSTEM UPTIME
July	100%
August	99.99%
September	99.97%
TOTAL Q3	99.99%

Q4

MONTH	SYSTEM UPTIME
October	99.96%
November	99.97%
December	99.97%
TOTAL Q4	99.97%

Average wait time (in seconds)

CAV's goal is for the average wait time (AWT) for a call to be answered by a Video Interpreter (VI) in 30 seconds or less each month, per language. Note that time is measured from the time a call enters the system to the time it is connected to a VI.

In the chart below, the AWT for LSQ calls increased unexpectedly to 36 seconds. This may have been due to an increase in calls during tax season. To mitigate the issue, additional resources were applied to help relieve pressure on the call queue. The growth in call rates is monitored to forecast call volumes, not specific call trends, as trends are often unpredictable.

[Figure 7]

MONTH/QUARTER	ASL CALLS	LSQ CALLS	SYSTEM
Q1	27	30	28
January	25	28	26
February	27	27	27
March	30	36	32
Q2	24	24	24
April	28	26	28
May	21	21	21
June	23	23	23
Q3	23	20	22
July	18	21	19
August	28	21	26
September	23	18	22
Q4	26	22	25
October	28	20	25
November	24	23	23
December	28	24	27

Percentage of calls answered within 120 seconds

CAV's goal is to answer 80% of calls in less than 120 seconds.

[Figure 8]

MONTH/QUARTER	ASL CALLS	LSQ CALLS	SYSTEM
Q1	94%	93%	94%
January	95%	95%	95%
February	94%	94%	94%
March	93%	92%	92%
Q2	95%	96%	96%
April	94%	95%	94%
May	96%	97%	97%
June	96%	96%	96%
Q3	96%	97%	97%
July	98%	97%	97%
August	94%	97%	95%
September	96%	97%	96%
Q4	95%	97%	95%
October	94%	97%	95%
November	96%	96%	96%
December	94%	96%	95%

Average wait times (seconds) for 9-1-1 and 9-8-8 VRS calls

Average wait times in seconds for 9-1-1 (emergency telephone number) and 9-8-8 (Suicide Crisis Helpline) broken down by ASL and LSQ.

[Figure 9]

2024	9-1-1	9-8-8*
ASL	6	23
LSQ	9	16

*Note: Interpret with caution due to small call volume averages vary greatly.

“RELIABLE ACCESS TO 9-1-1 AND 9-8-8 THROUGH VRS REFLECTS OUR COMMITMENT TO ACCESSIBILITY AND PUBLIC SAFETY”

Renu Sangha, CFO & Director Operations for VIPs

CUSTOMER SERVICE IN 2024

CAV's guiding theme in 2024 – Advancing Service, Stronger Connections – was demonstrated nowhere more assertively than with actions to improve customer service.

Early in the year, CAV's Executive Director Suzanne Laforest and Chief Digital Officer Chad Taylor traveled to France to meet with IVès, the company that provides the **Canada VRS** technology platform, customer service and technical service support. The purpose of the visit was to align with CAV on priorities for 2024 and beyond, and to discuss advances in technology.

Over the course of the year, CAV began implementing a plan to make a transition of its customer service function from IVès to its own, in-house practices to allow for greater oversight of ticket processing.

In CAV's Summer 2024 newsletter, David Egan, CAV Director of Customer Service, explained that the transition will:

- provide greater oversight of the customer service ticketing process
- streamline communication between customer service staff, its customers, and CAV's management team
- integrate customer service staff into CAV's strategic planning
- enhance career development opportunities for customer service staff



Leaders from CAV meet with representatives of IVès in France in February.

**“WE WANT TO
THANK IVÈS FOR
THEIR DEDICATED
SERVICE, WHO
OVER THE PAST
7 YEARS HAVE
OPERATED
CANADA VRS
CUSTOMER SERVICE.
WE GREATLY
APPRECIATE THEIR
CONTRIBUTIONS.”**

David Egan, Director of Customer Service

REDUCING CALL INTERRUPTIONS, INCREASING QUALITY

In ongoing efforts to improve the quality of customer service, in March the daily reboot of the **Canada VRS** platform at 5:00 a.m. ended with the introduction of a crucial upgrade that eliminates the impact of reboots on calls that are in progress. While this upgrade may not have seemed significant, before it was implemented it had a frustrating effect on many Deaf callers who experienced interruptions and quality issues during their calls.

INCREASING INFORMATION TO IMPROVE CUSTOMER SERVICE

Feedback from registered **Canada VRS** customers during the CRTC Notice of Consultation process, together with CAV's strategy to increase communication related to customer service, resulted in higher volumes of video-based information on Facebook and YouTube, as well as on the website and in quarterly newsletters.

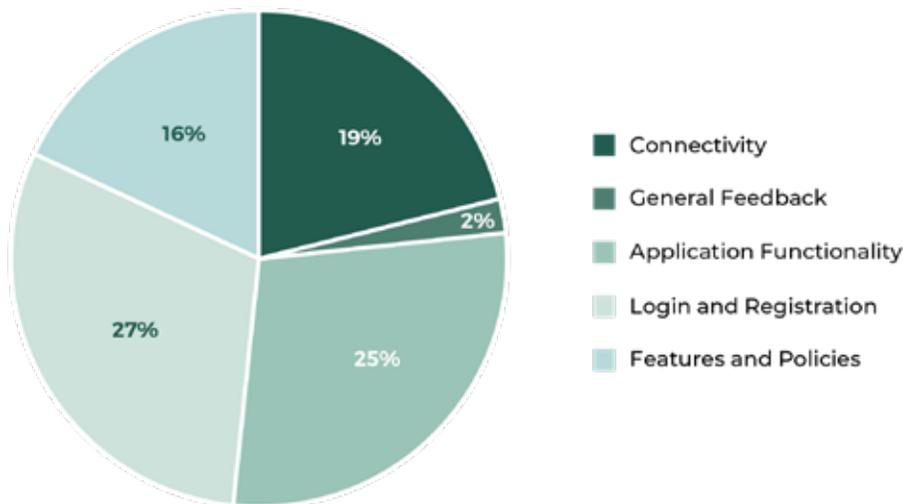
Content ranged from practical tips and guidance to improve the **Canada VRS** user experience to announcements about changes to or improvements in service. Information also included changes made in CAV staff ranks to strengthen customer service and Video Interpreter quality.



Chief Digital Officer Chad Taylor on YouTube announcing technology upgrade to improve customer service.

[Figure 10]

THE SUBJECT OF INQUIRIES IN 2024 REGARDING THE CUSTOMER TICKETS RECEIVED



INSIGHTS FROM THE 2024 CUSTOMER SATISFACTION SURVEY

CAV conducts a customer satisfaction survey every year to gauge the effectiveness of its operations and to gain insight on how to make improvements.

The annual survey reveals as much about customer communication preferences and habits as it does about their satisfaction with **Canada VRS**. Responses reflect a Deaf and hard of hearing customer base that is deeply integrated into every facet of Canadian life – using **Canada VRS** to connect with family and friends, health service providers, employers, banks and government services. Results also

showed that customers use **Canada VRS** on a variety of devices and everywhere – at home, work, school and generally on the go wherever they are.

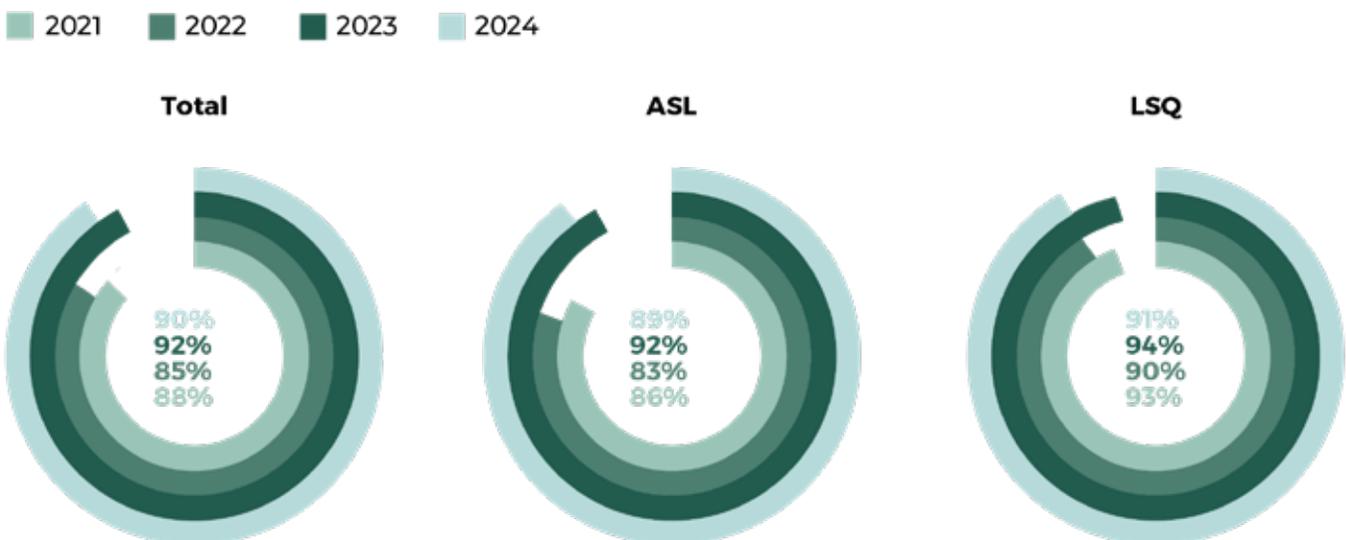


The 2024 survey conducted between October 28 and November 18 was issued via the website. All 9,941 registered customers received the survey, with a response rate of 14% (1,100 ASL and 305 LSQ). In addition, 17 individual follow-up interviews were conducted between November 25 and December 5 (8 ASL and 9 LSQ) to gain deeper insight into initial feedback.

As in previous years, overall customer satisfaction was very high at 90%, which was consistent with previous years.

Overall satisfaction with Canada VRS

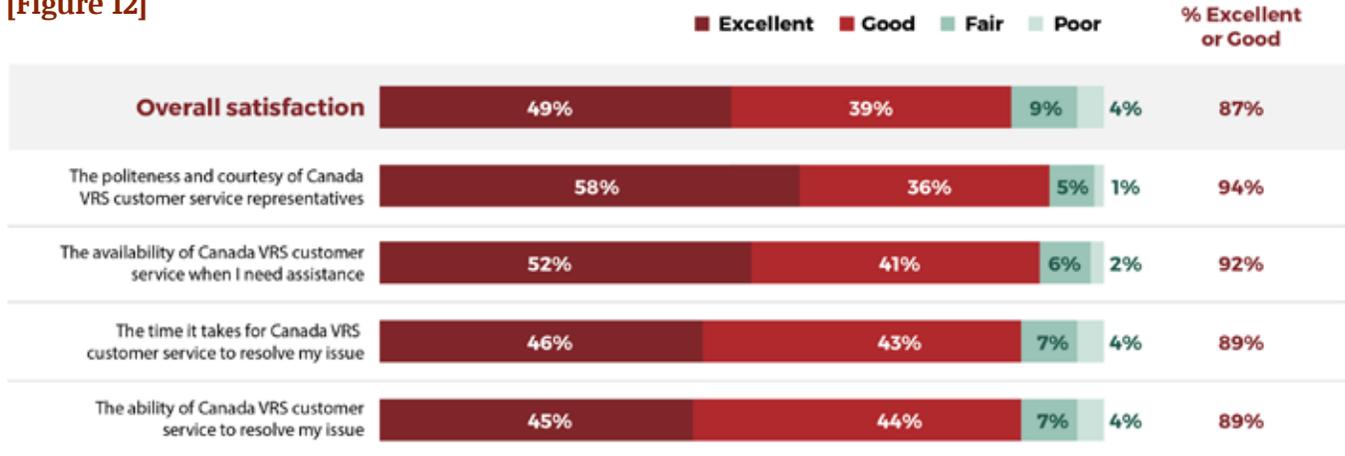
[Figure 11]



Satisfaction with customer service

Customer service received high ratings in both overall satisfaction and across all subdimensions.

[Figure 12]



What customers told us

Year over year, **Canada VRS** customers are increasing the frequency of calls they make weekly. What has remained consistent over the past few years is the types of calls.

[Figure 13]



Health-related calls
2023: 57% **2024: 65%**



Calls to or from restaurants, retail, etc.
2023: 49% **2024: 56%**



Calls to or from service providers
2023: 47% **2024: 56%**

Customers also rated their overall satisfaction with the quality of video interpreters and technical quality.



Video Interpreter quality
Excellent or good: 92%



Technical quality
Excellent or good: 89%

Recommendations based on individual interviews

The results also shed important insight on areas of service they feel could be improved, including connectivity and technical quality, interpreters and their availability, user-friendliness and accessibility, as well as customer service.

2024 COMMUNICATIONS AND COMMUNITY RELATIONS

When **Canada VRS** was introduced in 2016, in addition to its commitment to deliver excellent service CAV promised to engage and communicate clearly with its customers and stakeholders.

The most effective communication is when customers trust the information they are receiving, share the videos, e-blasts and newsletters they subscribe to, and engage with their service provider to give feedback and opinions on the VRS app they use every day. This is CAV's goal with the new investments it is making in digital-based communication.

CAV also took new steps to make more information available in ASL and LSQ, including the user agreement customers agree to when they subscribe to **Canada VRS**.

“I’M HARD OF HEARING, AND I WAS ALWAYS NERVOUS WHEN I MADE PHONE CALLS. I CAN SPEAK FOR MYSELF, BUT THE ABILITY TO HEAR THE OTHER PERSON ON THE OTHER END IS ALWAYS TRICKY... IT WAS ALWAYS A STRUGGLE. WHEN I USE VRS, I FEEL MORE CONFIDENT. IT’S EASY TO COMMUNICATE THROUGH VRS.”

Wanda Barrett

2024 Community relations results

[Figure 14]



COMMUNITY RELATIONS HIGHLIGHTS

Outreach continued to be a major pillar of CAV’s commitments to building and maintaining strong connections.

[Figure 15]

Community relations events in 2024		
May 10 – 11	Ontario Association of the Deaf (OAD), Toronto	CAV participates annually in the OAD Mayfest event to build awareness and adoption of Canada VRS .
July 31 – August 4	National Deaf Arts and Culture Festival - Halifax, Nova Scotia	This is the first National Deaf Arts and Culture Festival, and CAV’s Outreach team showcased Canada VRS .
September 28	Canada VRS 8th Anniversary Celebration	CAV was welcomed by the community of Surrey, British Columbia to celebrate 8 years of Canada VRS as a national telecommunications service.
November 2	London Club of the Deaf (LCD) 2024 Deaf Expo	CAV joined the LCD to support London’s Deaf and hard of hearing community.

AT THE MAYFEST EVENT HOSTED BY THE ONTARIO ASSOCIATION OF THE DEAF, CAV ASKED CONFERENCE PARTICIPANTS: “WHEN YOU MAKE A CALL, WHICH SERVICE DO YOU USE?” THE WINNER WAS CANADA VRS WITH 255 VOTES (87%), COMPARED TO 30 VOTES (10%) FOR IP RELAY AND 9 VOTES (3%) FOR TTY.



The Canada VRS booth at Mayfest.

LEVERAGING THE WEB AND SOCIAL MEDIA

CAV's commitment to improve communication in 2024 is nowhere more evident than on its web and social media channels, the dimensions of which grew deeper roots as a vibrant learning and cultural hub for Deaf and hard of hearing Canadians.

Optimizing communication channels is not an accident: it is part of an intentional strategy to get closer to customers and communities of interest, and to improve what and how it communicates.

A new Facebook page

An example of broadening the power of social media is the launch of a new bilingual Facebook account near the end of 2024. On the original Facebook group, comments and feedback on the platform were not enabled. The new Facebook presence – launched on November 6 – now enables visitors and followers to comment on posts, share content and engage directly in the four languages in which CAV operates: English, French, ASL and LSQ.

[Figure 16]

CANADA VRS SOCIAL MEDIA MEMBERS CHART - 2024		
CHANNEL	ASL	LSQ
Facebook Groups January to November 2024	1,800+	1,200+
Facebook Page To end of 2024	780+ (new bilingual site as of November 2024)	
YouTube	956 (741 in 2023)	583 (533 in 2023)
LinkedIn	685 (415 in 2023)	

UPDATING TECHNOLOGIES, APPS AND SERVICES

For CAV, delivering consistently high-quality **Canada VRS** every year requires a careful balance of:

- improvements to infrastructure, apps and services
- exploring innovative new technology directions
- listening carefully to customers to meet their needs and interests

Strengthening technology and infrastructure

Robust, secure and resistant technology infrastructure is key to **Canada VRS's** success.

Planning the next generation mobile app

In a video posted in October on the **Canada VRS** YouTube channel, Chad Taylor provided an update on CAV's commitment to enhance the reliability and technological features of its app.

Recognizing that customers have been anticipating the release of the next generation mobile app, Chad explained that "after a thorough review and careful consideration of all factors, we have decided to pause development on this version."

He explained that "the upcoming CRTC decision this year [of a new regulatory policy] may influence our direction, and we plan to release a Request for Information (RFI) soon".

By year's end, a new CRTC regulatory policy was not forthcoming, so CAV moved ahead with an RFI to gain an understanding of current and emerging VRS technologies.

“VIDEO INTERPRETERS ARE THE BRIDGE TO CONNECTION FOR DEAF CANADIANS, ENSURING ACCESS IN EVERYDAY LIFE. AS A DEAF PERSON WHO RELIES ON VRS, I UNDERSTAND FIRSHTHAND THAT WITHOUT THEM, TRUE COMMUNICATION AND INCLUSION AREN'T POSSIBLE. MANAGING VIDEO INTERPRETING OPERATIONS, I FOCUS ON ADVANCING SERVICE BY EQUIPPING INTERPRETERS WITH THE TOOLS AND SUPPORT THEY NEED TO CREATE STRONGER CONNECTIONS.”

Renu Sangha, CFO & Director Operations for VIPs

Fixing bugs

In 2024, CAV had two primary goals for upgrading apps and fixing web and mobile apps: to push for faster VRS app releases, and to drive quicker bug fixes and outstanding tickets.

The list of improvements included:

Bug fixes and app updates
June: Update for iOS, version 4.50.0 – fixing issues related to connecting and reconnecting to the network, difficulty to login and logout, and more.
July: Update for Mac version 1.4.3 – introducing new features and fixing bugs.
July: Update for iOS, version 4.51.0 – fixing 7 bugs to app call functions.
August: Update for PC, version 1.3.3 – fixing 12 bugs, including to customers’ taskbars and screens.
October: Update for PC, version 1.3.4 – including several bug fixes such as preview activated by default, fixes to camera when using Skype or other tools, other camera bug fixes.
November: Update for iOS, version 4.53.0 – a fix for sudden crashes and improvements including to login and logout functions.
December: Update for PC, version 1.3.5 – fixing a display issue and updating features for 9-1-1 calls.

Improving VI quality

In 2024, CAV carried out a number of updates to VI quality, including:

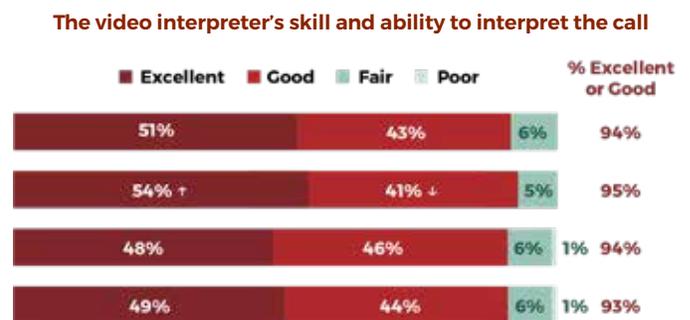
- enabling customers to make unlimited VRS calls per session; previously, callers could make only 3 calls with a VI per session
- implementing a new self-announce policy, allowing customers to announce their identity whenever they initiate a VRS call instead of relying solely on the VI to announce the call
- introducing a call-back feature enabling the VI to call the customer back when they have been disconnected

During the year, Renu Sangha, CFO & Director Operations for VIPs, worked to strengthen collaboration between VIPs and platform operations, the goal of which was to ensure alignment on expectations and procedures and to increase stability in these functions. Renu also participated in the June 2024 Consumer Consultation Panel to discuss video interpreting quality.

Satisfaction with video interpreters’ skill

(Source: 2024 Customer Satisfaction Survey)

[Figure 17]



DRIVING DIGITAL TRANSFORMATION

In 2024, a number of actions to improve technologies, apps, services and relationships with customers were taken proactively in response – in part – to interventions by stakeholders as part of the Notice of Consultation (NoC) issued by the Canadian Radio-television and Telecommunications Commission (CRTC) to conduct a comprehensive review **Canada VRS**.

During the year, CAV began addressing the following key critical feedback received in the NoC in 2023.

Request for information

An RFI is a process that organizations use to ask for details or clarification about a topic or a project. It can seek information about products, price lists, delivery times and other details. RFIs help organizations to gather information so they can make informed decisions.

CAV's RFI was issued in November to gather insights from organizations interested in providing VRS technology platform services to support VRS delivery. When it is completed, the RFI will enable CAV to refine and update its understanding of VRS technologies, the current and future service capabilities of its suppliers, and product availability in the Canadian marketplace. This was one of the commitments it made in its final reply to the CRTC's NoC.

In issuing the RFI, organizations interested in providing VRS technology platform services were invited to submit ideas to enhance and

improve **Canada VRS** in both ASL and LSQ. A condition of the RFI was that responding to it is a prerequisite for eligibility in a Request for Proposal (RFP) process, if CAV chooses to proceed to that stage.

An RFI is timely, as technologies have changed significantly since **Canada VRS** was launched in 2016. It also aligns with CAV's current theme to advance service and strengthen connections, and reflects feedback and comments provided in the NoC.

The deadline for the RFI was set for January 24, 2025. Assessment of responses will inform how and if CAV moves ahead with an RFP in 2025.

“IT’S BEEN 8 YEARS SINCE CANADA VRS LAUNCHED, AND WE’RE EAGER TO EXPLORE HOW EMERGING TECHNOLOGIES CAN BENEFIT OUR COMMUNITY.”

Suzanne Laforest, CEO and Executive Director

EXPLORING SERVICES FOR DEAFBLIND CANADIANS

CAV's communication and community practices are multi-layered. In 2024, this work included proactive outreach to target communities that could benefit from enhancements to the **Canada VRS** service offerings.

An important community is Canada's DeafBlind population. Investing in better understanding their needs was informed initially with feedback by stakeholders in the Notice of Consultation process with the Canadian Radio-Television and Telecommunications Commission (CRTC) to review **Canada VRS**, and advanced further by measures CAV took to explore how their needs could be met.

In 2023-2024 and as part of CAV's annual VRS Satisfaction and Usage research, 14%-17% of registered **Canada VRS** users reported having low vision.

In July, CAV published *the Feasibility Study on Providing Video Relay Services and Meeting the Needs of DeafBlind Users of ASL/LSQ*. The purpose of the study, conducted by Touch Seeds LLC and Eversa Inc., was to explore and understand the unique VRS requirements of DeafBlind consumers and how **Canada VRS** could evolve to meet those needs.

The study found that it is feasible to build accessible VRS services for the DeafBlind community into **Canada VRS**. To achieve this goal, the authors made a number of recommendations, including:

- acquiring software to enable better DeafBlind use of **Canada VRS**
- providing Video Interpreters with relevant training for DeafBlind needs and sensitivity
- giving consideration to enhancing customer support with expertise in DeafBlind services
- redesigning outreach and education efforts to include organizations that represent and support DeafBlind Canadians

The study concluded that if CAV addresses gaps in **Canada VRS**, DeafBlind users will be able to use the services independently. Further, implementing the recommendations in the study will enhance **Canada VRS** accessibility.



Robert Sirvage and Hayley Broadway from Touch Seeds led the DeafBlind Feasibility Study, along with Eversa Inc.

In October, during the annual Summit for CAV service providers held in Ottawa, a special DeafBlind awareness training session was organized. Bringing CAV's service providers together is an annual practice. It is a chance for subject matter experts in the Deaf and hard of hearing communities to share ideas and training expertise, and to discuss how to strengthen the impact that services providers have on **Canada VRS** customers.

The training – a recommendation from the DeafBlind Feasibility Study – was held with CAV staff, representatives from CAV’s technology provider (IVèS), and Video Interpreter Providers (Asign, Convo, SIVET, ISEP). The objective of the 1-day event was to gain a better understanding of the unique needs of DeafBlind individuals as a way to inform expansion and improvements in service. The training included:

- different language styles and modalities
- best practices for video interpreters
- communication challenges with technology

CAV invited special guests Robert Sirvage and Nancy Lynn Dillon, leading experts in DeafBlind awareness. Based on the findings from the 2023 DeafBlind feasibility study, they shared insights and training on how **Canada VRS** can be enhanced to be more inclusive for DeafBlind callers.

CAV has committed to launch a new training program for its staff, Video Interpreters and Customer Service Representatives in 2025. It is a positive step toward making **Canada VRS** a more inclusive service for DeafBlind Canadians to ensure they can leverage it to communicate more efficiently and build stronger connections.



CAV staff and service providers gather to discuss leveraging Canada VRS for DeafBlind Canadians.

CONSUMER CONSULTATION PANEL

CAV held two Consumer Consultation Panel (CCP) meetings in 2024 – in June and November. Launched in late 2023, the CCP was designed as a forum to meet with stakeholder group representatives to discuss topics of concern to customers while building stronger and trusted connections, and advancing service.

Comprehensive summaries of the meetings are posted on the **Canada VRS** website.

In June, the CCP explored the potential for advances in **Canada VRS** technologies, technical quality plans, video interpreting quality, and communications. In addition, participants discussed possible solutions for service-related issues like outages and dropped calls, as well as ideas about new services in the future such as enabling 3-way calling and 1-click calling by tapping a number on a website.

In November, the theme of the meeting was improving customer service, with a focus on ways to improve CAV's customer service department. Discussions ranged from making information on the CAV website easier to access by providing more visual and video content, to improving how service tickets are escalated and managed.

CAV finished up the year by welcoming a new panel of Deaf and Hard of Hearing stakeholders for a two-year term to represent the interests of ASL and LSQ communities.

STRENGTHENING GOVERNMENT AND INDUSTRY CONNECTIONS

Almost since **Canada VRS** was launched, CAV has collaborated with government and industry organizations to put dedicated VRS phone numbers in place to enable Deaf and hard of hearing customers to reach and communicate easily with them. With dedicated numbers, VRS customers face shorter wait times and connect with people who are familiar with Canada VRS.

Good examples of ongoing collaboration is CAV's work with Canada Revenue Agency (CRA) and the Société de l'assurance automobile du Québec (SAAQ) to offer Deaf and Hard of Hearing customers dedicated phone lines to reach agents trained to assist them using VRS.

Working with CRA in 2024, CAV also made it easier for customers to receive government services by:

- launching a live-agent online chat service for general enquiries
- publishing live wait times online
- monitoring feedback from Canadians on how they can improve their service

For 2025, CAV and CRA are working together to plan the replacement of the current dedicated VRS number from a 10-digit number to a 6-digit code, as hearing people were jumping the queue by using the dedicated 10-digit line. Connected directly to **Canada VRS**, the 6-digit code, which is expected to be launched in 2025, will ensure exclusive use by Canada VRS customers.



**Comply with
Accessibility
Mandates**



**Promote
Inclusiveness**



**Widen
Customer Base**

LOOKING AHEAD TO 2025

The coming year will see an energetic continuation of programs and actions that advanced **Canada VRS** and strengthened connections in 2024. CAV will also be laser focused on new priorities to take **Canada VRS** to even higher levels of service reliability and excellence. These priorities cover a broad range of functions – from technology infrastructure to customer service, communications and outreach.

The following are some highlights of the work CAV will undertake in 2025.

- **Development of an organizational strategic plan.** When the CRTC issues a new regulatory policy for CAV, it will be analyzed and incorporated into a new strategic planning process. A summary of this plan will be published and CAV looks forward to the new regulatory policy and how it will inform and provide direction for **Canada VRS**.
 - **Platform Request for Information next steps.** The feedback from stakeholders in the CRTC Notice of Consultation process informed CAV's Request for Information (RFI) initiative. CAV's objective is simple: it is committed to modernize and strengthen its platform by developing a digital projects strategy, strengthening the security of its platform, improving cyber-security measures to ensure service continues in the event one is needed. In addition, modernizing CAV's technology platform will contribute to improved customer satisfaction by implementing
- VRS app releases and resolving technical issues. A summary of the results of the RFI process will be made public when completed.
- **Enhancing customer service.** Next year, CAV plans to provide an in-house Customer Service team. CAV will also continue optimizing and refining its IT service desk software to improve service efficiency and workflows. The launch of a tracking system for unresolved service tickets is planned, which will speed up the resolution of issues. Safeguards to improve live video chats will also be implemented to protect customer service agents from abusive situations.
 - **Data reporting.** CAV will be adding to its data reporting any new matrix required by the CRTC in its decision released in 2025. This information will be included in CAV's 2025 Annual Report. It will include the reason for outages and further data on registered non-users of the service.
 - **RFP process.** CAV anticipates an RFP process for its VRS technology platform services to be completed in 2026. At that time, and as part of its network resiliency efforts, CAV will work with its platform vendor to make available an external call notification device that has been tested and is compatible with its platform. When this device has been identified, CAV will communicate with its registered users.
 - **Develop a communication plan.** To provide a strategic path for CAV's communication of **Canada VRS**, short-, mid- and long-term objectives will be identified and implemented.

FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

**To the Members of the Board of Directors of
Canadian Administrator of VRS (CAV), Inc.**

OPINION

We have audited the financial statements of Canadian Administrator of VRS (CAV), Inc./ Administrateur canadien du SRV (ACS), inc. (the "Organization"), which comprise the statement of financial position as at December 31, 2024, statement of operations and net assets, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

BASIS FOR OPINION

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

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

INDEPENDENT AUDITOR'S REPORT (CONT.)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt

on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Chartered Professional Accountants,
Licensed Public Accountants**

Toronto, Ontario
May 2, 2025

STATEMENT OF FINANCIAL POSITION

Assets

DECEMBER 31		2024	2023
CURRENT	CASH	\$4,437,809	\$3,533,554
	SHORT TERM INVESTMENTS (NOTE 2)	\$ 3,736,051	\$3,578,707
	PREPAID EXPENSES	\$90,385	\$91,475
		<u>\$8,264,245</u>	<u>\$7,203,736</u>
CAPITAL ASSETS (NOTE 3)		\$61,147	\$37,859
INTANGIBLE ASSETS (NOTE 4)		\$387,733	\$1,068,153
		<u>\$8,713,125</u>	<u>\$8,309,748</u>

STATEMENT OF FINANCIAL POSITION

Liabilities and Assets

DECEMBER 31		2024	2023
CURRENT	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (NOTE 5)	\$2,729,601	\$2,536,888
	CURRENT PORTION OF DEFERRED CONTRIBUTIONS (NOTE 6)	\$5,534,643	\$2,818,217
		<u>\$8,264,244</u>	<u>\$5,355,105</u>
DEFERRED CONTRIBUTIONS (NOTE 6)		-	\$1,848,631
DEFERRED CAPITAL CONTRIBUTIONS (NOTE 7)		\$448,881	\$1,106,012
		<u>\$8,713,125</u>	<u>\$8,309,748</u>

On behalf of the Board:

Director
 Director

STATEMENT OF OPERATIONS AND NET ASSETS

DECEMBER 31		2024	2023
REVENUE	CONTRIBUTIONS (NOTE 10)	\$32,959,814	\$30,012,040
	AMORTIZATION OF CAPITAL CONTRIBUTIONS (NOTE 7)	\$1,001,815	\$478,659
		<u>\$33,961,629</u>	<u>\$30,490,699</u>
EXPENDITURES	DIRECT OPERATIONS	\$29,239,701	\$26,501,870
	GENERAL AND ADMINISTRATION	\$3,714,146	\$3,507,416
	AMORTIZATION ON INTANGIBLE ASSETS	\$982,250	\$457,858
	AMORTIZATION ON CAPITAL ASSETS	\$19,565	\$20,801
	INTEREST AND BANK CHARGES	\$5,967	\$2,754
		<u>\$33,961,629</u>	<u>\$30,490,699</u>
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR		<u>-</u>	<u>-</u>

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31		2024	2023
CASH PROVIDED BY (USED IN)			
OPERATING ACTIVITIES	EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	-	-
	ADJUSTMENTS TO RECONCILE EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR TO CASH FROM OPERATIONS	-	-
	AMORTIZATION OF CAPITAL ASSETS	\$19,565	\$20,801
	AMORTIZATION OF INTANGIBLE ASSETS	\$982,250	\$457,858
	AMORTIZATION OF DEFERRED CAPITAL CONTRIBUTIONS	(\$1,001,815)	(\$478,659)
	ACCRUED INTEREST ON SHORT-TERM INVESTMENTS	(\$43,019)	(\$78,707)
	CHANGES IN NON-CASH WORKING CAPITAL BALANCES	-	-
	PREPAID EXPENSES	\$1,090	(\$3,832)
	ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	\$192,713	(\$125,489)
	CURRENT PORTION OF DEFERRED CONTRIBUTIONS	\$2,716,426	(\$934,370)
	DEFERRED CONTRIBUTIONS	(\$1,848,631)	\$842,235
	\$1,018,579	(\$300,163)	

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31		2024	2023
CASH PROVIDED BY (USED IN)			
INVESTING ACTIVITIES	PURCHASE OF SHORT-TERM INVESTMENTS	(\$114,325)	-
	PROCEEDS ON SALE OF SHORT-TERM INVESTMENTS	-	\$25,964
	PURCHASE OF CAPITAL ASSETS	(\$42,853)	(\$11,451)
	PURCHASE OF INTANGIBLE ASSETS	(\$301,830)	(\$351,980)
		<u>(\$459,008)</u>	<u>(\$337,467)</u>
FINANCING ACTIVITY	DEFERRED CAPITAL CONTRIBUTIONS RECEIVED	<u>\$344,684</u>	<u>\$363,430</u>
INCREASE (DECREASE) IN CASH DURING THE YEAR		<u>\$904,255</u>	<u>(\$274,200)</u>
CASH	BEGINNING OF YEAR	<u>\$3,533,554</u>	<u>\$3,807,754</u>
	END OF YEAR	<u>\$4,437,809</u>	<u>\$3,533,554</u>

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

1. Significant Accounting Policies

- **Nature of Organization:** In April of 2014, the Canadian Radio-television and Telecommunications Commission (“CRTC”) released Telecom Regulatory Policy Decision CRTC 2014 187, which established Video relay service administrator (“VRS administrator”). The mandate of the VRS administrator was set out in CRTC Telecom Regulatory Policy CRTC 2014 656 to: provide national video relay service (“VRS”) in Canada, in both American Sign Language and Langue des signes quebecoise; ensure that Deaf and Hard of Hearing individuals can communicate to hearing users using similar telecommunications facilities; provide VRS in as efficient a manner as possible, in accordance with the requirements of the CRTC; and do all things in furtherance of the forgoing.

The Canadian Administrator of VRS (CAV), Inc./Administrateur canadien du SRV (ACS), inc. (“CAV”) was incorporated without share capital under the Canada Not-for-profit Corporations Act to fulfil this mandate.

The CAV operates on a not-for-profit basis and, as such, is exempt from income tax pursuant to section 149(1)(l) of the Income Tax Act.

- **Basis of Accounting:** These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

- **Capital Assets:** Capital assets are recorded at cost and are amortized over the estimated useful lives as follows:

Computer equipment: 3 years
straight-line

Furniture and fixtures: 5 years
straight-line

Leasehold improvements: Over term
of the lease

- **Intangible Assets:** Intangible assets are recorded at cost and are amortized over 4 years.

When capital and intangible assets no longer contribute to CAV’s ability to provide services, or the future economic benefits or service potential of the assets is less than its carrying value, the excess of its net carrying amount over its fair value or replacement cost is recognized as an expense in the statement of operations.

- **Revenue Recognition:** The Organization follows the deferral method of accounting for revenue. Unrestricted contributions, if any, are recognized as revenue when received while restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Contributions that are used to acquire capital assets or intangibles are deferred and recognized as revenue along with the amortization of the asset acquired.

NOTES TO FINANCIAL STATEMENTS (CONT.)

- **Foreign Currency:** Foreign currency accounts are translated into Canadian dollars as follows:

At the transaction date, each liability, and expense is translated into Canadian dollars by the use of the exchange rate in effect at that date. At the year end date, monetary assets and liabilities are translated into Canadian dollars by using the exchange rate in effect at that date. The resulting foreign exchange gains and losses are included in income in the current period.

- **Use of Estimates:** 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 amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates as additional information becomes available in the future.

- **Financial Instruments:** Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, short-term investments are reported at fair value, with unrealized gains and losses included in contributions. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.
- **Employee Benefits:** The Organization maintains an RRSP program for its employees. The employer contributes up to 6% of the employee's gross earnings. Employees are encouraged to contribute as they are able. The related expense for the year was \$53,105 (2023 - \$75,430).

NOTES TO FINANCIAL STATEMENTS (CONT.)

2. SHORT-TERM INVESTMENTS	2024	2023
TERM DEPOSITS	\$3,736,051	\$3,578,707
The term deposits are cashable, earn interest ranging from 3.72% to 4.53% (2023 - 4.56% to 5.51%) and mature from April 2025 to July 2025 (2023 - January 2024 to July 2024).		

3. CAPITAL ASSETS	2024		2023	
	COST	ACCUMULATED AMORTIZATION	COST	ACCUMULATED AMORTIZATION
COMPUTER EQUIPMENT	\$122,924	\$93,060	\$102,599	\$74,859
FURNITURE AND FIXTURES	\$59,882	\$46,157	\$47,863	\$44,794
LEASEHOLD IMPROVEMENTS	\$32,367	\$21,859	\$21,859	\$21,859
ARTWORK	\$7,050	-	\$7,050	-
	<u>\$222,223</u>	<u>\$161,076</u>	<u>\$179,371</u>	<u>\$141,512</u>
CARRYING AMOUNT		<u>\$61,147</u>		<u>\$37,859</u>

Included in furniture and fixtures and leasehold improvements are assets not yet put into use as at December 31, 2024. The total cost capitalized is \$12,020 and \$10,508 respectively and no amortization is recorded until assets are in use.

NOTES TO FINANCIAL STATEMENTS (CONT.)

4. INTANGIBLE ASSETS	2024		2023	
	COST	ACCUMULATED AMORTIZATION	COST	ACCUMULATED AMORTIZATION
COMPUTER SOFTWARE	\$3,000,579	\$2,612,846	\$3,252,590	\$2,184,437
CARRYING AMOUNT		<u>\$387,733</u>		<u>\$1,068,153</u>

Included in computer software are assets under development which have not been completed as at December 31, 2024. The total cost capitalized is \$20,340 (2023 - \$367,859) and no amortization is recorded until assets are in use. Included in amortization of intangible assets are write-offs amounting to \$553,841 (2023 - \$Nil).

5. Accounts Payable and Accrued Liabilities

- Included in accounts payable and accrued liabilities is \$408 (2023 - \$22,588) owing to governments in respect of sales and payroll taxes.

6. Deferred Contributions

- Deferred contributions consist of non-capital contributions received in advance for which the anticipated expenses have

not yet occurred. To date, the Organization has received \$5,534,643 (2023 - \$4,666,848) of contributions over expenditures and \$5,534,643 (2023 - \$2,818,217) has been designated as current deferred contributions. Such current amount is less than (2023 - equals) the amount of budget surplus estimated for 2024 filed and deducted from the CRTC budget request for 2025.

NOTES TO FINANCIAL STATEMENTS (CONT.)

6. DEFERRED CONTRIBUTIONS	2024	2023
CURRENT AND LONG-TERM BALANCE, BEGINNING OF YEAR	\$4,666,848	\$4,758,983
FUNDING RECEIVED	\$33,827,609	\$29,919,905
CONTRIBUTIONS RECOGNIZED IN THE YEAR	(\$32,959,814)	(\$30,012,040)
CURRENT AND LONG-TERM BALANCE, END OF YEAR	\$5,534,643	\$4,666,848
CURRENT PORTION - ESTIMATED SURPLUS SUBMITTED TO CRTC	\$5,534,643	\$2,818,217
LONG-TERM PORTION, END OF YEAR	-	\$1,848,631

7. Deferred Capital Contributions

- The Organization has received annual contributions from the National Contribution Fund for the purchase of capital and intangible assets.

7. DEFERRED CAPITAL CONTRIBUTIONS	2024	2023
BALANCE, BEGINNING OF YEAR	\$1,106,012	\$1,221,241
FUNDING RECEIVED	\$344,684	\$363,430
AMORTIZATION OF DEFERRED CAPITAL CONTRIBUTIONS	(\$1,001,815)	(\$478,659)
BALANCE, END OF YEAR	\$448,881	\$1,106,012

NOTES TO FINANCIAL STATEMENTS (CONT.)

8. Contracts For Direct Operations

- The minimum payments under the operating lease for CAV’s headquarters and contract services, excluding the contracts disclosed under contracts for direct operations for the Organization are as follows:

2025	\$43,521
2026	\$26,021
2027	\$26,021
	<u>\$95,563</u>

The Organization entered into five contracts with various service providers for the technology platform and interpretation services offered to the public. Based on CRTC decisions, these contracts were initially limited to four years in length, with

the possibility of a four-year extension, covering periods from December 2015 to April 2024, depending on the service provider. Following the budget decision (CRTC 2022-340), the Commission allowed an additional up to four-year extension, taking the maximum date to April of 2028.

In the prior year, the Organization extended the VIP contracts. Additionally, by the end of the prior year, the Organization extended the technology platform contract. The projected payment amounts range from \$53.1 million to \$71.3 million, depending on contract length, system usage, and legal environment. These cost projections are based on a current 3% annual growth trend, encompassing customer base expansion, per-customer system use, and inflation.

9. Financial Instrument Risk

- Interest Rate Risk:** Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of its short-term investments. This risk has not changed from prior year.

NOTES TO FINANCIAL STATEMENTS (CONT.)

10. Economic Dependence

- The Organization's budget is approved annually by the CRTC and is paid through the National Contribution Fund (NCF) based on a submission by the Organization to the CRTC made in the year prior to the funding year. One twelfth of the annual approved funding is disbursed each month. In 2024, as per Telecom Decision CRTC 2023 421, the approved expenditure level was \$33,793,452 (2023 - \$29,938,863) or \$2,816,121 (2023 - \$2,494,905) per month, starting in January of 2024. Funding was approved for the 2025 calendar year as per Telecom Decision CRTC 2024 281 in the amount of \$33,642,030 or \$2,803,503 per month. This amount represents projected expenditures of \$36,284,956, net of the balance of deferred and surplus funds of \$5,642,925.

11. Notice of Consultation

- The Commission's first review of VRS, Telecom Notice of Consultation CRTC 2021-102, began on March 11, 2021. Due to delays caused by COVID-19 and other factors, the proceeding extended into fiscal 2024.
- As part of this public process, the Commission requested and received detailed operational information from the Organization, including evaluations of how current and anticipated operations might affect future projected funding requirements.
- On February 21, 2025, the Commission issued Telecom Regulatory Policy CRTC 2025-54, concluding the proceeding. The Organization is currently reviewing the requirements outlined in the decision.