



2019

ANNUAL REPORT

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EXECUTIVE DIRECTOR & PRESIDENT'S MESSAGE

*"Alone we can do so little, together we can do so much."
-Helen Keller*



The commitment of Municipal Organizations and Individuals in reducing risk, protecting people and the environment is inspiring. At the BCMSA, our work to support our members and partners is our primary focus and we continue to be encouraged by the passion and dedication of those who work in Health and Safety or have health and safety as part of their work activities.

We are proud to lead an industry dedicated to upholding the core principle that everybody, no matter their job, deserves a safe working environment. As part of our contribution we have continued to provide safety training, resources and guidance to the municipal sector. As well as highlighting our delivery across a wide range of activities throughout the year, this report reflects some of our key achievements in a number of areas, include:

- leading and engaging with others to improve workplace health and safety;
- partnerships with members and affiliate associations, organizations and industry sectors
- expanding our training course catalogue
- our annual safety conference
- providing recognition and awards to organizations, individuals and groups for commitment in health and safety

As our mission states, we continue to work towards improving worker health and

safety as well as enhancing safety culture through the sharing of knowledge and resources. This effort will continue in 2020 and we will adapt and expand our services to support the needs of our membership. Our commitment to our members remains unchanged with a focus on fulfilling our 2018-2020 Strategic Plan and on our 2020 workplan which identifies two key items for both Health and Safety and Certificate of Recognition streams of our business.

Health and Safety

- Worker Mental Health
- Increasing Participation with membership

Certificate of Recognition

- COR Audits are maintained to the Standards and Guidelines requirements
- Benefits of COR which include demonstration of an active health and safety management system, a proven means to reduce injuries and accidents and to protect the health and safety of all workers at all times.

As this year has come to an end and 2020 is upon us, we would like to thank the British Columbia Municipal Safety Association's Board of Directors, BCMSA staff team, members, trainers, consultants, partners and WorkSafeBC for their continued support and without whom we could not have achieved our goals.

Thank you for everything you provide this association and the workers who benefit from the effort.

Mike Roberts
EXECUTIVE
DIRECTOR



Nela Graham
PRESIDENT

BOARD OF DIRECTORS

Distinguished industry professionals working together.



Nela Graham
President

Supervisor, Occupational Health and
Safety
Metro Vancouver

Rebecca Chow
Secretary

Manager of Occupational Health &
Safety
District of Saanich

Cris Bendall
Director

Manager, Occupational Health and
Safety
City of Coquitlam

Caleb Mierau
Director

Safety Manager
City of Kamloops

Mike Roberts
Non-voting

Executive Director
BC Municipal Safety Association

Nancy Taylor
Director (appointed)

Executive Director
Local Government Management
Association

Andrew Ross
Vice-President (appointed)

Manager, Occupational Health &
Safety
City of Vancouver

Sergio Picco
Treasurer

Manager, Occupational Health &
Safety
City of Burnaby

Clay Fredin
Director

Health & Safety Coordinator
City of Vernon

Nathan Peters
Director

Occupational Health & Safety
Advisor
City of Kelowna

Parm Phangura
Director

Manager, Occupational Health &
Safety
City of Abbotsford

Rondi Shanks
Director

OH&S / Return to Work
Coordinator
City of Port Alberni



ABOUT US

Vision, Mission, Principals



PRINCIPALS

To be the health and safety resource of choice.

VISION

To improve worker health and safety and enhance safety culture through the sharing of knowledge and resources.

MISSION

Credibility - we will remain an accurate and knowledgeable information source.

Responsiveness - we will address the issues affecting our members in a timely fashion.

Customer focused - we will provide quality and cost-effective training programs and services to meet members' needs.

Innovation - we will raise the standard of health and safety solutions by embracing new ideas and technologies.

Integrity - we will carry out our work with integrity and instill trust in health and safety practices.

Influence - we will have a positive impact on health and safety culture.

STRATEGIC FOCUS AREAS

Knowledge
Communication
Financial Stability
COR Program
Board Governance

OUR TEAM

A perfect blend of safety expertise and administrative magic. It's our people formula for a great BCMSA.



MIKE ROBERTS
Executive Director

JUSTIN CHOUHAN
Manager of Audit
& Training Services

CHRISTINE ZIELKE
Operations Manager

DALE SETH
COR Program Administrator

MICHELLE SCHWENDEMAN
Accounting & Payroll Specialist

ANNA STOUTLEY
Administrative Assistant

THANH VO
Administrative Assistant

OUR VALUES

Supporting the vision, shaping the culture and reflecting what our team values.



APPRECIATION

we are grateful for the appreciation we receive, appreciate each other, and our customers

MAKE A DIFFERENCE

we make a difference in the lives of municipal employees by generating a commitment to safety at work and at home

LEADERSHIP

we strive to always be innovative leaders in promoting municipal employee safety

TEAMWORK

we consider ourselves part of your team working with you to support your safety goals

COMMITMENT

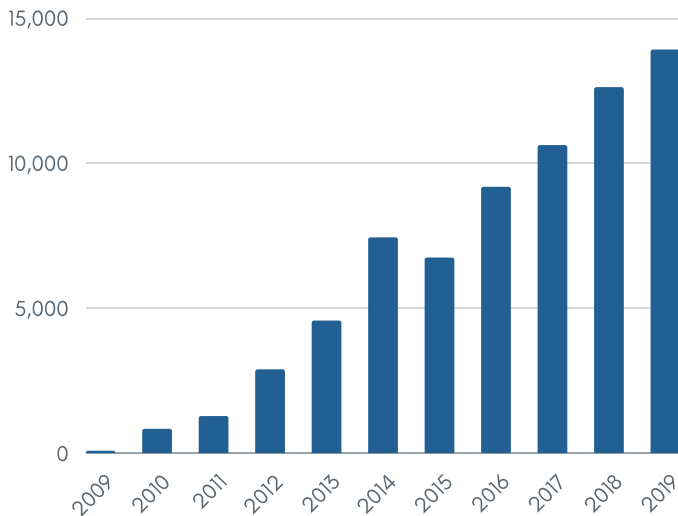
we are committed to delivering the best service possible

SUCCESS

we measure our success by the safety of municipal employees

TRAINING OVERVIEW

Metrics of success



PERSONNEL TRAINED THROUGH BCMSA

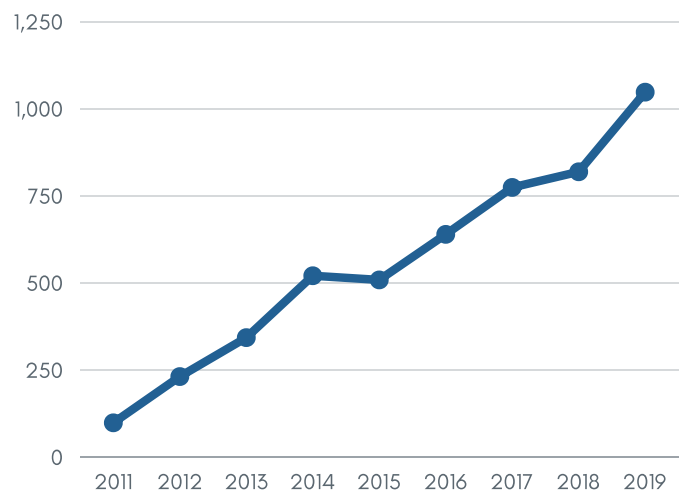
2019 was a record year with over 13,000 people taking training with our organization

69,739

TOTAL PERSONNEL TRAINED 2009 - 2019

COURSES BOOKED THROUGH BCMSA

Historic 22% growth in numbers of courses booked in 2019.



13K

Personnel took training in
2019

#01

Training Organization in
British Columbia

22%

growth in numbers of
courses booked in 2019

COURSE CATALOGUE

As the municipal training agency of choice in British Columbia, our goal is to provide the necessary health and safety knowledge for your organization.



Aerial Work Platform Operator Training
Asbestos Awareness for Firefighters
Asbestos, Lead, Mould and Silica Awareness
Awareness of Mental Health
Backhoe Operator Training
Bucket Truck Operator Training
Chainsaw Operations and Safe Practices
Confined Space Attendant/Entry Supervisor
Confined Space Entrant
Contractor Safety Management
Counterbalanced/Vertical Mast Forklift
Due Diligence for Supervisors
Electrical Hazard Awareness for Municipal Workers
Emergency Scene Traffic Control
Emergency Scene Traffic Control Train-the-Trainer
Fall Protection
Fatigue Management: Sr. Leadership/Management
Fatigue Management: Supervisor/H&S Committees
Fatigue Management: Workers*
Hazard Awareness/Recog for Municipal Inspectors
Hazard Identification and Risk Assessments
Incident Investigations
Incident Investigations Level 2
Internal Auditor
Isolation and Lockout
JOHSC Fundamentals
Ladder Safety
Mental Health Return to Work for Supervisors*
MSD Prevention (Industry/Field)
MSD Reduction Strategies for Supervisors
Office Ergonomics

Overhead Crane Safety Training
PPE Basics
Practical Rigging Training
Presentation Skills, Communication & Crew Talks
Prevention of Workplace Violence
Resilient Minds – Building the Psychological Strength of Firefighters – Direct Delivery*
Resilient Minds – Building the Psychological Strength of Firefighters Train the Trainer*
Respectful Conduct in the Workplace
Responding with Respect – On the Front Line
Safe and Sound: Safe & Healthy Workplace Safety Committee Member Responsibilities
Safety Management Systems
Shoring & Excavation Training (SET)
SET Applied Field Practice
Skid Steer Loader Operator Training
SONAR Safety Leadership
Telehandler/Variable Reach Forklift Operator* Traffic Control Management
Traffic Control Planning & Layout
TCP Certification*
TCP Requalification*
Transportation of Dangerous Goods
Truck Mounted Crane Safety Training
Utility Awareness for Municipal Workers
Utility Locator Specialist
Wheel Loader/Front-End Loader Operator* WHMIS GHS 2015
Worksite Safety Inspections
200+ online safety awareness courses

*new course introduced in 2019



CERTIFICATE OF RECOGNITION (COR)

BCMSA awards the Certificate of Recognition (COR) to employers who are dedicated to proactively improving workplace safety.



COR allows employers to assess their health and safety management and is an invaluable tool when it comes to reducing injuries and accidents in the workplace and improving workplace safety culture.

The COR program rewards large and small employers who have developed and implemented safety management systems against industry-based standards.

Benefits of COR include:

By promoting health and safety excellence as part of a nationwide network, your organization demonstrates that you have an active health and safety management system.

Besides being a requirement for earning an annual incentive payment from WorkSafeBC, the COR certificate is recognized and respected by industries throughout Canada.

A proven means to reduce injuries and accidents and to protect the health and safety of all workers at all times.

COR ORGANIZATION SELF ASSESSMENT COR ORGANIZATION

SELF-ASSESSMENT: 163 MEMBERS
= 771 REPORTS GENERATED

A free interactive online self assessment for organizations to receive feedback on their readiness for a COR review. This tool can also be used as a way to assess their current Safety Management System as measured by WorkSafeBC COR Standards and Guidelines.



COR CERTIFIED

We congratulate all of the organizations for their dedication to health and Safety.



AdvoCare Home Health Services
BC Rapid Transit Company Ltd.
Burnaby Public Library
Central Okanagan School District #23
Chilliwack Society for Community Living
City of Abbotsford
City of Burnaby
City of Coquitlam
City of Courtenay
City of Delta
City of Kamloops
City of Kelowna
City of Maple Ridge
City of Nanaimo
City of Port Alberni
City of Port Coquitlam
City of Port Moody
City of Powell River
City of Prince George
City of Vernon
City of West Kelowna

Coast Mountain Bus Company
Delta Community Living Society
District of North Vancouver
District of Saanich
go2HR
Greater Vancouver Community
Services Soc
Kerr Wood Leidal Associates Ltd.
Manufacturing Safety Alliance of BC
Mennonite Benevolent Society
Metro Vancouver
posAbilities Association of British
Columbia
Protrans BC Operations Ltd.
Pro Vita Care Management
Simpe'Q' Care Inc.
Surrey School District #36
Township of Langley
Westcana Services Inc.
West Coast Express Limited



2ND ANNUAL JOINT CONFERENCE & TRADE SHOW

It Starts Here.



The 2nd Annual PWABC/BCMSA Joint Annual Conference took place in Penticton, BC on September 15-18, 2019. This year was our largest turn out to date with over 500 delegates, exhibitors, speakers and guests.

BCMSA
&

PWABC Public Works Association
of British Columbia

1

UNIQUE EVENT



2

KEYNOTE PLENARIES

500+

DELEGATES, EXHIBITORS,
SPEAKERS AND GUESTS.

PARTNERSHIPS & SPECIAL PROJECTS

Research and Collaboration to provide the best resources for our membership.



In partnership with ATS Productions, BC Municipal Safety Association produced 7 industry specific educational safety videos to enhance training engagement and learning both in the classroom setting as well as virtually.

Several times a year BCMSA hosts a free one-hour webinar on trending topics. *Free and interactive - it's a win/win.*

2019 topics:

*A Systems Approach to Preventing Musculoskeletal Injuries (MSI's)-
WorkSafeBC*

Mental Health Return to Work for Supervisors - Work to Wellness

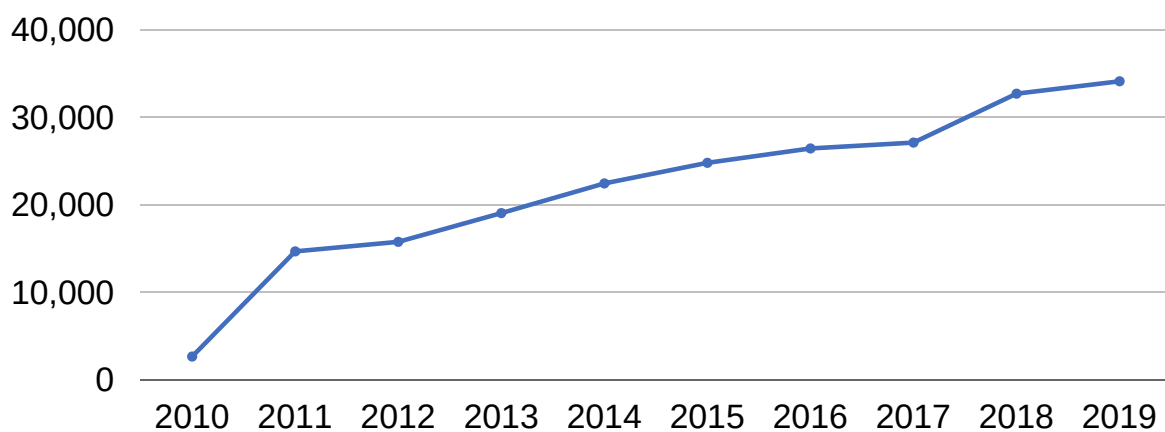


COMMUNICATIONS & ENAGEMENT

Connecting with our membership.



BCMSA.CA USERS ANNUALLY

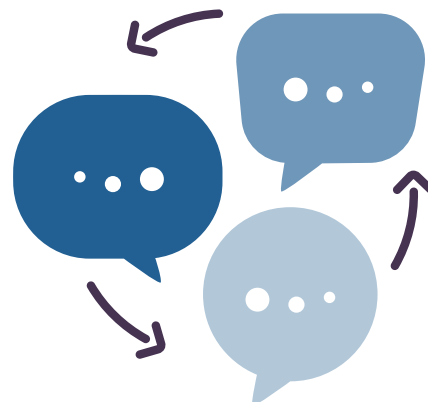


SOCIAL MEDIA CHANNELS



DISCUSSION GROUPS

Municipal Safety Forum
Disability Management Forum
Health & Safety Managers Forum



AWARDS

Highlighting the best in industry.



ORGANIZATIONAL SAFETY EXCELLENCE

City of Coquitlam
District of Mission
City of Surrey
District of Kitimat
Metro Vancouver

CITY OF EXCELLENCE

Capital Regional District –
Gold Standard Award

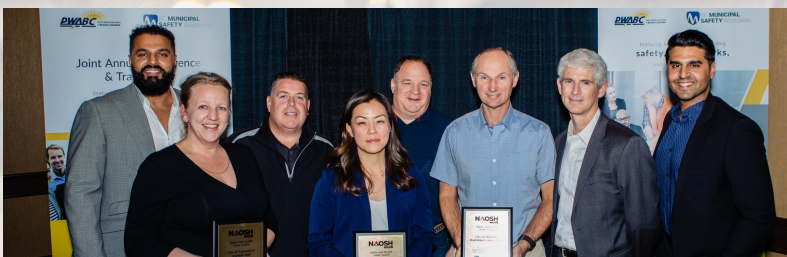


2019 SAFETY IMPROVEMENT AWARD

City of Vancouver
City of Kamloops
City of Abbotsford
Capital Regional District

CITY OF EXCELLENCE

City of Kelowna –
Education Award



NAOSH AWARDS

City of Burnaby
City of Vancouver
City of Port Coquitlam

B.C. MUNICIPAL SAFETY ASSOCIATION

FINANCIAL STATEMENTS

DECEMBER 31, 2019

A handwritten signature or logo, possibly reading "JRN", located at the bottom right of the page.

B.C. MUNICIPAL SAFETY ASSOCIATION

INDEX TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2019

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The logo consists of the letters "JLRN" in a stylized, cursive script font.

To the Members of B.C. MUNICIPAL SAFETY ASSOCIATION

Opinion

We have audited the financial statements of B.C. Municipal Safety Association (the Association), which comprise the statement of financial position as at December 31, 2019 and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2019 and the results of its operations and its cash flows for the year then ended in accordance with Accounting Standards for Not-for-Profit Organizations (ASNPO).

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 Responsibility for the Audit of the Financial Statements* section of our report. We are independent of the Association 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 ASNPO, 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional scepticism 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT - continued

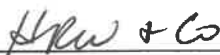
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. 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 auditors report. However, future events or conditions may cause the Association 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.

Report on other legal and regulatory requirements

As required by the British Columbia Society Act, we report that, in our opinion these standards have been applied on a basis consistent with that of the preceding year.

March 14, 2020
Aldergrove, BC



HRW & Co.
Chartered Professional Accountants



B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2019

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2019 Total	2018 Total
ASSETS					
CURRENT					
Cash & cash equivalents (Note 3)	\$ 55,482	\$ 278,409	\$ 169,310	\$ 503,201	\$ 394,722
Trade receivable	107,110	141,042	1,079	249,231	244,602
Funding receivable	-	281,875	280,249	562,124	377,505
GST rebate receivable	-	31,105	4,147	35,252	12,452
GST receivable	953	-	-	953	139
Inventory	-	9,212	446	9,658	15,849
Prepaid expenses and deposits	10,000	52,627	2,934	65,561	73,819
	173,545	794,270	458,165	1,425,980	1,119,088
DEFERRED EXPENSES	5,000	-	-	5,000	-
INVESTMENTS (Note 4)	-	-	159,178	159,178	154,811
TANGIBLE CAPITAL ASSETS (Note 5)	2,416	10,602	10,876	23,894	19,946
INTANGIBLE CAPITAL ASSETS (Note 6)	600	20,250	62,324	83,174	54,395
	\$ 181,561	\$ 825,122	\$ 690,543	\$1,697,226	\$1,348,240
LIABILITIES					
CURRENT					
Accounts payable & accrued liabilities	\$ 1,808	\$ 134,450	\$ 26,793	\$ 163,051	\$ 156,251
Wages payable	-	2,090	1,809	3,899	14,771
Government remittances	12	24,295	348	24,655	18,943
Deferred revenue (Note 7)	-	19,474	-	19,474	21,575
Deferred funding (Note 8)	-	281,875	280,249	562,124	377,505
	1,820	462,184	309,199	773,203	589,045
NET ASSETS					
Invested in capital assets	3,016	30,852	73,200	107,068	74,341
Externally restricted (Note 9)	-	-	101,000	101,000	101,000
Unrestricted	176,725	332,086	207,144	715,955	583,854
	179,741	362,938	381,344	924,023	759,195
	\$ 181,561	\$ 825,122	\$ 690,543	\$1,697,226	\$1,348,240

APPROVED ON BEHALF OF THE BOARD:



Director



Director

Date

The accompanying notes are an integral part of these financial statements.



B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2019 Total	2018 Total
REVENUES					
Membership dues	\$ -	\$ 300	\$ -	\$ 300	\$ 300
Naturally Aligned Organization fees	-	-	7	7	3,935
WorkSafeBC funding	-	275,010	480,000	755,010	667,000
Training revenue	-	1,407,775	-	1,407,775	1,126,314
Online training revenue	-	18,354	16,276	34,630	13,977
3E Online MSDS Management revenue	-	55,197	-	55,197	54,639
Other revenue	-	351	-	351	2,694
Interest revenue	45	-	6,915	6,960	5,079
Conference Revenue	109,709	-	-	109,709	74,028
	109,754	1,756,987	503,198	2,369,939	1,947,966
EXPENSES					
Accounting & legal	540	10,760	9,490	20,790	22,118
Advertising	3,124	10,686	9,514	23,324	18,185
Amortization of tangible assets	604	4,479	5,015	10,098	7,346
Amortization of intangible assets	300	984	11,004	12,288	10,096
Benefits	-	50,104	48,026	98,130	90,202
Board expenses	513	8,773	7,779	17,065	8,393
Buildings services	-	1,454	1,289	2,743	2,686
Communications	-	5,727	4,789	10,516	11,670
Conference & conventions	27,198	1,982	2,713	31,893	12,177
Consultants & contractors	-	1,208,842	85,441	1,294,283	971,579
External events & meetings	-	5,780	6,147	11,927	3,039
Furniture & equipment	-	3,390	3,049	6,439	7,128
Insurance	-	4,620	4,097	8,717	8,417
Miscellaneous	-	3,484	2,652	6,136	3,712
Office supplies	311	4,445	3,775	8,531	7,774
Publications	-	51,672	12,906	64,578	47,052
Rent - Office	-	16,447	14,585	31,032	30,465
Salaries	-	217,016	206,896	423,912	380,190
Salary administration	-	808	781	1,589	1,408
Technology	118	70,566	23,188	93,872	98,398
Training - Staff	-	2,381	2,347	4,728	811
Travel	5,946	7,449	9,125	22,520	22,670
	38,654	1,691,849	474,608	2,205,111	1,765,516
EXCESS OF REVENUES OVER EXPENSES	\$ 71,100	\$ 65,138	\$ 28,590	\$ 164,828	\$ 182,450

The accompanying notes are an integral part of these financial statements.



**B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2019 Total	2018 Total
BALANCE , beginning of year	\$ 108,641	\$ 297,800	\$ 352,754	\$ 759,195	\$ 576,745
Excess (deficiency) of revenues over expenses for the year	71,100	65,138	28,590	164,828	182,450
BALANCE , end of year	\$ 179,741	\$ 362,938	\$ 381,344	\$ 924,023	\$ 759,195

The accompanying notes are an integral part of these financial statements.



B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2019 Total	2018 Total
OPERATING ACTIVITIES					
Cash received from conference	\$ 63,127	\$ 275,010	\$ 480,000	\$ 818,137	\$ -
Cash received from funding	-	-	-	-	667,000
Cash received from sponsorship	-	-	-	-	3,500
Cash received from training	-	1,466,045	17,552	1,483,597	1,143,626
Cash received from other sources	45	55,138	6,143	61,326	66,985
Cash received (paid) from GST recoverable	(802)	(14,637)	(2,463)	(17,902)	(3,940)
Cash paid to employees	-	(272,721)	(260,193)	(532,914)	(469,790)
Cash paid to suppliers	(43,926)	(1,401,287)	(199,221)	(1,644,434)	(1,294,571)
Net cash generated (used) from operating activities	18,444	107,548	41,818	167,810	112,810
CASH FLOW FROM FINANCING ACTIVITIES					
Purchase of tangible assets	(2,986)	(5,254)	(5,806)	(14,046)	(12,248)
Purchase of intangible assets	(900)	(21,234)	(18,933)	(41,067)	-
Purchase of investments	-	-	(4,218)	(4,218)	(154,810)
Net cash generated (used) from financing and investing activities	(3,886)	(26,488)	(28,957)	(59,331)	(167,058)
NET (DECREASE) INCREASE IN CASH	14,558	81,060	12,861	108,479	(54,248)
CASH & CASH EQUIVALENTS, beginning of year	40,924	197,349	156,449	394,722	448,970
CASH & CASH EQUIVALENTS, end of year	\$ 55,482	\$ 278,409	\$ 169,310	\$ 503,201	\$ 394,722

The accompanying notes are an integral part of these financial statements.



**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

1. PURPOSE OF ORGANIZATION

B.C. Municipal Safety Association ("the Association") was incorporated under the British Columbia Societies Act on October 31, 1994. Its purpose is to promote the education of BC Municipal employees on safety and health issues, to undertake projects as defined by the Board of Directors of an educational nature for the promotion of safety and health, to cooperate with other organizations having aims and objectives similar to those of the Association by conducting and participating in joint activities, and to function at all times as an independent, non-political, non-profit body for the purpose of carrying out the purpose of the Association. The Association is exempt from income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Association have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

Fund Accounting

The Association follows the restricted fund method of accounting for contributions.

The Existing Fund reports the assets, liabilities, revenues and expenses related to the B.C. Municipal Occupational Health and Safety Conference.

The Health & Safety Activities Fund reports the assets, liabilities, revenues and expenses (including related administrative expenses) related to the WorkSafeBC Health and Safety Activities Agreement.

The COR Program Fund reports the assets, liabilities, revenues and expenses (including related administrative expenses) related to the WorkSafeBC Certificate of Recognition Program ("COR Program") Agreement.

Revenue Recognition

Restricted Contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted Contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection reasonably assured.

Cash and Cash Equivalent

Cash equivalents are comprised of highly liquid investments with maturities of 12 months or less from the year end date.

Inventory

Inventory is valued at the lower of cost or net realizable value, using the FIFO method.

Tangible Capital Assets

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives using the following rates and methods (once they have been put into use):

Equipment	20% declining balance method
Computer equipment	55% declining balance method
Furniture and fixtures	20% declining balance method
Leasehold improvements	60 months straight-line method
Training packages	48 months straight-line method
Mobile technology	60 months straight-line method



B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Intangible Capital Assets

Intangible capital assets are stated at cost less accumulated amortization. Amortization is provided annually over the estimated useful lives of the assets at the following rates:

Software	100%
On-line training course	5 years straight-line method
Audit tool program	10 years straight-line method
Interactive videos	5 years straight-line method
Web based questionnaire	10 years straight-line method
Website	3 years straight-line method

Intangible assets are tested for impairment when events or changes in the circumstances indicate the carrying values will not be recoverable.

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts presented and disclosed in the financial statements. Actual results could differ from those estimates. Significant areas of estimation include useful lives of tangible and intangible capital assets and accrued liabilities.

Financial Instruments Measurement

The Association initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets subsequently measured at amortized cost include cash, guaranteed investment certificates, trade and other receivables. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

3. CASH & CASH EQUIVALENTS

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2019 Total	2018 Total
Cash	\$ 55,482	\$ 278,409	\$ 35,848	\$ 369,739	\$ 263,702
Investment cash account	-	-	8	8	15
GIC (maturing May 9, 2019)	-	-	-	-	37,973
GIC (maturing March 11, 2020)	-	-	37,973	37,973	-
GIC interest	-	-	1,040	1,040	-
Accrued interest	-	-	688	688	579
	55,482	278,409	75,557	409,448	302,269
Money Maximizer - principal	-	-	-	-	88,250
Money Maximizer - interest	-	-	-	-	4,203
Manulife Bank Premium ISA					
Principal	-	-	88,250	88,250	-
Interest	-	-	5,503	5,503	-
	-	-	93,753	93,753	92,453
	\$ 55,482	\$ 278,409	\$ 169,310	\$ 503,201	\$ 394,722

B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

4. INVESTMENTS

	2019	2018
GIC (maturing May 11, 2020)	\$ -	\$ 37,973
GIC (maturing May 10, 2021)	39,093	37,973
GIC (maturing May 9, 2022)	39,112	37,973
GIC (maturing May 9, 2023)	39,173	37,973
GIC (maturing May 10, 2024)	38,841	-
Accrued interest	2,959	2,919
	\$ 159,178	\$ 154,811

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2019	Net Book Value 2018
Equipment	\$ 10,465	\$ 6,064	\$ 4,401	\$ 1,308
Computer equipment	32,880	28,781	4,099	4,014
Furniture and fixtures	23,326	13,366	9,960	6,503
Leasehold improvements	6,319	3,467	2,852	4,893
Training packages	652	652	-	-
Mobile Technology	3,228	646	2,582	3,228
	\$ 76,870	\$ 52,976	\$ 23,894	\$ 19,946

Unamortized Capital Assets

Furniture and fixtures includes a cost amount of \$4,748 that has not been amortized as the items were not put into use until March 1, 2020.

6. INTANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2019	Net Book Value 2018
Software	\$ 2,575	\$ 2,575	\$ -	\$ -
On-line training course	15,906	15,906	-	-
Audit tool program	52,755	42,204	10,551	15,827
Web page design	50,953	15,377	35,576	38,568
Interactive Videos	38,325	1,278	37,047	-
	\$ 160,514	\$ 77,340	\$ 83,174	\$ 54,395

7. DEFERRED REVENUE

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2019 Total	2018 Total
3E Online MSDS Management	\$ -	\$ 19,474	\$ -	\$ 19,474	\$ 21,499
Naturally Aligned Organizations	-	-	-	-	7
Official Disability Guidelines	-	-	-	-	69
	\$ -	\$ 19,474	\$ -	\$ 19,474	\$ 21,575



B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

8. DEFERRED FUNDING

Deferred operating funding in the Health & Safety Activities Fund and the COR Program Fund represent restricted operating contributions related to a subsequent year.

	Health & Safety Activities Fund	COR Program Fund	2019 Total	2018 Total
WorkSafeBC	\$ 281,875	\$ 280,249	\$ 562,124	\$ 377,505

9. EXTERNALLY RESTRICTED NET ASSETS

Certificate of Recognition Program Reserve Fund

	2019	2018
Balance, beginning of year	\$ 101,000	\$ 101,000
Additions	-	-
Balance, end of year	\$ 101,000	\$ 101,000

The Association's Board of Directors has established a Reserve Fund with the approval of WorkSafeBC. The Association can only utilize funds from the Reserve Fund with authorization from the Association's Board of Directors and prior written approval from WorkSafeBC. Reserve Funds may only be used for purposes as outlined in the agreement with WorkSafeBC dated January 1, 2019.

10. RELATED PARTY TRANSACTIONS

During 2019, the Association paid one of its executive officers the amount of \$21,630 for consulting fees. The transaction occurred in the normal course of operations and is measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

11. MUNICIPAL PENSION PLAN

The Association and its employees contribute to the Municipal Pension Plan, a jointly trusted pension plan. The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of the plan funding. The most recent valuation as at December 31, 2018, indicated a \$2.87 billion funding surplus for basic pension benefits on a going concern basis. The plan's annual report is available at the following address: mpp.pensionsbc.ca.

The Association paid \$34,329 for employer contributions to the plan in fiscal 2019 (\$34,933 in fiscal 2018).

12. LEASE COMMITMENTS

The Association leases a printer/copier under a long-term lease that expires on November 30, 2024.

Future minimum lease payments are as follows:

2020	\$ 14,028
2021	14,028
2022	14,028
2023	14,028
2024	12,859



**B.C. MUNICIPAL SAFETY ASSOCIATION
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FOR THE YEAR ENDED DECEMBER 31, 2019**

13. SUBSEQUENT EVENTS

The Association signed new funding agreements with WorkSafeBC for both Health and Safety Activities and COR Program funding. The agreements are effective for the period commencing January 1, 2020 and ending December 31, 2020.

On March 1, 2020 the offices of B.C. Municipal Safety Association moved to new premises located at #215 5385 216 Street Langley, BC V2Y 2N3. The lease expires on February 28, 2030. The lease contains two consecutive five year options to renew.

Future minimum lease payments are as follows:

2020	\$ 75,845
2021	92,264
2022	92,544
2023	92,580
2024	92,616

14. ECONOMIC DEPENDENCE

The Association is economically dependant on WorkSafeBC funding which represents 32% of total revenue (34% in 2018).

15. FINANCIAL RISKS

The Association is exposed to various risks through its financial instruments without being exposed to concentrations of risk. The following analysis describes the Association's risk exposure as at December 31, 2019.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect to its accounts payable. There has been no change to the risk exposure from the previous year.

Credit Risk

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Association is exposed to credit risk with respect to its accounts receivable and funding receivable as reported on the balance sheet. There has been no change to the risk exposure from the previous year.

16. MANAGEMENT OF CAPITAL

The Association's principal sources of capital are funding received from WorkSafeBC and training revenue. The Association defines capital to be net assets.

The Association's objectives when managing capital are to fund its operational requirements and capital assets additions. The Association makes adjustments based on available funding and economic conditions. Currently, the Association's strategy is to monitor expenditures to preserve capital in accordance with available and budgeted funding.

The Association is not subject to debt covenants or any other capital requirements with respect to operating funding. Funding received for designated purposes must be used for the purpose outlined in the bylaws, budget and funding instructions. The Association has complied with the external restrictions on the funding provided.



*Improving worker
health and safety
and enhancing safety
culture through the
sharing of knowledge
and resources.*

Get In Touch

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