



BC **MUNICIPAL**
SAFETY Association

ANNUAL REPORT

2020



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EXECUTIVE DIRECTOR & PRESIDENT'S MESSAGE

*We are continuously inspired by the sacrifices each and everyone of you have made through all aspects of the COVID-19 pandemic. To everyone doing their part
– thank you on behalf of the BCMSA.*



2020 began with a clear game plan for the BCMSA, to execute our 2018-2020 Strategic Plan and continue to deliver quality services and support. Then the COVID-19 pandemic changed the world, disrupting how we live and work.

This last year was marked not only by its challenges, but by how we all met these challenges and in many cases rose above them. We are so grateful and proud of the meaningful work the BCMSA did in 2020, exceeding our own expectations. We have momentum, motivation and intend to build on our successes in 2021.

We are also profoundly thankful for how our industry has been able to rise to the occasion and support each other we could not have achieved our collective successes without such a community of inspiring individuals and organizations.

At the BCMSA, we remain committed to improving worker health and safety and how we do this is through providing services, training, and resources to local government in our Province. Our ongoing service delivery during the pandemic was critical in helping organizations to continue to operate safely.

Being responsive to the new restrictions and considerations in the climate of a pandemic, we were able leverage our skills and technology to develop new resources and find new ways to work, for example:

- Development of new COVID-19 resources specific to local government
- Creation of a "Psychological Support toolkit for Workers and Employers: COVID-19", which resulted in over 30,000 contacts and interactions online
- Delivery of educational webinars on a variety of emerging topics

- Expansion of our training delivery model including significant increases in virtual training
- Collaboration with aligned organizations and expansion of our partnerships
- BCMSA staff working remotely to deliver and enhance our services

Living through our catch phrase "Sharing the knowledge", perhaps the biggest highlight for 2020 was how we supported so many organizations during the pandemic, especially small and remote communities. A silver lining of the pandemic is the number of new relationships that were built with organizations that needed support and which will allow the BCMSA to increase our reach to support local government across all of BC – something that has also been part of our strategic plan. Our commitment to our members will remain unchanged with a focus on continued support to local government through these challenging times and working with the BCMSA Board of Directors to develop the 2022-2024 BCMSA Strategic Plan.

As we all have adapted to changes in lifestyle, the staff and business of the BCMSA have remained healthy, and as a result we were able to complete the 2018-2020 Strategic Plan, despite a global pandemic and the unprecedented challenges that we have faced and will continue to face in 2021.

As this year has come to an end and 2021 is upon us, we would like to thank the BCMSA Board of Directors, BCMSA staff team, members, trainers, consultants, partners, workers within local government, and WorkSafeBC for their continued support – without this support we could not have achieved our collective goals.

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
Director (appointed)
OH&S Specialist
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

THANH VO
Administrative Training Coordinator

MICHELLE SCHWENDEMAN
Accounting & Payroll Specialist

ANNA STOUTLEY
Administrative Training Coordinator
(Acting)

DALE SETH
COR Program Administrator

LIZ KIM
Administrative Assistant

AMANDA WELOY
Administrative Assistant (Temporary)

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

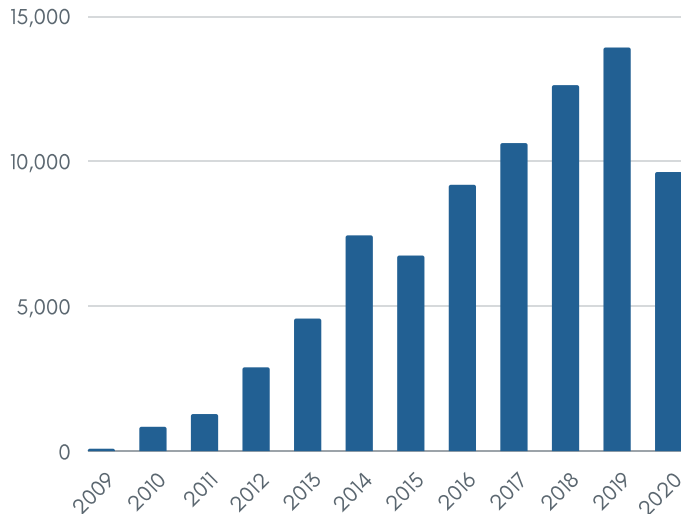
we are committed to delivering the best service possible

SUCCESS

we measure our success by the safety of municipal employees

TRAINING OVERVIEW

Metrics of success



PERSONNEL TRAINED THROUGH BCMSA

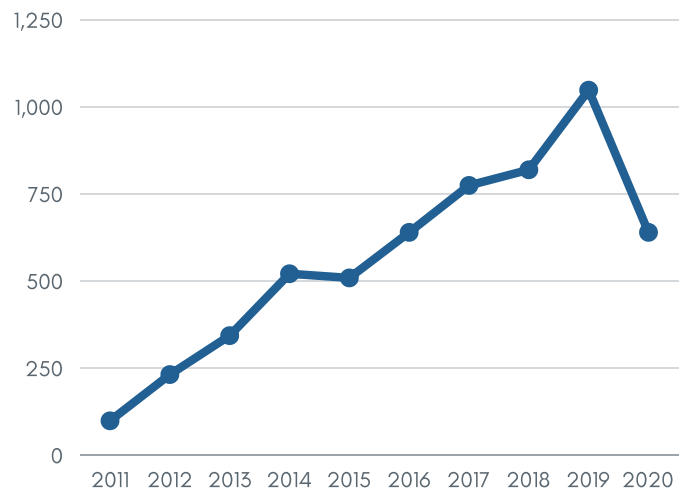
2020 while challenging still had over 9,600 individuals taking training with our organization

79,352

TOTAL PERSONNEL TRAINED 2009 - 2020

COURSES BOOKED THROUGH BCMSA

2020 started as another promising year but as a result of COVID-19 the numbers of courses booked were lower than our record year in 2019.



9K+

Personnel took training in
2020

#01

Training Organization in
British Columbia

79K+

individuals took training
since 2009

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: Senior Leadership/Management
Fatigue Management: Supervisor/H&S Committees
Fatigue Management: Workers
Flush Truck/Vactor Operations*
Hazard Awareness/Recognition for Municipal Inspectors
Hazard Identification and Risk Assessments
Incident Investigations
Incident Investigations Level 2
Internal Auditor
Isolation and Lockout
JOHSC Fundamentals
Ladder Safety
Load Securement*
Mental Health Return to Work for Supervisors
MSD Prevention (Industry/Field)
MSD Reduction Strategies for Supervisors
Municipal National Safety Code*
Office Ergonomics

Overhead Crane Safety Training
PPE Basics
Practical Crane Certification
Practical Rigging Training
Presentation Skills, Communication & Crew Talks
Pre-Trip Inspection (Introduction)*
Pre-Trip Inspection (Refresher)*
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
Single Deck Mower*
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 2020



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 CERTIFIED

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



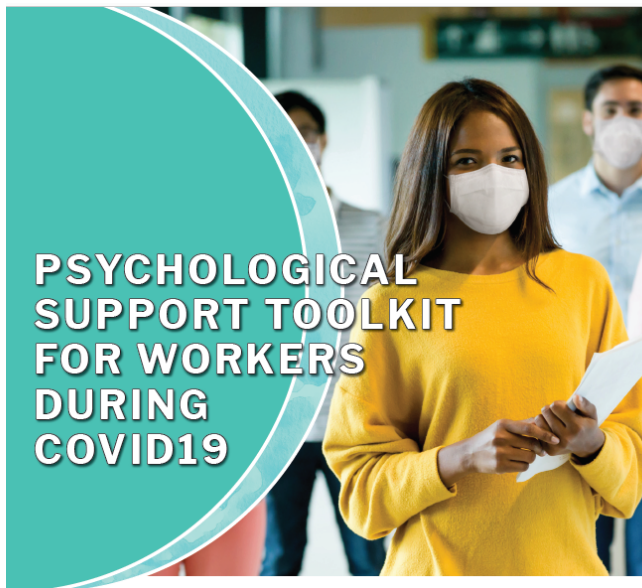
AdvoCare Home Health Services
AiMHi - Prince George Association for
Community Living
BC Rapid Transit Company Ltd.
Burnaby Public Library
Central Okanagan School District #23
Chilliwack Society for Community Living
City of Abbotsford
City of Burnaby
City of Coquitlam
City of Courtenay
City of Delta
City 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
Society
Kerr Wood Leidal Associates Ltd.
Manufacturing Safety Alliance of BC
Mennonite Benevolent Society
Metro Vancouver
Nanaimo Association for Community Living
posAbilities Association of British Columbia
Protrans BC Operations Ltd.
Pro Vita Care Management
Surrey School District #36
Township of Langley
Westcana Services Inc.
West Coast Express Limited



PARTNERSHIPS & SPECIAL PROJECTS

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



PSYCHOLOGICAL SUPPORT TOOLKIT FOR WORKERS DURING COVID19

BC Municipal Safety Association partnered with workplace mental health expert Diana Vissers, Work to Wellness, to deliver a FREE multimedia interactive platform with education, tools and resources to support the detection and efficient resolution of emerging and anticipated psychological health problems due to COVID-19. The project resulted in over 30,000 interactions.

Several times a year BCMSA hosts free one-hour webinar on trending topics.

2020 topics:

- Symptoms and Supports: How employers can better understand and support recovery from depression - January 2020
- Returning to Work and Life in the Era of COVID-19 - June 2020
- Investigating a Serious Incident - September 2020

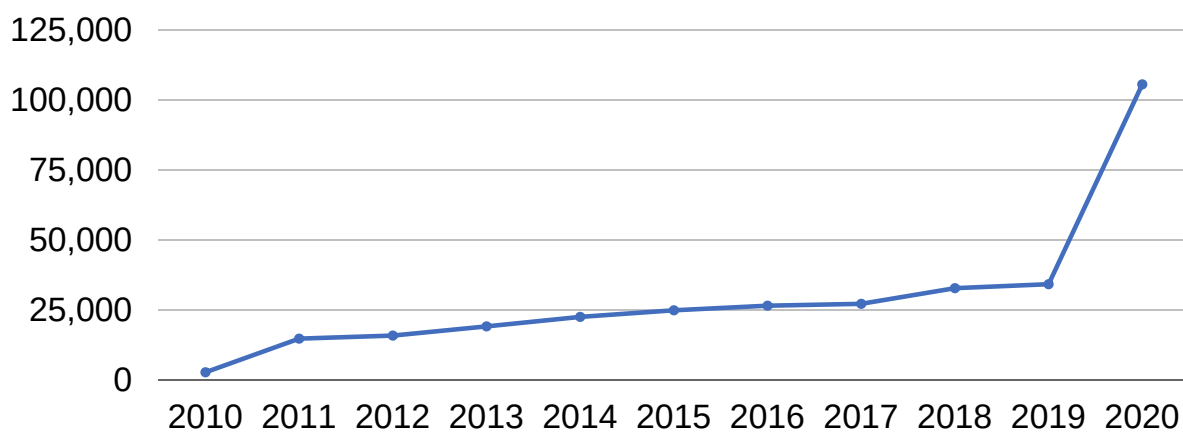


COMMUNICATIONS & ENAGEMENT

Connecting with our membership.



BCMSA.CA USERS ANNUALLY

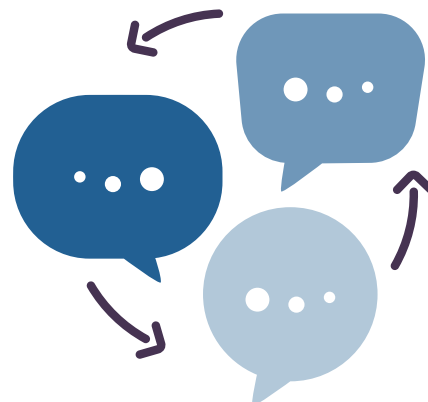


SOCIAL MEDIA CHANNELS



DISCUSSION GROUPS

Municipal Safety Forum
Disability Management Forum
Health & Safety Managers Forum



AWARDS

Highlighting the best in industry.



ORGANIZATIONAL SAFETY EXCELLENCE AWARD



metrovanancouver
SERVICES AND SOLUTIONS FOR A LIVABLE REGION

Coquitlam



CITY OF

SURREY

the future lives here.

SAFETY IMPROVEMENT AWARD



*Presented at the PWABC Annual Conference
Penticton, BC September 17, 2013*

CITY OF EXCELLENCE - INNOVATION AWARD



CITY OF

SURREY

the future lives here.

B.C. MUNICIPAL SAFETY ASSOCIATION

FINANCIAL STATEMENTS

DECEMBER 31, 2020

A handwritten signature in black ink, appearing to be 'JRN', located at the bottom right of the page.

B.C. MUNICIPAL SAFETY ASSOCIATION

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DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Members of B.C. MUNICIPAL SAFETY ASSOCIATION

Opinion

We have audited the accompanying financial statements of B.C. Municipal Safety Association (the Association), which comprise the statement of financial position as at December 31, 2020 and the statement of operations, statement of changes in 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 Association as at December 31, 2020 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.

INDEPENDENT AUDITOR'S REPORT - continued

- 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 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 24, 2021
Aldergrove, BC

HRW + Co.

HRW & Co.
Chartered Professional Accountants

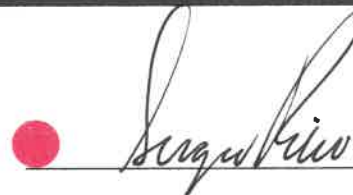


B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2020 Total	2019 Total
ASSETS					
CURRENT					
Cash & cash equivalents (Note 3)	\$ 143,311	\$ 384,386	\$ 306,395	\$ 834,092	\$ 503,201
Trade receivable	-	115,674	2,126	117,800	249,231
Funding receivable	-	290,000	280,249	570,249	562,124
GST rebate receivable	-	23,503	3,511	27,014	35,252
GST receivable	812	-	-	812	953
Inventory	-	23,544	376	23,920	9,658
Prepaid expenses and deposits	-	66,457	16,538	82,995	65,561
	144,123	903,564	609,195	1,656,882	1,425,980
DEFERRED EXPENSES	8,358	-	-	8,358	5,000
INVESTMENTS (Note 4)	-	-	122,828	122,828	159,178
TANGIBLE CAPITAL ASSETS (Note 5)	-	16,644	9,486	26,130	3,518
INTANGIBLE CAPITAL ASSETS (Note 6)	-	24,684	48,012	72,696	81,346
	\$ 152,481	\$ 944,892	\$ 789,521	\$1,886,894	\$1,675,022
LIABILITIES					
CURRENT					
Accounts payable & accrued liabilities	\$ -	\$ 95,274	\$ 22,871	\$ 118,145	\$ 163,051
Wages payable	-	4,699	3,862	8,561	3,899
Government remittances	-	14,645	229	14,874	24,655
Current portion on capital lease (Note 7)	-	2,660	886	3,546	-
Deferred revenue (Note 8)	-	21,821	-	21,821	19,474
Deferred funding (Note 9)	-	290,000	280,249	570,249	562,124
	-	429,099	308,097	737,196	773,203
OBLIGATIONS UNDER CAPITAL LEASE (Note 7)	-	3,024	1,009	4,033	-
	-	432,123	309,106	741,229	773,203
NET ASSETS					
Invested in capital assets	-	41,328	57,498	98,826	84,864
Externally restricted (Note 10)	-	-	116,546	116,546	101,000
Unrestricted	152,481	471,441	306,371	930,293	715,955
	152,481	512,769	480,415	1,145,665	901,819
	\$ 152,481	\$ 944,892	\$ 789,521	\$1,886,894	\$1,675,022

APPROVED ON BEHALF OF THE BOARD:

 Director

 Director

2021/03/30

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, 2020

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2020 Total	2019 Total
REVENUES					
Membership dues	\$ -	\$ 300	\$ -	\$ 300	\$ 300
Naturally Aligned Organization fees	-	-	-	-	7
WorkSafeBC funding	-	563,750	560,498	1,124,248	755,010
Training revenue	-	828,967	853	829,820	1,407,775
Online training revenue	-	22,337	9,279	31,616	34,630
3E Online MSDS Management revenue	-	55,334	-	55,334	55,197
Other revenue	-	10,530	-	10,530	351
Interest revenue	28	-	6,598	6,626	6,960
Conference Revenue	(3,261)	-	-	(3,261)	109,709
	(3,233)	1,481,218	577,228	2,055,213	2,369,939
EXPENSES					
Accounting & legal	-	11,740	10,411	22,151	20,790
Advertising	2,994	12,749	10,979	26,722	23,324
Amortization of tangible assets	-	5,719	2,312	8,031	1,981
Amortization of intangible assets	-	5,201	13,699	18,900	11,374
Benefits	-	62,340	52,079	114,419	98,130
Board expenses	-	1,662	1,473	3,135	17,065
Buildings services	-	3,821	3,388	7,209	2,743
Communications	-	5,762	5,108	10,870	10,516
Conference & conventions	17,915	146	161	18,222	31,893
Consultants & contractors	-	737,380	27,074	764,454	1,294,283
External events & meetings	-	1,684	2,375	4,059	11,927
Furniture & equipment	-	12,356	6,271	18,627	12,404
Insurance	-	4,815	4,270	9,085	8,717
Miscellaneous	-	3,278	869	4,147	6,136
Office supplies	-	4,129	3,626	7,755	8,531
Publications	-	9,949	1,717	11,666	64,578
Rent - Office	-	43,944	38,969	82,913	31,032
Salaries	-	290,940	247,297	538,237	423,912
Salary administration	-	846	834	1,680	1,589
Technology	102	94,912	28,505	123,519	104,697
Training - Staff	-	4,034	2,673	6,707	4,728
Travel	-	2,984	3,023	6,007	22,520
	21,011	1,320,391	467,113	1,808,515	2,212,870
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES					
	(24,244)	160,827	110,115	246,698	157,069
Loss on disposal of tangible asset	-	(1,711)	(1,141)	(2,852)	-
	\$ (24,244)	\$ 159,116	\$ 108,974	\$ 243,846	\$ 157,069

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, 2020

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2020 Total	2019 Total
BALANCE , beginning of year, as previously stated	\$ 179,741	\$ 362,938	\$ 381,344	\$ 924,023	\$ 759,195
Change in accounting policy for the capitalization of capital assets (Note 11)	(3,016)	(9,285)	(9,903)	(22,204)	(14,445)
Balance as restated	176,725	353,653	371,441	901,819	744,750
Excess (deficiency) of revenues over expenses for the year (restated)	(24,244)	159,116	108,974	243,846	157,069
BALANCE , end of year	\$ 152,481	\$ 512,769	\$ 480,415	\$1,145,665	\$ 901,819

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, 2020

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2020 Total	2019 Total
OPERATING ACTIVITIES					
Cash received from conference	\$ 103,849	\$ -	\$ -	\$ 103,849	\$ 63,127
Cash received from funding	-	563,750	560,498	1,124,248	755,010
Cash received from training	-	878,309	8,455	886,764	1,483,597
Cash received from other sources	28	66,874	2,097	68,999	61,326
Cash received (paid) from GST recoverable	129	(2,048)	517	(1,402)	(17,902)
Cash paid to employees	-	(350,671)	(297,323)	(647,994)	(532,914)
Cash paid to suppliers	(16,177)	(1,023,528)	(169,183)	(1,208,888)	(1,661,223)
Net cash generated (used) from operating activities	87,829	132,686	105,061	325,576	151,021
CASH FLOW FROM FINANCING ACTIVITIES					
Purchase of tangible assets	-	(22,142)	(11,353)	(33,495)	-
Purchase of intangible assets	-	(10,251)	-	(10,251)	(38,324)
Purchase of investments	-	-	-	-	(4,218)
Proceeds sale of investments	-	-	41,482	41,482	-
Proceeds on capital lease obligation	-	5,684	1,895	7,579	-
Net cash generated (used) from financing and investing activities	-	(26,709)	32,024	5,315	(42,542)
NET (DECREASE) INCREASE IN CASH	87,829	105,977	137,085	330,891	108,479
CASH & CASH EQUIVALENTS, beginning of year	55,482	278,409	169,310	503,201	394,722
CASH & CASH EQUIVALENTS, end of year	\$ 143,311	\$ 384,386	\$ 306,395	\$ 834,092	\$ 503,201

**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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 deferral 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.

The Association recognizes training and other revenue when they are earned, specifically when the following conditions are met:

- services are provided or products are delivered to customers,
- there is clear evidence that an arrangement exists,
- amounts are fixed or can be determined, and
- the ability to collect is 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 with a cost of \$5,000 or more 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):

Computer equipment under capital lease	55% declining balance method
Furniture and fixtures	20% declining balance method
Leasehold improvements	120 months straight-line method



B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Intangible Capital Assets

Intangible capital assets with a cost of \$5,000 or more are stated at cost less accumulated amortization. Amortization is provided annually over the estimated useful lives of the assets at the following rates:

Audit tool program	10 years straight-line method
Covid-19 Toolkit	3 years straight-line method
Interactive videos	5 years straight-line method
On-line training course	5 years straight-line method
Web based questionnaire	10 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.

Employee Future Benefits

The Association and its employees make contributions to the Municipal Pension Plan and the employee accrue benefits under this Plan based on service. The Association's contributions to the Plan are expensed when incurred.

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	2020 Total	2019 Total
Cash	\$ 143,311	\$ 384,386	\$ 129,986	\$ 657,683	\$ 369,739
Investment cash account	-	-	40,148	40,148	8
GIC (maturing April 22, 2021)	-	-	93,753	93,753	-
GIC (maturing May 10, 2021)	-	-	39,093	39,093	-
GIC (maturing March 11, 2020)	-	-	-	-	37,973
GIC interest	-	-	339	339	1,040
Accrued interest	-	-	3,076	3,076	688
	143,311	384,386	306,395	834,092	409,448
Manulife Bank Premium ISA					
Principal	-	-	-	-	88,250
Interest	-	-	-	-	5,503
	-	-	-	-	93,753
	\$ 143,311	\$ 384,386	\$ 306,395	\$ 834,092	\$ 503,201

B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

4. INVESTMENTS

	2020	2019
GIC (maturing May 10, 2021)	\$ -	\$ 39,093
GIC (maturing May 9, 2022)	39,112	39,112
GIC (maturing May 9, 2023)	39,173	39,173
GIC (maturing May 10, 2024)	38,841	38,841
Accrued interest	5,702	2,959
	\$ 122,828	\$ 159,178

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2020	Net Book Value 2019
Computer equipment under capital lease	\$ 7,938	\$ 4,366	\$ 3,572	\$ -
Furniture and fixtures	18,614	8,472	10,142	667
Leasehold improvements	13,545	1,129	12,416	2,851
	\$ 40,097	\$ 13,967	\$ 26,130	\$ 3,518

6. INTANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2020	Net Book Value 2019
Audit tool program	\$ 52,755	\$ 47,479	\$ 5,276	\$ 10,551
Covid-19 Toolkit	10,250	1,139	9,111	-
Interactive Video	38,325	8,942	29,383	37,047
On-line training course	15,906	15,906	-	-
Web based questionnaire	48,210	19,284	28,926	33,748
	\$ 165,446	\$ 92,750	\$ 72,696	\$ 81,346

7. OBLIGATIONS UNDER CAPITAL LEASE

	2020	2019
25 Samsung Galaxy tablets lease bearing interest at 13.67% per annum, repayable in monthly blended payments of \$360. The lease matures on December 1, 2022.	\$ 7,579	\$ -
Amounts payable within one year	3,546	-
	\$ 4,033	\$ -

8. DEFERRED REVENUE

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2020 Total	2019 Total
3E Online MSDS Management	\$ -	\$ 21,821	\$ -	\$ 21,821	\$ 19,474



B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

9. 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	2020 Total	2019 Total
WorkSafeBC	\$ 290,000	\$ 280,249	\$ 570,249	\$ 562,124

10. EXTERNALLY RESTRICTED NET ASSETS

Certificate of Recognition Program Reserve Fund

	2020	2019
Balance, beginning of year	\$ 101,000	\$ 101,000
Additions	15,546	-
Balance, end of year	\$ 116,546	\$ 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, 2020**.

11. CHANGE IN ACCOUNTING POLICY

In 2020, the Association changed its threshold for capitalizing capital assets acquisitions from \$500 to \$5,000. The change has been applied retrospectively for all tangible and intangible capital assets. The increased threshold presents more relevant information to the members.

	2019 Restated	2019 Previously Reported	2019 Change
Changes to the Statement of Financial Position:			
Tangible capital assets	\$ 3,518	\$ 23,894	\$ (20,376)
Intangible capital assets	21,346	83,174	(1,828)
	\$ 24,864	\$107,068	\$ (22,204)
Changes to the Statement of Operations:			
Amortization of tangible assets	\$ 1,981	\$ 10,098	\$ (8,117)
Amortization of intangible assets	11,374	12,288	(914)
Furniture and equipment	12,404	6,439	5,965
Technology	104,697	93,872	10,825
	\$130,456	\$122,697	\$ 7,759

12. 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. There were no such transactions in 2020.



**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

13. REMUNERATION

In accordance with Societies Regulation Section 9, remuneration paid to directors, employees and contractors earning more than \$75,000 is as follows:

Two employees were paid remuneration totalling \$237,660 (Two, totalling \$238,423 in 2019).

Two contractors were paid remuneration totalling \$185,371. (Six, totalling \$724,873 in 2019).

14. MUNICIPAL PENSION PLAN

The Association and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusted pension plan. The Plan's 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. Basic pension benefits are based on a formula. Plan membership is broken down into about 213,111 active members, 106,058 retired members, and 45,316 inactive members. Active members include approximately 6 (2019 – 7) contributors from the Association. The Plan holds assets in excess of \$59 billion.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of the plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Municipal Pension Plan as of December 31, 2018, indicated a \$2.87 billion funding surplus for basic pension benefits on a going concerns basis. The next valuation will be as at December 31, 2021, with results available later in 2022. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocation of the obligation, assets and cost to individual employers participating in the plan. The Association paid \$44,371 (2019 - \$37,419) for employer contributions to the Plan in fiscal 2020.

15. 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:

2021	14,028
2022	14,028
2023	14,028
2024	12,859

The Association leases premises under a long-term lease that expires on February 28, 2030. The lease contains two consecutive five year options to renew.

Future minimum lease payments are as follows:

2021	92,260
2022	93,786
2023	95,350
2024	96,953
2025	98,597



**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

16. 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, 2021 and ending December 31, 2021.

17. ECONOMIC DEPENDENCE

The Association is economically dependant on WorkSafeBC funding which represents **55%** of total revenue (**32% in 2019**).

18. 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, 2020.

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.

19. 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.

20. COMPARATIVE AMOUNTS

The comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.



Get In Touch

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