



BC **MUNICIPAL**
SAFETY Association

ANNUAL REPORT

2021



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EXECUTIVE DIRECTOR & PRESIDENT'S MESSAGE



At the BCMSA we don't measure progress each year solely through our own performance. We exist to contribute to safer and healthier workplaces for everyone in local government, by supporting improvement in health and safety practices, ensuring good policy and standards, and creating better education, resources, partnership and strategic relationships and outreach and support.

We have strong ambitions and commitment to improving worker health and safety in local government – and we should – because without ambition, you cannot achieve extraordinary things. For the BCMSA, we still have a long way to go and much more to aspire to. As you know, we remain strongly values-driven, and have been incredibly active over the past year, weathering the COVID storm, and exploring the areas in which we need to stretch and grow.

Our members have stayed extremely resilient during the past year, as our training program set yet another record, with over 1240 courses booked in 2021. Through our success, we were able to launch, a first of a kind, BCMSA Psychological Health & Safety Certificate Program for Senior Leaders, Managers, and Employees. This program aligns to facilitate the awareness and adoption of psychological health and safety (PH&S) in the workplace. The program also provides an increase of mental health literacy, builds emotional intelligence and resilience skills competencies that enable participants to practice PH&S at work and at home.

Our Certificate of Recognition (COR) program saw its biggest growth in the last 8 years, doubling in new certification recipients. We continue to take new steps to improve COR, with our team working closely with WorkSafeBC on the Proof of Concept.

On the resources side of our business, we created a full-time position to help us better support our members by growing the resources greatly need to ensure our industry is receiving current and updated information so that they can do their work confidently.

Financially, it's been a successful year, and in the current environment that's a good thing. Providing a steady foundation that will allow the BCMSA to flourish and grow in the years to come.

Looking forward into 2022 and beyond – we will embark on our 2022-2024 Strategic Plan, focusing on our strategic priorities:

- Program Delivery & Resources Sharing
- Partnership & Strategic Relationships
- Outreach & Support
- Organizational Sustainability

We recognize that BCMSA will continue to operate in a state of change, which by now is nothing new for people in our organization. We look forward to continuing the integration of our new areas of responsibility and creating a cohesive team and culture with a singular focus on health and safety for local government.

We would like to thank the BCMSA Board of Directors, BCMSA staff team, members, trainers, consultants, partners, workers within local government, industry advocates and partners, and WorkSafeBC for your endless efforts, support and commitment to continually working to improve health and safety in the province of BC. We look forward to serving you in 2022 and stretching into 2023!

Mike Roberts
EXECUTIVE
DIRECTOR



Rebecca Chow
PRESIDENT



BOARD OF DIRECTORS

Distinguished industry professionals working together.



Rebecca Chow
Secretary
Manager of Occupational Health &
Safety
District of Saanich

Candice Roffe
Secretary
Health and Safety Advisor
City of White Rock

Nela Graham
Director
Program Manager, Prevention
Services
Metro Vancouver

Judith Trottier
Director
Occupational Health & Safety
Specialist
City of Surrey

Candace Witkowskyj
Director (appointed)
Executive Director
Local Government Management
Association

Mike Roberts
Non-voting
Executive Director
BC Municipal Safety Association

Clay Fredin
Vice-President
Manager, Occupational Health
and Safety
City of Vernon

Sergio Picco
Treasurer
Manager, Occupational Health &
Safety
City of Burnaby

Dan Smith
Director (appointed)
Occupational Health & Safety
Specialist
City of Vancouver

Nathan Peters
Director
Occupational Health & Safety
Advisor
City of Kelowna

Rondi Shanks
Director
Health and Safety Coordinator
Sunshine Coast Regional District

Vacant Director
Worker Representative



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

Rasleen Hans
Senior Occupational Health
& Safety Advisor

MICHELLE SCHWENDEMAN
Accounting & Payroll Specialist

Thanh Vo
Administrative Training Coordinator

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 appreciate the opportunity to serve industry

IMPACT

We make a difference by empowering workplaces with the knowledge to stay safe and healthy

LEADERSHIP

We strive to always be innovative leaders in promoting workplace health and safety

TEAMWORK

We work collaboratively with industry to support organizational and individual health and safety objectives.

COMMITMENT

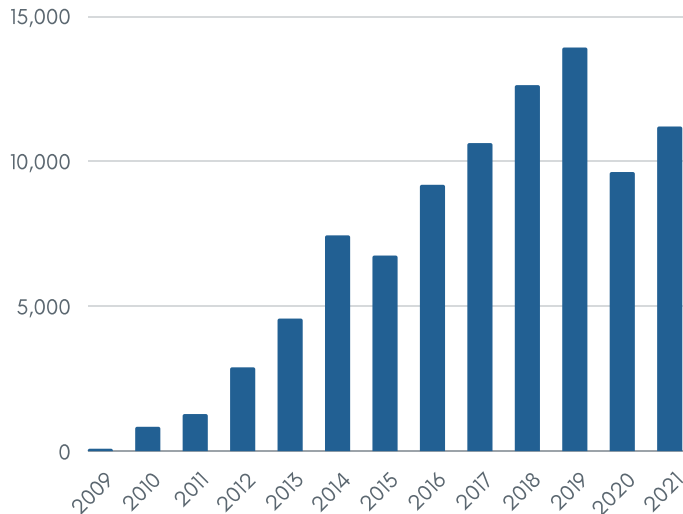
We are dedicated to excel in our commitment to provide client satisfaction

SUCCESS

We weight our success by continually increasing engagement with our resources

TRAINING OVERVIEW

Metrics of success



PERSONNEL TRAINED THROUGH BCMSA

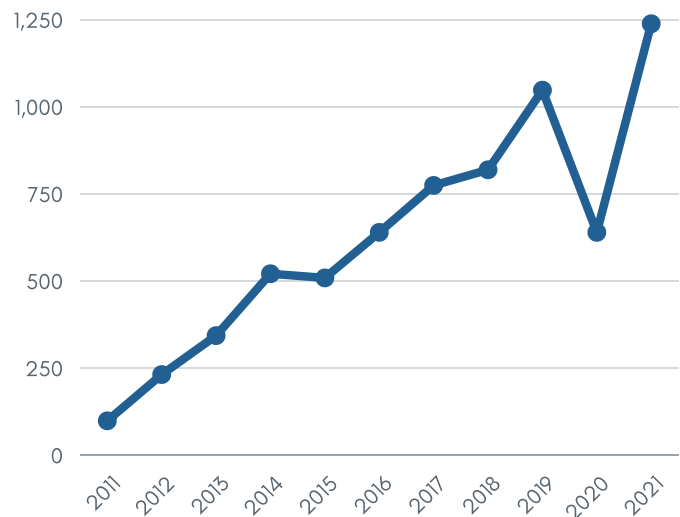
While the global pandemic still proved challenging in 2021 overall numbers of individuals trained by the BCMSA was over 11,000.

89,200

TOTAL PERSONNEL TRAINED 2009 - 2021

COURSES BOOKED THROUGH BCMSA

2021 saw a significant increase in the number of courses booked with BCMSA beating our record year in 2019 by 18%.



11K+

Personnel took training in
2021

#01

Training Organization in
British Columbia

89K+

individuals took training
since 2009



COURSE CATALOGUE

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



Occupational Health & Safety

ASBESTOS, LEAD, MOULD AND SILICA AWARENESS
CONTRACTOR SAFETY MANAGEMENT
DUE DILIGENCE FOR SUPERVISORS
ELECTRICAL HAZARD AWARENESS FOR MUNICIPAL WORKERS
FATIGUE MANAGEMENT: SENIOR LEADERSHIP/MANAGEMENT
FATIGUE MANAGEMENT: SUPERVISOR/H&S COMMITTEES
FATIGUE MANAGEMENT: WORKERS
HAZARD AWARENESS & RECOGNITION FOR MUNICIPAL INSPECTORS
HAZARD IDENTIFICATION AND RISK ASSESSMENT
INCIDENT INVESTIGATIONS
INCIDENT INVESTIGATIONS LEVEL 2
INTERNAL AUDITOR
ISOLATION AND LOCKOUT

JOHSC FUNDAMENTALS
MSD INDUSTRY/FIELD
MSD PREVENTION STRATEGIES FOR SUPERVISORS
OFFICE ERGONOMICS
PPE BASICS
PRESENTATION SKILLS, COMMUNICATION & CREW TALKS
PREVENTION OF WORKPLACE VIOLENCE
RESPECTFUL CONDUCT IN THE WORKPLACE
RESPECTFUL CONDUCT IN THE WORKPLACE FOR MANAGERS
SAFETY COMMITTEE MEMBER RESPONSIBILITIES
SONAR SAFETY LEADERSHIP
TRANSPORTATION OF DANGEROUS GOODS
WHMIS 2015 / GHS
WORKER RESPONSIBILITIES FOR SAFETY
WORKSITE SAFETY INSPECTIONS

Psychological Health & Safety (PH&S)

AWARENESS OF MENTAL HEALTH
RESPONDING WITH RESPECT
SAFE AND SOUND: BUILDING & SUSTAINING A PSYCHOLOGICALLY SAFE & HEALTHY WORKPLACE

PH&S CERTIFICATE - EMPLOYEES

LEVEL 1: STAYING MENTALLY HEALTHY & RESILIENT
LEVEL 2: CIVILITY & RESPECT IN COMMUNICATION & CONFLICT
LEVEL 3: COMMON MENTAL HEALTH ISSUES
LEVEL 4: FINDING WORK-LIFE HARMONY

PH&S CERTIFICATE - MANAGERS
LEVEL 1: PS&H IN YOUR WORKPLACE
LEVEL 2: BE A PSYCHOLOGICALLY SAFE LEADER
LEVEL 3: ENHANCE YOUR EMOTIONAL INTELLIGENCE & RESILIENCE
ELECTIVE 4A: MANAGING MENTAL HEALTH ISSUES IN YOUR WORKPLACE
ELECTIVE 4B: CREATING A CIVIL & RESPECTFUL WORKPLACE

PS&H CERTIFICATE - SENIOR LEADERS

LEVEL 1: PH&S FOR LEADERS
LEVEL 2: PH&S FOR LEADERS

Operational

CHAINSAW OPERATIONS AND SAFE PRACTICES
CONFINED SPACE ATTENDANT/ ENTRY SUPERVISOR TRAINING
CONFINED SPACE ENTRANT
FALL PROTECTION
ISOLATION AND LOCKOUT
LADDER SAFETY
MUNICIPAL NSC – COMPLIANCE FOR SUPERVISORS AND MANAGERS
PRE-TRIP INSPECTION

SET APPLIED FIELD PRACTICES
SHORING & EXCAVATION TRAINING
TRAFFIC CONTROL LANE CLOSURES & SUPERVISION
TRAFFIC CONTROL MANAGEMENT
TRAFFIC CONTROL PERSONS CERTIFICATION
TRAFFIC CONTROL PERSONS RE-QUALIFICATION
TRAFFIC CONTROL PLANNING & LAYOUT
UTILITY AWARENESS FOR MUNICIPAL WORKERS
UTILITY LOCATOR SPECIALIST
UTILITY LOCATOR SPECIALIST 1-DAY REFRESHER

Mobile Equipment

AERIAL WORK PLATFORM OPERATOR TRAINING
BACKHOE OPERATOR TRAINING
BUCKET TRUCK OPERATOR TRAINING
COUNTERBALANCED/VERTICAL MAST FORKLIFT
CRANE TRAINING FOR OPERATORS OF FOLDING BOOM
CRANES 22 TONS AND UNDER
LOAD SECUREMENT
OVERHEAD CRANE SAFETY TRAINING
PRACTICAL RIGGING TRAINING

SINGLE DECK MOWER
SKID STEER LOADER OPERATOR TRAINING
TELEHANDLER/VARIABLE REACH FORKLIFT OPERATOR TRAINING
TRUCK MOUNTED CRANE SAFETY TRAINING
WHEEL LOADER/FRONT-END LOADER OPERATOR TRAINING
WINTER DRIVING

Fire Services

ASBESTOS AWARENESS FOR FIRE FIGHTERS
EMERGENCY SCENE TRAFFIC CONTROL
EMERGENCY SCENE TRAFFIC CONTROL TRAIN THE TRAINER

RESILIENT MINDS FOR FIREFIGHTERS TRAIN THE TRAINER
ROLES AND RESPONSIBILITIES FOR FIREFIGHTERS



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.



AiMHi Association for Community Living
BC Rapid Transit Co. Ltd. – Skytrain
Capital Regional District
Chilliwack Society for Community Living
City of Burnaby / Burnaby Public Library
City of Abbotsford
City of Coquitlam
City of Courtenay
City of Dawson Creek
City of Delta
City of Kamloops
City of Kelowna
City of Langley
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
District of West Vancouver
go2HR Tourism Society
Greater Vancouver Community Services Society
Kerr Wood Leidal Associates Ltd
Manufacturing Safety Alliance of BC
Mennonite Benevolent Society
Metro Vancouver (Greater Vancouver Regional District)
Milieu Family Services
Nanaimo Association for Community Living
posAbilities Association of British Columbia
Pro Vita Care Management Inc.
PROTRANS BC Operations Ltd.
School District No. 23 (Central Okanagan)
Surrey School District 36
West Coast Express Limited
WestCana Services Inc.





PARTNERSHIPS & SPECIAL PROJECTS

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



PSYCHOLOGICAL HEALTH & SAFETY CERTIFICATE PROGRAM



INSPIRING INDIVIDUAL &
ORGANIZATIONAL CHANGE



BC Municipal Safety Association partnered with MyWorkplaceHealth to develop 3 Psychological Health & Safety Certificate Programs for Senior Leaders, Managers and Employees.

The British Columbia Municipal Safety Association and Langara College have partnered to deliver robust training in the field of health and safety. The BCMSA has granted the rights to Langara College to administer the Supervisor Safety Certificate Program as part of the curriculum in their Recreation Studies Program (includes both the Diploma and Degree Program). The Supervisors Safety Certificate Program will recognize students who have invested time and energy into learning the key elements of occupational health and safety from a supervisor's perspective.



ANNOUNCING
STRATEGIC
PARTNERSHIP WITH
LANGARA COLLEGE

snəweyət leləm.
THE COLLEGE OF HIGHER LEARNING.

Langara.
THE COLLEGE OF HIGHER LEARNING.

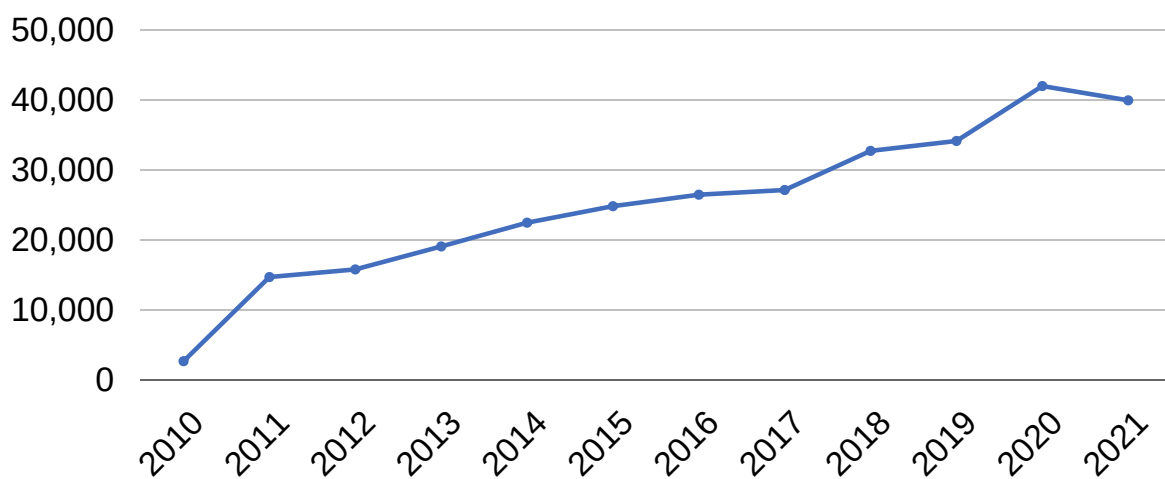


COMMUNICATIONS & ENAGEMENT

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



SAFETY IMPROVEMENT AWARD



Making a difference...together





FINACIAL STATEMENTS

December 31, 2021

Prepared by

HRW & Co Chartered
Professional
Accountants

A large, bold, black silhouette of the year "2022" is positioned on the left side of the lower half of the page. To the right of the numbers is a silhouette of a person standing with their arms raised in a celebratory gesture. The background is a photograph of a sunset or sunrise sky with soft, colorful clouds in shades of orange, yellow, and grey. The person and numbers are silhouetted against this bright sky.

2022

B.C. MUNICIPAL SAFETY ASSOCIATION

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DECEMBER 31, 2021

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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, 2021 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, 2021 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.

February 28, 2022
Aldergrove, BC

HRW + Co.

HRW & Co.
Chartered Professional Accountants

HRW

B.C. MUNICIPAL SAFETY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2021 Total	2020 Total
ASSETS					
CURRENT					
Cash & cash equivalents (Note 3)	\$ 182,291	\$ 475,411	\$ 290,240	\$ 947,942	\$ 834,092
Trade and other accounts receivable (Note 4)	-	282,314	7,010	289,324	117,800
Funding receivable	-	293,810	290,828	584,638	570,249
GST rebate receivable	-	34,210	4,924	39,134	27,014
GST receivable	-	-	-	-	812
Inventory	-	27,791	804	28,595	23,920
Prepaid expenses and deposits	8,358	67,272	17,322	92,952	82,995
	190,649	1,180,808	611,128	1,982,585	1,656,882
DEFERRED EXPENSES					
	-	-	-	-	8,358
INVESTMENTS (Note 5)	-	2,353	81,757	84,110	122,828
TANGIBLE CAPITAL ASSETS (Note 6)	-	14,208	8,990	23,198	26,130
INTANGIBLE CAPITAL ASSETS (Note 7)	-	41,834	34,312	76,146	72,696
	\$ 190,649	\$1,239,203	\$ 736,187	\$2,166,039	\$1,886,894
LIABILITIES					
CURRENT					
Accounts payable & accrued liabilities	\$ 693	\$ 81,272	\$ 36,303	\$ 118,268	\$ 118,145
Wages payable	-	7,577	5,548	13,125	8,561
Government remittances	1,504	28,846	68	30,418	14,874
Current portion on capital lease (Note 8)	-	3,286	1,095	4,381	3,546
Deferred revenue (Note 9)	-	59,563	-	59,563	21,821
Deferred funding (Note 10)	-	293,810	290,828	584,638	570,249
	2,197	474,354	333,842	810,393	737,196
OBLIGATIONS UNDER CAPITAL LEASE (Note 7)	-	-	-	-	4,033
	2,197	474,354	333,842	810,393	741,229
NET ASSETS					
Invested in capital assets	-	56,042	43,302	99,344	98,826
Externally restricted (Note 11)	-	-	140,125	140,125	116,546
Internally restricted (Note 12)	-	460,340	-	460,340	-
Unrestricted	188,452	248,467	218,918	655,837	930,293
	188,452	764,849	402,345	1,355,646	1,145,665
	\$ 190,649	\$1,239,203	\$ 736,187	\$2,166,039	\$1,886,894

APPROVED ON BEHALF OF THE BOARD:



Director



Director

2022/03/03

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, 2021

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2021 Total	2020 Total
REVENUES					
Membership dues	\$ -	\$ 300	\$ -	\$ 300	\$ 300
WorkSafeBC funding	-	580,000	486,034	1,066,034	1,124,248
Training revenue	-	1,390,738	2,253	1,392,991	829,820
Online training revenue	-	25,326	10,854	36,180	31,616
3E Online MSDS Management revenue	-	63,345	-	63,345	55,334
Other revenue	-	5,555	-	5,555	10,530
Interest revenue	20	5,901	-	5,921	6,626
Conference Revenue	87,037	-	-	87,037	(3,261)
	87,057	2,071,165	499,141	2,657,363	2,055,213
EXPENSES					
Accounting & legal	600	15,454	14,780	30,834	22,151
Advertising	4,649	6,484	6,257	17,390	26,722
Amortization of tangible assets	-	5,173	3,125	8,298	8,031
Amortization of intangible assets	-	13,601	13,699	27,300	18,900
Benefits	-	65,577	60,536	126,113	114,419
Board expenses	-	3,659	2,826	6,485	3,135
Buildings services	-	3,331	3,200	6,531	7,209
Communications	-	9,901	6,448	16,349	10,870
Conference & conventions	44,720	244	234	45,198	18,222
Consultants & contractors	-	1,197,555	97,440	1,294,995	764,454
External events & meetings	699	1,353	1,300	3,352	4,059
Furniture & equipment	-	7,592	849	8,441	18,627
Insurance	-	5,612	5,392	11,004	9,085
Miscellaneous	-	5,272	1,042	6,314	4,147
Office supplies	-	3,351	3,304	6,655	7,755
Publications	-	27,322	1,054	28,376	11,666
Rent - Office	-	48,229	46,338	94,567	82,913
Salaries	-	313,180	289,832	603,012	538,237
Salary administration	-	1,019	1,085	2,104	1,680
Technology	418	82,099	15,532	98,049	123,519
Training - Staff	-	3,009	2,891	5,900	6,707
Travel	-	68	47	115	6,007
	51,086	1,819,085	577,211	2,447,382	1,808,515
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES					
	35,971	252,080	(78,070)	209,981	246,698
Loss on disposal of tangible asset	-	-	-	-	(2,852)
	\$ 35,971	\$ 252,080	\$ (78,070)	\$ 209,981	\$ 243,846

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, 2021**

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2021 Total	2020 Total
BALANCE , beginning of year,	\$ 152,481	\$ 512,769	\$ 480,415	\$1,145,665	\$ 901,819
Excess (deficiency) of revenues over expenses for the year	35,971	252,080	(78,070)	209,981	243,846
BALANCE , end of year	\$ 188,452	\$ 764,849	\$ 402,345	\$1,355,646	\$1,145,665

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, 2021

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2021 Total	2020 Total
OPERATING ACTIVITIES					
Cash received from conference	\$ 87,037	\$ -	\$ -	\$ 87,037	\$ 103,849
Cash received from funding	-	580,000	486,034	1,066,034	1,124,248
Cash received from training	-	1,250,055	13,876	1,263,931	886,764
Cash received from other sources	20	114,279	3,077	117,376	68,999
Cash received (paid) from GST recoverable	2,316	3,494	(1,574)	4,236	(1,402)
Cash paid to employees	-	(381,531)	(354,335)	(735,866)	(647,994)
Cash paid to suppliers	(50,393)	(1,440,619)	(197,798)	(1,688,810)	(1,208,888)
Net cash generated (used) from operating activities	38,980	125,678	(50,720)	113,938	325,576
CASH FLOW FROM FINANCING ACTIVITIES					
Purchase of tangible assets	-	(2,737)	(2,629)	(5,366)	(33,495)
Purchase of intangible assets	-	(30,750)	-	(30,750)	(10,251)
Purchase of investments	-	-	-	-	-
Proceeds sale of investments	-	1,232	37,994	39,226	41,482
Proceeds on capital lease obligation	-	-	-	-	7,579
Capital lease payments	-	(2,398)	(800)	(3,198)	-
Net cash generated (used) from financing and investing activities	-	(34,653)	34,565	(88)	5,315
NET (DECREASE) INCREASE IN CASH	38,980	91,025	(16,155)	113,850	330,891
CASH & CASH EQUIVALENTS, beginning of year	143,311	384,386	306,395	834,092	503,201
CASH & CASH EQUIVALENTS, end of year	\$ 182,291	\$ 475,411	\$ 290,240	\$ 947,942	\$ 834,092

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, 2021**

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 B.C. 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, 2021

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
PH & S Certificate Program	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.

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	2021 Total	2020 Total
Cash	\$ 182,291	\$ 472,203	\$ 72,760	\$ 727,254	\$ 657,683
Investment cash account	-	1,976	176,410	178,386	40,148
GIC (maturing April 22, 2021)	-	-	-	-	93,753
GIC (maturing May 10, 2021)	-	-	-	-	39,093
GIC (maturing May 9, 2022)	-	-	39,112	39,112	-
GIC interest	-	-	-	-	339
Accrued interest	-	1,232	1,958	3,190	3,076
	\$ 182,291	\$ 475,411	\$ 290,240	\$ 947,942	\$ 834,092

**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

4. TRADE AND OTHER ACCOUNTS RECEIVABLE

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2021 Total	2020 Total
Trade receivables	\$ -	\$ 277,698	\$ 2,394	\$ 280,092	\$ 117,800
Advance to employee	-	4,616	4,616	9,232	-
	\$ -	\$ 282,314	\$ 7,010	\$ 289,324	\$ 117,800

5. INVESTMENTS

	2021	2020
GIC (maturing May 9, 2022)	\$ -	\$ 39,112
GIC (maturing May 9, 2023)	39,173	39,173
GIC (maturing May 10, 2024)	38,841	38,841
Accrued interest	6,096	5,702
	\$ 84,110	\$ 122,828

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2021	Net Book Value 2020
Computer equipment under capital lease	\$ 7,938	\$ 6,331	\$ 1,607	\$ 3,572
Computer equipment	5,366	2,951	2,415	-
Furniture and fixtures	18,614	10,500	8,114	10,142
Leasehold improvements	13,545	2,483	11,062	12,416
	\$ 45,463	\$ 22,265	\$ 23,198	\$ 26,130

7. INTANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value 2021	Net Book Value 2020
PH & S Certificate programs	\$ 30,750	\$ 6,121	\$ 24,629	\$ -
Audit tool program	52,755	52,755	-	5,276
Covid-19 Toolkit	10,250	4,556	5,694	9,111
Interactive Video	38,325	16,607	21,718	29,383
On-line training course	15,906	15,906	-	-
Web based questionnaire	48,210	24,105	24,105	28,926
	\$ 196,196	\$ 120,050	\$ 76,146	\$ 72,696

**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

8. OBLIGATIONS UNDER CAPITAL LEASE

	2021	2020
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.	\$ 4,381	\$ 7,579
Amounts payable within one year	4,381	3,546
	\$ -	\$ 4,033

9. DEFERRED REVENUE

	Existing Fund	Health & Safety Activities Fund	COR Program Fund	2021 Total	2020 Total
3E Online MSDS Management	\$ -	\$ 23,319	\$ -	\$ 23,319	\$ 21,821
Training	-	16,800	-	16,800	-
WorkSafeBC	-	19,444	-	19,444	-
	\$ -	\$ 59,563	\$ -	\$ 59,563	\$ 21,821

10. 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	2021 Total	2020 Total
WorkSafeBC	\$ 293,810	\$ 290,828	\$ 584,638	\$ 570,249

11. EXTERNALLY RESTRICTED NET ASSETS

Certificate of Recognition Program Reserve Fund	2021	2020
Balance, beginning of year	\$ 116,546	\$ 101,000
Additions	23,579	15,546
Balance, end of year	\$ 140,125	\$ 116,546

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 agreements with WorkSafeBC dated **January 1, 2021 and January 1, 2022.**



**B.C. MUNICIPAL SAFETY ASSOCIATION
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12. INTERNALLY RESTRICTED NET ASSETS

	2021	2020
Research and Development Fund	\$ 160,290	\$ -
Contingency Fund	300,050	-
	\$ 460,340	\$ -

Internally restricted funds are established at the discretion of the Board of Directors. The internally restricted funds cannot be utilized without the prior approval of the Board of Directors.

13. REMUNERATION

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

Three employees were paid remuneration totalling \$348,601 (Two, totalling \$237,660 in 2020).

Six contractors were paid remuneration totalling \$682,862. (Two, totalling \$185,371 in 2020).

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 220,321 active members, 111,551 retired members, and 47,219 inactive members. Active members include approximately 7 (2019 – 6) 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 the 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 the obligation, assets and cost to individual employers participating in the plan. The Association paid \$49,375 (2020 - \$44,371) for employer contributions to the Plan in fiscal 2021.



**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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:

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:

2022	\$ 93,786
2023	95,350
2024	96,953
2025	98,597
2026	100,281

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, 2022 and ending December 31, 2022.

17. ECONOMIC DEPENDENCE

The Association is economically dependent on WorkSafeBC funding which represents **40%** of total revenue (**55% in 2020**).

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, 2021.

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.



**B.C. MUNICIPAL SAFETY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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.

