



BC **MUNICIPAL**  
**SAFETY** Association

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# ANNUAL REPORT

2022



# 2022

# CONTENTS



President's & Executive Director's Message	1
Board of Directors	3
About Us	4
Our Team	5
Core Values	5
Training Overview	6
Certificate of Recognition	9
Partnerships & Special Projects	12
Communication & Engagement	14
Awards	15
Audited Financial Statements	17



# EXECUTIVE DIRECTOR & PRESIDENT'S MESSAGE



The BCMSA strives to create healthier and safer workplaces for everyone – through its services and support to local government in British Columbia. Throughout our existence, we have equipped municipal employees with invaluable prevention training and guided employers in implementing effective occupational health and safety management skills and systems. We are honored to lead an industry committed to upholding the core value that everybody, no matter their job, deserves a safe and healthy working environment.

Our members continued to support the BCMSA like never before as we surpassed our record-breaking year from 2021. In 2022, our training program surpassed 1700 training courses which is by far our largest training year since inception of the Association. The Psychological Health and Safety Certificate continues to be a major focus for our industry and we anticipate this certificate to grow even larger in 2023.

The BCMSA became a funded Association in 2009 and the training program has been running for just over 10 years now. In saying that, we achieved a major milestone at the BCMSA in 2022 as we surpassed over 100,000 municipal workers trained over this time frame. It's extremely gratifying to see the Association continue to grow at such a rapid pace with the continued appreciation and support from our membership.

In regard to training development, we have converted the Supervisor Safety Certificate

Program (SSCP) into an interactive self-paced E-learning platform to allow for another stream of training. This platform will allow students to take the BCMSA SSCP independently at their own leisure and complete modules outside of the traditional classroom format. This E-learning platform has been a constant ask from our industry over the last year, so we are extremely thrilled to provide this service to our membership.

At the BCMSA we believe in data driven decision making which guide the development of key industry initiatives for our sector. In saying that, the year of 2022 included the development of key resources for industry. The BCMSA and EHS Analytics partnered to design an interactive Safety Dashboard for Local Government across BC. The dashboard allows employers to analyze and compare statistics to identify health and safety priorities. Additionally, the BCMSA partnered with the W Group to develop a Safety Culture Survey. The survey is designed to assess the attitudes of individuals within an organization towards health and safety issues. It is helping organizations better understand what they can do to improve worker safety through culture change. We strongly believe that both resources will support the improvement of worker health and safety in local government through data analysis and research.

This was the first year where the BCMSA had dedicated personnel creating and delivering resources and providing outreach and support for our membership and overall, it was a great success. This



# EXECUTIVE DIRECTOR & PRESIDENT'S MESSAGE



position works hand in hand with industry to develop current resources and identify and act on emerging industry trends which benefit the overall sector.

The Certificate of Recognition (COR) program saw the advancement of our BCMSA COR audit tool to allow for a more user-friendly instrument which incorporates modern technical upgrades. The Association continues to work closely with WorkSafeBC in taking action to enhance the COR program for our membership. The BCMSA has also reorganized to create a full-time in-house position reducing the need for external contractor services. The new

COR Specialist role is responsible for assisting with COR program quality assurance and will help BCMSA to meet the anticipated growth of the COR program in the coming years.

The year of 2022 also saw the return of our BCMSA/PWABC Joint Annual in-person Conference which was hosted in Vancouver, BC. The conference was a huge success and we couldn't be more grateful for our partnership with PWABC and for our sponsors, exhibitors, and the lineup of speakers who made this conference so engaging. As the conference and Operations side of business at the BCMSA has grown, we have added a full-time Operations Assistant to support the conference and day-to-day operational pieces within the organization.

It was a successful financial year for the BCMSA. The Association is confident and forecasts a stable financial future for the organization which will allow for both innovation and growth.

In closing, we would like to sincerely thank the BCMSA Board of Directors, BCMSA staff, advisory and working committee members, consultants, trainers, partners, members within local government and WorkSafeBC for your continued support and commitment of our Association. We look forward to working with you in 2023 and beyond!

*Mike Roberts & Rebecca Chow*  
CEO PRESIDENT





# BOARD OF DIRECTORS

*Distinguished industry professionals working together.*



Rebecca Chow  
President  
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  
CEO  
BC Municipal Safety Association

Sergio Picco  
Vice-President  
Manager, Occupational Health  
and Safety  
City of Burnaby

Nathan Peters  
Treasurer  
Occupational Health & Safety  
Advisor  
City of Kelowna

Magnus Enfeldt  
Director (appointed)  
Chief Safety Officer  
City of Vancouver

Clay Fredin  
Director  
Manager, Occupational Health  
and Safety  
City of Vernon

Rondi Shanks  
Director  
Health and Safety Coordinator  
Comox Valley Regional District

Shaun Bradley  
Director – Worker Representative  
Occupational Health & Safety  
Advisor  
City of Colwood





# ABOUT US

## *Vision, Mission, Principals*



### VISION

Safer and healthier workplaces for everyone.

### MISSION

Empowering people to create healthier and safer workplaces through the sharing of knowledge and resources.

### GOVERNANCE PRINCIPLES

**Dependability:** ensuring we are a reliable, accurate, and credible source of information and training.

**Integrity:** carrying out our work with integrity and instilling trust in what we do.

**Transparency:** operating with openness and accountability.

**Responsiveness:** addressing the needs of our members in a timely fashion.

**Innovation:** seeking and embracing new practices and technologies.

**Collaboration:** working with other organizations to further the vision and mission of the BCMSA.

### 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  
CEO

JUSTIN CHOUHAN  
Director of Programs & Initiatives

CHRISTINE ZIELKE  
Director of Operations

RASLEEN HANS  
Senior Occupational Health  
& Safety Advisor

KACIE SMITH  
Accounting & Payroll  
Specialist

DALE SETH  
COR Client Services

THANH VO  
Administrative Training  
Coordinator

LIZ KIM  
Client Services

SYDNEY CARTER  
Client Services

CLAUDIA LINGER  
Client Services (Temporary)

AMANDA WELOY  
Client Services (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*

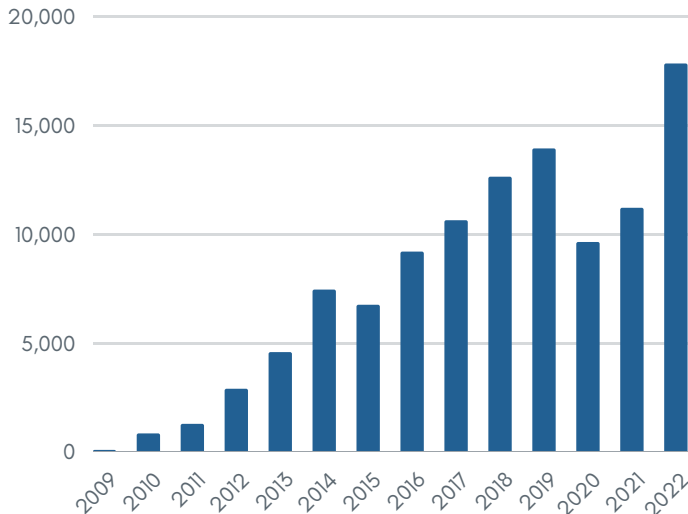


## PERSONNEL TRAINED THROUGH BCMSA

2022 saw a drastic increase in the number of staff trained with a 59% increase over 2021. Overall 17,800 individuals were trained by BCMSA in 2022.

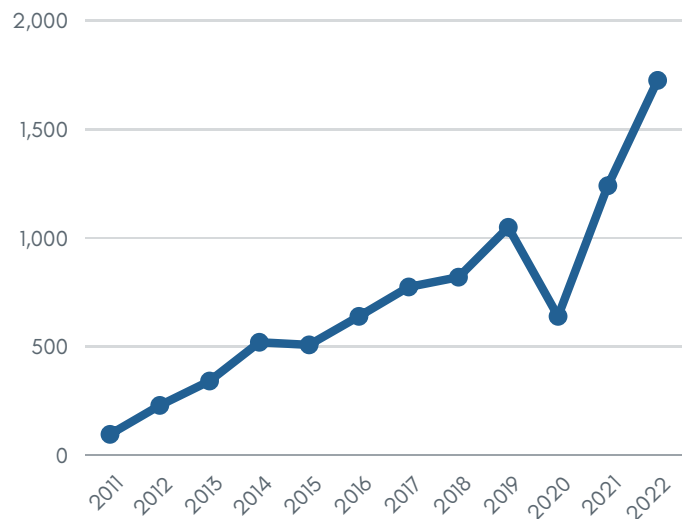
107,000

TOTAL PERSONNEL TRAINED 2009 - 2022



## COURSES BOOKED THROUGH BCMSA

2022 saw a record breaking 39% increase over 2021.



17K+

Personnel took training in  
2021

#01

Training Organization in  
British Columbia

107K+

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  
MENTAL HEALTH AT WORK - ON THE FRONT LINES  
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  
FUNDAMENTALS OF UNDERGROUND UTILITY LOCATING  
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 Fort St John  
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  
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  
Township of Langley  
West Coast Express Limited  
WestCana Services Inc.







## PARTNERSHIPS & SPECIAL PROJECTS

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



BC Municipal Safety Association partnered with the W Group to develop a Safety Culture Survey to allow organizations to better understand the current climate of perceptions of OHS in their workplace. The survey produces an executive report that includes leading and lagging indicators and provide next steps for improvement.

The survey will be a free resource for local government until the end of 2023.

The British Columbia Municipal Safety Association partnered with EHS Analytics to develop a OHS analytics dashboard based on WorkSafeBC Claims data. The dashboard allows employers to analyze statistics to identify health and safety priorities. Benchmarking against similar sized organizations is also available. This will allow organizations to measure their performance and compare it to others to help identify areas for improvement.

As we continue to enhance the dashboard what you can expect in the near futures is organizational COR statistics and audit scores benchmarked to industry.







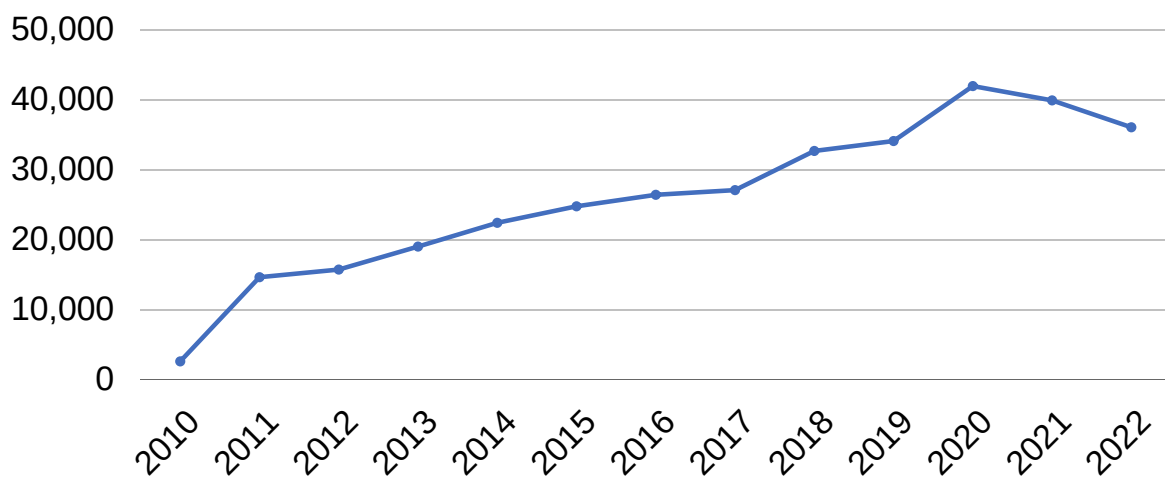


# COMMUNICATIONS & ENAGEMENT

*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



## OCCUPATIONAL HEALTH & SAFETY LEADERSHIP AWARD



## CITY OF EXCELLENCE AWARD



## INNOVATIVE SAFETY SOLUTION AWARD



## JUNIOR HEALTH AND SAFETY LEADER AWARD



## HEALTH & SAFETY STEWARDSHIP AWARD











# FINACIAL STATEMENTS

**December 31,  
2022**

**Prepared by**  
MNP



**BC Municipal Safety Association**  
**Financial Statements**  
*December 31, 2022*

# BC Municipal Safety Association

## Contents

*For the year ended December 31, 2022*

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	<i>Page</i>
<b>Management's Responsibility</b>	
<b>Independent Auditor's Report</b>	
<b>Financial Statements</b>	
Statement of Financial Position.....	1
Statement of Operations.....	3
Statement of Changes in Net Assets.....	4
Statement of Cash Flows.....	5
<b>Notes to the Financial Statements</b> .....	6

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## Management's Responsibility

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To the Members of BC Municipal Safety Association:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Association. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Association's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

March 2, 2023



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Chief Executive Officer

To the Members of BC Municipal Safety Association:

## Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of BC Municipal Safety Association (the "Association"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net assets and 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, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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.

### Other Matter

The financial statements for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified opinion on those statements on February 28, 2022.

### Other Information

Management is responsible for the other information, consisting of an annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the 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 Responsibilities for the Audit of the Financial Statements

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

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

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

Nanaimo, British Columbia

March 2, 2023

*MNP* LLP

Chartered Professional Accountants

**MNP**  
LLP



# BC Municipal Safety Association

## Statement of Financial Position


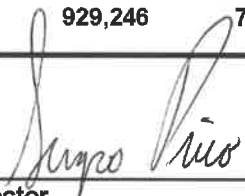
As at December 31, 2022

	Existing Fund (Conference)	Health & Safety Activities Fund	COR Program Fund	Research and Development Fund	Contingency Fund	2022	2021
<b>Assets</b>							
<b>Current</b>							
Cash and cash equivalents	148,314	-	615,991	218,519	413,755	1,396,579	905,640
Trade and other receivables (Note 3)	27,750	431,134	-	-	-	458,884	289,325
Goods and services tax receivable	-	19,782	359	4,192	-	24,333	10,219
Inventory	-	37,721	803	-	-	38,524	28,596
Prepaid expenses and deposits	7,718	86,777	9,102	-	-	103,597	92,953
Short-term investments (Note 4)	-	246,314	-	-	-	246,314	42,302
	183,782	821,728	626,255	222,711	413,755	2,268,231	1,369,035
<b>Capital assets (Note 5)</b>	-	9,576	5,818	-	-	15,394	23,197
<b>Intangible assets (Note 6)</b>	-	55,299	84,252	116,687	-	256,238	76,146
<b>Long-term investments (Note 4)</b>	-	42,643	-	-	-	42,643	84,110
	183,782	929,246	716,325	339,398	413,755	2,582,506	1,552,488

Continued on next page

**BC Municipal Safety Association**  
**Statement of Financial Position**

*As at December 31, 2022*

	<i>Existing Fund (Conference)</i>	<i>Health &amp; Safety Activities Fund</i>	<i>COR Program Fund</i>	<i>RDO</i>	<i>Contingency</i>	<i>2022</i>	<i>2021</i>
<b>Liabilities</b>							
<b>Current</b>							
Accounts payable and accrued liabilities	24,888	194,616	39,990	88,033	-	347,527	118,269
Goods and services tax payable	714	-	-	-	-	714	1,504
Wages payable	-	15,304	11,493	-	-	26,797	13,125
Current portion of capital lease obligations	-	-	-	-	-	-	4,381
Deferred revenue (Note 7)	-	52,454	-	-	-	52,454	59,563
Deferred funding (Note 8)	-	393,318	341,300	-	-	734,618	-
Due to/from fund	-	37,622	(37,622)	-	-	-	-
	25,602	693,314	355,161	88,033	-	1,162,110	196,842
<b>Commitments (Note 9)</b>							
<b>Net Assets</b>							
Invested in tangible and intangible capital assets	-	64,876	90,069	116,687	-	271,632	99,344
Externally restricted (Note 10)	-	-	140,125	-	-	140,125	140,125
Internally restricted	-	-	-	134,678	413,755	548,433	460,340
Unrestricted	158,180	171,056	130,970	-	-	460,206	655,837
	158,180	235,932	361,164	251,365	413,755	1,420,396	1,355,646
	183,782	929,246	716,325	339,398	413,755	2,582,506	1,552,488
<b>Approved on behalf of the Board</b>							
 Director		 Director					

The accompanying notes are an integral part of these financial statements



# BC Municipal Safety Association

## Statement of Operations

*For the year ended December 31, 2022*

	Existing Fund (Conference)	Health & Safety Activities Fund	COR Program Fund	Research and Development Fund	Contingency Fund	2022	2021
<b>Revenue</b>							
Training revenue	-	2,099,200	1,563	-	-	2,100,763	1,392,992
WorkSafe BC funding	-	587,619	581,657	-	-	1,169,276	1,066,034
Conference revenue	176,033	-	-	-	-	176,033	87,037
3E Online MSDS Management revenue	-	67,427	-	-	-	67,427	63,345
Online training revenue	-	18,687	8,073	-	-	26,760	36,180
Interest revenue	71	8,293	-	2,465	3,705	14,534	5,921
Other revenue	-	13,902	-	-	-	13,902	5,556
Membership dues	-	300	-	-	-	300	300
	176,104	2,795,428	591,293	2,465	3,705	3,568,995	2,657,365
<b>Expenses</b>							
Accounting & legal	2,093	13,727	12,948	-	-	28,768	30,834
Advertising	424	8,918	8,497	-	-	17,839	17,390
Amortization of intangible assets	-	17,916	8,039	-	-	25,955	27,300
Amortization of tangible assets	-	4,247	3,557	-	-	7,804	8,299
Benefits	-	82,778	60,762	-	-	143,540	126,113
Board expenses	-	5,472	5,334	-	-	10,806	6,485
Building services	-	3,562	3,431	-	-	6,993	6,531
Communications	-	13,440	11,002	-	-	24,442	16,349
Conferences & conventions	198,775	3,995	2,966	-	-	205,736	45,199
Consulting & contractors	-	1,900,467	93,418	-	-	1,993,885	1,294,995
External events & meetings	-	3,286	2,935	-	-	6,221	3,353
Furniture and equipment	-	2,812	966	-	-	3,778	8,441
Grants	-	-	-	51,250	-	51,250	-
Insurance	-	7,336	7,049	-	-	14,385	11,004
Miscellaneous	-	5,253	676	140	-	6,069	6,314
Office rent	-	56,274	54,186	-	-	110,460	94,567
Office supplies	-	5,812	5,401	-	-	11,213	6,655
Publications	301	14,807	7,689	-	-	22,797	28,376
Salaries	-	419,858	309,742	-	-	729,600	603,011
Salaries administration	-	812	863	-	-	1,675	2,104
Technology	328	25,572	17,960	-	-	43,860	98,049
Training - Staff	3,975	8,453	8,284	-	-	20,712	5,900
Travel	480	9,208	6,769	-	-	16,457	115
<b>Total expenses</b>	206,376	2,614,005	632,474	51,390	-	3,504,245	2,447,384
<b>Excess (deficiency) of revenue over expenses</b>	(30,272)	181,423	(41,181)	(48,925)	3,705	64,750	209,981

The accompanying notes are an integral part of these financial statements

**BC Municipal Safety Association**  
**Statement of Changes in Net Assets**

*For the year ended December 31, 2022*

	<i>Existing Fund (Conference)</i>	<i>Health &amp; Safety Activities Fund</i>	<i>COR Program Fund</i>	<i>Research and Development Fund</i>	<i>Contingency Fund</i>	<b>2022</b>	<b>2021</b>
Net assets, beginning of year	188,452	304,509	402,345	160,290	300,050	1,355,646	1,145,665
Excess (deficiency) of revenue over expenses	(30,272)	181,423	(41,181)	(48,925)	3,705	64,750	209,981
Transfer between funds	-	(250,000)	-	140,000	110,000	-	-
Net assets, end of year	158,180	235,932	361,164	251,365	413,755	1,420,396	1,355,646

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

# BC Municipal Safety Association

## Statement of Cash Flows

*For the year ended December 31, 2022*

	<i>Existing Fund (Conference)</i>	<i>Health &amp; Safety Activities Fund</i>	<i>COR Program Fund</i>	<i>Research and Development Fund</i>	<i>Contingency Fund</i>	<b>2022</b>	<b>2021</b>
<b>Cash provided by (used for) the following activities</b>							
<b>Operating</b>							
Cash receipts from funding	-	980,937	922,957	-	-	1,903,894	1,066,034
Cash received from training	-	2,039,071	16,646	-	-	2,055,717	1,263,931
Cash received from conference	-	-	-	-	-	-	87,037
Cash received from other sources	71	12,811	-	2,465	3,705	19,052	117,375
Cash paid to suppliers	(34,048)	(1,982,093)	(271,591)	(55,582)	-	(2,343,314)	(1,684,573)
Cash paid for salaries and benefits	-	(494,909)	(364,559)	-	-	(859,468)	(735,866)
	(33,977)	555,817	303,453	(53,117)	3,705	775,881	113,938
<b>Financing</b>							
Repayments of capital lease obligations	-	(3,286)	(1,095)	-	-	(4,381)	(3,198)
<b>Investing</b>							
Purchase of capital assets	-	-	-	-	-	-	(5,366)
Purchase of intangible assets	-	(30,997)	(58,364)	(28,654)	-	(118,015)	(30,750)
Transfer of investments	-	(285,373)	122,827	-	-	(162,546)	(3,076)
	-	(316,370)	64,463	(28,654)	-	(280,561)	(39,192)
<b>Increase (decrease) in cash resources</b>	(33,977)	236,161	366,821	(81,771)	3,705	490,939	71,548
<b>Cash resources, beginning of year</b>	182,291	474,179	249,170	-	-	905,640	834,092
<b>Interfund adjustments</b>	-	(710,340)	-	300,290	410,050	-	-
<b>Cash resources, end of year</b>	148,314	-	615,991	218,519	413,755	1,396,579	905,640

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



**1. Incorporation and nature of the organization**

BC Municipal Safety Association (the "Organization") was incorporated under the British Columbia Societies Act on October 31, 1994 and is registered as a not-for-profit organization and thus is exempt from income taxes under section 149(1) of the Income Tax Act ("the Act"). In order to maintain its status as a registered not-for-profit organization under the Act, the Organization must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The purpose of the Association is to promote the education of British Columbia 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 co-operate 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, not-for-profit body for the purpose of carry out the purposes of the Association.

**2. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles and include the following significant accounting policies:

***Fund accounting***

The Organization follows the deferral method of accounting for contributions and reports using fund accounting and maintains five funds: Existing Fund, Health and Safety Activities Fund, COR Program Fund, Research and Development Fund, and Contingency Fund

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

The Health and Safety Activities Fund reports the Organization's assets, liabilities, revenue and expenses (including related administrative expenses) related to the WorkSafe BC Health and Safety Activities Agreement.

The COR Program Fund reports the Organization's assets, liabilities, revenue and expenses (including related administrative expenses) related to the WorkSafe BC Certificate of Recognition Program ("COR Program") Agreement.

The Research and Development Fund is an internally restricted fund and reports the Organization's assets, liabilities, revenue and expenses related to special programs and projects and grants.

The Contingency Fund is an internally restricted fund and reports the Organization's assets, liabilities, revenue and expenses related to unexpected operating expenses, significant capital expenses, a reduction in revenue streams and/or an operating deficit at year end

***Revenue recognition***

The Association uses the deferral method of accounting for contributions and reports on a fund accounting basis. 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 in the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized in the appropriate deferred contribution balance or in net assets depending on the nature of the restrictions. Unrestricted investment income is recognized as revenue in the appropriate fund when earned.

WorkSafe BC funding is recognized as revenue in the year the related expenses are incurred.

Training revenue, online training revenue, 3E Online MSDS Management revenue, conference revenue, and other revenue is recognized when services have been rendered and collection is reasonably assured.

**2. Significant accounting policies** *(Continued from previous page)*

***Allocation of expenses***

The Organization engages in education programs. The costs of each program include the costs of providing the educational services and other expenses that are directly related to providing the program. The Organization also incurs a number of common and overhead expenses that are common to the administration of the Organization and each of its programs.

The Organization allocates its common and overhead expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year. Common and overhead expenses are allocated to the Health and Safety Activities and the COR program based on staffing full time equivalents which result in 51% of the common and overhead expenses allocated to Health and Safety Activities and 49% to the COR Program.

***Financial instruments***

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Association has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Organization's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**Financial asset impairment:**

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of excess in the year the reversal occurs.

***Cash and cash equivalents***

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less.

**2. Significant accounting policies** *(Continued from previous page)*

***Inventory***

Inventories held for distribution at no charge or for a nominal charge are recognized at the lower of cost and current replacement cost. Cost is determined by the first in, first out method.

***Capital assets***

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Amortization is provided using the declining balance for computer equipment and office supplies and straight line method for leasehold improvements at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Method</b>	<b>Rate</b>
Computer equipment	declining balance	55 %
Office equipment	declining balance	20 %
Leasehold improvements	straight-line	10 years

***Intangible asset***

Specified intangible assets are recognized and reported apart from goodwill.

An intangible asset recognized separately from goodwill and subject to amortization are recorded at cost. Contributed intangible assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at a rate intended to amortize the cost of intangible asset over their estimated useful lives.

	<b>Rate</b>
Audit tool program	10 years
Covid-19 toolkit	3 years
Interactive videos	5 years
Online training courses	5 years
PH&S Certificate programs	3 years
Training package	10 years
Web based questionnaire	10 years

When an intangible asset no longer contributes to the Organization's ability to provide goods or services, or the value of future economic benefits or service potential associated with the intangible asset is less than its net carrying amount, its carrying amount is written down to fair value.

***Multiemployer defined benefit plan***

The Association is part of a multiemployer defined benefit plan. Accordingly, the Association is not able to identify its share of the plan assets and liabilities, and therefore, the Association uses defined contribution plan accounting for this plan.

***Measurement uncertainty (use of estimates)***

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.



**BC Municipal Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2022*

**3. Accounts receivable**

	2022	2021
Trade receivables	458,884	280,093
Advance to employee	-	9,232
	<b>458,884</b>	<b>289,325</b>

**4. Investments**

	2022	2021
<b>Current investments</b>		
Guaranteed investment certificate - maturing May 9, 2022	-	42,302
Guaranteed investment certificate - maturing May 9, 2023	43,887	-
Guaranteed investment certificate - maturing September 2023	202,427	-
	<b>246,314</b>	<b>42,302</b>
<b>Long term investments</b>		
Guaranteed investment certificate - maturing May 9, 2023	-	42,234
Guaranteed investment certificate - maturing May 10, 2024	42,643	41,876
	<b>42,643</b>	<b>84,110</b>

**5. Capital assets**

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Computer equipment	13,304	13,304	-	4,022
Office equipment	18,614	12,928	5,686	8,113
Leasehold improvements	13,545	3,837	9,708	11,062
	<b>45,463</b>	<b>30,069</b>	<b>15,394</b>	<b>23,197</b>
	<b>45,463</b>	<b>30,069</b>	<b>15,394</b>	<b>23,197</b>

**6. Intangible assets**

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Covid-19 Toolkit	10,250	10,250	-	5,694
Interactive videos	67,890	24,774	43,116	21,718
Online training courses	54,231	15,906	38,325	-
PH&S Certificate Program	30,750	12,268	18,482	24,629
Training package	116,687	-	116,687	-
Web based questionnaire	69,680	30,052	39,628	24,105
	<b>349,488</b>	<b>93,250</b>	<b>256,238</b>	<b>76,146</b>

**BC Municipal Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2022*

**6. Intangible assets** *(Continued from previous page)*

Amortization of \$25,955 (2021 – \$27,300), related to intangible assets with definite lives, is included in current year earnings. Online training courses and Training package includes intangible assets with a carrying value of \$155,012 (2021 - \$ nil). No amortization of these assets has been recorded during the current year because they are currently under development.

**7. Deferred revenue**

Deferred revenue consists of amounts received in advance of services being rendered.

	<b>2022</b>	<b>2021</b>
3E Online MSDS Management	<b>21,927</b>	23,319
Training	<b>20,768</b>	16,800
WorkSafe BC	<b>9,759</b>	19,444
	<b>52,454</b>	59,563

**8. Deferred funding**

Deferred funding consist of unspent contributions externally restricted for for delivery of educational programs. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred contribution balance are as follows:

	<i>Health &amp; Safety Activities Fund</i>	<i>COR Program Fund</i>	<b>2022</b>	<b>2021</b>
Amount received during the year	<b>980,937</b>	<b>922,957</b>	<b>1,903,894</b>	1,066,034
Less: Amount recognized as revenue during the year	<b>(587,619)</b>	<b>(581,657)</b>	<b>(1,169,276)</b>	(1,066,034)
Balance, end of year	<b>393,318</b>	<b>341,300</b>	<b>734,618</b>	-

**9. Commitments**

The Organization has entered into various lease agreements for equipment (ending November 30, 2024) and premises (ending February 28, 2030) with estimated minimum annual payments as follows:

2023	89,484
2024	89,918
2025	78,702
2026	80,387
2027	82,114
Thereafter, to February 28, 2030	184,858
	<b>605,463</b>

**BC Municipal Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2022*

**10. Externally restricted net assets**

	2022	2021
<b>Certificate of Recognition Program Reserve Fund</b>		
Balance, beginning of year	140,125	116,546
Additions	-	23,579
	<b>140,125</b>	<b>140,125</b>

The Board of Directors has established a Reserve Fund with the approval of WorkSafe BC. The Association can only utilize funds from the Reserve Fund with the authorization from the Association's Board of Directors and prior written approval of WorkSafe BC.

**11. Municipal Pension Plan**

The Association and its employees contribute to the Municipal Pension Plan (a jointly trustee 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. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of 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 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Association paid \$54,911 (2021 - \$49,375) for employer contributions to the plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

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 allocating the obligation, assets and costs to individual employers participating in the plan.

**12. Economic dependence**

One of the Organization's primary sources of revenue is WorkSafe BC funding. The grant funding can be cancelled if the Organization does not observe certain established guidelines. The Organization's ability to continue viable operations is dependent upon maintaining its compliance with the criteria within the WorkSafe BC agreements. As at the date of these financial statements the Organization believes that it is in compliance with the guidelines.



**13. Financial instruments**

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

***Credit concentration***

As at December 31, 2022, one customer (2021 - two) accounted for 25% (2021 - 36%) of the accounts receivable. The Organization believes that there is no unusual exposure associated with the collection of these receivables.

**14. Comparative figures**

Certain comparative figures have been reclassified to conform with current year presentation.