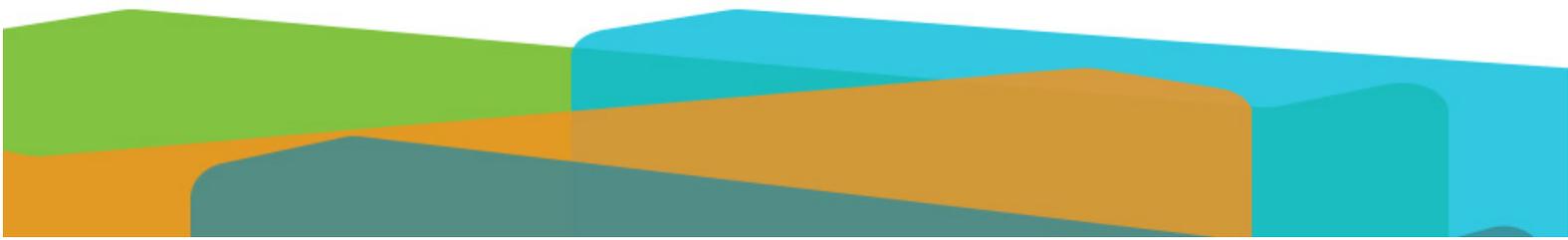


A Year in Transition FARSHA 2015 Annual Report



Mission Statement:

FARSHA seeks to reduce the number of incidents on farms and ranches in British Columbia through an active program of education, training, and consultation in all regions of the province.

This annual report, and those from previous years, are available online at www.agsafebc.ca.

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Board of Directors

FARSHA’s 7-person Board of Directors provides knowledge, expertise and steadfast guidance to the management and staff team, and oversees progress against the organizational mandate.



Letter from the Board Chair

Our field operations staff made excellent progress in assisting employers to become COR certified during 2015. The process required employers to ensure the documentation of their safety policies and procedures — in keeping with the regulations — and then pass an audit verifying the completeness of their programs. Our staff empowered employers and supervisors by encouraging them to conduct their own new worker orientation sessions and to review their safety procedures on an ongoing basis.

Other key priorities for 2015 included assisting employers in ensuring appropriate signage is in place warning of the risks of confined space, developing confined space inventories, and identifying possible solutions to avoid entry altogether. This work is ongoing as confined spaces are extreme hazards and often result in workplace fatalities.

Injury rate and duration remain areas of high priority. WorkSafeBC premiums are driven by increased cost of claims, which is a result of an increase in injury rate and the length of time a worker is on claim benefits. The injury rate has been falling over the last decade; however, the duration of injury has remained steady or increased. We are working with employers to develop procedures to facilitate early, safe, modified work at their workplaces to reduce duration and thus premium costs. This approach, while beneficial to employers, is also important for the injured worker's social and economic well-being.

In a year of significant operational change, the Board reviewed several options for a new logo and brand for FARSHA that were presented by Executive Director Wendy Bennett. The Board approved the brand name AgSafe and an accompanying logo, as it more clearly reflects our goals and the work we do. While the legal name for the organization remains FARSHA, the new AgSafe brand name will become increasingly recognizable to the agriculture community.



Ralph McGinn
Chair, Board of Governors

“Our staff empowered employers and supervisors by encouraging them to conduct their own new worker orientation sessions and to review their safety procedures on an ongoing basis.”

Letter from the Executive Director

2015: A Year in Transition

FARSHA underwent significant change in 2015 and launched several initiatives. We renovated and modernized our office space and began a rebranding process, leading to a name change that will come into full force next year. Some new faces joined our team in the field, bringing strong expertise in their respective areas. We added landscaping, tree services and garden centres to the industries invited to take advantage of our services. Many of the companies who joined us achieved COR certification shortly after and are now proudly promoting their advanced level of safety to their clients and have a working health and safety program to assist with their daily business needs.

We focused intensively on equipment safety this year, and will continue to promote and encourage the use of seatbelts as part of the Roll Over Protective System found on tractors. Our field team conducts many safety awareness and operator training programs for tractors and relies on the operators to wear their seatbelts at all times. The hope is that seatbelts on tractors will become as habitual as they are for automobiles.

Large animal safety was another major focal point for the year. We were excited to launch a series of dairy safety videos produced locally with the help of BC's wonderful dairy farmers. We cannot thank them enough for welcoming us to their farms and agreeing to star in our videos.

While WorkSafeBC officers are still inspecting agriculture operations on a consistent basis, the number of orders issued has decreased significantly. This tells us that safety is becoming part of the daily activity in agriculture, as WorkSafeBC is noting in its reports. Well done to all involved!

Ambitious plans are in store for 2016, building on the excellent work that began in 2015. Watch for more activities designed to engage supervisors, along with new and improved training programs. Our focus continues to be the delivery of on-site safety education and information. We will continue to work with producers to make safety part of what they do each and every day.

Thank you to our Board of Directors for their support and encouragement. We remain committed to creating a safer work environment for British Columbia's agricultural industries.



Wendy Bennett, CRSP
Executive Director

“Our field team conducts many safety and operator training programs for tractors and relies on the operators to wear their seatbelts at all times; the hope is that seatbelts on tractors will become as habitual as they are for automobiles.”

A Year in Transition

The Farm and Ranch Safety and Health Association (FARSHA) was founded in 1993 as a joint initiative of WorkSafeBC, the BC Agricultural Council and the Canadian Farmworkers' Union. The association is funded by a levy on the assessments paid to WorkSafeBC by the province's registered agricultural employers.

As evidence of its effectiveness, FARSHA's forward-looking, industry-specific model—the first of its kind in BC—has been replicated by other commercial sectors in the province.

Adoption of a new brand



In 2015, FARSHA underwent a comprehensive review of its brand. The result was the adoption of the new name, AgSafe, which now clearly exemplifies the organization's role. (FARSHA remains the association's legal name.)

As Executive Director Wendy Bennett expressed in *Country Life in B.C.*, "We always had to explain what FARSHA was. AgSafe represents all the commodities we work with. Not all greenhouses considered themselves as farms or ranches, so this is more inclusive."

With a new, more encompassing identity, AgSafe welcomed members from the wholesale and retail nurseries; garden centres; landscapers; nursery suppliers; and tree services.

AgSafe in the News in 2015

Several leading industry trade publications interviewed Executive Director Wendy Bennett about FARSHA's rebranding. In December 2015, articles appeared in *Fruit & Vegetable* and *Country Life in B.C.* along with paid announcements in *Orchard & Vine*, and *BC Holstein News*. The rebranding awareness campaign will continue in 2016, promoting the benefits of AgSafe membership in the varied languages of BC's agricultural workers.

AgSafe was also featured in articles written by Provincial Ranching Safety Consultant Reg Steward for *Beef in BC* magazine, published by the B.C. Cattlemen's Association. Topics included safety program elements, due diligence, understanding WorkSafeBC rates, and the benefits of both AgSafe and the Certification of Recognition (COR) program. AgSafe continues to address significant areas of risk in the ranching sector, including the hazards of working alone.

Executive Director Wendy Bennett was profiled in the media explaining FARSHA's rebranding and name change to AgSafe.



Provincial Ranching Safety Consultant and Superintendent of Field Operations Reg Steward is a regular contributor to *Beef in BC* magazine writing about safety issues faced by members of the B.C. Cattlemen's Association.

AgSafe in the Field

Three Safety Advisors (SAs) serve a variety of commodity groups in the Lower Mainland and Fraser Valley. Regional Safety Consultants (RSCs) bring specialized knowledge of ranching and a variety of other agricultural sectors to producers in eight provincial regions. Overall in 2015, SAs and RSCs focused on training employers and supervisors, providing them with the education and tools to implement and monitor their own safety programs in compliance with WorkSafeBC regulations. Employers were also made aware of the benefits of COR status.



AgriSafe Seatbelt Campaign

AgSafe launched a major safety awareness campaign in 2015 designed to increase the habitual use of seatbelts and Roll Over Protective Structures (ROPS) when driving tractors. AgSafe ran advertisements promoting an “AgriSafe Culture” with emphasis on the key word “safe.” The ad ran with images of a tractor rollover and an invitation to find out more about COR. They were placed in trade publications targeted to farms, ranches, vineyards and orchards, fruit growers, and the dairy industry.

2015 Regional Issues & Highlights

In the **Cariboo** region, safety training was tailored to meet individual producers’ needs. Program elements were introduced using a “one step at a time” approach. Ranchers recognized the value of dedicating personnel or man-hours to implement, monitor and advance safety programs. AgSafe also worked with employers on developing protocols for when ranch employees working alone fail to report in as planned.

In the **Kootenays**, the region’s proximity to Alberta has heightened safety awareness in the wake of a fatal family farming tragedy on October 13, 2015. AgSafe focused on encouraging the region’s small scale growers to register for Personal Option Protection with WorkSafeBC.

In the **Lower Mainland’s** mushroom and greenhouse sector, SAs dealt with complicated WorksafeBC inspection orders, involving hygiene (confined spaces and exposure control plans) and engineering issues (e.g., greenhouse picking carts and mushroom farm picking platforms).

In the **Okanagan**, an MSI checklist was used as a one-on-one follow-up after orientation to ensure each worker understood how to prevent injuries. AgSafe also worked with individual growers on best practises to help improve their experience ratings and reduce ladder injuries.

AgSafe hired Chad Stewart in November as RSC for the new **North Okanagan** region.

AgSafe’s new small employer program was well received in the **Peace River** region, where northern producers are working to address a shortage of qualified supervisors and labourers. Although on-site training was down for the year, there was an increase in requests for workplace inspections, first aid assessments, worker orientation and the Agsafe equipment inspection app.

Working in Partnership

FARSHA developed, implemented and followed up on several key areas of concern in BC agriculture, in conjunction with WorkSafeBC and other agricultural industry partners.

WORK SAFE BC

Statistics

The injury rate (the number of accepted compensation claims per 100 person- years worked) in agriculture has dropped from a high of 5.0 in 2000 to 2.6 in 2014. The percentage of serious injury claims declined from 28 percent in 2010 to 25 percent in 2015. For more detailed statistics, see visit WorkSafeBC's online Industry Safety Information Centre.

WSBC inspections of agricultural workplaces have remained static for the past three years. At the same time, prevention orders in agriculture have dropped. There were 3,300 orders written in 2013, 2,400 in 2014, and in 2015, the number was reduced further to less than 2000. WSBC rates remain unchanged for 2016 in most areas of agriculture. However, certain sectors — including horse and cattle ranches, feedlots and dairies — will see an estimated 20 percent rate increase. These sectors are primary targets for AgSafe initiatives in 2016.

AgSafe Joins Forces with CASA

AgSafe's Wendy Bennett was elected chair of the Canadian Agricultural Safety Association (CASA) in 2015. As chair, her aim is to "understand how the individual provincial associations work and how we can come up with a consistent set of best practices across the country."



Confined Space Centre of Excellence

Following a 2012 provincial coroner's inquest into three fatalities at a Langley mushroom farm, FARSHA created a Confined Space Centre of Excellence in partnership with WorkSafeBC. The idea for a central education initiative was raised in testimony by former FARSHA Executive Director Bruce Johnson and was added to the coroner's list of recommendations. A website and series of safety brochures were adapted from the idea and launched in 2014. In 2015, AgSafe remained dedicated to helping employers create hazard control plans for confined spaces. View the Centre of Excellence at:

<http://www2.worksafebc.com/portals/agriculture/csAgriculture.asp>



BC Dairy Farmers

In the BC dairy sector, the Lower Mainland SA introduced testing for dairy farm workers' potential exposure to hydrogen sulphide (H₂S) gas when manure is agitated for removal on farms. Concerns about manure gas exposure was communicated to producers through BC Dairy publications, social media platforms and industry meetings. In addition, a new series of videos was produced to educate new workers about the safe handling of dairy livestock.

BC Poultry Producers

AgSafe consulted with BC Poultry Association (BCPA) members about concerns relating to the use of formaldehyde and how to best protect their employees during the avian influenza outbreak in BC. AgSafe met with the BCPA and agreed to assist poultry employers by developing a safety program template specific to the needs of the industry.



COR Leaders in Safety

WorkSafeBC recognizes and rewards employers who implement sound health and safety management systems in occupational health and safety. AgSafe is the Certificate of Recognition (COR) certifying body for primary agriculture in BC. COR Program Manager Lorne Gosick was hired last year to oversee and expand COR. Since then, considerable strides have been made with 10 new employers being awarded COR standing in 2015.

As part of the rebranding process, a logo, brochure and tag line were developed for the COR program. A new video was produced for the AgSafe website and for presentation at association meetings. Four online modules were developed for COR Large Employer Theory Training.

AgSafe SAs and RSCs fanned out across the province distributing COR information packages. New members in the greenhouse and nursery sectors were introduced to the benefits of COR training and certification.

2015 COR Recipients

Congratulations to the following producers who received the Certificate of Recognition following successful completion of the Occupational Health and Safety audit, including several new members from the landscaping sector. These COR-certified leaders in agricultural health and safety are now eligible for WSBC premium rebates of 10 percent.



Large Employers:

- Para Space Landscaping Inc. (passed two audits: OSH and Return to Work)
- Randhawa Farms (OSH audit)

Small Employers:

- Crystal Springs Ranch & Saddlery
- Don and Anna's Greenhouses
- RoyalWood Tree Care
- Southern Plus Feed Lots
- Uppal's Farms and Greenhouses Ltd.
- Weitz Contracting Ltd.
- Wiebe Siphon Creek Ranch Inc.

The AgSafe Team

The central staff at AgSafe’s head office in Langley includes the Executive Director, two full time, and two part time employees who manage or coordinate programs, projects, communication and administration.

AgSafe’s team of Safety Advisors and Regional Safety Consultants are located elsewhere around the province serving British Columbia’s registered agricultural employers and their workers. (See below for an SA/RSC map.)



AgSafe Safety Advisors and Regional Safety Consultants



Injury Rate for 7010 Agriculture Subsector

The following chart illustrates how many claims and serious injury claims an industry has for every 100 workers, and the change in this rate over the most recent five-year period. Industries with a higher rate are considered more risky, while industries with a lower rate are considered less risky. The ultimate target is to have an injury rate of zero. This chart compares the rates for the Agricultural Subsector to the rates for all of B.C.

Measure	2010	2011	2012	2013	2014	2015
Injury Rate - Selection	2.6	2.3	2.6	2.6	2.6	
Injury Rate - All of B.C.	2.3	2.3	2.3	2.3	2.3	
Serious Injury Rate - Selection	0.7	0.6	0.5	0.6	0.6	
Serious Injury Rate - All of B.C.	0.3	0.3	0.3	0.3	0.3	
# Time-loss Claims	532	462	530	537	529	570
# Serious Injury Claims	150	126	110	120	118	141
% Serious Injury Claims	28 %	27 %	21 %	22 %	22 %	25 %
# Person Years	20,160	19,859	20,631	20,521	0	
Duration		48	44	42	44	43
Duration - All of BC		35	35	35	34	34

Source: WorkSafeBC at

<https://online.worksafebc.com/anonymous/wcb.ISR.web/IndustryStatsPortal.aspx?c=2>

Moving Forward in 2016

The 2015 theme, “A Year in Transition” recognizes the initiatives of new Executive Director Wendy Bennett, while continuing to build on the 20-year legacy left behind by former head Bruce Johnson. Most notably during the year, FARSHA’s name was reignited with a new brand. AgSafe will now carry on delivering “Safety through Knowledge,” the association’s primary theme since 1993. A campaign to familiarize BC’s agricultural sector with the AgSafe rebrand and “AgriSafe Culture” will continue in 2016.

Most importantly, AgSafe will continue to tackle the injury rate in agriculture, paying attention to the greenhouse and nursery sector, which is experiencing a high number of strains and sprains. Those sectors that can expect a rise in their premiums in 2016, due to higher than average injury rates, will be a major area of focus for AgSafe in the coming year.

The association continues to produce safety materials and resources for BC’s agricultural workers in a variety of languages, including Spanish, Punjabi and Vietnamese. Technology will continue to be used to make risk identification and injury prevention easily accessible by introducing new apps for smartphones and the Web.

In the four years since the Certificate of Recognition program was introduced, an increasing number of employers, both large and small, have recognized the benefits and achieved certification, along with reductions in their WSBC premiums. In 2016, on-site training and consultation will be followed up by visits to help employers take their programs to the next level by achieving COR certification.

AgSafe will also work with employers on early intervention and return to work initiatives designed to reduce injury duration, which remains unacceptably high in agriculture. Building on FARSHA’s effective efforts over more than 20 years, AgSafe will continue to set standards of excellence for health and safety in BC’s primary agricultural industry in 2016.

FINANCIAL STATEMENTS OF

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION

December 31, 2015



d'Abadie Moody inc.



INDEPENDENT AUDITOR'S REPORT

To the Directors of
Farm and Ranch Safety and Health Association

We have audited the accompanying financial statements of Farm and Ranch Safety and Health Association, which comprise the statement of financial position as at December 31, 2015, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT, continued

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Farm and Ranch Safety and Health Association as at December 31, 2015, 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.

Langley, British Columbia
April 4, 2016



Chartered Professional Accountants

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION

STATEMENT OF FINANCIAL POSITION

As at December 31, 2015

	2015	2014
ASSETS		
Current		
Cash and cash equivalents	\$ 354,560	\$ 294,619
GST refundable and other receivables	23,169	15,929
Prepaid expenses	9,926	6,817
	<u>387,655</u>	<u>317,365</u>
Capital assets (Note 3)	<u>55,595</u>	<u>21,098</u>
	<u>\$ 443,250</u>	<u>\$ 338,463</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 23,259	\$ 30,072
Payroll remittances payable	10,445	12,560
Salaries payable	3,954	5,107
	<u>37,658</u>	<u>47,739</u>
Deferred revenue (Note 4)	<u>24,500</u>	<u>-</u>
	<u>62,158</u>	<u>47,739</u>
NET ASSETS		
BALANCE	<u>381,092</u>	<u>290,724</u>
	<u>\$ 443,250</u>	<u>\$ 338,463</u>

Approved by the board


Chairman


Director

See accompanying notes to the financial statements

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION
STATEMENT OF OPERATIONS
Year ended December 31, 2015

	2015	2014
REVENUES		
WorkSafeBC operating grants	\$ 1,200,000	\$ 1,128,615
Program recovery and membership fees	23,656	13,437
	1,223,656	1,142,052
EXPENDITURES		
Accounting and legal fees	6,891	6,534
Advertising and sponsorships	46,232	10,654
Amortization	38,809	8,169
Benefits	38,468	40,777
Board expenses	25,022	27,430
Building repairs and maintenance	3,427	1,722
Conference registration & meeting expenses	19,834	10,548
Consultants & Contractors	254,021	197,070
Furniture & Equipment	2,197	5,523
Miscellaneous programs	10,815	24,997
Office Supplies	7,406	14,222
Property taxes & general insurance	8,633	8,973
Publication & materials	67,938	27,530
Rent	54,501	52,749
Staff training	16,282	25,244
Technology	27,009	9,052
Telecommunications & freight	17,890	15,490
Travel	109,761	121,917
Wages	381,816	509,624
	1,136,952	1,118,225
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	86,704	23,827
COR Surplus (Schedule 1)	(1,644)	4,213
Interest	5,308	4,032
EXCESS OF REVENUES OVER EXPENDITURES	\$ 90,368	\$ 32,072

See accompanying notes to the financial statements

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION
STATEMENT OF CASH FLOWS
Year ended December 31, 2015

	2015	2014
OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 90,368	\$ 32,072
Item not affecting cash		
Amortization	38,809	8,169
	<u>129,177</u>	40,241
Change in non-cash working capital items		
GST refundable and other receivables	(7,240)	4,590
Prepaid expenses	(3,109)	5,076
Accounts payable and accrued liabilities	(10,081)	24,711
	<u>108,747</u>	74,618
FINANCING ACTIVITY		
Deferred revenue	24,500	(24,745)
INVESTING ACTIVITY		
Purchase of capital assets	(73,306)	(10,378)
INCREASE IN CASH	59,941	39,495
CASH, beginning of year	<u>294,619</u>	<u>255,124</u>
CASH, end of year	<u>\$ 354,560</u>	<u>\$ 294,619</u>

See accompanying notes to the financial statements

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

1. Nature of operations

Farm and Ranch Safety and Health Association is incorporated under the laws of the province of British Columbia and operates to ensure high standards of occupational health and safety in the agricultural industry by fostering compliance with Workers' Compensation Board regulations and to support overall farm safety.

2. Significant accounting policies

The Association applies the Canadian accounting standards for not-for-profit enterprises.

(a) Cash equivalents

The Association considers all investments with maturities of three months or less and demand bank loans that are utilized periodically for day to day operations to be cash equivalents.

(b) Capital assets

Capital assets are recorded at cost. The Association provides for amortization using the following methods at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates and methods are as follows:

Test equipment	30% Declining balance
Furniture and fixtures	20% Declining balance
Computer equipment	3 years Straight-line
Computer software	1 year Straight-line

Amortization of leasehold improvements is recorded over the remaining term of the lease plus the first renewal option.

(c) Impairment of long-lived assets

The Association tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected undiscounted future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent carrying value exceeds its fair value.

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

2. Significant accounting policies, continued

(d) Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Externally restricted contributions for the purchase of capital assets that will be amortized are recorded as deferred capital contributions and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Externally restricted contributions for the purchase of capital assets that will not be amortized are recognized as direct increases in net assets to the Investment in Capital Assets balance.

(e) 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 disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Items requiring the use of significant estimates include public service bodies rebate, useful lives for amortization of capital assets, and allocation of administration expenses between programs. Actual results could differ from those estimates.

(f) Financial instruments

The Association's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities. Unless otherwise noted it is management's opinion that the Association is not exposed to significant interest, currency or credit risks and the fair values of these instruments approximate their carrying value.

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2015

3. Capital assets

			2015			2014
	Cost	Accumulated amortization	Net Book Value		Net Book Value	
Test equipment	\$ 18,070	\$ 9,998	\$ 8,072	\$	9,523	
Furniture and fixtures	71,315	59,403	11,912		7,660	
Leasehold improvements	46,764	11,691	35,073		-	
Computer equipment	59,620	59,082	538		3,915	
Computer software	22,568	22,568	-		-	
	<u>\$ 218,337</u>	<u>\$ 162,742</u>	<u>\$ 55,595</u>	<u>\$</u>	<u>21,098</u>	

4. Deferred revenue

	2015	2014
Canadian Agricultural Safety Association	<u>\$ 24,500</u>	<u>\$ -</u>

Grant in the amount of \$35,000 is to be expended before December 31, 2016 for the purpose of safety training relating to tractors and farm machinery for designated regions per the agreement.

5. Commitments

As at December 31, 2015, the Association has outstanding lease commitments with respect to the office premise and equipment as follows:

2016	\$ 45,017
2017	46,478
2018	46,478
2019	723
2020	301
	<u>\$ 138,997</u>

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

6. Reserve Funds

The WorkSafeBC Board allows the Association to retain operating surpluses equivalent to three months of the WorkSafeBC contract funding amount as reserve funds. The use of such reserve funds are limited to: 1) bridge financing purposes and 2) unforeseen and time sensitive expenses in excess of total approved funding received.

7. Economic dependence

The Association generated approximately 98.4% (2014 - 99.0%) of its revenue from WorkSafeBC through its levies and assessments of the farming industry. WorkSafeBC also approves the Association's annual budget.

8. Income taxes

The Association is a not-for-profit organization that is exempt from income taxes pursuant to subsection 149(1) of the Income Tax Act.

FARM AND RANCH SAFETY AND HEALTH ASSOCIATION
SCHEDULE TO THE FINANCIAL STATEMENTS
Year ended December 31, 2015

Schedule of COR Revenue and Expenditures

Schedule 1

	2015	2014
WorkSafeBC COR grant	\$ 293,041	\$ 225,712
Other revenue	716	6
Accounting & legal	(2,297)	(1,153)
Advertising and sponsorships	(31,626)	(27,919)
Benefits	(7,748)	(9,133)
Board Expenses	(4,758)	(4,974)
Building maintenance and repairs	(706)	(328)
Conference registration and meeting expenses	(4,246)	(675)
Consultants & contractors	(9,290)	(7,241)
Furniture and equipment	(514)	(864)
Miscellaneous	-	(321)
Office supplies	(1,934)	(1,826)
Property taxes and general insurance	(2,349)	(1,866)
Publication and materials	(59,721)	(24,433)
Rent	(10,376)	(10,040)
Staff training	(4,346)	(14,550)
Technology	(6,965)	(4,930)
Telephone and freight	(2,827)	(4,408)
Travel	(7,379)	(9,555)
Wages	(138,319)	(97,289)
	\$ (1,644)	\$ 4,213

No amortization is allocated to the COR program as capital expenditures are adjusted by WorkSafeBC in determining the annual surplus or deficit relating to the COR program.



FARSHA 2015 Annual Report



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