





# Taking safety culture to the next level

A message from the Chair of AgSafe Alberta's Board of Directors

elcome to our 2022-23 Annual Report. I'm happy to share that 2022-23 was another successful and productive year here at AgSafe Alberta.

A major highlight from the last year was the launch of FARMERS CARE Level 2, the second step in our introductory safety program for farmers and ranchers looking to grow the culture of safety on their operation. It has made me proud to see my fellow producers demonstrating their commitment to farm safety by advancing through the program.

At the time of this report, roughly 100 Alberta producers have completed FARMERS CARE Level 1, and more than half of those producers have gone on to enrol in FARMERS CARE Level 2. Among the producers who continued into Level 2, 80 per cent have completed the course. We hope to build from this success with the launch of subsequent levels in the program, as work on FARMERS CARE Level 3 also began in 2022-23.

In alignment with the launch of FARMERS CARE Level 2, we enhanced our communications efforts to increase awareness and uptake of this and other valuable resources. These efforts included a major, multimedia campaign to promote FARMERS CARE that ran from Jan-

uary through March 2023 and included print, radio, digital display and social media advertisements.

We also endeavoured to grow our engaged online audiences through paid campaigns promoting our social media channels and monthly newsletter. As a result, we saw a dramatic increase in the size of our social media following and newsletter subscriber base. This year, our newsletter gained nearly 50 subscribers and had an average open rate of almost 60 per cent. We also gained 264 page likes on Facebook, 54 followers on X/ Twitter and nearly 200 followers on Instagram.

This past year marked the completion of the fiveyear, \$3-million

We saw a dramatic increase in the size of our social media following and newsletter subscriber base. grant awarded to us by Government of Alberta in 2018 to help get AgSafe Alberta off the ground and start making an impact on Alberta farms and ranches. These funds were crucial in helping us to develop an essential collection of farm safety resources and programming to foster a culture of safety across the province. Now that this funding has concluded, we are looking for new grants that can help us to continue growing our collection of safety resources and programming, while expanding the reach of our educational efforts.

In closing, I would like to take a moment to thank outgoing chair and director Erna Ference for her valuable contributions to AgSafe

Alberta over the last six years. Erna had been with our organization from the very beginning, and we would not be where we are today without her strong presence and leadership on our board.

lan Chitwood AgSafe Alberta Chair

# Year of transition sets up future success

A message from AgSafe Alberta's Executive Director

n many ways, 2022-23 has been a year of transition for AgSafe Alberta as we set the course for our organization's future. This included updates to one of our foundational safety resources, the unveiling of the next level in our signature safety program FARMERS CARE, a new industry partnership and a concerted effort to increase our presence at events throughout the year.

Our Alberta FarmSafe Plan manual has long been one of our most comprehensive and frequently referenced safety resources. However, more than five years after its creation, it was due for an update. This past year, we took the time to review and upgrade the contents of the manual so that it can better serve Alberta farmers and ranchers. The new manual is available for download at **agsafeab.ca/resources**.

In November 2022, we launched FARMERS CARE Level 2 and have been encouraged by the number of producers who have advanced in the program. Level 2 introduce the topics of training, orientation and communication, which are just as critical to managing the hazards and risks on a family farm as they are on a farm with employees.

The last year also marked the beginning of an exciting new safety partnership. We worked with the Egg Farmers of Alberta, one of our supporting members, to create and deliver a new four-year safety program for their producers. This is an excellent example of the tailored services we can provide to agricultural organizations in the province, as well as a new way to direct information about farm safety to the places where it will have the greatest impact. We would like to applaud the Egg Farmers of Alberta for demonstrating their commitment to farm safety through this partnership. Over the last year, we were extremely busy with events, as we tried to make the most of these opportunities for face-to-face inter-

This past year, we took the time to review and upgrade the contents of the (safety) manual so that it can better serve Alberta farmers and ranchers. At year, we hely busy , as we ke the most portunities face interaction with producers to increase recognition of AgSafe Al-

berta, the work we do and what we can offer. This included stops at AgSmart Educational Expo, the Red Deer Swine Technology Workshop, Agri-Trade Equipment Expo (which coincided with the launch of FARMERS CARE Level 2), Cross-Roads Crop Conference, the Farming Smarter Conference and Trade Show, and the Alberta Health & Safety Conference, as well as many regional and annual general meetings.

In addition to these successes, we also faced some challenges over the past year. However, this brief period of adversity did have a silver lining, as it gave us an opportunity to review our financial procedures and make improvements that will strengthen our organization for years to come.

As we look to the future, we see more opportunities for growing farm safety culture across the province and look forward to creating more resources to help keep it growing.

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Jody Wacowich AgSafe Alberta Executive Director

# **Our Team**

**BOARD OF DIRECTORS** 



lan Chitwood AgSafe Alberta Chair Alberta Canola Producers Commission



Hanneke Camps AgSafe Alberta Vice Chair Potato Growers of Alberta



**Gord Winkler** Special Advisor to the Board of Directors



Bev Wieben Director Alberta Pulse Growers



Bernie Doerksen Director Alberta Beef Producers



Miranda Verhoef Director Alberta Milk



Karleen Clark Director Alberta Cattle Feeders Association



Clint Jacula Director

Alberta Grains (formerly Alberta Barley)



Duane Moulton Director Alberta Pork



Shawn Jacula Director Alberta Grains (formerly Alberta Wheat Commission)



Lorne Prins Director Alberta Beekeepers



Dan Entz Director

Alberta Chicken, Alberta Turkey, Alberta Egg Producers & Alberta Hatching Egg Producers



### STAFF



Jody Wacowich Executive Director

### ADVISORS



Kaia Fossheim Safety Manager

Sherri Marthaller



**Rob Pedersen** 



Maria Champagne



Ellen Jabs

## Thank you for your service!

We would like to recognize outgoing AgSafe Alberta chair and director **Erna Ference** for her six years of service on our board of directors. Her leadership and industry knowledge have left a lasting impression on AgSafe Alberta and farm safety culture in the province.

We would also like to thank outgoing director **Chris Israelson** for his contributions to the organization.



Erna Ference



Chris Israelson

Our Vision Safer farms and ranches across Alberta.

Our Mission To support a culture of safety on farms and ranches in Alberta through information, education and training.

## AgSafe Alberta 2022-23: Year at a Glance



### **ATTENDED** several industry events to increase awareness of AgSafe Alberta and the work we do, including:

Battle River

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FARM SAFETY A

- AgSmart Educational Expo
- Red Deer Swine Technology Workshop
- Agri-Trade Equipment Expo
- CrossRoads Crop Conference
- Farming Smarter Conference and Trade Show
- Alberta Health & Safety Conference

VISIT THE

AgSafe BOOTH AT THE ALBERTA POTATO CONFERENCE NOV. 20-22!





LAUNCHED

a multimedia campaign to promote the **FARMERS CARE program**, including targeted print, radio, digital display and social media advertisements.

Do your spring plans include farm safety?

HIGHLIGHTS



### INCREASED

engagement with our website (agsafeab.ca)



RESOURCES NOVEMBER NEWSLETTER \* EDUCATION AND EVENTS \* OTHER ORGANIZATIONS \* STORE

### SAFER FARMS & RANCHES ACROSS ALBERTA

AgSafe Alberta works with and supports farm and ranches of all types and sizes in becomi safer places to live, work and grow up on.

### UPGRADED

our online store — where Alberta farmers and ranchers can order free safety stickers, hang tags, booklets and guides — for a smoother user experience.

### REIMAGINED

the resources section of agsafeab.ca to improve accessibility and user experience.

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**BEGAN** a partnership with the **Egg Farmers of Alberta** to create and deliver a new four-year safety program to their producers.

### **EXPANDED**

our monthly newsletter audience by more than **10 per cent** and maintained an average open rate of nearly **60 per cent.** 





### UPDATED and REDESIGNED

our **Alberta FarmSafe Plan manual** to better serve farmers and ranchers across the province.



**Our Goals** 

AgSafe Alberta has four main pillars on which our work is focused. This year, we continued to develop our resources and efforts around these pillars to keep safety culture growing on Alberta farms and ranches.

### **GUIDELINE DOCUMENTS**

The adoption of a systemic comprehensive safety program that addresses the context of working in farming and ranching operations with wide-ranging job scopes. The program will incorporate guideline documents that inform safe work procedures or similar practical safety guidance for work tasks and the jobs related to working on a farm and ranch.

- · Hosted a webinar series to help farms and ranches gain
- more information about how to grow safety cultures on their operations
- Rewrote the Alberta FarmSafe Plan manual to make it more effective for developing health and safety programs on farms, as well as to reflect current legislation

### **INCIDENT REPORTING**

The promotion and provision for industrywide incident reporting to gauge safety performance and the expected improvements for the Alberta agricultural industry. This will include supporting farms and ranches when complaints or incidents occur, by providing services to assist the farm in meeting OHS investigation requirements.

### Continued to promote our 1-800 number as a resourcefor farms and ranches

 1-800 number — five calls were received in total; two for serious incidents and three for information

### COMMUNICATIONS/ PUBLIC AWARENESS

Development of a communications plan that works to leverage resources most efficiently in both the delivery and subsequent implementation of leading safety practices on farms and ranches. This will include the



development of a Public Awareness campaign that explains and promotes the support that AgSafe Alberta will make available to build on existing safety performance.

- Updated our online store for a more streamlined and accessible ordering experience
- Attended 13 events to increase awareness of AgSafe Alberta and confidence in us as a trusted resource
- Delivered 14 presentations to impart valuable farm safety knowledge and advice to targeted audiences

### CO-ORDINATING CAPACIT

AgSafe Alberta Society will seek to collaborate and build on the good work of other safety supportive initiatives/ programs/agencies already operating in the agricultural sector. This is achieved through providing a provincewide co-ordinating capacity that takes advantage of existing good safety work, aligns it with strategic safety initiatives, and builds on its delivery and reach to engage wider populations on farms and ranches.

- Advisor visits Ongoing: 10 visits
- Worked with Egg Farmers of Alberta to develop and deliver a four-year plan to advance their producers through their safety programs



# Alberta Farm Fatality Statistics

	Total	Male	Female	Adult	Youth	Employees with WCB	Farm Type
2014	21	19	2	20	1	—	—
2015	20	17	3	14	6	_	_
2016	17	15	2	16	1	3	Beef/Feedlot
2017	23	21	2	19	4	5	Beef/Feedlot/ Elk-Bison/ Apiaries/Forage Processing
2018	11	11	0	11	0	2	Hay/Grain/Apiary
2019	18	17	1	16	2	2	Dairy/Hay-Grain
2020	14	13	1	14	0	2	Feedlot/Grain
2021	11	11	0	11	0	2	Grain
2022	13	11	2	13	0	2	Grain/Cattle

### AgSafe Alberta Society Financial Statements July 31, 2023





### Independent Auditor's Report

To the Board of Directors of Ag Safe Alberta Society:

### Opinion

We have audited the financial statements of Ag Safe Alberta Society (the "Society"), which comprise the statement of financial position as at July 31, 2023, 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 Society as at July 31, 2023, 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 Society 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 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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.

### MNP LLP

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MNP



AgSafe Alberta 2023 Annual Report

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- 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 Society'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 Society'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 Society 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.

Calgary, Alberta

November 2, 2023

LLP

Chartered Professional Accountants

# Ag Safe Alberta Society Statement of Financial Position As at July 31, 2023

	2023	2022
Assets		
Current		
Cash	5,138	61,992
Restricted investments (Note 3), (Note 5)	1,611,519	1,805,000
Prepaid expenses and deposits	1,786	1,665
Accrued interest and other receivables	34,039	-
	1,652,482	1,868,657
Restricted cash (Note 5)	118,310	128,789
Capital assets (Note 4)	2,271	2,840
	1,773,063	2,000,286
Liabilities		
Current		
Accounts payable and accruals	54,034	42,271
Deferred contributions (Note 5)	118,310	128,789
	172,344	171,060
Net Assets		
Unrestricted	1,600,719	1,829,226
	1,773,063	2,000,286

### Approved on behalf of the Board

Director

Director

The accompanying notes are an integral part or these financial statements



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Ag Safe Alberta Society Statement of Operations

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	For the year ended July 31,	
	2023	2022
Revenue		
Memberships	355,280	351,875
Interest	49,620	3,901
Farm Safety Education Program grant (Note 5)	7,568	29,022
Government of Alberta grant (Note 5)	2,911	818,824
	415,379	1,203,622
Expenses		
Salaries and benefits	215,272	230,732
Advertising and promotion	201,889	267,563
Travel	69,263	56,943
Documents and programming	54,248	162,164
Professional fees	32,210	28,652
Office rent	20,000	20,000
Office supplies	16,960	18,655
Training and education	15,218	48,730
Insurance	7,024	6,276
Bank charges and interest	6,915	6,858
Telephone	2,884	2,701
Postage	1,435	1,763
Amortization	568	710
	643,886	851,747
Deficiency) excess of revenue over expenses	(228,507)	351,875

The accompanying notes are an integral part or these financial statements



### Ag Safe Alberta Society

Statement of Changes in Net Assets For the year ended July 31, 2023

	For the year ended	July 31, 2023
	2023	2022
Net assets, beginning of year	1,829,226	1,477,351
(Deficiency) excess of revenue over expenses	(228,507)	351,875
Net assets, end of year	1,600,719	1,829,226

The accompanying notes are an integral part or these financial statements



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### Ag Safe Alberta Society Statement of Cash Flows

	For the year endea	July 31, 2023
	2023	2022
Cash provided by (used for) the following activities		
Operating Cash received from memberships and other	355,265	351,875
Cash paid for program service expenses	(409,489)	(610,626)
Cash paid for salaries and benefits	(215,272)	(230,732)
Cash paid for bank charges	(6,915)	(6,858)
Cash receipts from interest	10,478	3,901
	(265,933)	(492,440)
Investing		
Purchase of restricted investments	(1,606,400)	(1,805,000)
Proceeds on disposal of restricted investments	1,805,000	5,000
	198,600	(1,800,000)
Decrease in cash resources	(67,333)	(2,292,440)
Cash resources, beginning of year	190,781	2,483,221
Cash resources, end of year	123,448	190,781
Cash resources are composed of:		
Cash	5,138	61,992
Restricted cash	118,310	128,789
	123,448	190,781

The accompanying notes are an integral part or these financial statements



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### Ag Safe Alberta Society Notes to the Financial Statements For the year ended July 31, 2023

### 1. Incorporation and nature of the organization

Ag Safe Alberta Society (the "Society") was incorporated on May 4, 2017 under the authority of the Societies Act of Alberta and thus is exempt from income taxes under section 149(1)(I) of the Income Tax Act ("the Act"). In order to maintain its status as a registered not-for-profit organization under the Act, the Society must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Society's objective is the promotion and improvement of occupational health and safety in agriculture in Alberta.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

### Cash and cash equivalents

Cash and cash equivalents include balances with banks. Cash with purposes restricted under grant agreements is included in restricted cash.

### Revenue recognition

The Society 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.

### Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

	Method	Rate
Computer equipment	declining balance	20 %

### Financial instruments

The Society recognizes financial instruments when the Society becomes party to the contractual provisions of the financial instrument.

### Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Society may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Society has made such an election during the year.

Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. 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 (deficiency) excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Ag Safe Alberta Society Notes to the Financial Statements For the year ended July 31, 2023

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

### **Related party financial instruments**

The Society initially measures the following financial instruments originated/acquired or issued/assumed in a related party transaction at cost on initial recognition. When the financial instrument has repayment terms, cost is determined using the undiscounted cash flows, excluding interest, dividend, variable and contingent payments, less any impairment losses previously recognized by the transferor. When the financial instrument does not have repayment terms, but the consideration transferred has repayment terms, cost is determined based on the repayment terms of the consideration transferred. When the financial instrument and the consideration transferred both do not have repayment terms, the cost is equal to the carrying or exchange amount of the consideration transferred or received.

Financial instruments that were initially measured at cost are subsequently measured using the cost method less any reduction for impairment.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of related party financial instruments are immediately recognized in (deficiency) excess of revenue over expenses.

### **Financial asset impairment**

The Society assesses impairment of all its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when no asset is individually significant. Management considers whether the issuer is having significant financial difficulty or whether there has been a breach in contract in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

The Society 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 at the balance sheet date; 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 revenue over expenses.

The Society 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 revenue over expenses in the year the reversal occurs.

### 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 revenue 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. Amortization is based on the estimated useful lives of capital assets.

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

### 3. Restricted investments

Restricted investments, consisting of GICs, are reported on and have a maturity date between October 14, 2023 and February 25, 2024 (2022 - September 14,2022 and February 25, 2023) and bear interest at an annual rate between 1.75% and 4.4% (2022 - 0.53% and 0.80%). Restricted investments are stated at their market value.

### Ag Safe Alberta Society Notes to the Financial Statements

For the year ended July 31, 2023

### 4. Capital assets

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	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Computer equipment	5,126	2,855	2,271	2,840
Deferred contributions				
Changes in the deferred contribution balance are as follows:			2023	2022
Balance, beginning of year Less: Amount recognized as revenue during the year			128,789 (10,479)	976,635 (847,846)
Balance, end of year			118,310	128,789

As at July 31, 2023, the Society has deferred contributions of \$nil (2022 - \$2,911) from the Government of Alberta Grant and \$118,310 (2022 - \$125,879) from the Farm Safety Education Program Grant. Deferred contributions consist of unspent contributions externally restricted under various agreements. Recognition of these amounts as revenue is deferred to periods when the eligible expenditures are made. Restricted cash of \$118,310 (2022 - \$128,789) is internally restricted for the Farm Safety Education Program Grant.

**Government of Alberta Grant:** For the year ended July 31, 2023, the Society recognized \$2,911 (2022 - \$818,824) of the funds as revenue. As the funds received by the Society were solely for this project, any funds not spent were segregated and reported as deferred contributions. When the eligible expenditure was made, the corresponding amount was recognized as revenue in the same year in which the expense was made. The grant expired at December 31, 2022.

Farm Safety Education Program Grant ("FSEP"): In the prior year, the Society entered into agreements with the Minister of Agriculture and Forestry of Alberta (the "Minister") for grant funding in the amount of \$155,500. The grant is to assist the Society in developing the Farm Safety Education Program. The program is intended to improve the safety of farms and ranches through Confined Space and Respiratory Protection Education and Training. The Society leads the project and works collaboratively with other parties to deliver the program as intended.

For the year ended July 31, 2023, the Society recognized \$7,568 (2022 - \$29,022) as revenue. As the funds received by the Society were solely for the FSEP project, any funds not spent were segregated and reported as deferred contributions. When the eligible expenditure is made, the corresponding amount is recognized as revenue in the same year in which the expense is made.

### 6. Financial instruments

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





### AgSafeAb.ca info@agsafeab.ca

