

SHAPE 2008 Annual Report



*Celebrating 10 years of health &
safety in film and performing arts*

About **SHAPE**

SHAPE (Safety and Health in Arts Production and Entertainment) is an industry association dedicated to promoting health and safety in film and television production, theatre, dance, music, and other performing arts industries in British Columbia. SHAPE provides information, education, and other services that help make arts production and entertainment workplaces healthier and safer.

SHAPE was established in 1998 at the request of industry representatives and WorkSafeBC in recognition of the unique nature of the arts and entertainment industries.

SHAPE has two standing committees: one for the motion picture and video industry, and one for the performing arts industry. Each committee includes industry representatives from employer associations and unions. The committees each select an employer representative and a worker representative for SHAPE's board of directors. Together, the two committees and WorkSafeBC choose a neutral chairperson for the board.

Our mission:

To work with employers and workers in British Columbia's arts production and entertainment industries to improve health and safety in the workplace.

For more information, contact:

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Message from the Chair



Mark Thompson
Chair, SHAPE Board of Directors

As SHAPE celebrated its tenth anniversary in 2008, we reflected on the challenges and accomplishments of the past decade. Throughout these years our purpose has remained the same: to work with employers and workers in British Columbia's arts and entertainment industries to create healthier, safer workplaces. It has been and remains a collaborative effort. We exist to serve our stakeholders, but can only do so with their support and participation. To put it plainly, we need "buy-in" from everyone working in the industry.

That was the major challenge during SHAPE's first few years. As a fledgling organization, SHAPE worked hard to build a brand identity, to make ourselves known to the industry and valued by all parties. SHAPE was formed to provide health and safety information relevant to the special circumstances of this industry — material that stakeholders could recognize as their own. Now, ten years down the road, SHAPE is well established and has wide support from its partners.

It's been a decade filled with challenges and accomplishments. We've developed numerous training courses, an extensive library of resources, a Safety Passport System, and, more recently, the Performing Arts Safety (PAS) program. This report highlights those and some other key accomplishments. They are all significant accomplishments, especially when one considers that industry-specific health and safety resources in B.C. were scarce and difficult to find before the advent of SHAPE.

Perhaps the most basic, yet important, accomplishment has been to raise awareness of health and safety within the arts production and entertainment communities. Most workers and employers now understand that workplace health and safety is not a luxury — it's a necessity. This is a recurring message in the "Perspectives" interviews that you'll find throughout this report.

It's been an exciting ten years. Our stakeholders have contributed their ideas and enthusiasm generously, and our staff has provided its energies, talents, and enthusiasm without reservation. Together, we've laid a solid foundation that we can build on in the years to come — new challenges and fresh accomplishments lie ahead.

Film and television statistics

During the 10-year period from 1998 to 2007:

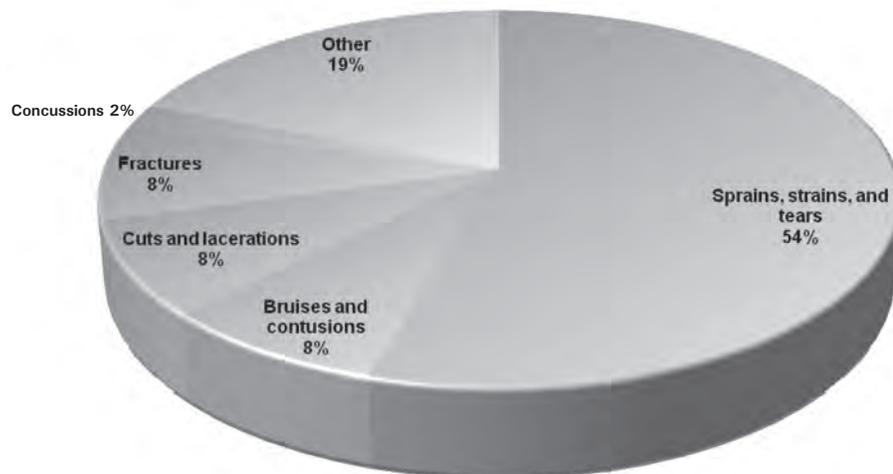
- There were 3244 injury and fatality claims
- 83% of those claims involved males
- 70% of those claims were males aged 25–54

Film and television fatalities

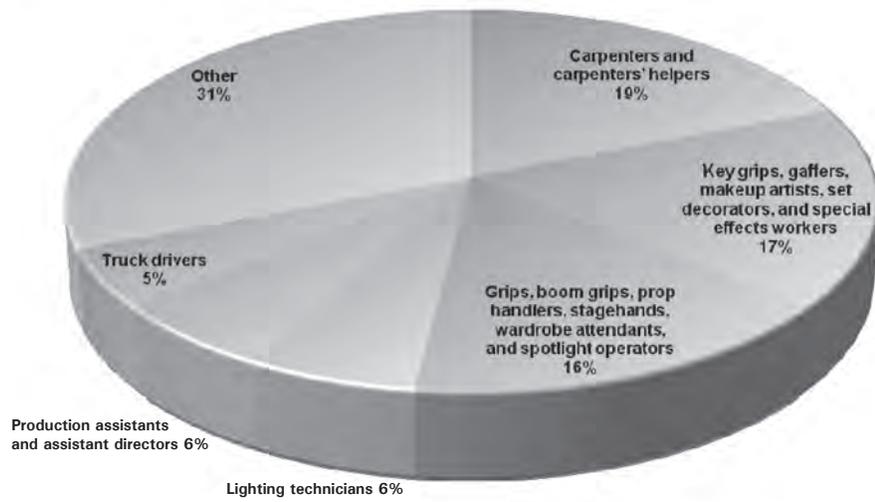
The following six work-related fatalities occurred in the film and television industry during the 10-year period from 1998 to 2007:

- A guard was asphyxiated by a propane heater.
- A camera assistant died in a helicopter crash.
- A special effects worker had an allergy-induced asthma attack.
- A greensman had a heart attack lifting bags of leaves.
- A watchman died in a motor vehicle accident.
- A truck driver was struck by an unsecured metal frame on trailer.

Types of injuries, 2003–07



Accident claims by occupation, 2003–07

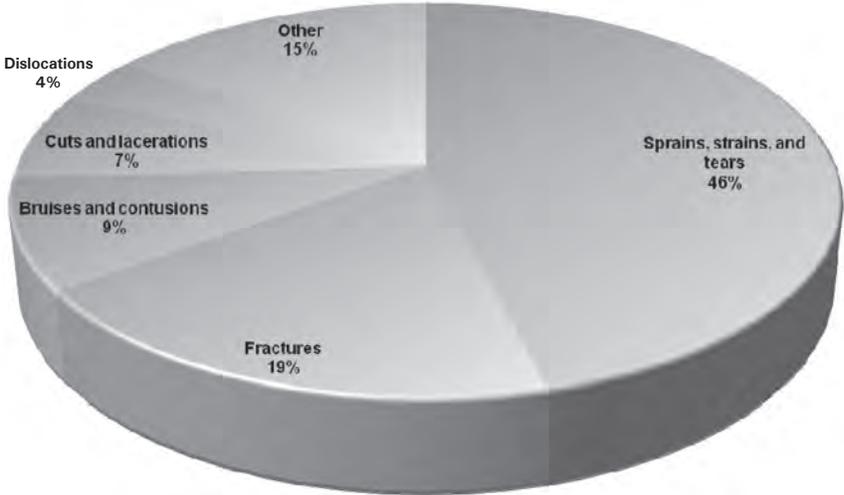


Performing arts statistics

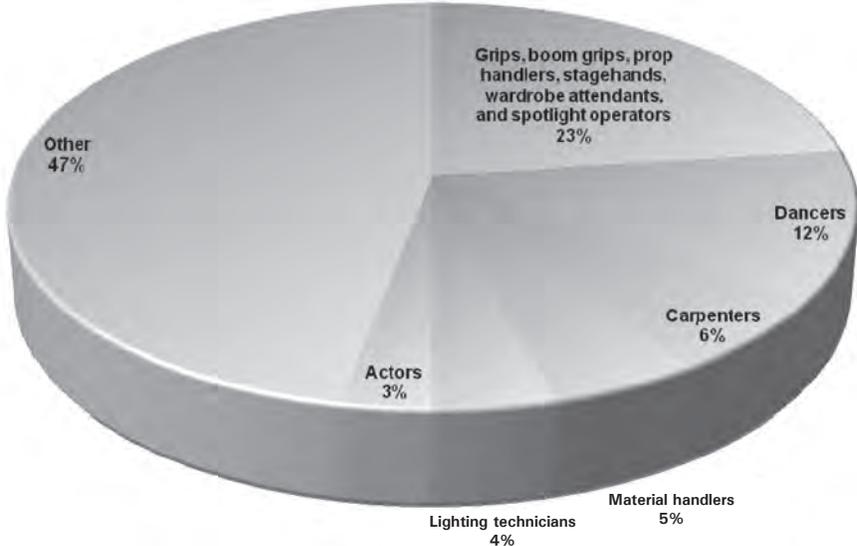
During the 10-year period from 1998 to 2007:

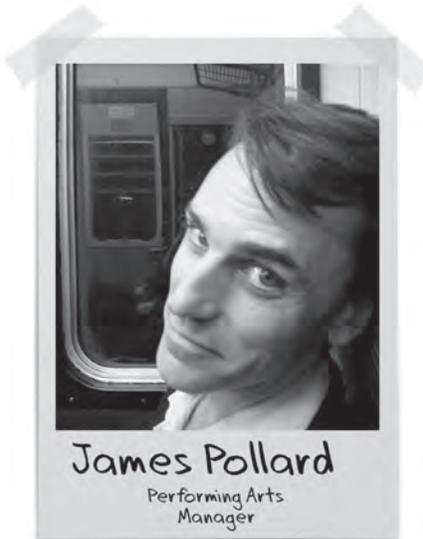
- There were 346 injury and fatality claims
- 65% of those claims involved males
- 51% of those claims were males aged 25–54

Types of injuries, 2003–07



Accident claims by occupation, 2003–07





“SHAPE has established itself as a leader nationally and internationally in how to approach health and safety in the entertainment industry.”

Perspectives...

“You need an organization between the industry and WorkSafeBC,” says Pollard. “SHAPE has been a remarkably successful industry association.” One of SHAPE’s initial accomplishments was the removal of contentious health and safety discussions from labour-relations negotiations.

“That whole dialogue moved away from labour negotiations and over to the meeting table at SHAPE,” says Pollard. “It separated health and safety issues from all kinds of other issues. That was an early and meaningful success. I’m willing to bet that the state of health and safety in the film industry is much better today as a result.”

For the performing arts industry, coming into compliance with B.C.’s many health and safety regulations remains challenging, but things are a lot better than they were ten years ago. “It’s been a hell of an achievement to get it this far,” he says. “Think of the number of publications and other reference materials that SHAPE has at its disposal now. When SHAPE started, there was zero.”

“I see SHAPE as successful in having established health and safety as an issue in the community. SHAPE has established itself as a leader nationally and internationally in how to approach the topic of health and safety in the entertainment industry.” SHAPE has even helped influence the content and interpretation of specific requirements in the Occupational Health and Safety Regulation.

“We helped develop regulations pertaining specifically to the performing arts,” says Pollard. “We also had a lot of influence on policy, the way that existing or new regulations would be interpreted by field officers when they visit a live performance venue. These are all important achievements.”

In 1996–97, James Pollard was on the WorkSafeBC committee that recommended an organization such as SHAPE be formed.

Accomplishments...

It's been a busy ten years for SHAPE. While our focus is on the needs of stakeholders in B.C., our reputation has spread across Canada and beyond. SHAPE has received information requests from around the world. The web site receives visitors from Europe, Asia, Australia, South America, and Africa.

In 2008, SHAPE representatives joined a national film training advisory committee and a North America-wide industry certification board, in addition to leading training courses in Montreal, Whitehorse, and Los Angeles. There have been many other accomplishments, some of which are highlighted throughout the rest of this report.

SHAPE statistics

- 6474 participants attended training sessions from 1998 to 2007
- 5656 hearing tests conducted from 2001 to 2007
- 2540 respirator fit tests conducted from 2001 to 2007
- 2008 worksite visits by consultants from 2001 to 2007

Think Set Safety (2002)

What better time to teach workplace health and safety than during a future worker's formative years, while they are still immersed in a learning environment? That was the idea behind Think Set Safety, a free educational resource that introduces arts students to health and safety concepts so they will be prepared when they join the work force. The Ministry of Education approved the package, which included a workbook, the award-winning video *A Midsummer Nightmare*, health and safety publications, and signage.

In fall 2008, the program was revised and distributed through B.C. school boards. The bulky box and print materials of the old version were re-packaged as a two-disc set, with print materials on a CD and videos on a DVD.

Smokes and Fogs study (2002)

SHAPE partnered with UBC researchers to investigate the health and safety issues posed by the use of fogs and smokes in live and filmed performances. It was an area that had never been formally studied. The research led to a report, *Atmospheric Effects in the Entertainment Industry: Constituents, Exposures, and Health Effects*.

In 2008, the report was reviewed to determine if it needed updating, with the conclusion that the original report is still relevant as is. It continues to inform industry decisions.

Perspectives...



Paul Jordan
Vice President of Environment, Health,
and Safety, NBC Universal Studios.

“SHAPE puts everybody in the room. It’s been a great partnership.”

“When the studios first heard about SHAPE, we were having a hard time separating enforcement from SHAPE’s proactive approach to establishing safe practices for the industry,” says Jordan. The fear was that SHAPE would operate with a heavy hand and interfere with studio operations. It quickly became clear, however, that SHAPE was a positive force for the industry.

“We could tell there was value,” he says. “SHAPE puts everybody in the room — the unions, studio representatives, production people — and putting everybody at the table gives everybody a say. There was really nothing like this before SHAPE came along.”

People working in the industry also learned that SHAPE’s health and safety consultant was there to help, not hinder, them. “Marty has been a tremendous resource for us,” says Jordan. “He sometimes hears about issues on a show that we may not hear about, and he’ll give us a call so we can address them. If we need a pair of eyes on a show or respirator fit testing, he’s always available to provide those services.”

Over the past ten years, SHAPE has also helped improve the relationship between the industry and WorkSafeBC, making the interaction between officers and productions easier and more positive.

“As an industry, we are always outside the original design of the regulations, and that makes it hard for us,” says Jordan. “Through SHAPE, we’ve had willingness from WorkSafeBC to sit down and talk about how we can overcome that. It’s been a great partnership.”

Paul Jordan is Vice President of Environment, Health, and Safety at NBC Universal Studios, and he sits on SHAPE’s Motion Picture and Video Standing Committee.

Accomplishments...

Safety Bulletins (2003)

Safety should be a priority no matter what side of the border you're on, but requirements can differ between jurisdictions. That can complicate things for an industry that ranges from B.C. to California, so SHAPE took the U.S. safety bulletins that were already familiar to anyone who had worked in the industry south of the border, and adapted them to comply with Canadian provincial and federal regulations.

“The bulletins provide consistency for us. Crew members working up here in B.C. or down in California see something that they are familiar with — they see something that provides the same information and has the appropriate references.” – Paul Jordan, Vice President of Environment, Health, and Safety at NBC Universal Studios.

Safety Passport System (2003)

The Safety Passport System is an online database that details the occupational health and safety training and education history of workers in the arts production and entertainment industries. Employers can log on to the secure site to check workers' qualifications before employing them. Workers receive a photo ID card and a password that they can use to access their personal information.

In 2004, the Safety Passport System received an award from the Canadian Society of Safety Engineering — Honourable Mention in Special Project Achievement Recognition. In 2008, an independent review of the Safety Passport database was conducted to determine how to develop a broader base of usage, particularly by employers.

Paint Safety Guidelines (2005)

Workers in paint departments need specialized health and safety information to work with paints, solvents, and other potentially hazardous products. SHAPE developed seven guidelines that focus on specific topics such as ventilation, paint spraying systems, and how to store and dispose of paint products. The guidelines provide safety tips and basic requirements.

Perspectives...



Andrea Gunnlaugson

Regional Program Officer for the
Dancer Transition Resource Centre.

“We’ve all been told, ‘You must suffer for your art.’ I don’t buy that.”

“Dancers tend to work with the lowest levels of safety precautions and the least amount of education,” she says. “It’s absolutely silly, this archaic old-school approach. We’ve all been told, ‘You must suffer for your art.’ I don’t buy that.” Gunnlaugson says the standing committee provides an opportunity to hear what’s going on in other areas such as theatre, music, or film and television.

“It’s been great working with musicians, actors, and technicians,” she says. “It’s a chance to hear how other people get their communities going, and what they’ve already got in place. We need that mixed environment. Otherwise we’re just sitting on dance committees, and the information is always the same.”

The relationship between SHAPE and the dance community helps dancers gain a better understanding of their roles and responsibilities, while SHAPE learns what the community needs. Developing this relationship has taken time, but gradually dancers have learned that they have an association that is working for them.

“There have been huge changes,” says Gunnlaugson. “There are actually dancers who are now filing injury claims or reports. That helps WorkSafeBC track the injuries that happen in dance. It’s helping awareness.”

“I think it’s important to support SHAPE because they support us. It’s taken ten years, but people are more aware of the benefit of having a SHAPE rep come in to their space. Ten years from now we’ll be at the next level. These things always take time.”

Andrea Gunnlaugson joined SHAPE’s Performing Arts Standing Committee in 2005 as a representative of the Canadian Alliance of Dance Artists. She currently works as a Regional Program Officer for the Dancer Transition Resource Centre (DTRC).

Photo: Peter Eastwood

Accomplishments...

Performing Arts Safety (PAS) program (2007)

Every workplace in B.C. is required to have an occupational health and safety program, but developing one can be a tall order for smaller organizations with limited time and resources. The PAS program makes it easier for organizations to fulfill their health and safety requirements.

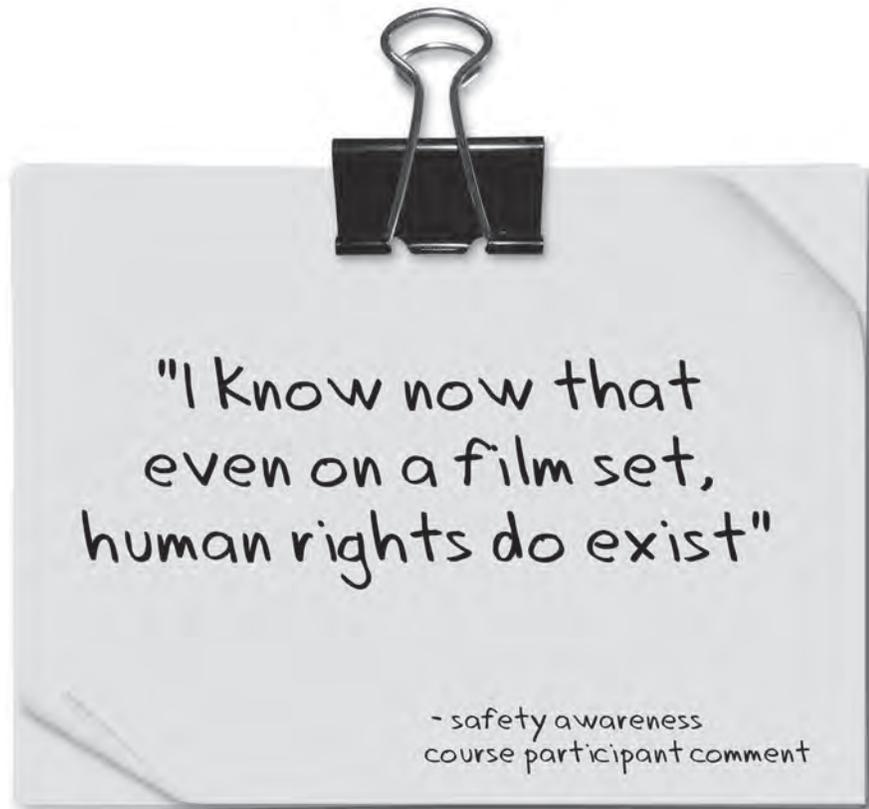
SHAPE's performing arts consultant meets with each organization, and uses a collection of resources to help them develop a health and safety program specific to their venue or production. These resources include a CD-ROM with electronic versions of safety bulletins, information sheets, and other useful publications.

Art Safety Week (2007)

SHAPE started Art Safety Week in order to raise awareness about health and safety within the film and television and performing arts industries. The event ran in conjunction with the North American Occupational Safety and Health (NAOSH) Week. The first annual safety week was a success, and it led to an Honourable Mention in the 2007 NAOSH Awards.

Performing Arts Safety Primer (2007)

This pocket-sized guide on safety basics was so successful that it had to be reprinted within weeks of publication. The Canadian Actors' Equity Association includes the Primer in all the production packages that go out to BC productions.



Ten years of... Resources

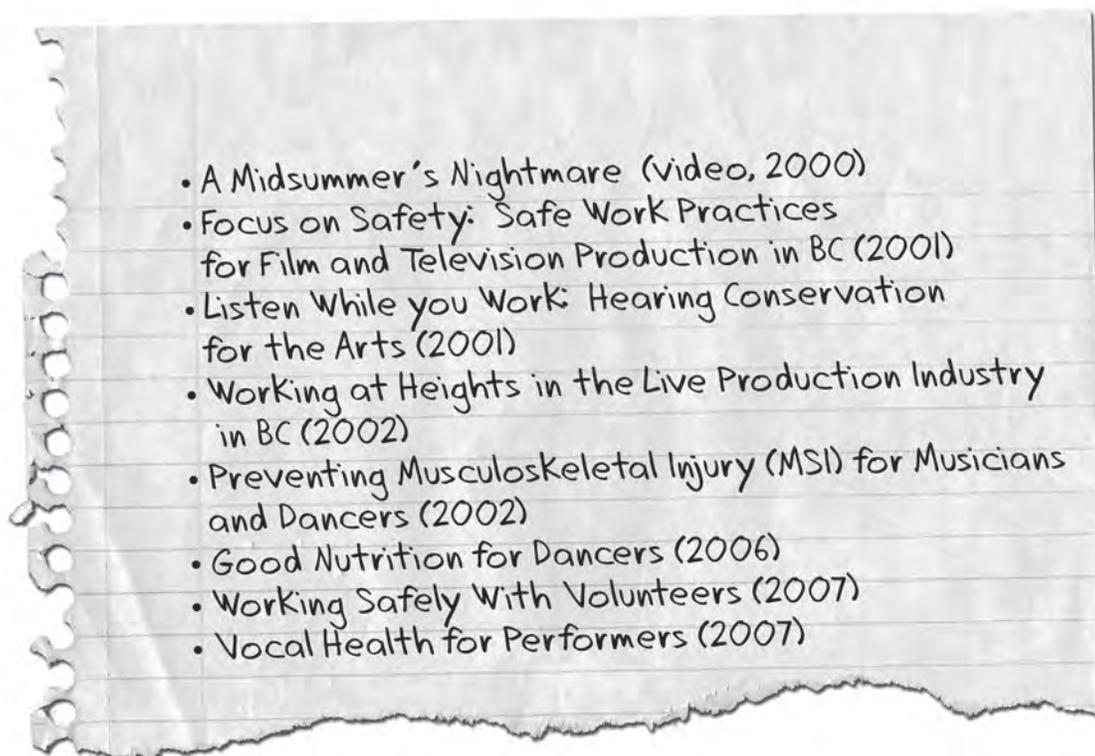
The Resource Library

Prior to 1998, there were few useful health and safety resources available to workers in the arts production and entertainment industries. Now, ten years later, SHAPE is host to an extensive online library that includes bulletins, manuals, and posters on a wide range of health and safety topics.

Inhouse Publications

SHAPE has produced many high-quality resources over the past ten years — manuals, posters, information sheets, and videos.

Here are some highlights:



Ten years of... Training

SHAPE's training program has evolved and expanded over the years, with new courses being offered to meet the ever-changing needs of the arts and entertainment industries. Key courses have included the following:

- Aerial Platform Certification
- Basic Fall Protection
- Counterbalanced Forklift Certification
- Film and Television Safety Awareness
- Film and Television Supervisor Safety
- Firearm Safety Level One
- Occupational First Aid Level One
- Performing Arts Supervisor Safety
- Transportation of Dangerous Goods (TDG)
- Workplace Hazardous Materials Information System (WHMIS)

"...shows me how to work safer and ...how some things I have been doing in the workplace are incorrect and how I might correct them."

- safety awareness
course participant comment

"Gives me confidence in my abilities to help people and advocate for healthy, smart work places."

- occupational first aid level one
course participant comment

Perspectives...



Ed Dowling
Manager of General Industries,
WorkSafeBC

“SHAPE is an exciting group to work with — they’re responsive, they take pride in what they do, and they’re close to industry.”

“SHAPE is involved with an unusual industry,” says Dowling. “They have workers jump from high buildings on purpose, crash cars, and set fires on sets. Most industries are trying to prevent those things. But they have a unique business, with some unique hazards.” It can be difficult for outsiders to understand why the business operates the way it does, so SHAPE serves as a liaison between WorkSafeBC and the industry.

“Can you imagine if we didn’t have SHAPE?” asks Dowling. “It makes a big difference for people in the industry to be able to deal with the SHAPE staff, who know the industry and speak their language.”

He thinks that a big part of SHAPE’s success is that they don’t just sit in an office — they actually interact with the industry by visiting sets, live venues, and schools. Training courses, seminars, conferences, and trade shows also provide opportunities to connect with stakeholders.

“SHAPE is an exciting group to work with — they’re responsive, and they’re close to industry,” says Dowling. “The standing committees and the board of directors take a ton of pride in being able to respond to issues, and they have a proactive role.”

“The next challenge for SHAPE is to make sure they stay relevant and fresh. They’ve been around ten years, so I think they’ve grabbed the low-hanging fruit. Now the challenge is to get to the harder-to-reach groups. They’ve done a great job so far. What are their next ten years going to be?”

As Manager of General Industries for WorkSafeBC, Ed Dowling has sat on the SHAPE Board of Directors since November 2007.

SHAPE activities in 2008...

Training and education

New courses in 2008:

- Supervisor Safety for the Performing Arts — addresses the specific safety needs of the performing arts industry
- Preparation course for the Entertainment Technician Certification Program (ETCP) exam — a workshop, in collaboration with Riggitt Services and the western IATSE offices, to prepare participants for the rigging exam
- Out-of-town courses — training courses were held in Whitehorse, Montreal, and Los Angeles

Publications and programs

- Five-Year Review: 2003–07 — a report on SHAPE's second five-year term, with recommendations for immediate and long-term priorities
- Performing Arts Safety Primer — a pocket-sized guide on safety basics, which was reprinted within weeks of publication due to demand
- SHAPE promotional video — an introduction to SHAPE for use at conference presentations and on the web site
- Aerial Lift Weight chart — revised and re-distributed safe operating rules for weight capacity

New research

- Ice melt products — a study of available ice melt products that grew from concerns about the conductivity of products being used around electrical equipment on sets
- Exposure to LED lights — a study on potential health issues related to exposure to LED lights, which are used frequently in the performing arts
- Using 14-passenger vans — research to identify the hazards related to the use of these vans
- Musculoskeletal injuries (MSIs) — research and development of presentations to provide education and best practices to help reduce MSIs

Event participation

SHAPE participated in a wide range of events in 2008, including the following:

- Canadian Institute of Theatre Technology — Student Night, January 18
- On the Move Dance Conference, February 8–9
- Magnetic North Theatre Festival, June 4–14
- Vancouver International Film Festival Forum, September 24–28
- Body Mind and Soul Dance Conference, October 16–17
- Canadian Actors' Equity Association National Board Meeting, November 3
- IATSE Orientations (eight sessions in 2008)

Health and safety consultants

SHAPE's health and safety consultants continued to visit film sets, performance venues, production facilities, and schools in 2008. In June, SHAPE also began tracking consultations, recording staff time spent in consultation that does not involve a site visit.

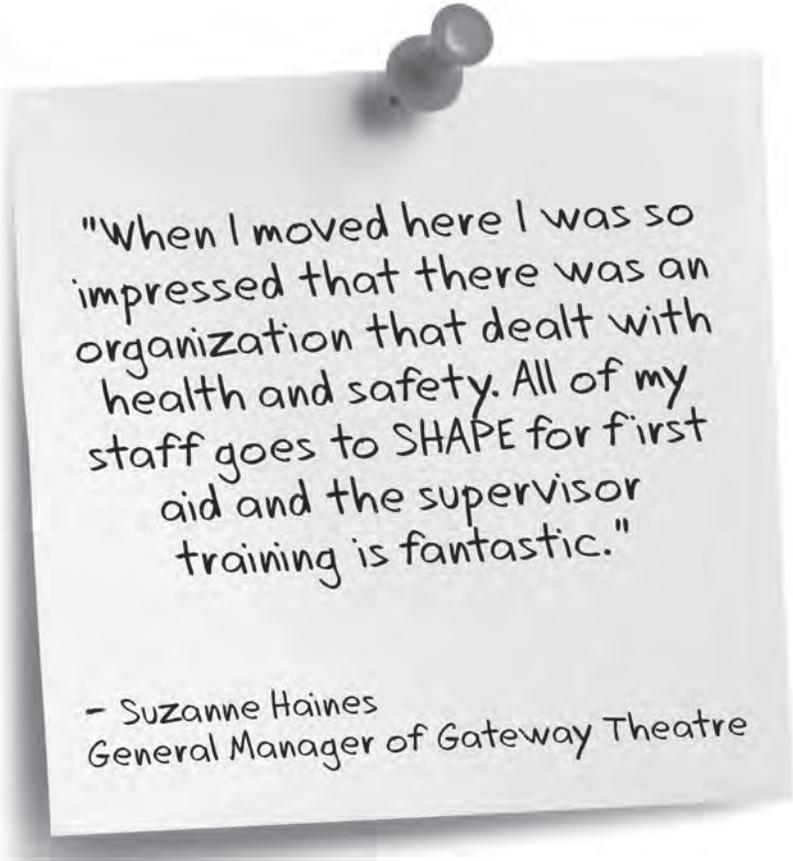
Health and safety consultant outreach activities in 2008

Film and television

- 243 site visits to film sets, production facilities, and schools
- 463 consultations via phone, e-mail, meetings, and research

Performing arts

- 52 visits to theatres, performing arts organizations, production facilities, and schools
 - 316 consultations via phone calls, e-mails, meetings, PAS program, and research
-
- Total site visits and consultations = 1074
 - Respirator fit tests = 195 (in 15 visits)
 - Hearing tests conducted = 466

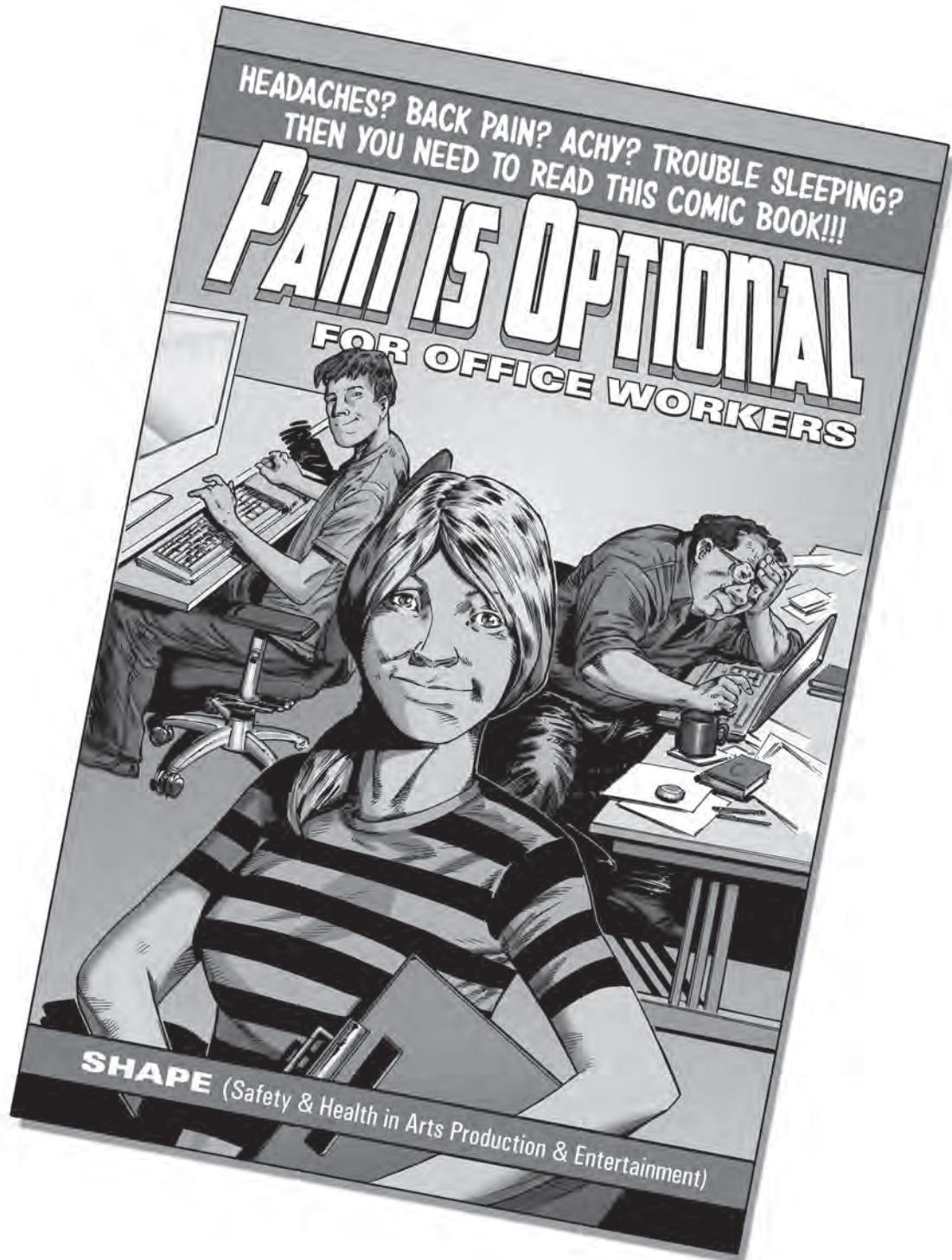


"When I moved here I was so impressed that there was an organization that dealt with health and safety. All of my staff goes to SHAPE for first aid and the supervisor training is fantastic."

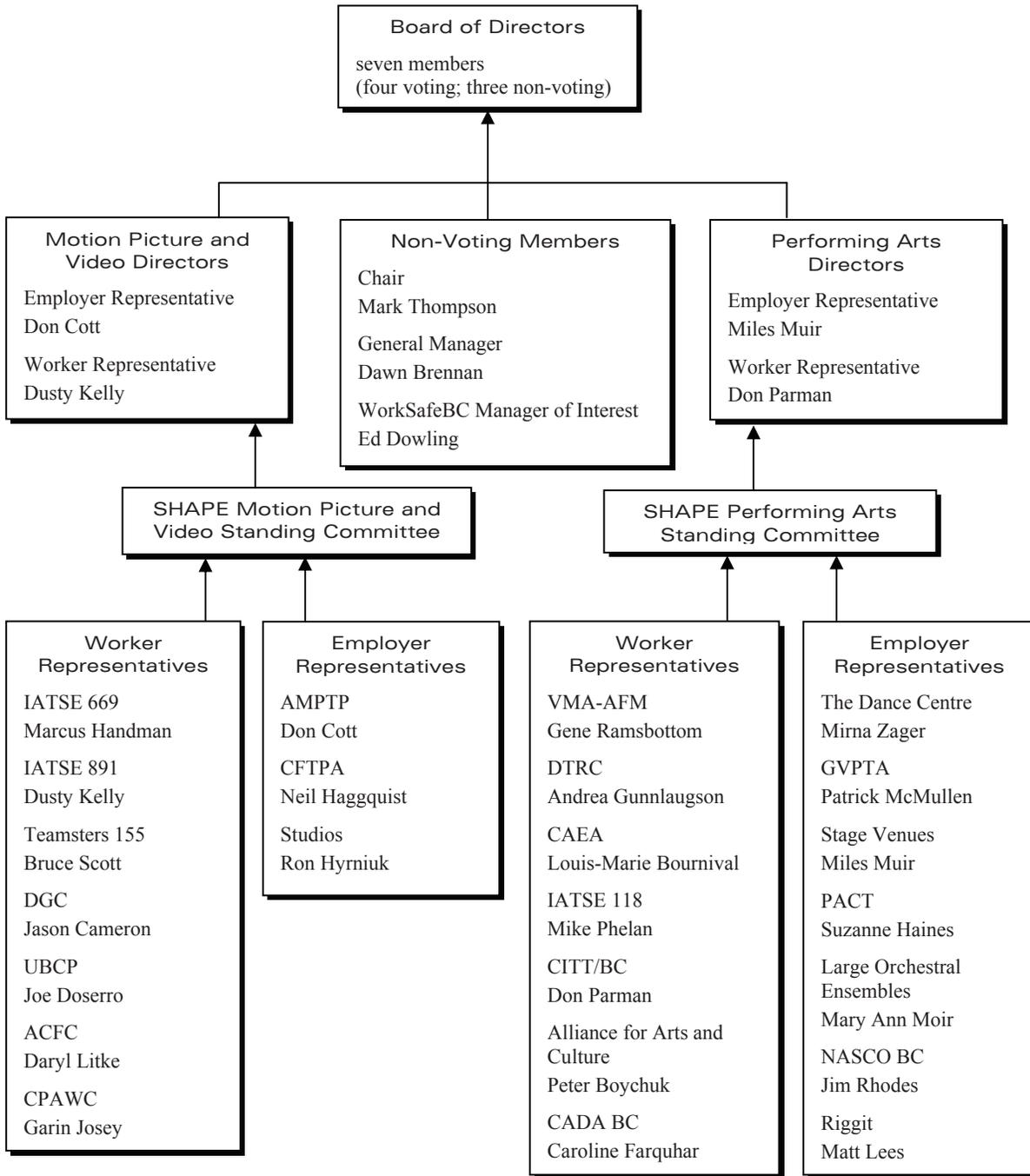
- Suzanne Haines
General Manager of Gateway Theatre

Pain is Optional comic book

SHAPE decided to take a fresh approach to health and safety in 2008, and started developing a 16-page colour comic on how to identify and prevent musculoskeletal injury (MSI). It's aimed specifically at office workers, but contains information useful to anyone who does any amount of work behind a computer.



Appendix A: SHAPE organizational chart

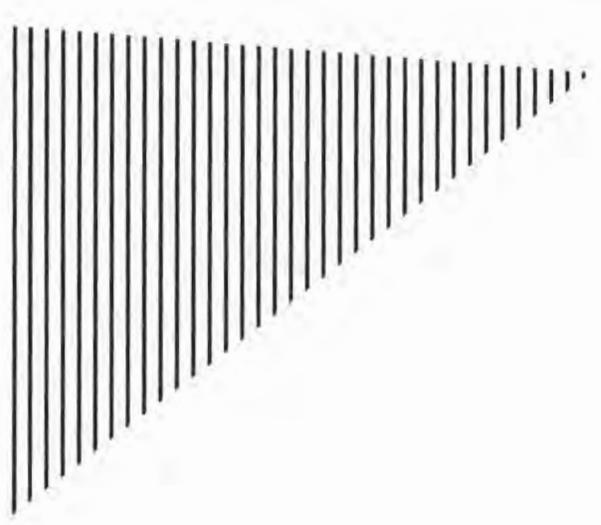


Appendix B: Auditor's report

Financial Statements

SHAPE, Safety and Health in Arts Production and Entertainment Association

December 31, 2008



AUDITORS' REPORT

To the Members of
**SHAPE, Safety and Health in Arts Production
and Entertainment Association**

We have audited the balance sheet of **SHAPE, Safety and Health in Arts Production and Entertainment Association** as at December 31, 2008 and the statements of operations and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Society Act of the Province of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the previous year.

Vancouver, Canada,
February 27, 2009.

Ernst & Young LLP

Chartered Accountants

SHAPE, Safety and Health in Arts Production and Entertainment Association

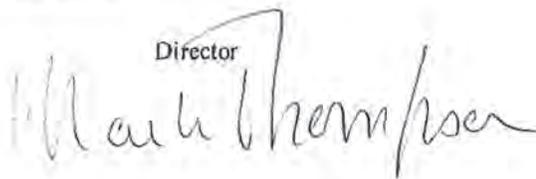
BALANCE SHEET

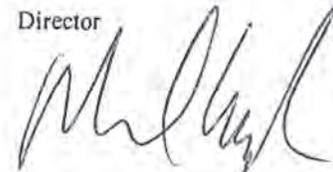
As at December 31

	2008	2007
	\$	\$
ASSETS		
Current		
Cash and cash equivalents <i>[note 4]</i>	309,852	329,857
Accounts receivable	7,287	1,006
GST receivable	12,915	6,364
Prepaid expenses	2,324	687
	<u>332,378</u>	<u>337,914</u>
Equipment <i>[note 5]</i>	9,938	13,354
	<u>342,316</u>	<u>351,268</u>
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	13,212	31,888
Deferred revenue <i>[note 6]</i>	—	4,000
	<u>13,212</u>	<u>35,888</u>
Commitments <i>[note 7]</i>		
Net assets		
Internally restricted	303,248	303,248
Unrestricted	25,856	12,132
	<u>329,104</u>	<u>315,380</u>
	<u>342,316</u>	<u>351,268</u>

See accompanying notes

On behalf of the Board:

Director


Director


SHAPE, Safety and Health in Arts Production and Entertainment Association

**STATEMENT OF OPERATIONS AND
CHANGES IN NET ASSETS**

Year ended December 31

	2008	2007
	\$	\$
REVENUE		
Workers' Compensation Board funding	606,496	515,772
Course fees	61,045	41,291
Investment and other income	9,958	20,065
	<u>677,499</u>	<u>577,128</u>
EXPENDITURES		
Program expenditures		
Stakeholders	11,281	12,610
Communication and promotion	32,864	39,075
Research and development/publications	49,343	22,170
Industry and work site services	7,140	7,138
Industry training	83,626	57,256
Outreach	143,243	135,011
	<u>327,497</u>	<u>273,260</u>
Administrative expenditures		
Advertising and promotion	1,358	1,791
Amortization	3,416	4,357
Bank charges and merchant fees	6,244	3,500
Consultant fees	2,819	1,236
Honoraria - board of directors	10,193	10,520
Insurance	2,669	2,787
Office and miscellaneous	29,789	20,520
Office rental	60,355	61,632
Professional fees	9,627	9,832
Repairs and maintenance	2,684	9,697
Salaries and benefits	194,124	183,622
Telephone and internet	9,487	6,133
Travel	3,513	3,086
	<u>336,278</u>	<u>318,713</u>
Total expenditures	<u>663,775</u>	<u>591,973</u>
Excess (deficiency) of revenue over expenditures	13,724	(14,845)
Net assets, beginning of year	315,380	330,225
Net assets, end of year	<u>329,104</u>	<u>315,380</u>

See accompanying notes

SHAPE, Safety and Health in Arts Production and Entertainment Association

STATEMENT OF CASH FLOWS

Year ended December 31

	2008	2007
	\$	\$
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenditures	13,724	(14,845)
Add item not involving cash		
Amortization	3,416	4,357
	<u>17,140</u>	<u>(10,488)</u>
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	(6,281)	7,992
Decrease (increase) in GST receivable	(6,551)	820
Increase in prepaid expenses	(1,637)	—
Increase (decrease) in accounts payable and accrued liabilities	(18,676)	13,493
Decrease in deferred revenue	(4,000)	(277,999)
Cash used in operating activities	<u>(20,005)</u>	<u>(266,182)</u>
INVESTING ACTIVITIES		
Purchase of equipment	—	(1,649)
Cash used in investing activities	<u>—</u>	<u>(1,649)</u>
Net decrease in cash during the year	(20,005)	(267,831)
Cash, beginning of year	329,857	597,688
Cash, end of year	<u>309,852</u>	<u>329,857</u>
Cash and cash equivalents comprise		
Cash	11,333	329,857
Term deposit	298,519	—
	<u>309,852</u>	<u>329,857</u>

See accompanying notes

SHAPE, Safety and Health in Arts Production and Entertainment Association

NOTES TO FINANCIAL STATEMENTS

December 31, 2008

1. NATURE OF OPERATIONS

SHAPE, Safety and Health in Arts Production and Entertainment Association [the "Association"] was incorporated under the Society Act of British Columbia on March 23, 1998. The Association's mandate is to promote health and safety in the motion picture, theatre, music and other performing arts industries.

As a non-profit organization, the Association is not subject to income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

Revenue recognition

Funding received under terms of agreements is recognized as revenue in the year in which the related expenses are incurred.

Revenue from the Workers Compensation Board of British Columbia ["WCB"] is recognized when invoiced by the Association in accordance with the funding agreement with the WCB. Payments from the WCB received in advance of the fiscal year to which they relate are recorded as deferred revenue.

Revenue from course fees is recognized on the delivery of the courses to attendees.

Investment and other revenue is recorded as earned by the Association.

Equipment

Assets comprising equipment are recorded at cost and amortized over their estimated useful lives using the following methods and rates:

Computer equipment [pre - March 22, 2004]	30% declining balance
Computer equipment [post - March 22, 2004]	45% declining balance
Office equipment	20% declining balance
Furniture and fixtures	20% declining balance

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NOTES TO FINANCIAL STATEMENTS

December 31, 2008

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. Actual results may differ from those estimates.

3. FINANCIAL INSTRUMENTS

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

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include deposits totaling \$298,519 [2007 - \$329,857].

5. EQUIPMENT

	Cost	Accumulated	Net book
	\$	amortization	value
		\$	\$
2008			
Computer equipment	33,044	28,236	4,808
Office equipment	12,860	11,032	1,828
Furniture and fixtures	20,505	17,203	3,302
	<u>66,409</u>	<u>56,471</u>	<u>9,938</u>
2007			
Computer equipment	33,044	26,103	6,941
Office equipment	12,860	10,575	2,285
Furniture and fixtures	20,505	16,377	4,128
	<u>66,409</u>	<u>53,055</u>	<u>13,354</u>

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6. DEFERRED REVENUE

Deferred revenue represented ETCP fees paid in advance of the course that ran in the prior year.

7. COMMITMENTS

The Association is party to operating lease commitments for premises and office equipment. Minimum annual payments under the leases are as follows:

	<u>\$</u>
2009	33,331
2010	<u>33,985</u>