

BC Hatching Eggs Annual Report | 2014

Vision

It is through co-operation with industry stakeholders that our greatest successes will be derived.



Mission



The mission of the British Columbia Broiler Hatching Egg Commission is to oversee the production activities of B.C. broiler hatching egg producers and regulate the marketing of their product and to act as a leader for the B.C. broiler hatching egg producers in dealings with other participants in the chicken meat industry, with stakeholders in the national marketing scheme, and with provincial and municipal government bodies

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The Broiler Hatching Egg Industry

The BC Broiler Hatching Egg Commission (BCBHEC) was created in 1988 and oversees the production activities of the BC broiler hatching egg producers. Supervised by the B.C. Farm Industry Review Board, it regulates the marketing of hatching eggs and acts as a leader for producers with other partners of the chicken meat industry. The Commission's role is not only a marketing board but also an important arm in the poultry industry to support avenues relevant to the industry.

Volumes Reached

In 2014, British Columbia produced 8,283,451 dozen hatching eggs valued at over \$42 million. That resulted in over 161 million kilograms of eviscerated chicken produced for consumption in our province.



BC is a Strong Leader

The hatching egg industry is the seed of the chicken industry. British Columbia is the third largest hatching egg producing province supplying 15% of the Canadian market share. The 53 producers throughout the province in 2014 boast family owned farms and strict protocols for safe, healthy, happy birds.

Our Accomplishments

2014 began with a Strategic Plan that entailed specific key initiatives leading to the year's successes:



60 Hatching Egg Premises in 2014
57 Premises audited in 2014
3 Premises with postponed audits
8 Premises with outstanding corrective actions

Amending Orders updated to include the loading docks requirement, cleaning and disinfection protocols and historically non-Compliant Producers.

The E.L.D.S. Program created by BCMAL was vital in data collaboration during AI.

Employee and Board policies and positions developed and filled to capacity.

Producer Levies reduced to the 2011 rate of 2¢

Communication strengthened with consistent meetings with hatcheries and industry stakeholders.

The small egg program's new truck saved \$\$ in its first year of operation and the new staff's stricter processes assisted in improved traceability.

Firm relationship and streamlined disclosure between Producers, the Producer Association and the Commission.

Message from the Chairman



On December 1, 2014 while driving from Regina, Saskatchewan to Churchbridge, Saskatchewan to meet with a client I called Stephanie Nelson, Executive Director to discuss her weekly report and how things were shaping up respecting the budget for 2015 and the financial reports to date. We jokingly congratulated each other for the state of affairs at that time and the progress that was being made on the action items of the 2014-2015 Strategic Plan. You should never be complacent or congratulatory because not even an hour later

Stephanie called me back to report a suspected Avian Influenza affected farm.

2014 was a great year for the British Columbia Broiler Hatching Egg Commission, one in which much was accomplished and one where much was learned.

The Avian Influenza outbreak, which in all respects was a negative experience to those producers impacted, can also be viewed as positive time for this industry. I want to thank the impacted producers for their cooperation at a time when the experience was more difficult for them.

I want to thank the Producers Association, led by Bryan Brandsma, for their support and assistance throughout this year and particularly during the AI outbreak.

The staff of BCBHEC, with Stephanie Nelson's leadership, excelled during the entire year, but the team approach and the willingness to "go the extra mile" during the last month of 2014 and early in 2015 was huge and deserves a huge "Thank You" which has been stated by myself and the Board on numerous occasions.

My fellow Board of Directors, who rolled up their sleeves and worked hard during the last month of 2014 and into 2015 during the AI outbreak have also been great to work with during the entire year. Thanks to Calvin Breukelman, Joe Neels, Allan Cross and Bruce Apperloo for their leadership and the willingness to act in the best interests of this industry.

I have heard from many individuals, farmers and non-farmers alike that the recent Avian Influenza outbreak was handled exceptionally well. Certainly, further improvements can be made and, as much as is possible, we will implement additional improvements to further minimize the risk of AI in the future. While events like these are tragic, the importance of learning to deal with them effectively, cannot be overstated.

The financial position of BCBHEC has improved over the last year and the Board is kept informed of the financial position through monthly detailed reporting, compared to budget. Our "Fund for the Unforeseen" has been increased again during the 2014 year after all of the AI related and unforeseen expenses have been deducted. I am happy that we have been able to keep the Producer Levy at \$.20 in 2015 despite an increase in costs and a decrease in revenues due to the production disruption expected in 2015 because of the AI outbreak.

I would be remiss if I did not thank Stephanie Nelson, Calvin Breukelman and Joe Neels (who now serves in the place of Brian Bilkes who retired from the Board in May 2014) for the leadership they provide to the Canadian Hatching Egg Producers.

Thank you to Brian Bilkes for his years of service to BCBHEC and CHEP and his willingness to assist us whenever necessary to make sure proper continuity takes place. Thank you to Bruce Apperloo for his years of service and his willingness to discuss matters openly and honestly.

I thank those who appointed me to this position. I am passionate about making change and am challenged by this responsibility with the Board. While it is time consuming, I can see opportunities to make change and have that change become the new reality.

Thank you to all and best wishes for a great 2015!

Casey Langbroek CPA, FCGA
Chair



2014 Commission Board of Directors

Casey Langbroek - Chair

Calvin Breukelman - Vice Chair

Joe Neels

Bruce Apperloo

Allan Cross

Message from the Executive Director

2014 was a challenging year. The Board challenged my team with 6 Key Initiatives that would begin to change the historical ways we looked at product quality, production and hatchery/ producer relationships.

The office embarked on these challenging key initiatives with an intense amount of energy. We worked with a programmer and developed a new reporting system for hatcheries and producers to use that included real time information sharing.

We assigned a task force to examine the risks of Salmonella Enteritidis in our flocks and the challenges that the restriction of preventative usage of Class 1 Antibiotics presented us with.

We examined input costs and worked toward the lateralization of those costs to all Producers. We examined the lease policy to ensure that with growth the Official Flock Schedule can be managed in a responsible way. We assigned a task force to review the way producers receive payment.

On December 1, 2014 one of our breeder facilities tested positive for High Path Avian Influenza and we redirected all of our energy to the outbreak. BC Hatching Eggs was well represented at that table with no less than 4 staff or board members at each Emergency Response Team meeting. We carried heavy responsibilities including the surveillance team coordination, the permitting office, the compensation team and Cleaning and Disinfection supervision. Staff, Board and Association all worked long and hard hours during the outbreak and well into the recovery.

Following the outbreak the recovery planning began. The production team worked diligently with our National Agency and the hatcheries to ensure a smooth transition from outbreak to recovery to getting back on track.

The staff has since returned back to the Strategic Plan and the important work that was started. We look forward to the implementation of the software program and the update to the linkage agreement.

We continue to work hard for the Hatching Egg Producers under the excellent leadership of Casey Langbroek and the Commission members.

I remain humbled by the exceptional conduct of all the Hatching Egg Producers during the crisis and look forward to the year ahead.

Sincerely,

Stephanie Nelson

Commission Staff



Left to Right:

Joshua Crossett – Controller,
Barry Harder – Transporter,
Sarah Loehndorf – On Farm Program Coordinator,
Stephanie Nelson – Executive Director,
Veronica Kushnerenko – Executive Assistant,
Marona Wiebe – Production Coordinator,
Siamak Kazemi – NHE Quality Control



Canadian Hatching Egg Producers' Report

The Canadian Hatching Egg Producers' Board of Directors worked through a number of critical issues over the year, however, none was more significant for the poultry industry than the discovery of a highly-pathogenic H5N2 avian influenza virus in British Columbia on December 1, 2014.



The British Columbia poultry industry and the Canadian Food Inspection Agency took immediate action to stamp out the virus as effectively as possible. On December 18, when the last case was reported, twelve positive cases were confirmed, seven of which were broiler breeder operations. The process of cleaning and disinfecting began by year's end. The poultry industries also continued to work with government to review the poultry models, which includes the broiler breeder model, to ensure fair compensation for producers.

A review of the broiler hatching egg allocation system, which included interprovincial movement discussions, brought the Board of Directors, producers and hatcheries together from across the country. The dialogue continues in an effort to find a resolution.

The continued goal to have representation at the national table from across Canada was confirmed in the new Strategic Plan. Meetings were held with producers in Nova Scotia and New Brunswick throughout the year.

Negotiations towards a Trans-Pacific Partnership agreement advanced little in 2014 and are heavily dependent on the outcome of the bilateral talks being held between Japan and the United States. As a result of India's change in position at the beginning of the year, work to implement the World Trade Organization's agreement on trade facilitation and food security did not move forward until well into 2014.

As part of the poultry industry's approach to responsible antibiotic use, the preventive use of Category I antibiotics is no longer allowed on the farm or in the hatchery for commercial meat birds (chicken and turkey), layers and breeders effective May 15, 2014, while preventive use of Category I antibiotics will no longer be allowed for use in parent breeder chicks and poults as of May 15, 2015.

The National Strategy for the Control of Poultry-Related Human Salmonella Enteritidis Illness in Canada was completed. In addition, the fourth draft of Canadian Hatchery Supply Flock Policy and Program was released and is being reviewed.

The National Farm Animal Care Council renewed efforts in the revision of the Code of Practice for poultry. Changes to the Health of Animals Regulations Part XII – Transportation of Animals, is pending. The poultry industry remains active in providing guidelines and resources to producers to address animal welfare issues, including those related to transport and euthanasia.



BC Poultry Association's Report

From December 1, 2014 to June 5, 2015 (158 days), barring any new discoveries, the BC poultry industry has been under the pale of Avian Influenza. For those that were infected the experience will last a lot longer than that – both from a financial and emotional perspective.

The 2014/15 experience went a lot better than the 2004 episode – at least from the producers' side of the ledger! Processors tell us that the cost and impact on markets was equally devastating, with the exception that some subsequent to 2004 diversified operations to other parts of Canada such that they were able to maintain much of their market supply – albeit at a cost. The level of cooperation between industry, CFIA, and all levels of government has been encouraging.

The lessons learned from 2004 stood the industry in good stead – biosecurity and quarantine protocols helped to limit the spread – both between farms and even within farms; emergency training in Incident Command Structures and the implementation of a Standing Emergency Response Committee enabled industry to quickly mobilize and interface with CFIA and the Provincial Government; work done by both CFIA and the Commodity Boards on the Health of Animals Act compensation tables resulted in a more timely and less frustrating process;



Premise Identification numbers and the accompanying data base managed by industry enabled rapid mapping and targeted communication as the event unfolded and new exposures were identified; an Animal Health Lab that is second to none when it comes to expertise and facilities enabled a quick turn-around in test results.

Industry can be proud of the way it stepped up to the plate and handled the situation. Each one of the Commodity Boards contributed to the response both financially, and with personnel. Because it was hit hard with 7 of the 11 outbreaks the Hatching Egg sector was especially busy. Stephanie Nelson and her staff along with Association and Commission members not only dealt with

specific commodity issues, they also willingly assisted in the general response. Stephanie Nelson and Katie Lowe took on the management of the premise ID data base and liaised with CFIA's permits group, Bryan Brandsma headed up the C&D effort on the behalf of industry, and Allan Cross took on the role of assisting with the industry Emergency Operations Centre (EOC) directorship.

Contributions of note from other commodities include Steve Heppel and James Krahn who looked after the disposal protocols for composted material, Ray Nickel headed up the communications, Ravi Bathe who looked after finances, and Marv Friesen assisted Garnet and Allan with EOC leadership.

Board managers formed our forward planning group, liaising with our national organizations in ensuring that product and quota disruptions were minimized. Our local vets did a stellar job assisting with testing where needed. There were dozens of other people who contributed their time and expertise to the effort. Thanks to all!

The province has done a remarkable job in liaising with both industry and the Federal Government. Not only was the Animal Health Lab pressed into service but the mapping service was used to produce new maps each time a boundary changed, the province initiated an Agri-Recovery claim at industry's request, and it is the province which leads the recovery phase of the FADES plan. It is the province who had to communicate with the non-supply managed and non-commercial parts of the industry and Clayton Botkin our new poultry specialist has had his trial by fire (and passed)!

The numbers of the event can be summarized as:

- 11 infected commercial premises
- 2 infected non-commercial premises
- 32 farms in the 1 kilometer zones
- 127 farms in the 1 to 3 kilometer zones
- 270 farms in the 3 to 10 kilometer zones
- 238,500 birds were destroyed
- >500 CFIA staffing deployments

While the costs are still being compiled it is expected that compensation will approach \$8 million, and the economic impact will be in the neighborhood of \$36 million.

As with any event of this nature there are lessons to be learned. The greatest one that we will be dealing with is determining the best way to reduce the timeline along each step of the process (from detection, destruction, composting to C&D completion) in order to minimize the cost and spread of an outbreak. Of course prevention has to be front and centre in our considerations and the results from the CFIA Case Control Study that has been conducted will help us review our bio-security protocols to determine what, if any, changes need to be made. The need for a stepped up surveillance program will be evaluated and designed if deemed appropriate. We will take a look at this event in terms of evaluating what changes need to be made to the Captive Insurance Program in order to develop that full well rounded Risk Mitigation Strategy that was envisioned after the 2004 event, and only partially implemented. Given the widespread infestation in the wild waterfowl population and our proximity on the Pacific Flyway, we need to do everything we can to remain vigilant with respect to developing a biosecurity mindset in all we do, and to be well prepared to act rapidly and decisively in the case of an outbreak. Thanks to all of industry for being cooperative and patient throughout this process.



Garnet Etsell
Industry Emergency Operations
Director

On Farm Coordinator's Report

CHEQ Program - BC hatching egg producers continue to strive for excellence within the CHEQ food safety program. Collectively, BC producers exceed the minimum standards of the national program and are always looking for ways to improve their farms. In 2014 producers actively booked their audits and were well prepared come their audit day; records were completed and premises were clean and tidy.

Biosecurity Program - In 2014 our biosecurity program was tested with the arrival of Avian Influenza (AI) in the Fraser Valley. Hatching egg producers did a fantastic job of increasing their regular biosecurity practices to the highest standard in order to stem the spread of AI, from setting up tire wash stations to increasing signage. Hatching egg producers really demonstrated their knowledge and understanding of the BC Biosecurity Program's principles.

Pest Management - This year a trend toward increasing pest management on farms has emerged. With producers getting a handle on rodent control in 2012 and 2013, 2014 saw a greater focus on darkling beetles. Producers have done a wonderful job sharing management strategies and have been willing to participate in the BC Broiler Hatching Egg Commission's Darkling Beetle Project



that evaluated an in-barn monitoring technique; with the help of volunteer producers the monitoring technique proved very successful.

I want to thank all producers for their hard work in completing their 2014 annual audits and for being highly organized and efficient during

the Avian Influenza outbreak at the end of the year. I look forward to continuing my role as the BC Broiler Hatching Egg Commission's On Farm Program Coordinator in 2015.

Submitted by Sarah M. Loehndorf

Financial Statements of

**BRITISH COLUMBIA
BROILER HATCHING EGG
COMMISSION**

Year ended December 31, 2014



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INDEPENDENT AUDITORS' REPORT

To the Members of British Columbia Broiler Hatching Egg Commission

Report on the Financial Statements

We have audited the accompanying financial statements of British Columbia Broiler Hatching Egg Commission, which comprise the statement of financial position as at December 31, 2014, the statements of operations, net assets and cash flows for the year then ended, and notes, comprising 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.

Auditors' Responsibility

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 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 our 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, we consider internal control relevant to the entity'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 entity'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 in our audit is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of British Columbia Broiler Hatching Egg Commission as at December 31, 2014, 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.

KPMG LLP

Chartered Accountants

March 17, 2015
Abbotsford, British Columbia

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Statement of Financial Position

December 31, 2014, with comparative information for 2013

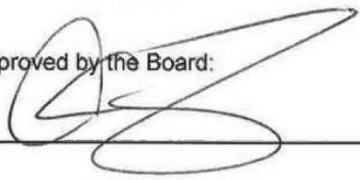
	2014	2013
Assets		
Current assets:		
Cash and short-term deposits (note 2)	\$ 1,961,675	\$ 1,653,637
Accounts receivable	172,193	537,856
Prepaid expenses	27,148	1,379
	<u>2,161,016</u>	<u>2,192,872</u>
Capital assets (note 3)	130,007	18,941
	<u>\$ 2,291,023</u>	<u>\$ 2,211,813</u>

Liabilities and Net Assets

Current liability:		
Accounts payable and accrued liabilities (note 4)	\$ 207,337	\$ 384,037
Due to Avian Lab (note 5)	-	70,727
Net assets:		
Invested in capital assets	130,007	18,941
Internally restricted (notes 2 and 6)	1,504,948	1,335,050
Unrestricted	448,731	403,058
	<u>2,083,686</u>	<u>1,757,049</u>
Contingency (note 10)		
Commitment (note 11)		
	<u>\$ 2,291,023</u>	<u>\$ 2,211,813</u>

See accompanying notes to financial statements.

Approved by the Board:



BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Statement of Operations

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Revenue:		
Producer levies (note 7)	\$ 1,603,086	\$ 1,991,837
Non-hatching egg revenue (note 8)	360,374	508,219
Interest and miscellaneous	28,637	11,359
Quota lease pool revenue	16,483	-
Licenses and fees	750	1,000
Quality assurance revenue	-	12,339
	<u>2,009,330</u>	<u>2,524,754</u>
Expenses:		
Advertising and promotion	5,720	7,132
Amortization	3,156	4,446
Avian Influenza expenses	68,874	-
Avian Health Lab	90,940	70,000
B.C.B.H.E.P. Association	70,000	119,550
Canadian Hatching Egg Producers Levy	283,853	284,419
Chairman and members' per diems	136,701	149,250
Interest and bank charges	10,934	4,160
Legal and accounting	89,351	96,148
Non-hatching egg expenses (note 8)	409,718	434,438
Office and miscellaneous	40,704	31,973
Office rent	33,677	31,613
Pricing linkage expense	30,500	10,428
Professional services (note 12)	8,261	19,067
Quality assurance expenses	20,728	113,721
Research and development, standards, biosecurity	10,942	7,589
SE project expenses	4,883	6,229
Telephone	8,241	10,478
Travel	32,255	34,599
Wages and benefits (note 9)	323,255	346,944
	<u>1,682,693</u>	<u>1,782,184</u>
Excess of revenues over expenses	\$ 326,637	\$ 742,570

See accompanying notes to financial statements.

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Statement of Changes in Net Assets

Year ended December 31, 2014, with comparative information for 2013

	Invested in capital assets	Internally restricted (note 6)	Unrestricted	2014	2013
Net assets, beginning of year	\$ 18,941	\$ 1,335,050	\$ 403,058	\$ 1,757,049	\$ 1,014,479
Excess (deficiency) of revenue over expenses	(25,158)	-	351,795	326,637	742,570
Transfer of funds	-	169,898	(169,898)	-	-
Purchase of capital assets	136,224	-	(136,224)	-	-
Balance, end of year	\$ 130,007	\$ 1,504,948	\$ 448,731	\$ 2,083,686	\$ 1,757,049

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Statement of Cash Flows

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Cash provided by (used in):		
Operations:		
Excess of revenues over expenses	\$ 326,637	\$ 742,570
Items not involving cash:		
Amortization	25,158	6,406
Gain on disposal of capital assets	-	(1,368)
Change in non-cash operating working capital:		
Accounts receivable	365,663	589,195
Prepaid expenses	(25,769)	(1,379)
Accounts payable	(176,700)	(1,106,343)
	514,989	229,081
Financing:		
Advances to Avian Lab	(70,727)	(21,194)
Investments:		
Purchase of capital assets	(136,224)	-
Proceeds on disposal of capital assets	-	13,500
	(136,224)	13,500
Increase in cash and short-term deposits	308,038	221,387
Cash and short-term deposits, beginning of year	1,653,637	1,432,250
Cash and short-term deposits, end of year	\$ 1,961,675	\$ 1,653,637

See accompanying notes to financial statements.

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Notes to Financial Statements

Year ended December 31, 2014

General:

British Columbia Broiler Hatching Egg Commission (the "Commission") was incorporated under an Order of the Lieutenant Governor in Council of the Province of British Columbia on October 27, 1988. The Commission's functions include setting production policy, pricing, processing and marketing of broiler hatching eggs within British Columbia. It also represents the Canadian Hatching Egg Producers in the administration of eggs in interprovincial and export trade. The Commission is a non-profit organization and is not taxable under the Income Tax Act.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are as follows:

(a) Revenue recognition:

The Commission follows the deferral method of accounting for contributions which include levies and other revenues. Contributions for specific purposes or programs are deferred and subsequently recognized as revenue at the time the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.

(b) Cash and short-term deposits:

Cash and short-term deposits include balances with banks and short term investments that are redeemable at the option of the Commission for a known amount of cash.

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2014

1. Significant accounting policies (continued):

(c) Capital assets:

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life or improve the service potential of an asset are capitalized. When a capital asset no longer contributes to the Commission's ability to provide services, its carrying amount is written down to its residual value.

Amortization has been recorded as follows:

Asset	Basis	Rate
Truck - non-hatching egg program	Declining balance	30%
Computer hardware	Declining balance	30%
General equipment and supplies - non-hatching egg program	Declining balance	20%
Office equipment	Declining balance	20%
Leasehold improvements	Straight-line	10 years

Amortization of \$22,002 (2013 - \$1,960) related to non-hatching egg assets is included in hatching egg expenses.

(d) Employee future benefits:

The Commission has a defined contribution plan providing pension benefits for its employees. The cost of the plan is recognized based on the contributions required to be made during each period.

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2014

1. Significant accounting policies (continued):

(e) Use of estimates:

The preparation of the financial statements in accordance with accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(f) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Commission has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Commission determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Commission expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2014

2. Restricted cash:

Cash and short-term deposits is restricted as follows:

	2014	2013
Internally restricted	\$ 1,504,948	\$ 1,335,050
Cash available for operations	456,727	247,860
Due to Avian Lab	-	70,727
	<u>\$ 1,961,675</u>	<u>\$ 1,653,637</u>

The Board of Directors of the Commission has restricted net assets for specific purposes as disclosed in note 6.

The funds due to Avian Lab were in a separate bank account restricted for Avian Lab expenditures in accordance with the agreement as disclosed in note 5. The bank account was closed during the year.

3. Capital assets:

		2014	2013
	Cost	Accumulated amortization	Net book value
Truck - non-hatching egg program	\$ 136,224	\$ 20,434	\$ 115,790
Computer hardware	64,928	58,378	6,550
General equipment and supplies - non-hatching egg program	37,457	31,185	6,272
Office equipment	34,157	32,762	1,395
Leasehold improvements	19,278	19,278	-
	<u>\$ 292,044</u>	<u>\$ 162,037</u>	<u>\$ 130,007</u>
			<u>\$ 18,941</u>

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2014

4. Accounts payable:

Included in accounts payable are government remittances payable of \$17,528 (2013 - \$29,971), which includes amounts payable for GST and payroll related taxes.

5. Due to Avian Lab:

The Commission has the authority and responsibility to conduct avian tests in the province and entered into an agency agreement (effective April 1, 2009) with the Ministry of Agriculture and Lands ("Ministry"). The Commission and the Ministry agreed to terminate the agreement effective March 31, 2014. The bank account is closed with the Commission paying for services when rendered by the Avian Lab.

6. Internally restricted:

	2014	2013
OBHECC funds	\$ 1,179,249	\$ 1,179,249
Reserve for the unforeseen	246,199	135,801
Office planning	40,000	20,000
CHEP meeting	20,000	-
Pricing expenses	19,500	-
	<u>\$ 1,504,948</u>	<u>\$ 1,335,050</u>

During the year, the Commission approved a transfer of \$179,272 to the Reserve for the unforeseen and expenses related to Avian Influenza, in the amount of \$68,874, be taken from the Reserve for the unforeseen.

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2014

7. Producer levies:

The total levy assessed to registered producers was reduced from 24.0 cents per dozen eggs or 2.5 cents per saleable chick to 19.2 cents per dozen eggs or 2.0 cents per saleable chick effective January 26, 2014.

Included in the total levy is a national levy of 0.29 cents per egg set (2013 - 0.29 cents per egg set) paid or payable to the Canadian Hatching Egg Producers.

8. Non-hatching egg program:

	2014	2013
Non-hatching egg revenue	\$ 360,374	\$ 508,219
Expenses:		
Amortization	22,002	1,960
Cooler and warehousing	9,720	18,140
Fuel	10,497	11,182
Levies and administrative fees	87,706	120,395
Miscellaneous supplies	19,678	2,969
Producer payments	153,895	188,113
Truck maintenance	4,759	7,686
Wages and benefits	101,461	83,993
	409,718	434,438
	\$ (49,344)	\$ 73,781

9. Employee pension plan:

The Commission has a defined contribution pension plan for its full time employees. Annual contributions to the plan are based on 10% of annual salaries for each employee. Total contributions paid in 2014 was \$26,900 (2013 - \$24,655).

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2014

10. Contingency:

The Canadian Hatching Egg Producers requires that the Commission have sufficient funds or letters of credit to cover potential future assessments of liquidated damages at 17.5 cents per egg for production greater than allocation on a province by province basis. At present, the Commission has a \$165,000 letter of credit with their bank (2013 - \$165,000). Production levels for the year ended December 31, 2014 indicate the Commission is within the allowed 1% sleeve of over production, and accordingly no draw has been required on the letter of credit.

11. Commitment:

The Commission has committed to leasing expenditures relating to technology upgrades and servicing over the next three years as follows:

2015	\$	22,848
2016		22,848
2017		20,944
	\$	66,640

12. Related party transactions:

During the year the Commission paid \$7,162 (2013 - \$17,040) for accounting and consulting services to entities owned by the Chairman of the Commission.

These transactions are recorded at the exchange amount which is the amount of consideration agreed to between the related parties.

BRITISH COLUMBIA BROILER HATCHING EGG COMMISSION

Notes to Financial Statements (continued)

Year ended December 31, 2014

13. Financial risks:

(a) Liquidity risk:

Liquidity risk is the risk that the Board will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Board manages its liquidity risk by monitoring its operating requirements. The Board prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Board deals with creditworthy counterparties to mitigate the risk of financial loss from defaults. The Board monitors the credit risk of customers through regular single-customer monitoring.

There has been no change to the risk exposures from 2013.

14. Comparative figures:

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

2013 Hatching Egg Producer of the Year



The BC Broiler Hatching Egg Commission and Producers' Association are proud to announce that Allan and Marlene Roseboom of Eco Valley Farms was the top BC Broiler hatching egg producer in 2013.



Great hatching!

Message from the Producers' Association President

I've heard it said that the best way to teach someone to swim is to take them to the middle of the lake and throw them in....

When Allan Cross was elected to the Commission in July, I was asked to take over the position of Chair of the Producers' Association. Having been but a year into being a Director, and being relatively new in the industry, I felt a bit like that person in the middle of the lake! Fortunately I am surrounded by amazing, helpful people and fellow Directors.

When we got organized, and took on roles in different committees, we decided to continue the year, until new elections, with just myself as chair, and Al and Hester as directors. We also voted unanimously to move the responsibility of Director of Finance solely to our secretary, Sandra, who was handling much of the paperwork already.

Moving forward, we felt it important to further define and understand our role as the Producer Association, and how we can work alongside the Commission; focusing on the work of doing what we can to empower producers to be excellent in their work, because we recognize we are the beginning of chain of events that brings quality chicken to our tables.

We continued to work hard at many of the tasks already in the works, including our increased involvement in the Poultry in Motion educational trailer, RMSC (captive insurance), finalizing changes to our constitution, and being involved in the planning of the Four Feather Conference, to occur next March. Designs to have a Producer owned building to house Commission offices, and small egg storage continued in earnest after securing a property to build on. However this ran into zoning difficulties and the offer fell through. We hope to still pursue this idea later this year.

Having Avian Influenza hit our industry in December really put the Association to task, taking on new roles and responsibilities to help get us through the disaster. However, many would say disaster was actually averted because of the hard work of your Association members and the Commission



board and staff, and of course the diligence of all our producers. It was great to see the entire poultry industry work together at this time, particularly the Broiler Hatching Egg Producers. We should be proud.

The Producer Association has much to work on moving forward, not the least of which is working on developing potential new standards in SE and AI testing for our industry. We will continue to endeavour to meet the needs and expectations of the Producer body to the best of our ability. Thank you for your support and the opportunity to serve you.

Respectfully submitted by Bryan Brandsma



Producers' Association Board and Staff

Bryan Brandsma – President

Hester Mulder – Vice President

Allan Mulder – Director

Sandra Jansen – Secretary

Financial Statements of

**B.C. BROILER HATCHING
EGG PRODUCERS
ASSOCIATION**

Year ended December 31, 2014
(Unaudited)



KPMG LLP
 32575 Simon Avenue
 Abbotsford BC V2T 4W6
 Canada

Telephone (604) 854-2200
 Fax (604) 853-2756
 Internet www.kpmg.ca

REVIEW ENGAGEMENT REPORT

To the Directors of B.C. Broiler Hatching Egg Producers Association

We have reviewed the statement of financial position of B.C. Broiler Hatching Egg Producers Association as at December 31, 2014 and the statements of operations, changes in net assets and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Association.

A review does not constitute an audit and, consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

The prior year comparative figures have not been reviewed by KPMG or another accountant.

Chartered Accountants

Abbotsford, British Columbia

B.C. BROILER HATCHING EGG PRODUCERS ASSOCIATION

Statement of Financial Position

December 31, 2014, with comparative information for 2013
(Unaudited)

	2014	2013
Assets		
Current assets:		
Cash	\$ -	\$ 8,642
Accounts receivable	2,000	1,240
	<u>\$ 2,000</u>	<u>\$ 9,882</u>
Liabilities and Net Assets		
Current liabilities:		
Bank indebtedness	\$ 696	\$ -
Accounts payable and accrued liabilities (note 2)	2,874	71
	<u>3,570</u>	<u>71</u>
Deficiency (net assets)	(1,570)	9,811
	<u>\$ 2,000</u>	<u>\$ 9,882</u>

See accompanying notes to financial statements.

Approved by the Directors:

 Director

 Director

B.C. BROILER HATCHING EGG PRODUCERS ASSOCIATION

Statement of Operations

Year ended December 31, 2014, with comparative information for 2013
(Unaudited)

	2014	2013
Revenues:		
Commission grant income (note 3)	\$ 70,000	\$ 120,788
Other income	19,488	11,360
	89,488	132,148
Expenses:		
Advertising	2,056	2,012
Directors - per diems	31,166	42,192
Interest and bank charges	131	251
Memberships	24,454	38,204
Office and general	602	598
Professional fees	3,759	706
Research and development	1,308	5,185
Salaries and benefits	1,091	1,606
Secretary expense	9,215	9,338
Special events	23,380	39,338
Travel	3,707	4,345
	100,869	143,775
Deficiency of revenues over expenses	\$ (11,381)	\$ (11,627)

See accompanying notes to financial statements.

B.C. BROILER HATCHING EGG PRODUCERS ASSOCIATION

Statement of Changes in Net Assets

Year ended December 31, 2014, with comparative information for 2013
(Unaudited)

	Unrestricted	2014 Total	2013 total
Net assets, beginning of year	\$ 9,811	\$ 9,811	\$ 21,438
Deficiency of revenue over expenses	(11,381)	(11,381)	(11,627)
(Deficiency) net assets, end of year	\$ (1,570)	\$ (1,570)	\$ 9,811

See accompanying notes to financial statements.

B.C. BROILER HATCHING EGG PRODUCERS ASSOCIATION

Statement of Cash Flows

Year ended December 31, 2014, with comparative information for 2013
(Unaudited)

	2014	2013
Cash provided by (used in):		
Operations:		
Deficiency of revenues over expenses	\$ (11,381)	\$ (11,627)
Changes in non-cash operating working capital:		
Accounts receivable	(760)	(1,240)
Accounts payable and accrued liabilities	2,803	(3,090)
Decrease in cash	(9,338)	(15,957)
Cash position, beginning of year	8,642	24,599
Cash position, end of year	\$ (696)	\$ 8,642

See accompanying notes to financial statements.

B.C. BROILER HATCHING EGG PRODUCERS ASSOCIATION

Notes to Financial Statements

Year ended December 31, 2014
(Unaudited)

Nature of operations:

B.C. Broiler Hatching Egg Producers Association (the "Association") is organized to provide representation from the hatching egg producers to the poultry industry. The Association is incorporated under the Society Act (British Columbia) and is a not-for-profit organization under the Income Tax Act. Accordingly the Association is exempt from income taxes provided certain requirements of the Income Tax Act are met.

1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Association's significant accounting policies are as follows:

(a) Revenue recognition:

The Association follows the deferral method of accounting for revenues which include grants and other revenues. Contributions for specific purposes or programs are deferred and subsequently recognized as revenue at the time the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.

B.C. BROILER HATCHING EGG PRODUCERS ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2014
(Unaudited)

1. Significant accounting policies (continued):

(b) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(c) Use of estimates:

The preparation of the financial statements 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 year. Actual results could differ from those estimates.

B.C. BROILER HATCHING EGG PRODUCERS ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2014
(Unaudited)

2. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$803 (2013 - \$nil), which includes amounts payable for payroll related taxes.

3. Economic dependence:

A substantial amount of the Association's revenue is derived from the British Columbia Broiler Hatching Egg Commission (the "Commission"). Grant income received from the Commission of \$70,000 (2013 - \$120,788) is based on the budgetary requirements of the Association which is determined on an annual basis. Subsequent to year end the Association received \$22,500 of Grant income for the 2015 operations.

4. Financial risks:

Liquidity risk:

Liquidity risk is the risk that the Association will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Association manages its liquidity risk by monitoring its operating requirements. The Association prepares budget to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2013.

5. Comparative amounts:

Financial statements for the year ended December 31, 2013 were compiled by management and are presented for comparative purposes only.

Committee Reports

Emergency Response

Well, thankfully a report from the Emergency Response Committee (ERC) doesn't come every year! When high path AI hit the Fraser Valley this year, the ERC was put into action, with two members of the Producers' Association, Al Mulder and Bryan Brandsma, as part of that. With never being a part of that sort of thing before, it was definitely a steep learning curve! Daily morning meetings saw members and participants from every part of the poultry industry come together to discuss strategy, the "state of the union" and dole out responsibility in various areas of a well-organized, coordinated effort to contain and minimize the effect of AI on our industry.



Much of the success of this effort can be attributed to certain members of the Poultry industry, namely Garnett Etsell, Marvin Friesen, Ray Nickel, and Katie Lowe, to mention a few. We should also recognize the extraordinary efforts put in by the members of your Association, and members of

your Commission, including Allan Cross, and our Executive Director Stephanie Nelson, who, along with the others mentioned, put in many hours discussing and coordinating with the CFIA on better and more practical ways to get things done.

Finally, our industry itself should be congratulated. Thank you for getting on board with, and having patience for the sometimes difficult and time consuming regulations put in place. A special thanks as well to the IP's who put in many hours of hard work to not only get their own farm cleaned up as quick as possible, but helped with the work on other IP's too.

It was quite apparent that much had been learned since 2004, and it is encouraging to know that more lessons have been learned again that will improve our response in a possible future outbreak.

Bryan Brandsma

Committee Reports

Biosecurity

The year started with a meeting in January 2014 to talk about updates needed to the biosecurity binder. All four feather groups have been given their recommendations for the manual:

1. To have physical barrier between the Controlled Access Zone and the Restricted Access Zone, but the physical barrier could be a work safe issue.
2. To have a mandatory water test.
3. To change one word in the biosecurity manual from "should" to "must" would be a big cost on lawyer fees.

There has been no changes to these items as of yet.



Composting and disposal of dead fowl will be deferred until further information.

Ag Waste Review auditor training is ongoing and discussions throughout the spring were done.

Letters were sent out in October 2014 for input on the biosecurity program.

December 2014, AI broke out, biosecurity was tested, and proved that we have a strong level of biosecurity in BC. but there is still room for improvement.

We will be looking at all the reports, and recommendations, that were compiled during this round of avian flu, in April 2015.

Allan Mulder

Committee Reports

Sustainable Poultry Farming Group

2015 proved to be a busy year with many proposals on different research projects. The SPFG committee looks at each proposal and goes through a series of questions to see if the proposal meets the needs of all poultry producers as a whole. Once all the criteria have been met, funding is submitted to the applicant for research projects. Currently, there are three projects underway, which include a Nutrient-recycling of poultry manure using aerobic digestion, Investigating Benefits of Supplementing Broiler Chicken Pellets with Poultry Litter Biochar and Broiler Litter and Horse Bedding Gasification Feasibility Study.

All of our past and present projects can be found on our website www.spfg.ca.

If you have a research project and are looking for a funding partner, please email the SPFG at info@spfg.ca.

Hester Mulder

2016 Poultry Conference

Things are starting to come together for the banquet. We met in June with the MCI marketing group to discuss the particulars of how we wanted the banquet to look like, how many people, what type of speakers etc. We worked out a contract with MCI, and a memorandum of understanding, through the next few months.



In January the steering committee along with some of the marketing committee toured the Westin Bayshore, secured the rooms that were needed for the conference and signed the contract.

Goals for 2015 are finalizing the fine details.

We look forward to a great AGM and banquet in March 2016.

Allan Mulder

Appeal Process

FILING A REGULATED MARKETING APPEAL WITH THE BRITISH COLUMBIA FARM INDUSTRY REVIEW BOARD

A person aggrieved or dissatisfied with an order, decision or determination of the following commodity marketing boards and commissions may appeal to the British Columbia Farm Industry Review Board:

British Columbia Broiler Hatching Egg Commission

British Columbia Chicken Marketing Board

British Columbia Cranberry Marketing Commission

British Columbia Egg Marketing Board

British Columbia Hog Marketing Commission

British Columbia Milk Marketing Board

British Columbia Turkey Marketing Board

British Columbia Vegetable Marketing Commission

What is the British Columbia Farm Industry Review Board?

The British Columbia Farm Industry Review Board (BCFIRB) is an administrative tribunal that has statutory responsibility for exercising regulatory and adjudicative functions independent of government in its general supervision of BC regulated marketing boards and commissions and in hearing regulated marketing appeals and farm practices complaints and certain animal welfare appeals.

Originally known as the British Columbia Marketing Board ("BCMB"), BCFIRB was created in 1934 under the NPMA to supervise the commodity boards. Over the years, the role has been expanded and its authority redefined to address changes in the regulated marketing sector.

BCFIRB is composed of up to ten members appointed by Lieutenant Governor-in-Council (LGIC). There are presently six part-time appointees, with experience in production, marketing, law and education related to agricultural issues.

How long do I have to appeal?

BCFIRB must receive your written notice of appeal not more than thirty **(30) days** after the order, decision or determination of the commodity board or commission is made. BCFIRB may extend this deadline, but only in what it considers special circumstances.

Appeal Process

Do I need legal counsel?

Only if you want or think you need it. It is your decision to make, and you will be responsible for paying your own lawyer.

Where do I send the appeal?

Either by **mail, courier, fax or email** as follows:

Mail:

Attention: Executive Director
British Columbia Farm Industry
Review Board
PO Box 9129 Stn Prov Govt
Victoria BC V8W 9B5

Courier:

Attention: Executive Director
British Columbia Farm Industry
Review Board
780 Blanshard Street
Victoria BC V8W 2H1

Email: firb@gov.bc.ca

Fax: 250-356-5131

What should be included in the notice of appeal?

The notice of appeal must be accompanied by a non-refundable \$100.00 filing fee. Cheque or money orders should be made out to the "Minister of Finance".

The notice of appeal must include the following:

- be in writing and signed
- identify the decision being appealed
- state why the decision should be changed
- state the outcome requested from BCFIRB
- include your name, address, telephone number, email (or the contact information of the person handling appeal for you)
- include an address for delivery of any notices related to the appeal

What happens when the British Columbia Farm Industry Review Board receives the appeal?

BCFIRB will send you a letter acknowledging the receipt of your appeal. This letter will also contain information which explains the appeal process in greater detail. At the same time, BCFIRB will notify the commodity board or commission concerned that an appeal has been filed and instruct them of their responsibilities as outlined in the *Rules of Practice and Procedure*. BCFIRB will also ensure that the commodity board or commission has received a copy of your notice of appeal.

Appeal Process

BCFIRB will issue notice to the parties requiring them to attend a pre-hearing conference call. The purpose of the pre-hearing conference will be to clarify the issue on appeal and determine the position of each party as well as the remedies sought by the appellant.

The pre-hearing conference call will also be used to confirm hearing dates and directions for the appeal hearing.

BCFIRB encourages parties to consider ADR alternatives to facilitate settlements of the matter under appeal and will assist the parties in establishing an ADR process. Parties can apply to BCFIRB requesting ADR. Discussions about possible ADR alternatives will also be an agenda item for the pre-hearing conference.

The hearing of your appeal will normally be held not more than 60 days after BCFIRB first receives your notice of appeal; however, these timelines will be dependent upon the circumstances of all the parties to the appeal.

What is the most important thing for me to remember?

BCFIRB must receive your written notice of appeal and \$100 filing fee within **30 days** of an order, decision or determination of the commodity board or commission. Failure to meet this deadline may result in BCFIRB not hearing your appeal.

How can I get more information?

For further information please refer to the BCFIRB *Rules of Practice and Procedures for Appeals*. The Rules, links to the Acts and a full description of the appeal process, including how to file an appeal, are available on BCFIRB's web site. Section 8 of the *Natural Products Marketing (BC) Act*, and the *Administrative Tribunals Act* further describe the appeal process and are available on BCFIRB's website at: www.firb.gov.bc.ca.

The standing orders of the commodity board or commission involved may also contain information.

Should you have any further questions please feel free to contact BCFIRB:

Phone: 250 356-8945

Fax: 250 356-5131

Email: firb@gov.bc.ca



BC Broiler Hatching Egg Commission
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