

REGROWTH & RENEWAL

ANNUAL REPORT

2022/2023

VISION STATEMENT | We envision safer, healthier workplaces where, supported by WHSC training, hazards are identified and eliminated through meaningful worker participation and full employer responsibility.

MISSION STATEMENT | Dedicated to our vision, and using our worker-to-worker delivery model, we will provide the highest quality occupational health and safety training for workers, their representatives and employers in every workplace, regardless of sector, size, location or union status.



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BOARD OF DIRECTORS

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EXECUTIVE REPORT

“Build back better” — such was the popular refrain coined at the height of the COVID-19 pandemic. Captured in this slogan was a recognition of deep economic and societal vulnerabilities exposed by the crisis we all faced. It was clear that to protect against our weaknesses in future, we needed to build more resilient and responsive communities. At the Workers Health & Safety Centre (WHSC) we took this instinct to heart.

In recent years we reported on the tremendous success of our virtual classrooms created out of necessity forced upon us by COVID. These innovative classrooms met an important need and continue to be well received. As such they will remain among the delivery options we offer for the foreseeable future. However, our efforts at regrowth and renewal have not stopped with this important solution. Anticipating the resurgent demand for in-person classroom training, in 2022/2023 we planned and built a new WHSC training facility in Hamilton. Further, we retrofitted our existing classroom space in Markham. We hope these will pave the way towards other strategically located facilities across the province. Should another crisis confront us these training facilities will provide the self-sufficiency we require.

These new facilities will allow us to expand scheduled community-based training for our smaller constituents and clients who do not have training facilities of their own. And with time, we hope these facilities will function as a community hub. When not in use for WHSC training, we will be offering them to our community partners for much needed meeting space.

With similar purpose in mind, in 2022/2023 we also invested in:

- ▶ Hiring new staff to replace positions created by vacancies. During the year we hired 15 new staff, a full quarter of our total staff complement, to fill important roles in administration, training services, printing/shipping, IT, and finance.
- ▶ Information technology improvements to support a hybrid model of work. For us, the future benefits include a reduced staff office footprint giving us the flexibility to redeploy funding for additional dedicated training space. Equally important this approach allows for greater work/life balance for our staff, supports staff retention and enhances our ability to attract top talent from across the province.
- ▶ Discovery process for the development of a new customer relationship management (CRM) system. The CRM is the backbone of our organization enabling critical training services functions. With upgrades to the latest technology, we anticipate greater streamlining of processes and a more navigable user experience for our staff.

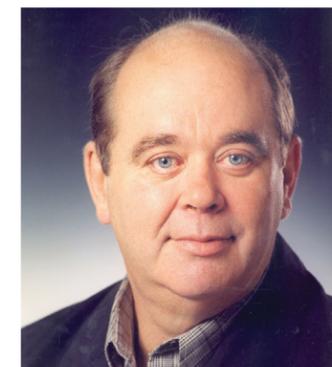
- ▶ French language translation of key WHSC training programs. This ongoing work will allow us to meet a growing demand for French language training and expand our reach to workers, their representatives, and employers across the province.
- ▶ Increased instructor training and development. One of our greatest assets has always been our network of WHSC-qualified instructors. We have added to their ranks in numbers not seen in decades. This will boost our ability to deliver a range of training programs in-person, in virtual classrooms and onsite in many workplaces.
- ▶ Brand refresh. We may have a new look, but we are the same trusted source. In refreshing our logo and tagline we hope to inspire confidence and better telegraph our core values while connecting with new and existing audiences. We look forward to building working relationships with clients who might be seeing us for the first time.
- ▶ Renewed outreach strategy with our constituents, clients, and system partners. We have reengaged with Health & Safety System partners by participating in Section 21 Committees and chairing system data meetings. We are also reconnecting and planning with longstanding Labour allies including the Ontario Federation of Labour, their Prevention Link project, and the Occupational Health Clinics for Ontario Workers. Together, we will continue working towards shared goals.

“Make no mistake, WHSC is strong and re-energized. We are on a path of regrowth and renewal...”

We encourage you to read the following reports. They detail the above initiatives and several others. These efforts while setting us up for future success also reaped immediate rewards. We can proudly report that we not only met but surpassed our goals for 2022/2023. The surge in our training numbers would suggest the pandemic is now in the rear-view mirror. In this year alone we reached 59,536 participants for a total of 348,947 person hours of training, levels not reached since before the pandemic. With this success came a welcome surge in revenues too, the highest they have been in decades, thereby setting us up for other investments in WHSC sustainability and growth.

These results certainly are welcome but not necessarily surprising news. Our hard working and dedicated staff repeatedly stepped-up during these periods of transition and change to ensure we met our strategic goals.

They say change is the only constant. While we took time this year to reflect upon our mandate and refresh our brand, we never took our eyes from our ultimate goal—providing the highest quality training to as many workers and workplaces as possible. Make no mistake, WHSC is strong and re-energized. We are on a path of regrowth and renewal and confidently embrace our role as Ontario’s designated health and safety training centre. Many rely upon us to meet their essential and potentially lifesaving training needs. As we renew relationships and resources, we hope even more will be able to count on us in future.



WAYNE SAMUELSON
WHSC President & Chair

Wayne Samuelson



ANDREW MUDGE
WHSC Executive Director

Andrew Mudge

TRAINING DEVELOPMENT

At the Workers Health & Safety Centre (WHSC) we believe with every WHSC trained participant, our movement for change grows. Our Program Development group carry out the essential work of developing and maintaining WHSC's suite of training resources so critical to our vision and mission. During 2022/2023 they completed the following work to ensure all WHSC programs offer a quality instructor-led learning experience, whether delivered in-person or via online virtual classrooms:

- ▶ Updated a number of Joint Health and Safety Committee (JHSC) Certification programs to maintain their currency and integrity including:

▶ Certification Part II General	▶ Lockout
▶ Certification Part II Construction	▶ Manual Material Handling
▶ Biological Hazards	▶ Noise
▶ Chemical Hazards	▶ Personal Protective Equipment
▶ Compressed Gas	▶ Physical Hazards
▶ Critical Incident and Post-Traumatic Stress	▶ Propane
▶ Hand Tools	▶ Stress in the Workplace
▶ Heavy Mobile Equipment	▶ Vehicle Driving Hazards
▶ Hours of Work	▶ Workplace Violence & Harassment

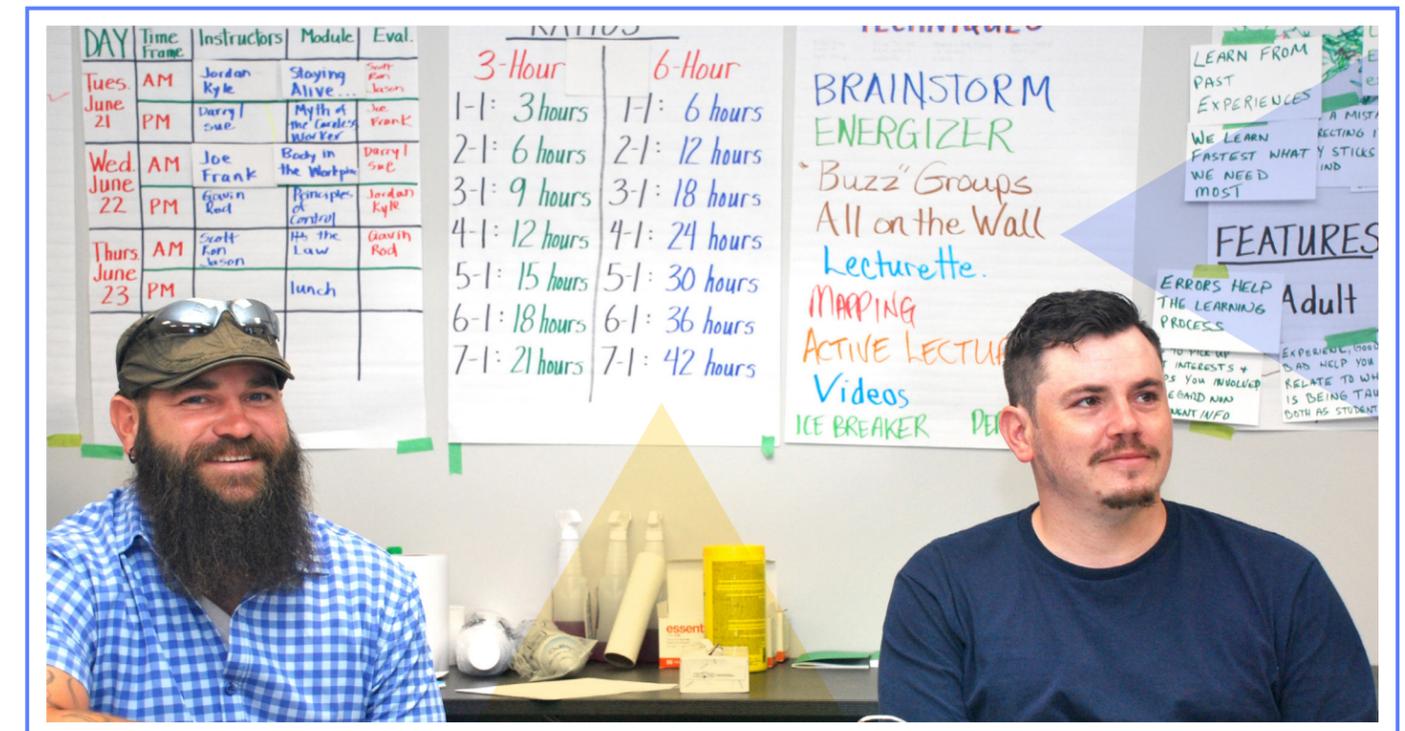
- ▶ Revised several important worker health and safety skills training programs including *Working at Heights*, *Working at Heights Refresher*, *Construction Rigging and Hoisting Fundamentals*, *Construction Rigging and Hoisting Essentials* and *Fire Watch*.
- ▶ Updated *Supervisor Health & Safety Training*, a crucial resource in support of legal competency requirements for supervisors.
- ▶ Released the newly updated *Worker Health & Safety Representatives – Smaller Workplaces* program to fill an important training gap and in support of small businesses.
- ▶ Continued French translation work to expand our reach to communities and workplaces across the province, including the French translation of *Certification Part I* and common *Certification Part II* modules, and submitting them to the Ministry of Labour, Immigration, Training and Skills Development for approval.
- ▶ Hosted virtual Instructor Upgrade sessions for existing programs that were extensively updated or newly developed. These presentations orient Instructors to the content, action and learning objectives, flow of the training session and new educational resources. This year we offered sessions on our revised *Biological Hazards* and *Supervisor Health & Safety Training* programs.
- ▶ Developed presentation materials for Training Services staff to deliver at two instructor update sessions. These extensive presentations detail training programs that are revised, newly released or under development, legislative changes, updates to JHSC Certification standards, important new research and leading legal decisions, as well as changes within WHSC staff and leadership.

- ▶ Created new tools to aid instructors. The new *Session Flow at a Glance* resource provides a brief overview of timing, duration, content and instructional aids for each training program. We also updated our *Instructing via Zoom* resource.
- ▶ Rebranded all WHSC training programs. With our brand refresh all training materials have a new cover and inside layout. All related resources, PowerPoint presentations and legislation were similarly rebranded and now carry the new WHSC logo and tagline.



TINA MACPHERSON
WHSC Director, Program Development

Tina Macpherson



TRAINING DELIVERY

For our Training Services group, 2022/2023 was also a standout year. We reached 59,536 participants for a total of 348,947 person hours of training. This was a significant total increase of 23 per cent over the previous year. These training levels have not been achieved since before the COVID pandemic. Training numbers increased across the board:

- ▶ JHSC Certification training hours increased by 13 per cent year-over-year as we delivered 76,720 hours of approved Certification training to 12,599 members of JHSC’s across Ontario.
- ▶ Delivery of JHSC Certification II programs remains strong, especially our Certification Part II General program. We delivered 8,484 hours of training to help JHSC members fulfill certification requirements. By providing training in the six most common hazards, this convenient program fulfills hazard-specific requirements for many workplaces.
- ▶ Interest in Certification hazard-specific modules remained high for safety hazards such as lockout, electrical and confined spaces. However, demand for these was outpaced by those seeking training to help recognize and prevent workplace violence and harassment, with learners receiving 3,279 hours of this training. Demand also increased for our *Psychosocial Hazards and Workplace Mental Health program*. Another 1,440 hours of training was delivered to support those wanting to create psychologically safe and healthy workplaces.
- ▶ Worker training rose by more than 27 per cent, much of it fulfilling essential and legally mandated training. Critical training delivered included:

- ▶ 146,058 hours of *Working at Heights and Working at Heights Refresher training* to 26,553 workers
- ▶ 10,819 hours of *GHS WHMIS training* to 3,911 workers
- ▶ 19,558 hours of *Powered Elevating Work Platform training* to 3,513 workers.

- ▶ Our customized training programs continued to meet the specific needs of constituents and clients. During 2022/2023 we delivered 3,493 hours of this training to a range of workplaces including pipeline construction, power plants and retail grocery stores.
- ▶ Instructor Development has been a top priority for WHSC in recent years. Continuing with this important work, we added 80 newly qualified instructors this year and supported 156 existing instructors through dedicated update meetings in the spring and fall.
- ▶ Labour Education training surged by more than 30 per cent over the previous year. Many chose to complete foundational programs including *Level 1 Occupational Health and Safety*, *Level 2 Committees*, *Level 2 Law (Provincial)* and *Making the Link Between Occupational Disease and the Workplace*. This increased participation reflects our stepped-up outreach to our labour partners and their members.

THE FOLLOWING PROVIDES A BREAKDOWN OF WHSC 2022/2023 TRAINING HOURS:

Certification Training	76,720
Custom	3,493
Worker OHS and Skills Training	243,259
Instructor Development	5,268
Labour Education	20,207
TOTAL	348,947



In addition to this essential work, WHSC Training Services Representatives also continued to support community-based health and safety prevention activities, in particular helping to coordinate Day of Mourning events in 40 different Ontario communities.

DAN ARMSTRONG
WHSC Director, Training Services



WHSC INSTRUCTOR DEVELOPMENT:

Workers Health & Safety Centre-qualified instructors have always been and remain one of the most highly rated aspects of our training programs. Of course, this is no surprise to us. Effective training delivery is a hallmark of WHSC's training success. Our instructors bring real-world experience to the learning environment. Many instructors have spent years advocating for health and safety improvements in their own workplaces.

Experience alone is not enough though. To qualify, instructors complete extensive training in adult education theory and practice. Our 'workers-training-workers' model marries real-world experience with evidence-based knowledge and practice on how adults actually learn. This is a winning combination which makes for effective and engaging training and indeed differentiates us from other training providers.

Without question, WHSC-qualified instructors play a unique and critical role in our success. More than ever, we are committed to building our instructor base while providing the support existing instructors need to continue delivering WHSC training effectively.

Borne out of necessity during the pandemic, training in virtual classrooms began and is now a routine mode of delivery.

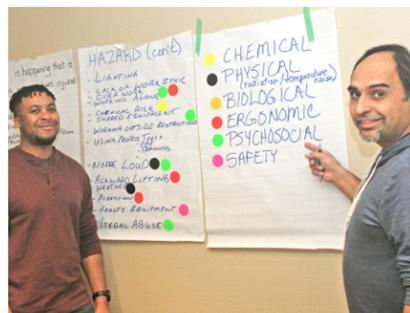
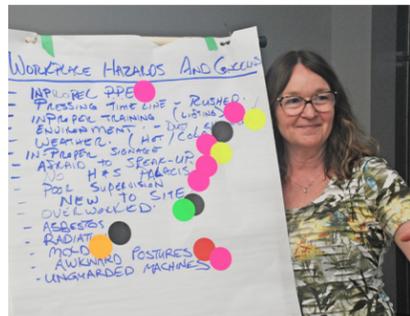
This is a convenient and cost-effective option for many. As we learned through our experience though, when in-person training cannot be achieved, asynchronous, self-paced e-learning need not be the default alternative, especially for critically important Certification training.

In fact, it is WHSC's experience that many programs can be delivered in live, synchronous virtual classrooms where both training safety and integrity are achieved. The vast majority of WHSC training participants report in exit evaluations that the WHSC virtual classroom experience is "excellent," enabling them to achieve clarity of communication, participation in the class and group breakout sessions, and demonstrated knowledge and skills associated with learning objectives.

We know from research and our own experience that adult education is most effective when it combines instruction, demonstration of knowledge and skills and appropriate evaluation.



"Our 'workers-training-workers' model marries real-world experience with evidence-based knowledge and practice on how adults actually learn."



DELIVERING EXCELLENCE

Evidence also supports training which is standards-based, engaging, relevant to the workplace and builds learners' competence and confidence. For example, Ontario's mandated Working at Heights training successfully demonstrates that standards-based training works and is in fact associated with reduced injuries on the job.

As we move to increase our regional presence on the ground, as seen in the most recent expansion of a dedicated training facility at our Hamilton office and retrofit of our Markham training space, we are working to increase the breadth and depth of our instructor base too. Ensuring our province-wide network of qualified instructors is ready to deliver when called upon is a top priority for WHSC.

To this end, we have stepped up efforts to support instructors by:



- ▶ **Creating mentoring opportunities by connecting new instructors with veteran instructors and experienced WHSC staff**
- ▶ **Reaching out to instructors more often to seek feedback and to identify their needs**
- ▶ **Holding more instructor upgrade sessions. Now held virtually, these sessions offer convenient access and accommodate instructors' busy work schedules by offering daytime and often nighttime sessions**
- ▶ **Providing additional support and tools to deliver training in virtual classrooms**
- ▶ **Communicating information on new and revised training programs, changes to instructional techniques, and critical developments such as key legal decisions through regular issues of WHSC Instructor E-Notes**
- ▶ **Responding to instructors' needs by developing a new 'session plan at a glance' tool to aid instructors in effectively delivering programs, and**
- ▶ **Training a record number of new instructors—80 during the 2022/2023 fiscal year.**

We believe our 'workers-training-workers' model sets the gold standard. Ensuring our qualified instructors are well-prepared to deliver effective and engaging training helps equip learners to tackle health and safety issues back in their workplaces. For us, this is training for what matters the most.

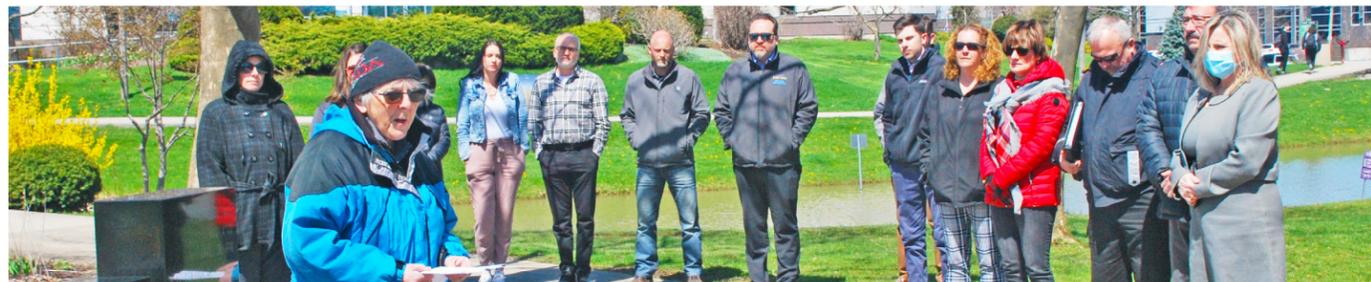
APRIL 28 - NATIONAL DAY OF MOURNING 2022

JUSTICE DEMANDS MORE

Every April 28, our National Day of Mourning for workers injured, killed, or made ill because of hazardous workplace exposures – we remember, we gather AND we recommit to the work of seeking justice for all.

On April 28, 2022, Workers Health & Safety Centre joined workers, their representatives, labour, and community partners in communities across Ontario to demand justice and insist upon: trusted health and safety training and information resources; hard-won worker rights AND employer responsibilities; and an employer duty of care built on superior workplace programs that embrace precautionary action. **This is what workplace health and safety justice looks like.**

In its absence, we join with others in calling for fair workers' compensation, vigorous enforcement of health and safety laws and when necessary, consistent Criminal Code prosecutions, made possible by the Westray Bill, and worker health and safety activism.



STOP THE KILLING. FIGHT FOR THE LIVING.

This year again WHSC helped coordinate Day of Mourning events in 40 communities across Ontario. As ever we supported event organizer efforts with our own considerable efforts, including:

- ▶ custom promotional materials for each event submitted in electronic and print formats
- ▶ a web listing of all events across the province
- ▶ digital advertising on our own media platforms and others concerned with occupational health and safety (OHS) issues
- ▶ documentation for a more accurate picture of worker, disability, disease, and death
- ▶ a special message from Andrew Mudge, WHSC's Executive Director in a video highlighting the year's central messaging
- ▶ media interviews explaining WHSC's unique worker perspective and approach to OHS
- ▶ extensive coverage of Day of Mourning events across social media platforms.



VOLUNTEER RECOGNITION

Volunteer worker health and safety activists play a crucial role in improving working conditions. Volunteers give freely of the personal time we all prize.

Unlike full-time, paid representatives whose job it is to help safeguard workers, volunteers are activists for no other reason than they value the health and safety of co-workers, see hazards that need to be addressed and have the courage to act on their convictions. WHSC proudly supports their volunteer efforts with training and information services to help them gain competence and confidence as workplace health and safety prevention leaders. We also believe these selfless contributions are well worth celebrating. In conjunction with local labour councils, we recognized these many contributions as part of the 27th annual Volunteer Health and Safety Recognition Campaign. While in-person events could not always be held in 2022/2023, nonetheless we made time to acknowledge the following worker volunteers for their extraordinary efforts to secure safer, healthier workplaces.



VOLUNTEER ACTIVIST PLAQUE RECIPIENTS APRIL 1, 2022 – MARCH 31, 2023

ADLINGTON, Laura » Brantford & DLC OSSTF District 23 PSSP
CANDIDO, Michael » Peel Regional LC USW 7536
DRURY, Bryan » Hamilton & DLC OPSEU 201
GARDINER, Sandy » North Simcoe Muskoka DLC OSSTF District 15
GIARDINE-TUCK, Heather » Hamilton & DLC OPSEU 240
GOULET, Simone Akai » Niagara Regional Labour Council CUPW 574
HITCHIN, Sara » North Simcoe Muskoka DLC OSSTF District 17
HOWARD, David » Northumberland Labour Council OSSTF District 14
LANGBROEK, Darrick » Niagara Regional Labour Council UFCW 175/633

MCFARLAND, Chad » Northumberland Labour Council USW 14193
MCWHINNEY DAGUERRE, Jennifer » North Bay & DLC OPSEU 675
MURRAY, Linda » Barrie & DLC OSSTF District 17
NIMETH, Leslie » Barrie & DLC OECTA
ROBERT, Alain » Ottawa & DLC CUPE 4000
ROBITAILLE, Gordon » Thunder Bay & DLC OSSTF 6b
SNYDER, Debi » Kenora & DLC OSSTF District 5A ESPBU
SUDNIK, Margaret » North Simcoe Muskoka DLC SEIU Local 1
WATKINS, Sue » Orangeville & DLC OPSEU 227

HONOURING OUR OWN

We said farewell to several long tenure staff who retired during 2022/2023. Frank Butler served WHSC for 29 years, initially as a program developer and more recently as a Training Services Representative in our Sarnia office. Charlotte Brisco began her WHSC career in program development, followed by decades in information services and returned to program development before retiring after 31 years of service. We thank them both for their years of dedicated service to WHSC.

During 2022/2023 we hired a number of new staff and promoted others to fill vacancies in important positions across the organization. We welcomed Natasha Ettinger, Gifty Jacob Mathew and Sandra Stringer-Lannan (Administrative Assistants), Bob Manning (Shipper/Receiver), Kim Monette and Chris Mason (Training Services Representatives), Joshua Hazen (Construction Training Specialist), Jin Shen (Director, Finance and Administration), Jaclyn Berube (Manager, Training Services), Dan Armstrong (Director, Training Services) and Alasdair Maclean (Manager, Information Systems and Security).

Together we also mourned the sudden and unexpected loss of Roger Silva. A longtime and well-respected instructor, Roger joined our staff in 2012 to fill the newly created position of Construction Training Specialist. He would go on to develop curriculum for construction health and safety and operator equipment programs as well as our Working at Heights programs. These efforts and others helped establish WHSC as a leading and trusted source for training in the Construction sector.

We also mourned the loss of Vern Edwards, former Ontario Federation of Labour health, safety, and environment director. Vern was a long-serving member of the WHSC Board of Directors. Vern's deep knowledge of and passion for health and safety is greatly missed.



ROGER SILVA 1967-2022

Roger was WHSC's first Construction Training Specialist. He's pictured here with his beloved dog, Komet.

INFORMATION SERVICES

Access to trusted information sources continues to be a vital societal concern and certainly one WHSC has long understood. WHSC's Information Services group provides a range of essential information services to support labour constituents and workplace clients as well as our own staff. During 2022/2023 this group provided critical research and information, developed marketing initiatives to promote WHSC products and services, and communicated widely through our web site, social media channels and e-publications. More specifically Information Services:

- ▶ Facilitated and led the WHSC rebranding process (see special report on our rebranding initiative)
- ▶ Expanded our social media presence, adding Instagram to WHSC channels, and continuing to lead the health and safety system with then-Twitter (now "X") followers.
- ▶ Completed web site improvements with additional cart pages to help promote and direct web visitors to WHSC training programs on ergonomics, workplace mental health and worker OHS reps in small workplaces.
- ▶ Created online ad campaigns to further drive training registrations to our web site.
- ▶ Increased support and tools for Training Services to promote our whole range of training services through brochures and training schedules.
- ▶ Developed and communicated via several e-publications to promote WHSC training, provide updates to our qualified instructors and report significant health and safety developments. Health and safety news shared included:

- ▶ **Research highlighting the need to better protect young workers from carcinogens on the job.**
- ▶ **The 30th anniversary of the Westray Mine disaster and how it inspired a movement for corporate criminal responsibility.**
- ▶ **Findings of the first National Survey on Harassment and Violence at Work in Canada**
- ▶ **Evidence linking prolonged exposure to low levels of radon with lung cancer and the need for better prevention measures in workplaces, public buildings, and homes.**
- ▶ **Research on the harmful effects of electronic monitoring, providing important context for a new Ontario law.**
- ▶ **Effective strategies for diluting and filtering the buildup of COVID-19 particles in indoor spaces.**
- ▶ **Studies demonstrating the inadequacy of current exposure limits to protect workers and the public against radiofrequency radiation from cell phones and other wireless telecommunication.**
- ▶ **How a lack of COVID safety protocols in classrooms impacts educators' mental health.**



- ▶ **Discrepancies between measured hazardous content of artificial stone products and their WHMIS safety data sheets.**
- ▶ **Challenges faced by women workers in accessing safe, comfortable, and properly fitting personal protective equipment.**
- ▶ **Additional research documenting the effectiveness of Ontario's Working at Heights training standard.**
- ▶ **Evidence that pregnant welders exposed to common welding hazards are at risk of suffering adverse pregnancy outcomes including fetal loss.**
- ▶ **How shorter workweeks contribute to healthier workers and benefit organizations.**



- ▶ Responded to requests for detailed technical information to support our Program Development staff and answered specific external inquiries on a range of topics from workplace COVID masking policies and protocols to a comprehensive collection and analysis of roadwork construction fatality statistics for the province of Ontario.
- ▶ Created videos to share our unique prevention message for Day of Mourning events, our rebrand launch, and a message from our Executive Director to participants of our Fall instructor update meetings.
- ▶ Developed additional promotional support for WHSC outreach initiatives including Day of Mourning events across the province.
- ▶ Created dossiers on new health and safety research, significant legal decisions, and newly proclaimed laws for presentation at biannual instructor update meetings.

LORETTA MICHAUD

WHSC Director, Policy and Programs



WHSC
WORKERS HEALTH
& SAFETY CENTRE

Training for What Matters Most

COMPLIANCE MADE EASY WITH AFFORDABLE OHS TRAINING PROGRAMS

Ontario's official training centre for 35+ years.

Multiple delivery options, regionally located, government designated, servicing the public and private sectors.

▶ REGISTER TODAY

WHSC REBRANDING

Without question, our most challenging project during 2022/2023 was our brand refresh initiative.

Taking a critical look at what you do and how you do it is no easy task for any organization. While substance must always trump style when it comes to essential services such as life-saving occupational health and safety training, in a world where competition for your attention is fierce, style has its place. Reinventing an organization's logo and tagline can help better telegraph core values, connect with new and existing audiences on a fundamental level, and inspire confidence in offered services.

For all these reasons and more, the Workers Health & Safety Centre (WHSC) set ambitious goals for a brand refresh including how to:

- ▶ enhance our reputation
- ▶ better lead with identified strengths
- ▶ identify any weaknesses in need of exploring/addressing
- ▶ better differentiate WHSC from the competition
- ▶ update how we present ourselves – visually and with messaging
- ▶ tap into new types of clients (i.e., industry sectors).



To begin this process, staff from our Information Services group led organization-wide focus group discussions. Separate focus groups were also held to engage WHSC-qualified instructors. In these discussions, we asked about perceptions of WHSC and our services, feedback received from constituents and clients regarding WHSC and these services, how to describe what we do to perspective clients and others, and what sets us apart from our competitors.

With lessons learned, we would then build on current strengths and forge new paths. How we best reflect workers' needs and present ourselves to our labour constituency and employer clients is critical to our organization and our marketing and promotion efforts.

"WHSC has never been more optimistic or prepared for the opportunities before us."

NEW LOOK, SAME TRUSTED SOURCE. PUTTING OUR BEST FOOT FORWARD

This initiative reminded us that we have a truly dedicated and deep pool of talent at WHSC. A talented new graphic designer created the initial new artwork and concepts, but it was our own staff who took these initial pieces and ran with them, often using them in surprising and wonderful ways.

While our logo still features the same identifiable blue and yellow colours, we redesigned it to better convey the ultimate aims of our services. These include worker well-being, workplace safety *and* health, and primary prevention of workplace hazards – the source of work-related disability, disease, and death.

As Ontario's only government-designated, labour-endorsed health and safety training centre, we thought it important to also maintain "training" in our tagline. However, again, we wanted to express our objectives in more human terms.

WHSC Executive Director, Andrew Mudge explains, "After careful consideration we landed on, 'Training for What Matters Most.' Depending on your perspective, the 'what' in our new tagline encompasses the often-quoted statement, 'If you don't have your health, you don't have anything.' On the other hand, for those trying to operate a business, the employer's responsibility to take every reasonable precaution to safeguard their workforce is a top priority too. We share these interdependent priorities."

With a new logo and tagline, we redesigned the look of our resources across our various platforms that included print, digital and web among others. The scope of work completed by WHSC staff was extraordinary. We rebranded in a few months most of the resources we have taken years to develop. These included:

- ▶ more than 100 promotional and information documents on our website
- ▶ print versions of some 60 of these documents
- ▶ display units to support efforts at conferences and trade shows
- ▶ close to 100 programs, including new participant manual covers (in two sizes), new layouts, new Detailed Session Plans, PowerPoints, Acts and Regs, student forms, tent cards and notebooks.

Months of detailed and painstaking work by staff in Information Services, Program Development, and Printing/Shipping made this possible. This project also demonstrated what can be achieved when we all work together for the good of the organization, but more importantly for those we serve.



WHSC REBRANDING (Cont'd)

LAUNCHING AND LEARNING

Out of necessity the last three years have been an isolating experience for many. It was time to reengage in a more meaningful way. In this context the timing of our rebrand rollout was no accident. When we did launch, we wanted to put our best foot forward. The lighter, brighter look of these resources communicates our optimism and enthusiasm for what in some ways is a new beginning for us.

In February we officially launched our refreshed brand with an e-bulletin, a new video, along with rebranded web site and social media platforms. Presentations were developed and delivered to key audiences. In each we explained, despite having a new look, our values and priorities hadn't changed. To help communicate this we developed a new video focused on our core values. We think this bears repeating:

- ▶ Quality training builds awareness, empowerment, confidence, and competence
- ▶ Safe, healthy, and respectful workplaces demand employer accountability and worker participation
- ▶ Compliance matters. Workers matter more
- ▶ Surviving matters. Thriving matters more
- ▶ Training matters. Learning matters more.



TRAINING FOR WHAT MATTERS MOST

With this important initiative successfully completed, we are looking forward to renewing existing working relationships and forming new ones. We hope to reach more workplaces and learn about their specific workplace health and safety priorities and challenges. We hope to discuss how existing WHSC programs and services might meet those health and safety training and information needs. And we commit to filling any gaps between workplace needs and our resources.

We are still learning from frontline Training Services staff how the rebrand has been received by our labour constituency and workplace clients. With this feedback, we will continue to refine what we do to better serve our constituents and clients.

Newly branded and with new tools, resources, and facilities at the ready, WHSC has never been more optimistic or prepared for the opportunities before us.

SECRETARY TREASURER'S REPORT

There is no surer sign of WHSC's regrowth and renewal than the increased training we delivered in 2022/2023. Firstly, it means workplaces are getting the training they need to create safer, healthier work. Secondly, this healthy uptake in training was accompanied by an increase in revenues. At \$3.44 million, this is the highest level of revenue generated by Workers Health & Safety Centre (WHSC) in more than 25 years. While we are eager to re-engage with constituents and clients in-person there is continued demand for training in convenient, cost-effective virtual classes. This helped to sustain and fuel our recovery.

FINANCIAL EXPLANATION

The static, flat-lined, grant funding over the past decade requires WHSC to rely on course revenues to maintain our services, course offerings, and functionally operate. WHSC's operating expenses were maintained at the same level as the past couple of years – testament to the efforts and resourcefulness of our staff during these difficult times. With the strong performance in course revenues, WHSC finished the year with a small surplus. Consequently, we are working on initiatives to reinvest these funds back into the organization to ultimately improve our service delivery.

MOL Funding:	\$9,245,860
Non-MOL Course Revenue:	\$3,443,343
Operating Expenses:	\$12,926,882
Excess Operating Expenses: <i>(Before amortization and other non-cash items)</i>	\$(237,679)



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Ontario's official OHS training centre. 35+ years' experience.

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LYLE HARGROVE
Secretary-Treasurer

Lyle Hargrove

AUDITOR'S REPORT

FINANCIAL STATEMENTS

**WORKERS HEALTH & SAFETY CENTRE
FEDERATION OF ONTARIO**
(Operating as Workers Health & Safety Centre)

March 31, 2023



Training for What **Matters** Most



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Independent Auditor's Report

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To the Officers and Members of
Workers Health and Safety Centre Federation of Ontario
(operating as **Workers Health & Safety Centre**)

Opinion

We have audited the financial statements of Workers Health & Safety Centre Federation of Ontario (the "Organization"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Workers Health & Safety Centre Federation of Ontario as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Toronto, Canada
June 19, 2023

Grant Thornton LLP

Chartered Professional Accountants
Licensed Public Accountants

Workers Health and Safety Centre Federation of Ontario

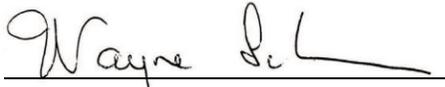
(Operating as Workers Health & Safety Centre)

Statement of Financial Position

March 31	2023	2022
Assets		
Current assets		
Cash and cash equivalents	\$ 4,228,018	\$ 4,675,642
Short term investments (Note 3)	7,501,457	4,767,033
Accounts receivable	515,555	586,264
Prepaid expenses	214,215	94,656
	<u>12,459,245</u>	<u>10,123,595</u>
Investments (Notes 3)	1,174,260	3,991,765
Capital assets (Note 4)	685,392	893,119
	<u>\$ 14,318,897</u>	<u>\$ 15,008,479</u>
Liabilities		
Current liabilities		
Accounts payable and accrued charges (Note 5)	\$ 889,233	\$ 1,006,511
Deferred revenue	77,454	387,329
Current portion of lease inducement and rent liability (Note 7)	37,191	15,241
Current portion of obligations under capital lease (Note 8)	184,650	175,753
	<u>1,188,528</u>	<u>1,584,834</u>
Employee future benefits (Note 6)	10,120,287	9,704,598
Deferred lease inducement and rent liability (Note 7)	177,460	251,122
Obligations under capital lease (Note 8)	498,319	688,216
	<u>11,984,594</u>	<u>12,228,770</u>
Net assets		
Invested in capital assets	2,423	29,151
Unrestricted net asset surplus	2,331,880	2,750,558
	<u>2,334,303</u>	<u>2,779,709</u>
	<u>\$ 14,318,897</u>	<u>\$ 15,008,479</u>

Commitments and contingencies (Note 10)

Approved on behalf of the Board of Directors

 President

 Secretary-Treasurer

See accompanying notes and schedule to the financial statements.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Statement of Operations

March 31	Government funded operations	Non-Government funded operations	Surplus investment	2023 Total	2022
Revenue					
Ministry of labour	\$ 9,245,860	\$ -	\$ -	\$ 9,245,860	\$ 9,245,881
Government subsidies	-	-	-	-	784,600
Recovered revenue (Note 9)	-	3,443,343	-	3,443,343	2,624,934
	9,245,860	3,443,343	-	12,689,203	12,655,415
Operating expenses – schedule (Page 15)	9,425,644	2,871,016	630,222	12,926,882	10,468,653
Excess of revenue over expenses before other item	(179,784)	572,327	(630,222)	(237,679)	2,186,762
Amortization of capital assets	-	(207,727)	-	(207,727)	(247,849)
Excess of (expenses over revenue) revenue over expenses	\$ (179,784)	\$ 364,600	\$ (630,222)	\$ (445,406)	\$ 1,938,913

See accompanying notes and schedule to the financial statements.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Statement of Changes in Net Assets

Year ended March 31, 2023,	2023			2022		
	Invested in Capital Assets	Unrestricted	Total	Invested in Capital Assets	Unrestricted	Total
Net assets (deficiency), beginning of year	\$ 29,151	\$ 2,750,558	\$ 2,779,709	\$ 38,351	\$ 802,445	\$ 840,796
Excess of (expenses over revenue) revenue over expenses	-	(445,406)	(445,406)	-	1,938,913	1,938,913
Interfund transfers						
Capital lease repayments	180,999	(180,999)	-	167,284	(167,284)	-
Purchase of capital assets	-	-	-	71,365	(71,365)	-
Amortization of capital assets	(207,727)	207,727	-	(247,849)	247,849	-
Net assets, end of year	\$ 2,423	\$ 2,331,880	\$ 2,334,303	\$ 29,151	\$ 2,750,558	\$ 2,779,709

See accompanying notes and schedule to the financial statements.

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)

Statement of Cash Flows

Year ended March 31	2023	2022
Operating activities		
Excess of (expenses over revenue) revenue over expenses	\$ (445,406)	\$ 1,938,913
Items not affecting cash and cash equivalents		
Amortization of capital assets	207,727	247,849
Amortization of lease inducement and rent liability	(51,712)	(59,140)
Employee future benefits	415,689	(181,369)
Deferred revenue and funding recognized	(1,699,008)	(758,816)
	<u>(1,572,710)</u>	<u>1,187,437</u>
Changes in non-cash operating working capital items		
Accounts receivable	70,709	21,440
Prepaid expenses	(119,559)	21,852
Accounts payable and accrued charges	(117,279)	180,958
	<u>(1,738,839)</u>	<u>1,411,687</u>
Investing activities		
Purchase of investments	(6,234,062)	(7,477,483)
Sale of investments	6,317,143	5,033,648
	<u>83,081</u>	<u>(2,443,835)</u>
Financing activities		
Funding and revenue received in advance	1,389,133	825,779
Capital lease repayments	(180,999)	(167,284)
	<u>1,208,134</u>	<u>658,495</u>
Capital activities		
Purchase of capital assets	-	(71,363)
	<u>-</u>	<u>(71,363)</u>
Net decrease in cash and cash equivalents	(447,624)	(445,016)
Cash and cash equivalents, beginning of year	<u>4,675,642</u>	<u>5,120,658</u>
Cash and cash equivalents, end of year	<u>\$ 4,228,018</u>	<u>\$ 4,675,642</u>

See accompanying notes and schedule to the financial statements.

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2023

1. Incorporation and purpose of the Centre

The Workers Health and Safety Centre Federation of Ontario (the "Centre") was incorporated by letters patent issued under the Ontario Corporations Act and was established to carry on safety education and training programs. As a not-for-profit organization, the Centre is not taxable under section 149 1(l) of the Income Tax Act (Canada).

The Centre is designated to carry out this role under the Occupational Health & Safety Act and is primarily funded, subject to annual review, by the Province of Ontario through the Ministry of Labour, Immigration, Training, and Skills Development ("MOL"). The Directors recognize the Centres ongoing dependency on the Ministry as the primary source of funding of the Centre's operating activities and continue support to meet its ongoing commitments.

2. Significant accounting policies

Basis of presentation

These financial statements have been prepared by management in accordance with Canadian public sector accounting standards for government not-for-profit organizations. Significant accounting policies are summarized below.

Fund accounting

The Unrestricted fund records general funding, investing, programming and administrative activities and reports on unrestricted resources available for immediate use. Included in the unrestricted fund are the government funded operations which supports the training and development services, non-government funded operations which supports the administration and IT services, and Surplus investment which represents the usage of previous surplus funding from the government.

The Invested in Capital Assets fund records capital asset purchases less related costs.

Revenue recognition

Change in accounting policy

The Canadian Accounting Standards Board issued amendments to PS 3400 – Revenue, which provide additional guidance on the application of requirements related to identifying the units of account, multiple-element arrangements, the percentage of completion method, reporting revenue gross or net, and bill and hold arrangements. The Organization adopted the amendments as at April 1, 2022 and applied the new accounting policies retrospectively. The adoption of this amendment resulted in no adjustments to the comparative figures or to periods prior to those presented.

The Centre follows the restricted fund method of accounting for contributions including government assistance. Unrestricted contributions are recognized upon receipt in unrestricted funds. Restricted contributions with an associated restricted fund are recognized upon receipt. Restricted contributions without an associated restricted fund are recognized as deferred revenue and funding.

Other revenue relating to course and registration fees are recognized when services or goods have been provided, amounts can be reasonably estimated, and collection is reasonably assured. Fee revenue relating to certification delivery is recognized as fees are earned through the delivery of related programs.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2023

2. Significant accounting policies (continued)

Financial instruments

Under PS 3450 – Financial Instruments, all financial instruments included on the statement of financial position are measured either at fair value or amortized cost based on the characteristics of the instrument and the Centre's accounting policy choices.

The Centre has classified each of its financial instruments into the following accounting categories:

Cash	Fair value
Accounts receivable	Amortized cost
Investments	Fair value
Accounts payable	Amortized cost

Financial instruments measured at fair value are initially and subsequently recorded at fair value. Transaction costs related to financial instruments in the fair value category are expensed as incurred.

Financial instruments measured at amortized cost are initially recognized at fair value, and subsequently carried at amortized cost. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the statement of operations and changes in net assets. A write-down will not be reversed should there be a subsequent increase in value of the financial instrument.

Employee future benefits

Severance pay plan

The Centre accounts for the costs of providing severance pay benefits to its employees on an accrual basis as entitlements are earned by employees through services upon voluntary or involuntary departure, retirement or death. Actuarial determinations are periodically used to estimate the liability and current expense for this program. Actuarial gains (losses) are amortized over the expected average remaining service life of the employees covered by the plan. The expected average remaining service life of employees covered by the plan is 9.15 years (2022 – 7.75 years).

Post-retirement benefits plan

The Centre accounts for the costs of providing retirement and other post-employment benefits to its employees on an accrual basis as entitlements are earned by employees through service. Actuarial determinations are periodically used to estimate the liability and current expense for these programs. Actuarial gains (losses) are amortized over the expected average remaining service life of the employees covered by the plan. The expected average remaining service life of employees covered by the plan is 9.90 years (2022 – 8.25 years).

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2023

2. Significant accounting policies (continued)

Deferred revenue

Amounts received in advance have been deferred to be recognized as revenue, if related to operations, at the time the Centre performs the operating activity. Amounts relating to capital assets are amortized to revenue at the amortization rates applicable to the corresponding capital assets.

Capital assets

Capital assets are recorded at cost less accumulated amortization and impairment, if any. The Centre uses the straight-line method at annual rates applicable to each capital asset class over their estimated service lives as follows:

Furniture and equipment	20%
Computer equipment and software	33 1/3%
Leasehold improvements	lease term
Assets under capital lease	lease term

An impairment loss on capital assets is recognized when conditions indicate that the asset no longer contributes to the Centre's ability to provide services, or that the value of the future economic benefit associated with the capital asset is less than its net book value.

Gains and losses on sale or premature retirement of capital assets are charged to operations.

Deferred lease inducement and rent liability

Deferred lease inducement represents a cash tenant allowance received from the landlord pursuant to the lease agreement for premises occupied by the Centre. The lease inducement is amortized against rent expense over the term of the lease. Rent liability represents the difference between the minimum rent as specified in the lease including rent free periods and rent calculated on a straight-line basis.

Use of estimates

The preparation of the Centre's financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to inherent uncertainty in making estimates, actual results could differ from those estimates. Balances which require some degree of estimation are:

- Accounts receivable (allowance for doubtful accounts);
- Accounts payable and accrued charges (accrual estimates);
- Capital assets (amortization rates);
- Employee future benefits (actuarial assumptions); and
- Deferred revenue and funding (recognition performance)

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2023

3. Investments

The Centre has internally restricted investments to fund its employee future benefits liability (including its retirement benefits liabilities and severance benefit liability) (See note 6) as follows:

	<u>2023</u>	<u>2022</u>
<i>Severance benefit fund:</i>		
Other investments	\$ 117,595	\$ 124,981
<i>Guaranteed investment certificates:</i>		
Interest at 1.20%, maturing July 27, 2022	-	1,164,991
Interest at 0.75%, maturing January 27, 2023	-	1,160,387
Interest at 4.40%, maturing July 27, 2024	1,174,260	-
Interest at 4.75%, maturing January 27, 2024	1,170,555	-
	<u>2,462,410</u>	<u>2,450,359</u>
<i>Employee future benefits fund:</i>		
Other investments	209,567	2,316,674
<i>Guaranteed investment certificate:</i>		
Interest at 0.2%, maturing November 27, 2023	-	3,991,765
Interest at 0.5%, maturing November 27, 2023	4,003,740	-
Interest at 4.75%, maturing November 14, 2023	2,000,000	-
	<u>6,213,307</u>	<u>6,308,439</u>
	8,675,717	8,758,798
Less current portion	<u>(7,501,457)</u>	<u>(4,767,033)</u>
	<u>\$ 1,174,260</u>	<u>\$ 3,991,765</u>

4. Capital assets

	<u>2023</u>	<u>2022</u>		
Cost	Accumulated amortization	Net book value		
Net book value	Net book value			
Furniture and equipment	\$ 841,622	\$ (841,622)	\$ -	\$ 958
Computer equipment and software	4,733,515	(4,669,633)	63,882	93,095
Leasehold improvements	1,919,098	(1,919,098)	-	-
Equipment - capital lease	2,527,930	(1,906,420)	621,510	799,066
	<u>\$ 10,022,165</u>	<u>\$ (9,336,773)</u>	<u>\$ 685,392</u>	<u>\$ 893,119</u>

5. Accounts payable and accrued charges

Included in accounts payable and accrued charges are government remittances of \$2,239 (2022 - \$19,004).

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2023

6. Employee future benefits

The Centre provides supplemental hospital, extended health care (including prescription drugs), vision care, dental, travel assistance and paid-up life insurance benefits on a post-retirement basis to its employees. In addition, the Centre provides a lump sum severance pay benefits plan to its employees and a long-standing severance fund liability.

Information about these plans, which represent contractual obligations of the Centre, is as follows:

	<u>Retirement benefits plans</u>		<u>Severance pay plan</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Accrued retirement benefit cost				
Accrued retirement benefits obligation, beginning of year	\$ 8,124,883	\$ 9,504,013	\$ 1,125,051	\$ 1,454,600
Current service cost	192,704	229,093	74,157	68,941
Plan Amendments	-	-	468,521	-
Interest cost	314,930	271,727	47,003	38,897
Actuarial (gain) loss accrued on post-retirement obligation	(126,340)	(1,039,762)	8,113	(52,391)
Benefits paid	<u>(464,814)</u>	<u>(840,188)</u>	<u>(366,430)</u>	<u>(384,996)</u>
Accrued retirement benefits obligation, end of year	8,041,363	8,124,883	1,356,415	1,125,051
Unamortized actuarial gain (loss)	<u>730,622</u>	<u>421,737</u>	<u>(8,113)</u>	<u>32,927</u>
Employee future benefits liability	<u>\$ 8,771,985</u>	<u>\$ 8,546,620</u>	<u>\$ 1,348,302</u>	<u>\$ 1,157,978</u>

The Centre has set aside and internally restricted investments for the employee future benefits severance pay plan liabilities (see Note 3).

	<u>Retirement benefits plans</u>		<u>Severance pay plan</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Net employee benefit cost				
Current service cost for benefits earned	\$ 192,704	\$ 229,093	\$ 74,157	\$ 68,941
Interest cost on accrued benefit obligation	314,930	271,727	47,003	38,987
Amortization of actuarial (gains) and losses	<u>182,545</u>	<u>432,070</u>	<u>(1,836)</u>	<u>3,087</u>
Net benefit cost	<u>\$ 690,179</u>	<u>\$ 932,890</u>	<u>\$ 119,324</u>	<u>\$ 111,015</u>

Contributions from employees and the Centre during the year were \$Nil (2022 - \$Nil).

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2023

6. Employee future benefits (continued)

The significant actuarial assumptions adopted in estimating the Centre's accrued benefit amounts are as follows:

	Retirement benefits plans		Severance pay plan	
	2023	2022	2023	2022
Discount rate	4.70%	3.90%	4.70%	3.90%
Rate of increase in future benefits				
Supplementary hospital and prescription drugs	2.00%	2.00%	N/A	N/A
Extended health care, dental and other benefits				
Health trend rates	5.00%	4.00%	N/A	N/A
Dental trend rates	7.00%	4.00%	N/A	N/A
Salary escalation	N/A	N/A	1.50%	1.50%

The most recent actuarial valuation was performed as at March 31, 2023 for the year then ended.

7. Deferred lease inducements and rent liability

During fiscal 2017, the Centre entered into a lease agreement which included a tenant allowance at the commencement of the lease, the first three months rent free for the second year of the lease and the first two months rent free for the next two years of the lease.

	2023	2022
Tenant allowance advance	\$ 371,914	\$ 371,914
Rent liability	100,977	115,498
Amortization of lease inducement	(258,240)	(221,049)
	214,651	266,363
Less: current portion	(37,191)	(15,241)
	<u>\$ 177,460</u>	<u>\$ 251,122</u>

8. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	2023	2022
Equipment repayable in semi-annual instalments of \$118,993, including interest calculated at 5% and maintenance charges of \$10,602 per instalment	\$ 889,936	\$ 1,141,637
Maintenance charges and interest included in instalments	(206,967)	(277,668)
	682,969	863,969
Less: current portion	(184,650)	(175,753)
	<u>\$ 498,319</u>	<u>\$ 688,216</u>

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2023

9. Recovered revenue

	2023	2022
Community Based revenue	\$ 916,993	\$ 360,050
In House revenue	2,226,211	2,143,529
Other revenue	272,432	-
Interest earned	27,707	121,355
	<u>\$ 3,443,343</u>	<u>\$ 2,624,934</u>

10. Commitments and contingencies

a) Commitments

The Centre leases its head office and satellite locations under operating leases. Minimum lease payments annually to the end of the leases are:

2024	\$ 1,093,232
2025	1,020,372
2026	1,024,570
2027	412,661
	<u>\$ 3,550,835</u>

b) Contingencies

The Centre must comply with the *2012 Standards for Designated Entities* in order to be eligible for funding by the MOL. Section 1.2(c) of these standards states that upon dissolution of the Centre, all of its remaining assets after payment of its liabilities revert to the MOL. If this situation were to occur, there are additional severance provisions in the employment contracts for all non-bargaining unit staff that would be payable. These amounts would add an additional \$761,000 to the severance liability. Management does not consider it likely that this event will occur, and no amounts related to these severance provisions have been included in the financial statements.

The MOL also monitors and performs reconciliations for variances between approved budget funding and actual expenditures that may result in deficits or surpluses. In the event of surpluses, the MOL will notify the Centre if it intends repayment back to the MOL or if it will allow the retention of surpluses by the Centre. Management is uncertain as to the status of such reconciliations and no amounts related to any potential repayment of surpluses have been included in the financial statements.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2023

11. Financial instrument risks

The main risks the Centre is exposed to through its financial instruments are credit risk, interest risk and liquidity risk. There were no significant changes in risk exposure from the prior year.

Credit risk

The Centre has determined that the financial assets with credit risk exposure are accounts receivable since failure of any of these parties to fulfil their obligations could result in significant financial losses for the Centre. At March 31, 2023, the allowance for doubtful accounts is \$6,402 (2022 - \$32,545). The Centre manages its credit risk through proactive collection policies. The amounts outstanding at year end are as follows:

	2023				
	Total	0-30 days	31-60 days	61-90 days	91+ days
Trade receivables	\$ 502,851	\$ 231,708	\$ 65,229	\$ 22,768	\$ 183,146
Other receivables	12,704	12,704	-	-	-
Total	\$ 515,555	\$ 244,412	\$ 65,229	\$ 22,768	\$ 183,146

	2022				
	Total	0-30 days	31-60 days	61-90 days	91+ days
Trade receivables	\$ 475,256	\$ 193,620	\$ 74,212	\$ 13,518	\$ 193,906
Other receivables	111,008	111,008	-	-	-
Total	\$ 586,264	\$ 304,628	\$ 74,212	\$ 13,518	\$ 193,906

Interest rate risk

Interest rate price risk is the risk that the fair value of an interest bearing financial instrument will fluctuate because of market changes in interest rates. The Centre is exposed to interest rate risk with respect to investments that bear interest at a fixed rate. The Centre manages this risk by investing in short term instruments, which limits exposure to this risk.

Liquidity risk

Liquidity risk is the risk that the Centre will encounter difficulty in meeting obligations associated with its financial liabilities. The Centre is, therefore, exposed to liquidity risk with respect to its accounts payable and its commitments (see Note 10(a)). The maturities for accounts payable and accrued liabilities generally range between 30 days to 365 days, and the maturities of other financial liabilities are provided in the notes to financial statements related to these liabilities. The Centre reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintaining adequate cash reserves to repay creditors.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Schedule of Operating Expenses

March 31

	Government funded operations	Non-government funded operations	Surplus investment	2023 Total	2022
Wages and benefits	\$ 7,162,965	\$ 1,499,626	\$ 25,385	\$ 8,687,976	\$ 8,359,982
Employee future benefits	-	770,070	-	770,070	3,839
Program expenses	1,053,898	117,595	442,127	1,613,620	944,387
Occupancy and rental	677,894	30,736	17,996	726,626	599,097
IT costs	124,393	140,051	107,454	371,898	160,367
Staff travel	257,293	9,482	-	266,775	142,476
Finance and tax expenses	36,482	152,534	-	189,016	136,739
Advertising and promotion	112,443	-	37,260	149,703	76,075
Professional fees	-	73,413	-	73,413	43,351
Other business expenses	276	77,509	-	77,785	2,340
	<u>\$ 9,425,644</u>	<u>\$ 2,871,016</u>	<u>\$ 630,222</u>	<u>\$ 12,926,882</u>	<u>\$ 10,468,653</u>

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