



TRAIN



ACT



PREVENT



2011/2012 ANNUAL REPORT





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

OFFICERS

WAYNE SAMUELSON

President

NANCY HUTCHISON

Secretary-Treasurer
Ontario Federation of Labour

LYLE HARGROVE

Secretary-Treasurer
Canadian Auto Workers

BOARD MEMBERS

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Secretary-Treasurer
Ontario Teachers' Federation

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Health, Safety & Environment Coordinator
United Steelworkers District 6

John McCann

President
Teamsters Local 879

Keith McMillan

National Representative
Communications, Energy & Paperworkers Union

Blain Morin

National Health & Safety Representative
Canadian Union of Public Employees

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Assistant to the National President
United Food & Commercial Workers

Diane Parker

Vice-President, Region 1
Ontario Nurses' Association

James St. John

Business Manager/Financial Secretary/Director of Hammer Heads
Central Ontario Building Trades

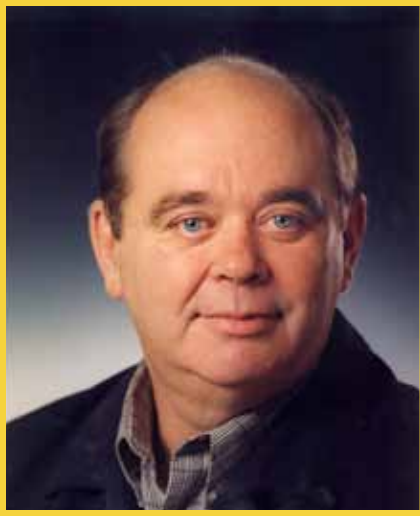
Fred Upshaw

Representative
Ontario Public Service Employees Union

Gord Wilson

President Emeritus





president's REPORT

For some 30 years, the Workers Health & Safety Centre (WHSC) has been out front providing workers, workplace representatives, supervisors and employers the training they need to help safeguard workers lives. Early on WHSC emerged within the health and safety system as a unique, trustworthy and effective training delivery organization.

Long before others saw the need for training on issues such as workplace violence and harassment, ergonomics and occupational disease, WHSC not only identified the need, but also developed and delivered comprehensive training in response.

WHSC was also among the first to press for meaningful training on Workplace Hazardous Materials Information System. When Ontario created designated substance regulations, it was WHSC whom the Ministry of Labour (MOL) trusted to train its inspectors.

In addition, WHSC program curriculum and delivery methods formed the basis for Ontario's initial efforts to implement mandatory certification training for joint health and safety committees (JHSC). WHSC delivered this initial training to more than half of all Certification training participants in the province.

A 1994 report by SPR Associates, based upon a survey of these training participants, found 90 per cent judged qualified instructors key to the program's success. What's more compelling is the finding that the training helped foster positive outcomes in the workplace, such as improved compliance with the law, better ergonomic design of work and better overall functioning of the JHSC.

In recent years, WHSC has also provided training to JHSC members from both the MOL and the Workplace Safety & Insurance Board.

Years before Ontario's Expert Advisory Panel on Occupational Health and Safety made its recommendations, WHSC already offered programs for new workers, health and safety reps and supervisors, as well as training on fall protection and certification renewal.

Given our proven record, it is not surprising WHSC became Ontario's designated 'training centre', a role legitimately earned, but one we never take for granted. Then, and now, we set a high standard for ourselves and indirectly for the system. Our goal is, and always will be, to develop and deliver the highest quality occupational health and safety training to as many workers and workplace representatives as possible.

We do not rest on our laurels though because every working day workers are still injured and killed on the job. Many more suffer life-altering illnesses.

Viewed through this lens, it is critically important to provide health and safety training with a prevention focus. WHSC believes real-world concerns like threats to workers lives and well-being require real-world responses.

Uncontrolled hazards come at the cost of workers lives and livelihoods. That is why WHSC training tries to meet the information and training needs of all workplace parties in concrete ways. This year we committed resources to meeting the expressed needs of workers and their reps in the building trades, especially training for equipment operators. A case in point is the major revision of our Rough Terrain Forklift program released last spring to solid reviews. Teaming up with union training centres in the sector also ensures participants have a hands-on experience using relevant equipment.

All WHSC training programs have learning and action objectives to help ensure the knowledge gained during the course can be applied back on the job.

Real training, with the potential to build prevention capacity among workplace parties, is an investment that continues to reap benefits through the prevention of worker injury, illness and deaths.

Rather than attempts at modifying worker behaviour we promote training to empower workers and all workplace reps to become agents of change. To lead workplace prevention efforts they must know their considerable legal rights and responsibilities and learn how to exercise them.

WHSC training programs also examine ways to identify and control the root cause of workplace injury and illness—the hazards themselves. A core element of any workplace prevention program must be hazard-based training.

WHSC doesn't claim to have all the answers. In fact, we acknowledge workplace reps hold many of the solutions themselves. Knowing this, our training is based on adult learning principles which builds upon participant and instructor experience. Done right, training can help develop and validate the knowledge and skills workplace representatives already have.



With the knowledge *and* the confidence, workplace reps are better equipped to actively contribute to improving workplace conditions. WHSC training further supports workplace prevention efforts by suggesting measures both workplaces and governments can use to control, if not eliminate, hazardous workplace exposures.

Training alone is not a prevention panacea, but it will always be a key component. By law, employers must fulfill both special and general duty requirements to provide health and safety training. Existing mandated training include workplace hazardous materials and certification of joint health and safety committee members, with the promise of training for new workers, workers in high-hazard industries, supervisors and health and safety representatives.

WHSC remains ready to provide the leadership on training development and delivery so many have come to depend upon. Read the Executive Director's report to see how we continue to forge our reputation as Ontario's training provider of choice.

We set high standards for our training. When we raise the bar on prevention this way, everyone comes home at the end of the workday a winner. Ontario's working people deserve as much, and more.

A handwritten signature in black ink that reads "Wayne Samuelson".

Wayne Samuelson
President





executive director's REPORT

Ontario's health and safety system is in the midst of major change; that much is certain. These are challenging times to be sure, but WHSC is no stranger to change or to challenges. In fact, we have often driven health and safety innovation within the prevention system. Our President's Report details many of these efforts.

In the last year, the province began to implement recommendations of the government-appointed Expert Advisory Panel on Occupational Health and Safety. Most significantly, we saw initial steps to transfer responsibility for the province's prevention system from the Workplace Safety & Insurance Board to the Ontario Ministry of Labour (MOL) and begin the development of mandatory training standards for new workers, supervisors and workers in high hazard industries.

How these changes will affect our role as the system's training centre is unknown. What we can say with assurance is this—WHSC is steadfastly committed to providing the highest quality training in support of workers and workplace health and safety representatives.

We also welcome the opportunity to reinvigorate a discussion on training and adult education principles. We applaud the government's commitment to additional mandatory training. However, with limited system resources in play and workers' health and livelihoods at risk, we must ensure real training takes place, training for a purpose. Amid proposals that suggest information provided via online videos and workbooks adequately equips workers, we disagree. The WHSC strongly supports adult-centered learning as the basis for significant and enforceable training standards.

With 30 years' experience, we know what works; many others do too. Independent research, training participants and employer clients alike have validated our instructor-lead, action-oriented, workers-training-workers method and its resulting workplace

improvements. Our training programs are developed and based upon action objectives. Instructors observe and participants demonstrate the acquisition of knowledge that is readily applied back on the job. This is prevention in action.

We further bolster our training effectiveness by offering hazard-based training. This means more than just learning about hazards. We encourage participants to seek workplace prevention solutions. When they can apply the precautionary principle and the hierarchy of controls, hazards are controlled at the source rather than at the worker. After all, training truly focused on prevention should control hazards and hazardous working conditions rather than worker behaviour.

Collaboration with our workplace and constituent partners and our all-important instructor base ensures we have the pulse of workplaces across all sectors and from every corner of the province.

Responding to constituent's call for innovative training methods, we initiated work on our first online training program. Rest assured our e-class stays true to our education philosophy. WHSC e-class will marry the best adult education principles with the latest technology to create an effective and comprehensive learning experience.

Beyond training, we continue to support workplace prevention efforts through free information resources via our web site, targeted and timely e-communications, and support to instructors through newsletters and regular update meetings.

In all that we do, we embrace our authentic and to-date accepted role within the prevention system. Together with our constituents and workplace partners, we are more committed than ever to workplace prevention efforts. Together we will find the courage to change what we can.

I encourage you to read the following reports to learn more about our commitment in action.

TRAINING DEVELOPMENT

WHSC maintains a catalogue of over 150 training courses ranging in duration from a half-day to two weeks.

Labour education programs

WHSC is the prevention system's only provider of training developed specifically for worker representatives. In the last year, WHSC:

- ⇒ Addressed the needs of workers in smaller workplaces, health and safety reps, and members of joint health and safety committees (JHSCs) to better understand how the myth of worker carelessness undermines workplace health and safety programs.
- ⇒ Updated key labour education programs including *Level II Provincial Law and Level I* modules on *Worker Representatives and Myth of Worker Carelessness*.

Legislative and operator training

The *Occupational Health and Safety Act* sets out numerous legal duties for employers to provide information, instruction and training. Addressing these needs in 2011, WHSC:

- ⇒ Focused resources on training that involves legal competency requirements.
- ⇒ Answered demands from construction and building trade unions for equipment operator training by revising our *Rough Terrain Forklift* program.
- ⇒ Addressed identified needs of building trades workers and their reps by creating and releasing a new *Confined Space in Construction* program.
- ⇒ Developed a new *Safety Hazards* module geared to small industrial workplaces and focused on effective hazard identification, reporting and control methods.

- ⇒ Completed two revisions to WHSC *Basic Certification* training and developed and offered *Certification Renewal*.
- ⇒ Updated *Confined Space Entry* programs to incorporate newly consolidated regulations.
- ⇒ Reorganized our *Supervisor Health and Safety Training* resource materials for greater ease of use and added participant activity to assist with reading and understanding legislation.



- ⇒ Expanded our *Health and Safety: A Worker's Introduction* program to include additional content and participant activity focused on identifying and controlling workplace hazards.
- ⇒ Translated our 12-hour *Federal Committees and Representatives* program into French.
- ⇒ Updated legal references in several programs including *Health and Safety Awareness* and *Manufacturing Lockout*.

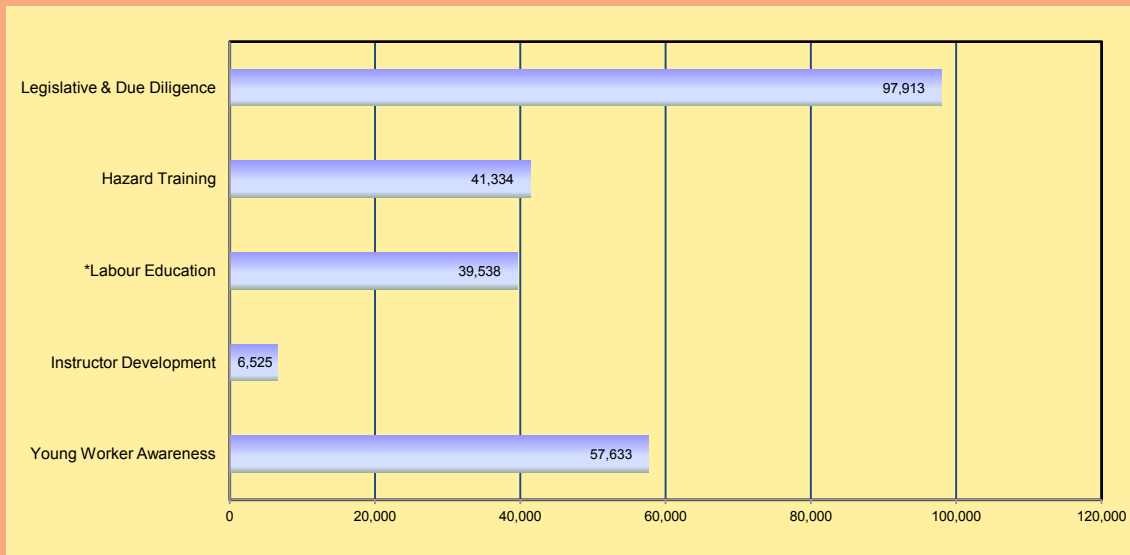
Hazard awareness training

WHSC offers some 80 hazard-specific programs to provide instruction and practice on the recognition, assessment and control of specific hazards. Ideally suited to JHSC members looking to complete *Certification Part II*, these programs meet the assessed needs of the workplace or a specific industry. In our last fiscal year, WHSC:

- ⇒ Addressed demand from health care and social service workers for sector specific materials.
- ⇒ Supplemented several existing programs with copies of the *Act* and *Industrial Regulations*.
- ⇒ Replaced and renamed the *Machine Guarding* module with *Moving Machine Parts*. The new program adds content on case law and controls and action-oriented slides so participants can observe real workplace hazards.
- ⇒ Reorganized and extensively expanded the *Hours of Work* program to include more resource material on health effects, work-life balance, legal requirements and effective control measures.
- ⇒ Added content on workplace policies and programs and specific controls to several existing programs including *Personal Protective Equipment* and *Lockout*.
- ⇒ Revised our *Office Work Environment* exclusively for use in the Office Certification stream.
- ⇒ Restructured and expanded *Workplace Violence and Harassment* and *Manual Material Handling* programs and added participant activity.
- ⇒ Created WHSC's first on-line training program based upon our *Supervisor Health and Safety Training Course*. The program stays true to adult learning principles, through mandatory group participation with a live instructor via a new audio-visual conference site.

2011/2012 Annual Training Report

Person Hours of Training and Awareness Presentations

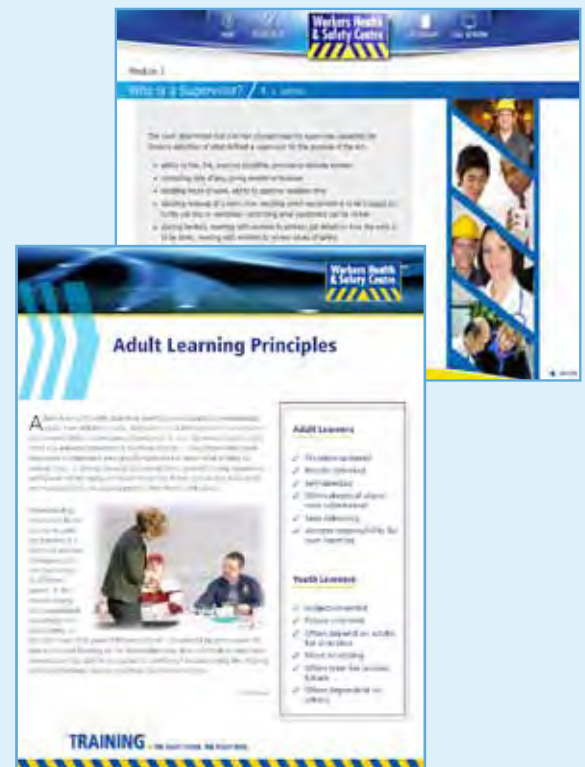


* Includes Level I and Level II Training

TRAINING DELIVERY

The WHSC has a responsive and efficient delivery network of worker instructors based in communities across Ontario. In the last year, WHSC:

- ▶ Delivered 185,310 person hours of training to workers and workplace representatives in unionized and non-unionized workplaces across Ontario.
- ▶ Offered three instructor update sessions addressing new programs, adult learning principles, regulatory/legislative requirements, emerging health and safety issues and related research.
- ▶ Developed a two-day instructor upgrade session to provide instruction and practical application about trends in adult education and new and revised WHSC session plans.
- ▶ Revised our two-week *Instructor Training* program to update educational techniques and to incorporate additional participant-centred instructional methods.



INFORMATION SERVICES AND OUTREACH

The Information Services group promotes all aspects of the WHSC, particularly our training services. We also provide up-to-date health and safety information to workplace representatives in support of their critical health and safety role. In the last fiscal year, we:



- ✓ Created and launched a multi-channel marketing campaign to promote WHSC *Online Supervisor* training. Promotional materials included design of artwork for WHSC's new e-class, a postal walk card distributed to busy industrial corridors, creation of e-bulletins, print and online ads and a product sheet for distribution by WHSC training services staff.
- ✓ Tendered for the development of a new WHSC website and began the process of the actual website development.
- ✓ Produced a newsletter specific to the needs of the construction sector and its representatives.
- ✓ Developed and distributed quarterly mailings to promote WHSC scheduled training, particularly legally mandated training.



- ✓ Provided timely and accessible information through e-bulletins, newsletters, focusing on issues of interest to workers, workplace representatives and WHSC-trained instructors. (Topics included regulatory and compliance developments, research news, conferences and events hosted by constituents and partners, and changes to WHSC programs.)
- ✓ Designed and printed a series of instructor resource handouts focused on adult learning principles.
- ✓ Produced WHSC promotional ads for use by constituents in their various communications vehicles.
- ✓ Revised and expanded our popular series of product sheets designed to explain and promote key WHSC training programs.
- ✓ Maintained a comprehensive catalogue of WHSC training resources.



- ✓ Developed several presentations to assist WHSC leadership and representatives on various topics including the unique and significant contribution of the WHSC as well as the many ways the WHSC works to help promote Good Green Jobs.



- ✓ Tracked health and safety trends for use in various WHSC programs and publications.
- ✓ Researched and answered technical inquiries from workers and workplace representatives as well as WHSC program developers by compiling and synthesizing this information for the inquirer. The depth and breadth of inquiries speaks to our rich research capacity. Queries included case law about health and safety for those working from home, work refusals related to poor ergonomic design, necessary control measures for blood borne pathogens, required safe storage procedures for flammable liquids and prevention of hot oil splashes to name just a few.

- ✓ Worked with constituents to create or revise existing health, safety and environment awareness programs delivered to approximately 60,000 young workers and students including the *Young Worker Awareness Program* and school-based programs focused on Day of Mourning and Earth Day. (These programs drew links between worker and community health and sustainable workplaces and communities, all of which support young people and their aspirations as tomorrow's workers, employers and leaders.)
- ✓ Helped support annual recognition of volunteer health and safety instructors and constituent activists by assisting with the coordination of events, creating recognition items and drafting communications for the events.
- ✓ Supported the work of our constituents through public awareness campaigns promoting key events including Repetitive Strain Injury Awareness Day and Day of Mourning by designing, producing and disseminating brochures, information sheets, speakers' notes, media kits, web pages and electronic bulletins.
- ✓ Participated in Ministry of Labour working groups on Worker and Supervisor Training, High Hazard Training, Communications, Vulnerable Workers and Performance Measures. (WHSC staff and leadership drew from their considerable experience offering input and advice on adult education principles, overcoming language and literacy issues, the need for full employer responsibility and meaningful worker participation, primacy of a hazard-based approach to health and safety management and leading indicators to name a few.)
- ✓ Organized the WHSC annual golf tournament that raises funds to support the Canadian Civil Liberties Association and several student scholarships and bursaries.



VOLUNTEER RECOGNITION

Volunteer workplace health and safety representatives play a crucial role in improving working conditions. WHSC proudly supports their efforts with training and information services to help them gain competence and confidence in becoming workplace prevention leaders.

The Workers Health & Safety Centre, in conjunction with local labour councils, recognized these many contributions as part of its 16th annual Volunteer Health and Safety Recognition Campaign. The following are some of the volunteers acknowledged for their extraordinary efforts to secure safer, healthier workplaces.

2011/2012 Honoured Volunteers

Earl Bichon

Kenora & District Labour Council

Mike Bond

Sudbury & District Labour Council

Terry Bradley

Toronto & York Region Labour Council

Randy Brousseau

North Bay & District Labour Council

Mike Carol

Brantford & District Labour Council

Luc Chartrand

Cornwall & District Labour Council –
Hawkesbury Region

Roger Desserre

Atikokan & District Labour Council

Leo Durocher

Cornwall & District Labour Council

Jodi Eastwood

Stratford & District Labour Council

Allen Erb

Huron District Labour Council

Mary Jo Falle

Orangeville & District Labour Council

Shelley Ferguson

Lindsay & District Labour Council

Carol Fisher

Peterborough & District Labour Council

Marion Fraser

Renfrew & District Labour Council

Robert J. Henderson

Brampton-Mississauga & District Labour Council

Paul Johnstone

Grey-Bruce Labour Council

Joyce Kailing

Orangeville & District Labour Council

Patti Lang

Durham Region Labour Council

Laurel Liddicoat-Newton

Sarnia & District Labour Council

Patti Malton

Niagara Regional Labour Council

Chris Mason

Chatham-Kent Labour Council

Darcy McGrath

Renfrew & District Labour Council

Alan Miller

Guelph & District Labour Council

Dave Omond

Ottawa & District Labour Council

Rick Sansom

Brampton-Mississauga & District
Labour Council

Brendan Traynor

Central Ontario Building Trades

Patricia Vienneau

Injured Workers' Consultants

Kelly Walker

Northumberland Labour Council

John Watson

Oakville & District Labour Council

Frank Wendling

Kingston & District Labour Council

Darlene Wilson

Waterloo Regional Labour Council





secretary- treasurer's REPORT

As the designated training centre in Ontario's prevention system, WHSC takes our leadership role and responsibilities seriously. We understand the importance of prevention measures and the role workplace health and safety training plays in helping those efforts succeed. We also know the stakes are high when workers' lives and livelihoods are at risk.

From our perspective, training is about so much more than helping employers comply with the law. Done right, training can promote workplace prevention activity. With adequate training, workplace representatives can actively participate in workplace health and safety programs and contribute to safer, healthier working conditions. That kind of return on investment is immeasurable.

Many have come to rely upon WHSC's comprehensive training for this reason, it supports workplace prevention efforts and helps affect workplace change.

The previous reports detail WHSC's efforts to fulfill our legal mandate in the midst of ongoing challenges. WHSC holds fast to our proven training approach—firmly rooted in adult learning principles and focused on identifying and controlling, if not eliminating, workplace hazards.

As the MOL rolls out new mandatory training for workers and supervisors, with additional training coming for health and safety representatives, construction workers and for those doing high hazard work, increased demand will draw heavily upon WHSC resources.

To ready us for this challenge, we made concerted efforts in the last fiscal year to fortify and expand our organizational infrastructure. To this end, key projects focused on printing, information technology and communications.

We made great strides in honing our customer relationship management (CRM) system. This will allow us to more readily track and serve clients' needs and offer greater customized service. In support of this, and to improve our ability to respond to greater training uptake, we continued to replace and update our Course Booking, Student Records, Shipping and Inventory Tracking systems.

Our ongoing planned replacement program saw us update or replace aging and unstable workstation computers and mobile equipment for WHSC staff and Instructors. We also replaced production servers and major printers during the year.

To enable us to respond to demands for more training resources, WHSC expanded its on-site print capacity to facilitate production of training materials and resources in a variety of user-friendly formats. Among these new products is a popular pocket-sized handbook.

Last year we printed a remarkable 9.675 million impressions. This, combined with enhanced colour print productivity workflows, allows us to provide a vast range of printing services.

In today's knowledge-based society, communications have never been more critical. With this in mind, WHSC ramped up our communications capacity by installing an advanced telephone system. We also began a major redesign of our website. Not only will the new site better serve the diverse needs of our clients and constituents, it will also expand our e-commerce capabilities.

The Executive Director's Report details our first efforts in the area of online training development. We have combined cutting-edge new media with adult learning principles to ensure a flexible, participatory yet comprehensive training program. An exciting marketing campaign is underway to launch this highly anticipated program.

As Ontario's health and safety landscape shifts, WHSC is still the most trusted source for quality, cost-effective training. We stand ready to deliver.

Effective April 1, 2012, future funding for the prevention system will be provided by the Ministry of Labour, via transfer payments from the Workplace Safety & Insurance Board. As a result, the WHSC changed its year-end from December 31 to March 31. The following auditor's report covers a 15-month period from January 1, 2011 to March 31, 2012.

Grants and revenues continue to sustain our important work. Our grant from the Workplace Safety & Insurance Board (WSIB) for the 15-month period totalled \$11,931,556. Our submission to the WSIB for special funding to support the *Young Worker Awareness Program* further succeeded in gaining a separate grant of \$228,279. Revenues generated from *Certification Training* registration fees represented \$513,128. We were also able to retain and use \$625,550 in surplus funds from the previous year. Consequently, our operating budget for January 1, 2011 to March 31, 2012 was \$13,298,513.

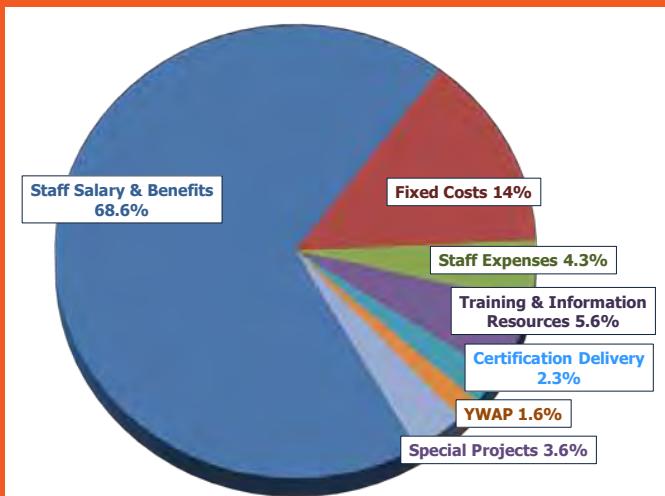
The following details how we put these funds to use. To begin, the WHSC allotted 5.6 per cent of the year's expenditures towards the development of new or updated training and information resources. Certification delivery accounted for 2.3 per cent of expenditures. The *Young Worker Awareness Program* further accounted for 1.6 per cent of total WHSC expenditures. Other special projects, such as the development of our online, supervisor training program, total 3.6 of our expenses. Fixed costs such as occupancy, capital equipment, business supplies and services required 14 per cent of total expenses. WHSC salaries and benefits amounted to 68.6 per cent of expenses. Meantime, staff expenses necessary to support their activities were 4.3 per cent of expenses. We finished the year soundly with revenue exceeding expenses by \$28,140.



Lyle Hargrove
Secretary-Treasurer

2011/2012 Budget Allocations

Percentage of Total Operating Expenses



Explanation

The financial statements of the Workers Health & Safety Centre have been prepared in accordance with generally accepted accounting principles for organizations of this nature.

Revenue	\$13,298,513
Expenses	13,270,373
Excess of revenue over expenses	28,140



auditor's REPORT

Financial Statements of

WORKERS HEALTH & SAFETY CENTRE FEDERATION OF ONTARIO

(operating as Workers Health & Safety Centre)

March 31, 2012

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Independent Auditor's Report

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

We have audited the accompanying financial statements of Workers Health and Safety Centre Federation of Ontario, which comprise the statement of financial position as at March 31, 2012, and the statements of operations and changes in net assets and of cash flows for the fifteen months then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 Workers Health and Safety Centre Federation of Ontario as at March 31, 2012, and the results of its operations and its cash flows for the fifteen months then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in dark ink that reads "Deloitte & Touche LLP".

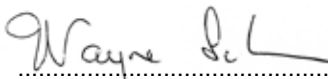
Chartered Accountants
Licensed Public Accountants
June 19, 2012

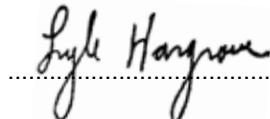
Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)
Statement of financial position
as at March 31, 2012

	March 31, 2012	December 31, 2010
	\$	\$
Assets		
Current assets		
Cash and cash equivalents	1,719,413	2,321,070
Short-term investments (Note 4)	2,879,754	2,845,607
Accounts receivable	267,726	233,724
Due from Workplace Safety and Insurance Board	100,779	101,250
Prepaid expenses	189,532	21,583
	5,157,204	5,523,234
Severance fund	1,452,751	1,360,269
Employee future benefits fund (Note 5)	1,436,880	1,419,842
Capital assets (Note 6)	779,137	853,249
	8,825,972	9,156,594
Liabilities		
Current liabilities		
Accounts payable and accrued charges	937,490	1,066,386
Unexpended proceeds from fundraising event	6,743	16,700
Deferred revenue and funding (Note 7)	1,220,615	1,718,839
Current portion of obligations under capital lease (Note 8)	184,665	175,767
	2,349,513	2,977,692
Severance reserve	1,452,751	1,360,269
Employee future benefits (Note 5)	3,647,800	3,191,200
Obligations under capital lease (Note 7)	194,014	378,679
	7,644,078	7,907,840
Commitments and guarantees (Notes 10 and 14)		
Net assets (deficiency)		
Internally restricted net assets (deficiency)		
Invested in capital assets	400,458	298,803
Young Worker Awareness	(151,956)	(151,956)
Certification delivery (Note 9)	1,840,308	1,665,407
Unrestricted net assets (deficiency)	(906,916)	(563,500)
	1,181,894	1,248,754
	8,825,972	9,156,594

Approved on behalf of the Board of Directors

 President

 Secretary-Treasurer

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)
Statement of operations and changes in net assets
fifteen months ended March 31, 2012

							Fifteen months ended March 31, 2012	Twelve months ended December 31, 2010
	Invested in capital assets	Young worker awareness	Certification delivery	Unrestricted	Total	Total		
	\$	\$	\$	\$	\$	\$		
Revenue								
Workplace Safety and Insurance Board	-	228,279	-	11,931,556	12,159,835	9,747,745		
Fee revenue	-	-	513,128	-	513,128	390,254		
Surplus retention - usage	-	-	-	625,550	625,550	42,450		
	-	228,279	513,128	12,557,106	13,298,513	10,180,449		
Expenses - schedule	-	228,279	338,227	12,703,867	13,270,373	10,083,625		
Excess of revenue over expenses	-	-	174,901	(146,761)	28,140	96,824		
Net assets (deficiency), beginning of year	298,803	(151,956)	1,665,407	(563,500)	1,248,754	2,604,930		
Deferred funding transferred (Notes 7 and 11)	-	-	-	(95,000)	(95,000)	(1,453,000)		
Transfer of funds								
Capital lease obligations	175,767	-	-	(175,767)	-	-		
Purchase of capital assets	352,940	-	-	(352,940)	-	-		
Amortization of capital assets	(427,052)	-	-	427,052	-	-		
Net assets (deficiency), end of year	400,458	(151,956)	1,840,308	(906,916)	1,181,894	1,248,754		

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Statement of cash flows

fifteen months ended March 31, 2012

	Fifteen months ended March 31, 2012	Twelve months ended December 31, 2010
	\$	\$
Operating activities		
Excess of revenues over expenses	28,140	96,824
Items not affecting cash		
Amortization of capital assets	427,052	553,600
Employee future benefits (Note 5)	456,600	210,700
Deferred funding recognized (Note 8)	(733,839)	(163,418)
	177,953	697,706
Changes in non-cash operating working capital items (Note 12)	(340,333)	50,088
	(162,380)	747,794
Investing activities		
Purchase of short-term investments	(34,147)	(48,941)
Purchase of capital assets	(352,940)	(84,525)
	(387,087)	(133,466)
Financing activities		
Funding and revenue received in advance (Note 8)	140,615	108,289
Employee future benefits fund	(17,038)	(24,417)
Changes in obligations under capital lease (Note 7)	(175,767)	(177,942)
	(52,190)	(94,070)
Net cash (outflow) inflow	(601,657)	520,258
Cash and cash equivalents, beginning of year	2,321,070	1,800,812
Cash and cash equivalents, end of year	1,719,413	2,321,070
Supplementary cash flow information:		
Interest paid	29,803	31,732

Workers Health and Safety Centre Federation of Ontario

(operating as Workers Health & Safety Centre)

Notes to the financial statements

March 31, 2012

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.

Funding, subject to annual review, for the Centre was the responsibility of the Workplace Safety and Insurance Board ("WSIB") which was established by the Province of Ontario, until March 31, 2012.

The Centre had accepted an assignment by the WSIB to act as the manager of several special projects. As at March 31, 2012, the only such project ongoing was the Young Worker Awareness Project. This project is not part of the general operating budget of the Centre. Additional funding is received from WSIB to cover expenses as they are incurred.

Future funding will be provided by the Ministry of Labour, in accordance with an agreement that became effective on April 1, 2012.

The Centre changed its year end from December 31 to March 31, effective in 2012. Accordingly, the Statement of operations and changes in net assets and of cash flows are for a fifteen month period.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles ("GAAP") for not-for-profit organizations, using the restricted fund method. These financial statements reflect the following accounting policies:

Financial instruments

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

Asset/Liability	Category	Measurement
Cash and cash equivalents	Held for trading	Fair value
Short-term investments	Held for trading	Fair value
Accounts receivable	Loans and receivables	Amortized cost
Due from Workplace Safety and Insurance Board	Loans and receivables	Amortized cost
Severance fund	Held for trading	Fair value
Employee future benefits fund	Held for trading	Fair value
Accounts payable and accrued charges	Other liabilities	Amortized cost

The category for an item determines its subsequent accounting.

- Held-for trading items are carried at fair value, with changes in their fair value recognized in the statement of operations;
- Loans and receivable are carried at amortized cost, using the effective interest method, net of any impairment
- Other liabilities are carried at amortized cost, using the effective interest method.

Transaction costs are expensed as incurred.

Severance fund

The severance reserve represents amounts due to employees upon termination. A severance fund is segregated equal to the amount of the reserve liability and is invested in interest bearing accounts, which are stated at fair value.

Workers Health and Safety Centre Federation of Ontario

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Notes to the financial statements
March 31, 2012

2. Significant accounting policies (continued)

Employee future benefits

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. The employee future benefits fund is appropriated in support of the future employee benefit liability and is invested in interest bearing accounts, which are stated at fair value.

Capital assets

Effective January 1, 2010, the WSIB has mandated the use of a standard amortization policy for Designated Entities, including the Centre. The policy uses the straight-line method at annual rates applicable to each capital asset class as follows:

Furniture and equipment	20%
Computer equipment and software	33 1/3%
Leasehold improvements	Lower of the number of years remaining on the lease or 10 years
Assets under capital lease	Lower of the lease term, economic life of the asset or 40 years

The remaining lease term used for the purpose of calculating amortization on leasehold improvements has been deemed as 5 years.

Deferred revenue and funding

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

Net assets invested in capital assets

The Centre accounts for its investment in capital assets as internally restricted net assets. Amounts are transferred between the Unrestricted Net Assets and the Internally Restricted Investment in Capital Assets for amortization, additions to capital assets and capital lease obligations.

Revenue recognition

Revenue from WSIB is recognized in accordance with approved funding entitlements for each fiscal year. Fee revenue is recognized as fees are earned through the delivery of related programs.

Use of estimates

The preparation of the Centre's financial statements in conformity with Canadian generally accepted accounting principles 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 liabilities (accrual estimates);
- Capital assets (amortization rates);
- Employee future benefits (actuarial assumptions); and
- Deferred revenue (recognition performance).

Workers Health and Safety Centre Federation of Ontario

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Notes to the financial statements

March 31, 2012

3. Future accounting changes

In December 2010, the CICA issued a new accounting framework applicable to Not-for-Profit Organizations. Effective for fiscal years beginning on or after January 1, 2012, Not-for-Profit organizations will have to choose between International Financial Reporting Standards (IFRSs) and Canadian accounting standards for Not-for-Profit Organizations. Early adoption of these standards is permitted. The Centre currently plans to adopt the new accounting standards for Not-for-Profit organizations for its fiscal year beginning on April 1, 2012. The impact of transitioning to these new standards has not been determined at this time.

4. Short-term investments

	March 31, 2012		December 31, 2010	
	Cost	Fair value	Cost	Fair value
	\$	\$	\$	\$
Term deposits	2,879,754	2,879,754	2,845,607	2,845,607

5. Employee future benefits

The Centre provides supplemental hospital, extended health care (including prescription drugs), vision care and dental benefits on a post-retirement basis to its employees.

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

	March 31, 2012	December 31, 2010
	\$	\$
Accrued post-retirement benefit cost		
Accrued post-retirement benefit obligation, beginning of year	3,191,200	2,980,500
Net periodic post-retirement benefit cost	651,900	344,900
Post retiree premium contributions	(195,300)	(134,200)
Accrued post-retirement benefit obligation, end of year	3,647,800	3,191,200
Plan assets	1,436,880	1,419,842
Accrued post-retirement benefit obligation, in excess of plan assets	2,210,920	1,771,358
Net periodic post-retirement benefit cost		
Current service cost for benefits earned during the year	152,700	88,000
Interest cost on accrued post-retirement benefit obligation	293,900	222,600
Net amortization or deferral	205,300	34,300
Net periodic post-retirement benefit cost	651,900	344,900

Workers Health and Safety Centre Federation of Ontario

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Notes to the financial statements

March 31, 2012

5. Employee future benefits (continued)

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

	March 31, 2012	December 31, 2010
	\$	\$
Discount rate per annum	4.40%	5.30%
Rate of increase in future benefits		
Supplementary hospital and prescription drugs	7.30%	7.30%
Extended health care, dental care and other benefits	4.50%	4.50%

The most recent full actuarial valuation was performed as at January 1, 2010 for the year ended December 31, 2009.

6. Capital assets

			March 31, 2012	December 31, 2010
	Amortization rate	Cost	Accumulated amortization	Net book value
		\$	\$	\$
Furniture	20%	812,143	678,281	133,862
Computer equipment	33.33%	3,836,376	3,617,686	218,690
Leasehold improvements	Lease term	558,747	494,098	64,649
Equipment - capital leased	Lease term	1,161,111	799,175	361,936
		6,368,377	5,589,240	779,137
				853,249

7. Deferred revenue and funding

			March 31, 2012	December 31, 2010
	WSIB surplus retention	Certification		
	Capital	Operating	delivery	Total
	\$	\$	\$	\$
Balance - beginning of period	910,641	699,909	108,289	1,718,839
Funding and revenue received in advance	-	-	140,615	140,615
Transfer				
Surplus retention (Note 11)	95,000	-	-	95,000
Recognized in revenue	(169,819)	(455,731)	(108,289)	(733,839)
Balance - end of period	835,822	244,178	140,615	1,220,615
				1,718,839

Workers Health and Safety Centre Federation of Ontario

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Notes to the financial statements
March 31, 2012

8. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	March 31, 2012	December 31, 2010
	\$	\$
Printing equipment lease agreement in the amount of \$1,467,847 repayable in semi-annual installments of \$143,344, including interest calculated at 5%, and maintenance charges of \$38,906 per payment		
Total amount of future minimum lease payments	573,378	860,066
Maintenance charges and interest included in installments	194,699	305,620
	378,679	554,446
Current portion	184,665	175,767
	194,014	378,679

9. Net assets - certification delivery

The Government of Ontario revised the Occupational Health and Safety Act in November 1992, requiring employers to provide certification training for members of their health and safety committees. As a result, the Centre began to offer certification courses in May 1993. The program is expected to be self-financed such that fees collected will cover expenses related to certification deliveries. Any excesses of fee revenue over expenses are to be carried forward to subsequent years for this program.

10. Commitments

The Centre leases its head office and satellite locations under operating leases. Minimum lease payments over the next five fiscal years are:

	\$
2013	435,900
2014	407,826
2015	47,652
2016	47,652
2017	27,797

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Notes to the financial statements

March 31, 2012

11. Capital

In managing its capital, the Centre focuses on liquid resources available for operations. The Centre's objective is to have sufficient liquid resources to continue delivering its programs and services responsively, to meet its financial obligations on a timely basis and to meet its financial commitments to its employees.

Net assets utilized in the Centre's capital assets, the Young Workers' Awareness program and in Certification Delivery are considered to be internally restricted. Unrestricted net assets are utilized in support of general operations. Under the Centre's funding arrangements with WSIB, certain governance, business planning, performance agreements and reporting requirements may apply to the Centre's ability to retain all of its accumulated unrestricted net assets. In the view of management, the Centre is in compliance with these requirements.

Effective January 1, 2010, a revised WSIB surplus recovery policy has been implemented. Under the new policy, the amount of accumulated surplus (an undefined term) that can be retained by the Centre shall not exceed 6% of the current year's total revenue. The retained portion is to be separately accounted for as Deferred Funding and directed to WSIB approved expenditures. Any unutilized Deferred Funding will revert to the WSIB through reductions of approved funding transactions in the following year.

The Centre sought and obtained approval from the WSIB for the use of \$1,453,000 of the accumulated surplus as at December 31, 2009, and \$95,000 of the accumulated surplus as at December 31, 2010, amounts which reduced the accumulated surplus at each respective period end below the 6% threshold. As at March 31, 2012, The Centre has expended \$924,717 (\$114,616 – December 31, 2010) of these funds on approved activities. The approved plan submitted to the WSIB requires the remaining funds to be expended on approved activities by December 31, 2012.

The Centre has established distinct investment funds to support its obligations to employees for severance payments and for employee future benefit programs. These funds are invested in interest bearing accounts.

As a not-for-profit organization, the Centre's net asset position forms part of its capital structure, but is not intended to represent significant capital accumulations.

12. Changes in non-cash operating working capital items

	Fifteen months ended March 31, 2012 \$	Twelve months ended December 31, 2010 \$
Accounts receivable	(34,002)	6,906
Due from Workplace Safety and Insurance Board	471	(45,000)
Prepaid expenses	(167,949)	1,226
Accounts payable and accrued charges	(128,896)	97,530
Unexpended proceeds from fundraising event	(9,957)	(10,574)
	(340,333)	50,088

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Notes to the financial statements
March 31, 2012

13. Recovered costs

The recovered costs include the following:

	Fifteen months ended March 31, 2012	Twelve months ended December 31, 2010
	\$	\$
Course and registration revenue	1,369,948	1,135,565
Interest earned	83,197	75,716
Miscellaneous	2,430	4,455
	1,455,575	1,215,736

14. Guarantees

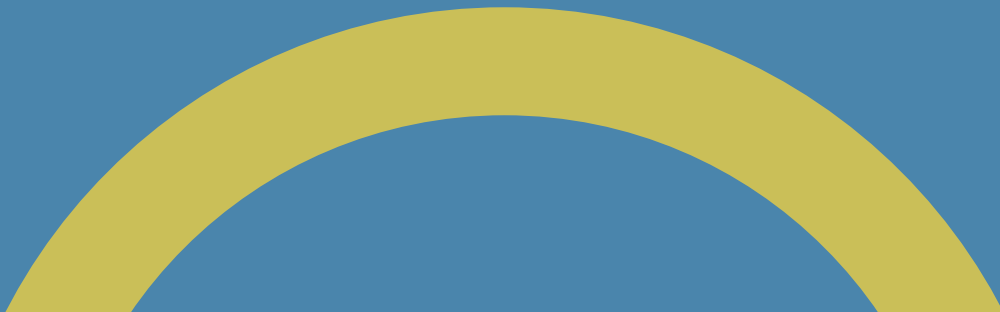
In the normal course of business, the Centre enters into agreements that meet the definition of a guarantee. The Centre's primary guarantees subject to disclosure requirements are as follows:

- (a) The Centre has provided indemnities under lease agreements for various operating facilities. Under the terms of these agreements, the Centre agrees to indemnify the counterparties for various items including, but not limited to, all liabilities, loss, suits, and damages arising during, on or after, the term of the agreement. The maximum amount of any potential future payment cannot be reasonably estimated.
- (b) Indemnity has been provided to all directors and/or officers of the Centre for various items including, but not limited to, all costs to settle suits or actions due to association with the Centre, subject to certain restrictions. The Centre has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined, but is limited to the period over which the indemnified party served as a director or officer of the Centre. The maximum amount of any potential future payment cannot be reasonably estimated.
- (c) In the normal course of business, the Centre has entered into agreements that include indemnities in favour of third parties, such as purchase and sale agreements, confidentiality agreements, engagement letters with advisors and consultants, outsourcing agreements, leasing contracts, information technology agreements and service agreements. These indemnification agreements may require the Centre to compensate counterparties for losses incurred by the counterparties as a result of breaches in representation and regulations or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction. The term of these indemnities are not explicitly defined and the maximum amount of any potential reimbursements cannot be estimated.

The nature of these indemnification agreements prevents the Centre from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Centre has not made any significant payments under such or similar indemnification agreements and therefore no amount has been accrued in the balance sheet with respect to these agreements.

Workers Health and Safety Centre Federation of Ontario
 (Operating as Workers Health & Safety Centre)
 Schedule of expenses and recovered costs
 fifteen month period ended March 31, 2012

	Fifteen months ended March 31, 2012		Twelve months ended December 31, 2010	
	Operating	Young Worker Awareness	Certification delivery	Total
	\$	\$	\$	\$
Amortization	427,052	-	-	427,052
Association fees	1,952	-	-	1,952
Bad debt expense	4,900	-	-	4,900
Bank service charges and interest	68,426	-	-	68,426
Communications - magazine	2,430	-	-	2,430
Communications - posters and brochures	43,663	-	-	43,663
Directors	4,034	-	-	4,034
Employee benefits	3,289,240	-	13,373	3,302,613
Equipment rental and maintenance	237,038	-	-	237,038
Harmonized sales tax	25,247	-	-	25,247
Information services	1,761	-	-	1,761
Insurance	82,368	-	-	82,368
Meeting costs	60,460	-	52,938	113,398
Occupancy costs	685,128	-	-	685,128
Postage	22,696	-	-	22,696
Professional fees and outside consultants	173,547	-	-	173,547
Public training	671,471	-	-	671,471
Safety promotion	20,646	-	-	20,646
Special project expenses	535,326	-	-	535,326
Staff courses and seminars	17,020	-	-	17,020
Staff salaries	6,793,988	177,390	141,625	7,113,003
Subscription and reference	9,356	-	-	9,356
Supplies and sundry services	61,230	31,169	108,880	201,279
Telecommunications	277,396	-	-	277,396
Travel and vehicle costs	643,067	19,720	21,411	684,198
	14,159,442	228,279	338,227	14,725,948
Less recovered costs (Note 13)	(1,455,575)	-	-	(1,455,575)
	12,703,867	228,279	338,227	13,270,373
				10,083,625



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