

ANNUAL REPORT 2021-2022




HONOURING OUR PAST FORGING OUR FUTURE

TRAINING

▶ THE RIGHT THING. THE RIGHT WAY.

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.



"At Workers Health & Safety Centre (WHSC) our roots run deep. They are the foundations upon which we operate and they also provide an anchor when we decide to branch out in new directions."

WAYNE SAMUELSON
PRESIDENT, WHSC



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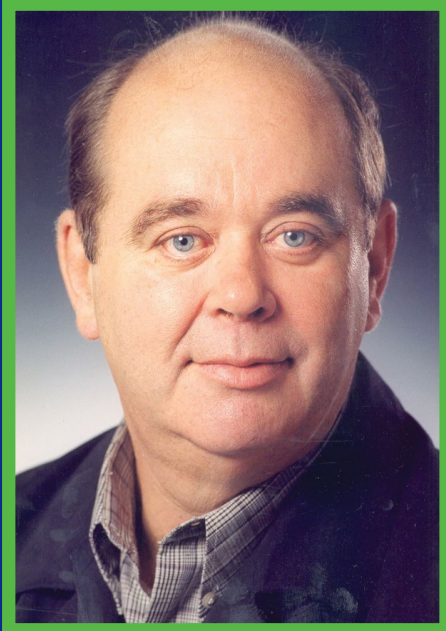
BOARD OF DIRECTORS

OFFICERS

- Wayne Samuelson** President & Chair
- Sylvia Boyce** Vice President/Finance Committee Member
United Steelworkers (USW)
- Lyle Hargrove** Secretary-Treasurer/Chair Finance Committee
Unifor
- John McCann** Board Member/ Finance Committee Member
Teamsters Canada

BOARD MEMBERS

- Alan Warrington**..... Board Member
Ontario Nurses' Association (ONA)
- Craig Reynolds** Board Member
Public Service Alliance of Canada (PSAC)
- Debora De Angelis**..... Board Member
United Food and Commercial Workers Canada (UFCW)
- James St. John**..... Board Member
Central Ontario Building Trades (COBT)
- Jeffrey Barber**..... Board Member
Ontario Teachers' Federation (OTF)
- Len Elliott** Board Member
Ontario Public Service Employees Union (OPSEU)
- Natasha Luckhardt**..... Board Member
Ontario Federation of Labour (OFL)
- Paul Sylvestre**..... Board Member
Canadian Union of Public Employees (CUPE)



WAYNE SAMUELSON
President

PRESIDENT'S REPORT

At Workers Health & Safety Centre (WHSC) our roots run deep. They are the foundations upon which we operate, and they provide an anchor when we decide to branch out in new directions.

While the COVID crisis stopped many in their tracks we embraced it as an opportunity to pause, reflect and rebuild. It allowed us time to think about and honour what has worked well in the past and determine areas in need of improvement.

On some matters we remain steadfast, like providing the comprehensive training needed to help prevent worker injury, illness and death. In contrast to others who look to correct worker behaviour rather than workplace hazards, our training is designed to provide the knowledge and skills to identify, assess, control, and wherever possible eliminate, the root

causes of worker injury, illness and death—the hazards themselves. Workers on the frontlines have always understood the need for this type of training and more importantly they have always trusted us to deliver it.

Empowering all workplace representatives in this way has always been central to our work at WHSC. It was no different in 2021/2022. Take for example our revised training program for health and safety representatives in small workplaces. Unlike other providers we did not succumb to pressure to develop an online, one-day 'Certification Lite' program. Why shortchange these workplace representatives when they have most of the same duties as joint health and safety committee (JHSC) members in larger workplaces, as well as equally hazardous workplaces and often fewer resources to confront hazards? Instead, we insisted upon a fulsome two-day program to ensure these representatives were well prepared to carry out all of their legal duties. Our program is currently awaiting approval for government-provided employer rebates by Ministry of Labour, Immigration, Training and Skills Development's Chief Prevention Officer. Regardless, we look forward to launching our program in the months ahead.

When it comes to workers' lives and well-being there is no room for compromise. This is why we continue to develop and deliver only quality training despite the many challenges of COVID and amid an increasingly competitive training marketplace. Perhaps the biggest takeaway of the pandemic is that we could operate virtual classrooms while closely approximating the gold standard of in-person training. We wrote of the success of this experience in a special report published last summer. WHSC experience and research included in our report were also validated by a rapid literature review conducted by the Institute for Work & Health. Not surprising, they found little evidence for a comparison between synchronous online learning (instructor facilitated, virtual classrooms) and asynchronous e-learning. Our report and others convey evidence of the failure of asynchronous, online learning as a training delivery method.

Having built the infrastructure for our virtual classrooms last fiscal year, we were able to considerably expand our training opportunities and fill essential training needs. In fact, almost two-thirds or 63.7 per cent of person hours of training delivered by WHSC during 2021/2022 helped Ontario workers, employers and their representatives meet mandatory training standards set by Ontario's Chief Prevention Officer. Once again, this demonstrates the power of mandatory and enforceable standards to ensure quality health and safety training in Ontario workplaces.

The 2021/2022 fiscal year marked other critical transitions, most notably the retirement of our executive director, Dave Killham, after 19 years of leading our organization. No one was more rooted in our values than Dave. He inspired a clear articulation and restatement of WHSC's vision, mission and values. Staying true to our vision while managing flat-lined budgets and some budget cuts, Dave ensured we maintained critical frontline services while modernizing WHSC operations. This included a new web strategy with e-commerce capability underpinned by a customer relationship management system.

Dave's strong leadership within the health and safety system helped usher in dramatic improvements to the province's JHSC Certification training standard, a proven provincial training standard and WHSC program for Working at Heights, and an overall expansion of WHSC training services including many new programs to support equipment operator competency.

Dave also shepherded WHSC through the dramatic shift in legislative oversight of Ontario occupational health and safety prevention that began 10 years ago. When the COVID-19 pandemic struck, Dave helped ensure continued and even expanded services for workers and workplace representatives by introducing innovative virtual classrooms and weekly webinars to ensure access to critical and timely information on the deadly virus when it was needed most.

All said, it was an honour to serve alongside Dave.

On behalf of everyone connected to WHSC I thank Dave for his principled and determined advocacy and for helping improve access to quality health and safety training for working people across Ontario.

WHSC has been Ontario's leading training provider for more than 35 years. We intend to maintain that trusted role. COVID may have changed the health and safety landscape, but we move confidently ahead thanks to our strong foundations and to the new leadership provided by Andrew Mudge, WHSC's new Executive Director. Andrew brings a wealth of knowledge and experience from 10 years of senior leadership within WHSC and previous experience within Ontario's health and safety system. I join members of the WHSC Board in congratulating Andrew. We are confident he will provide the kind of strong, capable leadership we have benefited from all these years.

Working together we can forge our future while respecting our rich past. We have much work yet to do to ensure quality training reaches every workplace and every worker in Ontario. We are well-prepared. Our roots run deep, and our resolve is strong.





ANDREW MUDGE
Executive Director

continuing to confront the COVID pandemic. Change is not a problem though when you know your ultimate destination. In his report president Wayne Samuelson reminds us that a commitment to prevention and a focus on worker well-being are WHSC founding principles — they ground everything we do.

No one knows this better than my predecessor, Dave Killham. Our president has paid tribute to Dave's enormous contributions, but I want to personally thank Dave for two decades of exceptional leadership and in particular for his wise counsel and support as I transitioned into the Executive Director's role.

Despite and indeed because of these pandemic challenges, we took time during 2021/2022 to reflect on our core values and mandate. From there you might say WHSC did a reset. Now re-energized, we are moving ahead and building on momentum gained in the last two years.

We found innovative ways to help ensure health and safety remained top-of-mind in workplaces across Ontario. The rapid creation and rollout of our virtual classrooms certainly underpins this recent success. During the 2021/2022 fiscal year WHSC training delivery rebounded. We delivered 282,650 hours of training to 47,782 participants, an additional 100,000 hours of training compared to the year before. This surpasses all years at WHSC before the Working at Heights training standards and improved Certification training standards took effect. Much more of our training success is detailed in the reports which follow.

When trusted health and safety training has never been more critical, our virtual classrooms offer employers and workers the ability to complete essential training in a convenient and COVID-safe environment. Workers especially are benefiting from our expanded training options, and trust us to deliver training that is comprehensive, hazard-based, prevention-focused and supports the creation of safer, healthier work. The results speak for themselves. During 2021/2022 we delivered more than twice the hours of training than the previous year.

EXECUTIVE DIRECTOR'S REPORT

I am humbled by the opportunity to lead this remarkable organization. When I joined Workers Health & Safety Centre 11 years ago, I understood how unique it was having spent 15 years serving in senior leadership roles at other non-governmental agencies and not-for-profit organizations, some within Ontario's health and safety system. Since then, I have come to better understand and appreciate WHSC's history and how it shapes what we do and how we do it. My pride in our achievements and my commitment to our vision and mission have only deepened.

We transitioned through a challenging 2021/2022 fiscal year amid organizational changes both at WHSC and within the provincial prevention system, all the while

Due to popular demand we have added

more courses available

in the first few weeks of February.



Published January 29, 2022 >>>

We expanded our training capacity during 2021/2022 by revising additional programs for delivery in virtual classes. We also provided additional support to our qualified instructors to ensure they confidently and competently deliver training in this new learning environment, while maintaining a high level of participant engagement. Rest assured, whether you receive WHSC training in a real-time virtual session or an in-person classroom, delivery is always led by a highly skilled and experienced WHSC-qualified instructor.

Engaging with our constituents is critical to our success too. The pandemic has made us acutely aware of the need to listen to those on the frontlines. We heard you. For those workers supplied with N95 or equivalent respirators by their employers, but not trained on their safe use, we created a non-fit-tested training program to help ensure they achieve the best possible respirator fit and seal short of formal fit testing.

Late in the fiscal year we finalized plans for a brand refresh initiative we hope will enhance WHSC's visibility and credibility in the community and identify what sets us apart from our competitors. We intend to build on current strengths and maybe even forge new paths. We look forward to deepening our labour roots and fostering new relationships when we launch our brand refresh later this year.

As the fiscal year closed, I was preparing to travel to Nova Scotia. I was so honoured to be asked to participate in events marking the 30th anniversary of the Westray Mine disaster. Like the ongoing COVID crisis, the Nova Scotia tragedy which claimed the lives of 26 miners is a brutal reminder that our

occupational health and safety prevention efforts matter. In fact, they have never mattered more.

Meantime, the workplace landscape is evolving and WHSC must too. Whether we have arrived at a new normal is hard to gauge. Amid the chaos of COVID others might be buffeted about, losing their moorings but WHSC has held fast to what made us successful. As our president reassured us, our deep roots ensure that we steadily pursue our vision and mission. We have much to be proud of as we solidify our role as Ontario's only government-designated, labour-endorsed health and safety training centre. Still, much work remains. I encourage you to join me in looking forward with optimism. Working together, the future is ours for the making.



HONOURING OUR OWN

We acknowledge the important contributions of WHSC staff and leadership and recognize the valued service of those who left the organization during the 2021/2022 fiscal year including Executive Director, Dave Killham, Managing Director, Tom Parkin and Training Services Representatives, Enzo Mancuso and Ron Boucher.

Some transitions were unexpectedly difficult such as the untimely passing of Research Information Officer, Alena Zelinka. For 35 years Alena provided unparalleled research support for constituents and staff alike. She left us far too soon.

To fill vacancies and important new roles in the organization we welcome new hires Sylwia Pucek and Sabina Ladisa (Administrative Assistants), Richard Chung (Occupational Hygienist), Clarence Wallace, Trish Wickhorst and Valerie Vanderwyk (Training Services Representatives) and Shivani Sadana (Communications Officer).

IN MEMORIAM



ALENA ZELINKA
Research Information Officer



VOLUNTEER RECOGNITION

Volunteer worker health and safety activists play a crucial role in improving working conditions. Their efforts have been front and centre throughout the COVID-19 pandemic.

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 its 26th annual Volunteer Health and Safety Recognition Campaign. While in-person events could not always be held in 2021/2022, 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, 2021 – March 31, 2022

LISA CORRIS >>>	North Bay & District Labour Council.
CUPE 1165	
CYNTHIA CROFT >>>	Northumberland Labour Council
USW 14193	
LINDA DOW SITCH >>>	Grey Bruce Labour Council
ONA 004	
JESSICA GALLAGHER >>>	Northumberland Labour Council
CUPE 5555	
JACQUELINE MAY >>>	Brantford & District Labour Council
Brant, Haldimand, Norfolk OECA	



Health and Safety Award Winner
JESSICA GALLAGHER
CUPE 5555

TRAINING DEVELOPMENT

Throughout 2021/2022 WHSC Program Development staff continued to provide quality training while demonstrating the value of real-time, instructor-led synchronous learning. In the last year we focused on expanding our offerings while working to enrich the virtual learning environment for participants.

During the fiscal year we completed updates to a host of our legally mandated Certification training programs. Most significantly was our update to our Certification Part II hazard-specific training to allow for more efficient delivery while preserving the integrity of learning. We did this by removing two core elements of the curriculum—*Policy and Program* and *Principles of Controls*—from every module and replacing them with a new single module, *Health and Safety Fundamentals*. This module is now offered at the start of our *Certification Part II* programs or as part of individual stand-alone Certification hazard modules.

Recognizing the need to tackle work-related mental injuries in a systemic way, we also embedded our *Psychosocial Hazards and Workplace Mental Health* module into our *Certification Part II General* program. We hope this helps ensure joint health and safety committees across all sectors get the training they need to prevent work-related mental injuries and promote worker mental health. Other updates were completed for our *Certification Part II Construction* and *Certification Refresher* programs.

We also launched a new *Physical Hazards* module to impart critical information about common hazards including electricity, noise, vibration, radiation, lighting and temperature extremes. This module is now part of our *Certification Part II General* program as well.

As our President reported, it was a priority in 2021/2022 to revise our existing training program for worker health and safety representatives (HSRs) in smaller workplaces. By maintaining our comprehensive two-day training program, we are providing essential

support for these workers in exercising their right to participate as enshrined in Ontario's *Occupational Health and Safety Act*.

To ensure our extensive catalogue of worker training programs remained current, during 2021/2022 we updated *Chainsaw Operator*, *Construction Rigging and Hoisting*, *Working at Heights* and *Working at Heights Refresher* programs. Other essential programs revised in 2021/2022 were *Ergonomic Toolbox*, *Supervisor Health and Safety* and *Transportation of Dangerous Goods by Road*. Two key programs for workplaces governed by the *Canada Labour Code*—*Federal Committees and Representatives* and *Hazard Prevention Program*—were also updated.

We listened and responded when constituents asked us to offer more WHSC programs for delivery in French. Making good on this promise, in 2021/2022 we began French translation of *Certification Part I*, *Ergonomics and MSDs*, *Health & Safety Fundamentals* and *Psychosocial Hazards and Workplace Mental Health*.

For other clients and constituents, on a fee-for-service basis, we developed and/or updated customized programs serving some specific needs within the retail and construction sectors.



Via Zoom, we hosted Instructor Upgrade sessions during 2021/2022 to review new or significantly revised WHSC training programs including one to support instructors in delivering WHSC programs virtually.

With research support from our Information Services colleagues, we also developed two instructor update presentations during the year to inform WHSC-qualified instructors about:

- New and revised WHSC programs, including common instructor tools and techniques
- Proposed legislative changes such as increased fines for health and safety violations, mandatory workplace policies on the right to disconnect and electronic monitoring, and the provision for naloxone kits in 'high risk' workplaces
- Important legal decisions including a Quebec labour board decision confirming injuries sustained while working from home are compensable, and Coroner's jury recommendations into a tragic swing stage collapse in 2009
- New research on the risk of neurological disease among miners exposed to McIntyre Powder and occupational asthma caused by quaternary ammonium compounds.



Published April 13, 2021 >>>
Upgraded Chainsaw Operator program, training April 29



Published May 14, 2021 >>>
WHSC COVID-19 training revised, precautions explored



Published July 29, 2021 >>>
Revised Certification Refresher program update



Published October 05, 2021 >>>
WHSC updates Cert Part II delivery, learning still ensured

Last summer we took time to survey current WHSC-qualified instructors to get their feedback on a range of products developed by the Program Development group to see how we might better assist instructors in delivering our programs. Based on their feedback we made changes to enhance a number of our instructional materials.

TRAINING DELIVERY & OUTREACH

With WHSC virtual classrooms well established we began to reap the fruits of our labour during the 2021/2022 fiscal year as we coordinated the delivery of 282,650 hours of training to 47,782 participants. This was a sizable rebound, despite ongoing challenges related to the pandemic, and given that only those courses requiring hands-on demonstration of skills were offered in-person.

Training to fulfill legal requirements for Certification of JHSC members made up a considerable proportion of person hours of training delivered by WHSC in 2021/2022. Specifically, 67,523 hours of approved Certification training was delivered to members of JHSC's across Ontario. These numbers held steady from the year before.



While adhering to strict COVID-19 protocols, we continued to offer in-person Working at Heights and Working at Heights Refresher training. Demand ramped up and nearly doubled from the previous year as we delivered a total of 112,605 hours of training to 20,502 learners.

As our Executive Director has noted, it is both gratifying and central to our mandate that we sustain the ability to provide a wide range of quality training to workers across the province. Many of these programs fulfill important legal competency requirements, while providing specific knowledge and skills. During 2021/2022 we delivered 191,057 person hours of worker training, more than double the hours delivered in 2020-2021.

Other courses would help workplaces address an epidemic of work-related mental injuries in part driven by the documented increase in workplace violence and harassment during the pandemic. In 2021/2022 we delivered 6,558 hours of training to help workplaces prevent not only the hazards that give rise to mental injuries, but also help prevent workplace violence and harassment.

We also met a significant increase in demand for our labour education programming among constituents and labour councils in 2021/2022. Over the year we delivered 15,393 hours of training, more than triple the prior year.

None of this success would be possible without our highly skilled network of qualified instructors. They are a key resource which differentiates us from other training providers. In the spring and fall, we hosted instructor update meetings to keep instructors' knowledge current and provide an opportunity for networking. In 2021/2022 we supported 137 instructors through these sessions.

We also coordinated for the first time, virtual Instructor Training programs and in doing so added 79 new instructors to this critical network. We also continued to assist new and existing instructors who might benefit from mentoring from a more experienced instructor. The ultimate purpose is to support and inspire instructors, allowing them to be the best instructors they can be.

The following provides a breakdown of WHSC 2021/2022 training hours:

Certification Training ›	67,523
Fee-for-Service ›	3,385
Worker Training ›	191,057
Instructor Development ›	5,292
Labour Education ›	15,393
TOTAL =	282,650

While WHSC Training Services staff continue to focus on coordinating training, they also support activities which foster health and safety prevention in the broader community. In 2021/2022 staff helped coordinate virtual Day of Mourning events in two dozen Ontario communities. This critical outreach helped maintain important community connections while keeping a focus on the need to safeguard workers in the face of unprecedented threats to their health and safety during the pandemic.



APRIL 28
NATIONAL DAY
OF MOURNING
2021

ONTARIO-WIDE EVENTS

PROMISES. PRECAUTIONS. PERSISTENCE.



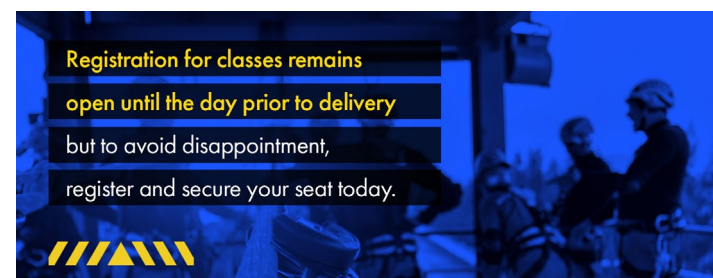
INFORMATION SERVICES

WHSC's Information Services provides critical research and information to constituents and clients externally and staff internally, as well as marketing support in the promotion of WHSC products and services. In our increasingly electronic age, much of what we share is through our web site, social media channels and e-publications.

During 2021/2022 we prioritized improvements to our web site to ensure it remains a source for critical and timely information, but with the capacity to operate efficiently as an e-commerce site. To this end we continued our efforts in search engine optimization and new coding for better web cart functions. We also undertook necessary upgrades to ensure our web site was accessible and compliant with standards under the *Accessibility for Ontarians with Disabilities Act*.

On social media platforms we continue to grow our followers and expand engagement with them. On two platforms, Twitter and FaceBook, we lead Ontario's health and safety associations. We credit our success to our emphasis on worker health and safety priorities.

With similar purpose in 2021/2022, we expanded our dedicated online ads to drive traffic and ultimately training registrations on our website. Our returns on these investments were impressive. The registrations of workers, their representatives, supervisors and employers demonstrated a healthy, and as others have observed, resurgent demand for the kind of quality health and safety training we provide.



Published January 24, 2022 >>>

Through our various e-publications we promote WHSC scheduled training, inform instructors about new programs and upgrading opportunities and report timely health and safety developments.

Health and safety news we shared in 2021/2022 included:

>>> How union support was critical for workers during COVID

>>> The questionable role of exoskeletons in preventing musculoskeletal disorders

>>> The case for a national standard to address asbestos exposures

>>> New tools to identify jobs and chemicals which increase breast cancer risk

>>> Harmful toxic exposures among nail technicians

>>> Concerning levels of diesel engine exhaust on Ontario construction sites

>>> Inquest jury recommendations, including the need for enforceable training standards to prevent worker death, and

>>> Increasing rates of burnout among Canadian workers.

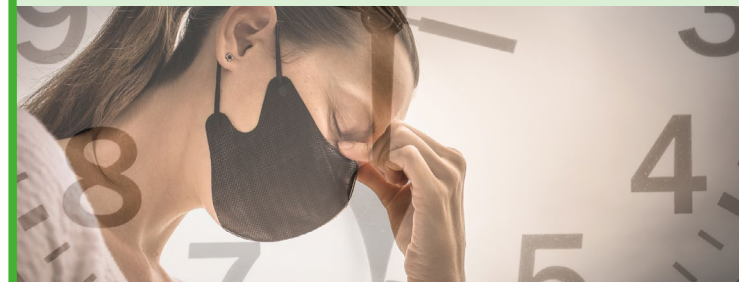
Published March 31, 2022 >>>

The pandemic has taught us no one is an island and we are all connected.

Our collective efforts can protect the most vulnerable. And more are vulnerable than is first apparent.



Published May 18, 2021 >>>



Published October 20, 2021 >>>



Published February 9, 2022 >>>



WHSC continues to offer a highly regarded inquiry service. During the year the Information Services group received and answered research requests from our Program Development group to support them in creating new or revising training programs. We also developed comprehensive responses to external inquiries. **During 2021/2022 these inquiries covered a range of topics including:**

- >>> Workplace COVID masking policies
- >>> Best practices and policies for working alone
- >>> Hazards associated with electrostatic spray disinfection
- >>> An extensive assessment of head injuries in the construction sector and how to prevent them
- >>> Procedures for addressing chlorine spills in aquatic facilities, and
- >>> N95 fit test effectiveness.

Information Services staff also developed dossiers on the latest research, legislative changes, leading legal decisions and developments in other jurisdictions for presentations delivered at our semi-annual Instructor Update Meetings.

As we do every year, we also offered promotional support for WHSC outreach initiatives including the Day of Mourning. Our 2021/2022 theme focused on Promises, Precautions and Persistence.

In the fall, we worked with our then-interim Executive Director, Andrew Mudge to craft a Labour Day video message to communicate the need to create 'A Safe September, and beyond'. For WHSC this necessarily involves a living wage, meaningful, safe and healthy work, measures which address climate change as well as worker and community health, the need to safeguard worker mental health, and greater uptake of quality health and safety education, including the expansion of mandatory training standards. In his message, our Executive Director committed WHSC to doing our part and encouraged each of us to take stock of our collective accomplishments, honour our past and take action on the workplace ills which remain unaddressed.



LYLE HARGROVE
Secretary-Treasurer

SECRETARY TREASURER'S REPORT

At the close of our 2021/2022 fiscal year and after two full years of the COVID pandemic, I report with no small measure of confidence Workers Health & Safety Centre (WHSC) is experiencing a steady and healthy recovery.

For evidence of this we need only look to our training delivery numbers. As the previous reports have communicated, our training levels boast an impressive recovery across the board and especially among legally mandated programs including JHSC Certification and Working at Heights. For these essential programs, many still rely upon us to provide a superior quality training experience.

This bounce back in numbers of persons trained also meant a bounce back for the organization financially. Although we are a non-profit organization, we still need to charge modest training fees to maintain supports for essential front-line training services, something our funding grant does not completely cover.

Fortunately, a recovery in training numbers also meant a recovery for our budget. This gave us the ability and confidence to forge our future by among other things, replacing retiring staff, securing new resources to ensure staff have the tools they need to fulfill their job duties, ramping up promotion of our services in renewed advertising campaigns, planning for a new training facility in Hamilton and developing plans for the training of our own staff as well.

We also couldn't have gotten through the year as successfully as we clearly did without the dedication of our staff. While many WHSC staff were able to work remotely from home during lockdowns, many of our staff continued to show up daily "keeping the lights on". In particular, I want to recognize those working in Administration, Information Technology and Printing/Shipping. Their work, often behind the scenes, is critical to our day-to-day operations.

During the fiscal year, our Information Technology staff continued their essential work enhancing software applications, building and deploying much needed hardware, establishing new virtual studios, writing new web services and taking the steps

needed to maintain a secure network of users. All of this proved invaluable as we continued to navigate the pandemic.

Similarly, our Printing/Shipping group maintained an impressively high volume of print production and delivery during 2021/2022. Efficiencies were realized with improved delivery logistics and by bringing more materials and tasks in-house which resulted in cost savings, quicker turnaround time and less wastage. Upgraded equipment, remodeled product layouts and bulk purchasing of paper further reduced the cost of producing materials and helped us navigate ongoing and unprecedented paper supply shortages.

During 2021/2022, sound financial decisions and prudent operational choices have kept the organization on a firm foundation which allowed us to reap the benefits of our successful virtual classrooms as well as plan for a future where in-person training will once again be a big part of the training services and the delivery options we offer. Whichever delivery mode our constituents and clients choose however, I am certain workers, their representatives, supervisors and employers will receive the highest quality health and safety training offered inside and outside Ontario's occupational health and safety system.



Joint health and safety committees can play a key role in identifying and resolving health and safety issues, especially if their training is complete and current.

Published January 22, 2022 >>>

FINANCIAL EXPLANATION

With the 2021/2022 funding flat-lined by the Ministry of Labour, Immigration, Training, and Skills Development, it is encouraging to see our course revenues restored to pre-pandemic levels at \$2.6 million. These exceeded our fiscally conservative budget of \$1.4 million which we set considering the uncertainty created by the COVID-19 pandemic. The static, flat-lined, grant funding of over the past decade requires WHSC to rely on these 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 surplus. Consequently, we are working on initiatives to reinvest these funds back into the organization to ultimately improve our service delivery. We look forward to seeing the fruits of these projects.

MOL Funding: **\$9,245,881**

Non-MOL Course Revenue: **\$2,624,934**

Operating Expenses: **\$10,468,653**

Excess Operating Funds: **\$1,402,162**
(Before amortization and other non-cash items)

AUDITOR'S REPORT

FINANCIAL STATEMENTS

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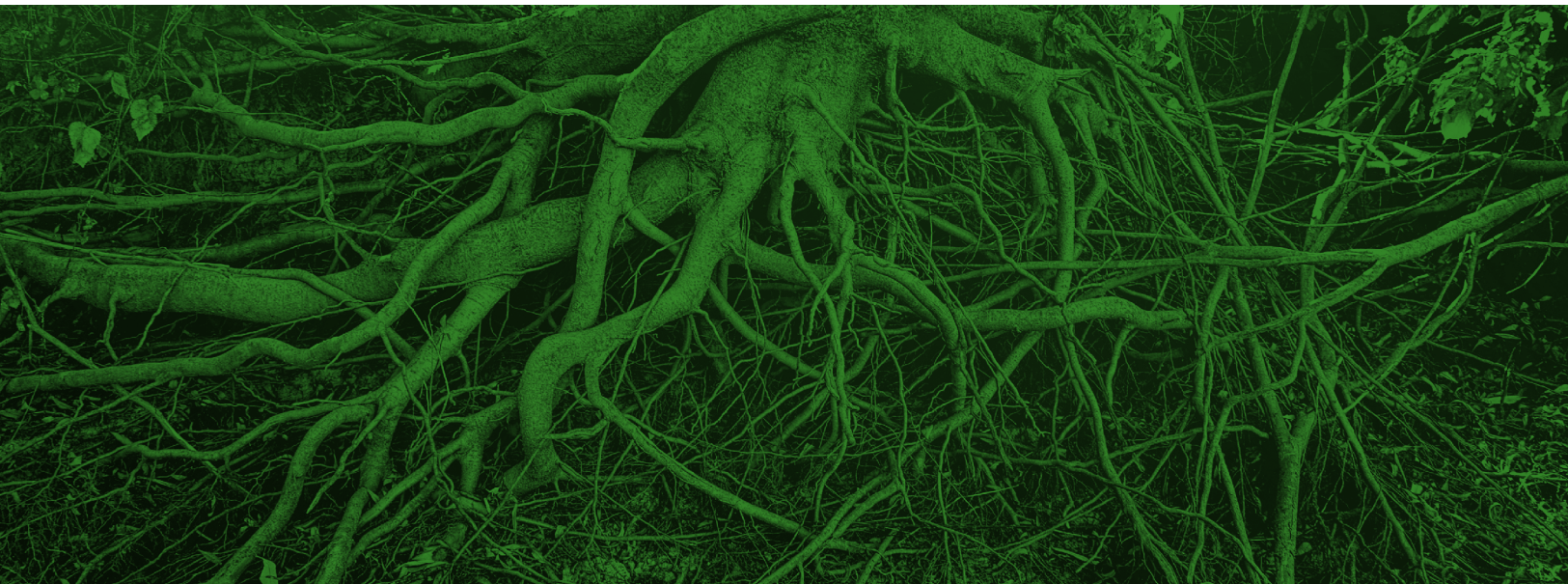
**WORKERS HEALTH & SAFETY CENTRE
FEDERATION OF ONTARIO**

(Operating as Workers Health
& Safety Centre)

March 31, 2022



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TRAINING

▶ THE RIGHT THING. THE RIGHT WAY.



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, 2022, 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, 2022, 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 23, 2022

Grant Thornton LLP

Chartered Professional Accountants
Licensed Public Accountants

Workers Health and Safety Centre Federation of Ontario

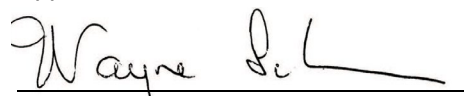
(Operating as Workers Health & Safety Centre)

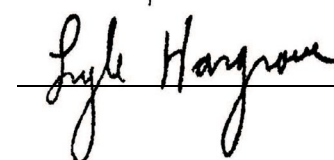
Statement of Financial Position

March 31	2022	2021
Assets		
Current assets		
Cash and cash equivalents	\$ 4,675,642	\$ 5,120,658
Short term investments (Note 3)	4,767,033	5,163,786
Accounts receivable	586,264	607,704
Prepaid expenses	94,656	116,508
	<u>10,123,595</u>	<u>11,008,656</u>
Investments (Notes 3)	3,991,765	1,151,177
Capital assets (Note 4)	893,119	737,430
	<u>\$ 15,008,479</u>	<u>\$ 12,897,263</u>
Liabilities		
Current liabilities		
Accounts payable and accrued charges (Note 5)	\$ 1,006,511	\$ 825,553
Deferred revenue	387,329	320,366
Current portion of lease inducement and rent liability (Note 7)	15,241	26,850
Current portion of obligations under capital lease (Note 8)	175,753	177,271
	<u>1,584,834</u>	<u>1,350,040</u>
Employee future benefits (Note 6)	9,704,598	9,885,967
Deferred lease inducement and rent liability (Note 7)	251,122	298,653
Obligations under capital lease (Note 8)	688,216	521,807
	<u>12,228,770</u>	<u>12,056,467</u>
Net assets		
Invested in Capital Assets	29,151	38,351
Unrestricted net asset surplus	2,750,558	802,445
	<u>2,779,709</u>	<u>840,796</u>
	<u>\$ 15,008,479</u>	<u>\$ 12,897,263</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	2022	2021
Revenue		
Ministry of labour	\$ 9,245,881	\$ 9,245,860
Government subsidies (Note 12)	784,600	1,416,691
Other revenue (Note 9)	2,624,934	1,687,744
	<u>12,655,415</u>	<u>12,350,295</u>
Operating expenses – schedule (Page 16)	<u>10,468,653</u>	<u>10,525,144</u>
Excess of revenue over expenses before other item	2,186,762	1,825,151
Amortization of capital assets	(247,849)	(405,948)
Excess of revenue over expenses	<u>\$ 1,938,913</u>	<u>\$ 1,419,203</u>

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	2022			2021		
	Invested in Capital Assets	Unrestricted	Total	Invested in Capital Assets	Unrestricted	Total
Net assets (deficiency), beginning of year	\$ 38,351	\$ 802,445	\$ 840,796	\$ 257,003	\$ (835,410)	\$ (578,407)
Excess of revenue over expenses	-	1,938,913	1,938,913	-	1,419,203	1,419,203
Interfund transfers						
Capital lease repayments	167,284	(167,284)	-	177,271	(177,271)	-
Purchase of capital assets	71,365	(71,365)	-	10,025	(10,025)	-
Amortization of capital assets	(247,849)	247,849	-	(405,948)	405,948	-
Net assets, end of year	<u>\$ 29,151</u>	<u>\$ 2,750,558</u>	<u>\$ 2,779,709</u>	<u>\$ 38,351</u>	<u>\$ 802,445</u>	<u>\$ 840,796</u>

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	2022	2021
Operating activities		
Excess of revenue over expenses	\$ 1,938,913	\$ 1,419,203
Items not affecting cash and cash equivalents		
Amortization of capital assets	247,849	405,948
Amortization of lease inducement and rent liability	(59,140)	(47,532)
Employee future benefits	(181,369)	529,608
Deferred revenue and funding recognized	<u>(758,816)</u>	<u>(794,786)</u>
	1,187,437	1,512,441
Changes in non-cash operating working capital items		
Accounts receivable	21,440	19,251
Prepaid expenses	21,852	(43,578)
Accounts payable and accrued charges	<u>180,958</u>	<u>144,308</u>
	<u>1,411,687</u>	<u>1,632,422</u>
Investing activities		
Purchase of investments	(7,477,483)	(2,321,201)
Sale of investments	<u>5,033,648</u>	<u>2,265,999</u>
	<u>(2,443,835)</u>	<u>(55,202)</u>
Financing activities		
Funding and revenue received in advance	825,779	861,558
Capital lease repayments	<u>(167,284)</u>	<u>(177,271)</u>
	<u>658,495</u>	<u>684,287</u>
Capital activities		
Purchase of capital assets	<u>(71,363)</u>	<u>(10,025)</u>
	<u>(71,363)</u>	<u>(10,025)</u>
Net (decrease) increase in cash and cash equivalents	(445,016)	2,251,482
Cash and cash equivalents, beginning of year	<u>5,120,658</u>	<u>2,869,176</u>
Cash and cash equivalents, end of year	\$ 4,675,642	\$ 5,120,658

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, 2022

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, Training, 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.

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

Revenue recognition

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.

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.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2022

2. Significant accounting policies (continued)

Financial instruments (continued)

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 7.75 years (2021 – 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 8.25 years (2021 – 8.25 years).

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.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2022

2. Significant accounting policies (continued)

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, 2022

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>2022</u>	<u>2021</u>
<i>Employee future benefits fund:</i>		
Other investments	\$ 124,981	\$ 124,601
Guaranteed investment certificates:		
Interest at 0.80%, maturing November 27, 2021	-	1,151,177
Interest at 1.20%, maturing July 27, 2022	1,164,991	1,151,177
Interest at 0.75%, maturing January 27, 2023	1,160,387	-
	<u>2,450,359</u>	<u>2,426,955</u>
<i>Severance benefit fund:</i>		
Other investments	2,316,674	5,537
Guaranteed investment certificate:		
Interest at 1.10%, maturing November 27, 2021	-	3,882,471
Interest at 0.20%, maturing November 27, 2023	3,991,765	-
	<u>6,308,439</u>	<u>3,888,008</u>
	8,758,798	6,314,963
Less current portion	<u>(4,767,033)</u>	<u>(5,163,786)</u>
	<u>\$ 3,991,765</u>	<u>\$ 1,151,177</u>

4. Capital assets

	<u>2022</u>	<u>2021</u>
Cost	Accumulated amortization	Net book value
Furniture and equipment	\$ 841,622	\$ 840,664
Computer equipment and software	4,733,515	4,640,420
Leasehold improvements	1,919,098	1,919,098
Equipment - capital lease	2,527,930	1,728,864
	<u>\$ 10,022,165</u>	<u>\$ 9,129,046</u>
	<u>\$ 893,119</u>	<u>\$ 737,430</u>

5. Accounts payable and accrued charges

Included in accounts payable and accrued charges are government remittances of \$19,004 (2021 - \$17,118).

Workers Health and Safety Centre Federation of Ontario

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Notes to the Financial Statements

March 31, 2022

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:

	Retirement benefits plans		Severance pay plan	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Accrued retirement benefit cost				
Accrued retirement benefits obligation, beginning of year	\$ 9,504,013	\$ 8,999,421	\$ 1,454,600	\$ 1,431,140
Current service cost	229,093	211,567	68,941	65,823
Interest cost	271,727	273,686	38,897	45,236
Actuarial (gain) loss accrued on post-retirement obligation	(1,039,762)	373,308	(52,391)	13,276
Benefits paid	(840,188)	(353,969)	(384,996)	(100,875)
Accrued retirement benefits obligation, end of year	8,124,883	9,504,013	1,125,051	1,454,600
Unamortized actuarial gain (loss)	421,737	(1,050,095)	32,927	(22,551)
Employee future benefits liability	<u>\$ 8,546,620</u>	<u>\$ 8,453,918</u>	<u>\$ 1,157,978</u>	<u>\$ 1,432,049</u>

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

	Retirement benefits plans		Severance pay plan	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Net employee benefit cost				
Current service cost for benefits earned	\$ 229,093	\$ 211,567	\$ 68,941	\$ 65,823
Interest cost on accrued benefit obligation	271,727	273,686	38,987	45,236
Amortization of actuarial (gains) and losses	432,070	386,766	3,087	1,374
Net benefit cost	<u>\$ 932,890</u>	<u>\$ 872,019</u>	<u>\$ 111,015</u>	<u>\$ 112,433</u>

Contributions from employees and the Centre during the year were \$Nil (2021 - \$Nil).

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2022

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	
	2022	2021	2022	2021
Discount rate	3.90%	3.00%	3.90%	3.00%
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	4.00%	4.00%	N/A	N/A
Dental trend rates	4.00%	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, 2022 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.

	2022	2021
Tenant allowance advance	\$ 371,914	\$ 371,914
Rent liability	115,498	137,447
Amortization of lease inducement	(221,049)	(183,858)
	266,363	325,503
Current portion	15,241	26,850
	<u>\$ 251,122</u>	<u>\$ 298,653</u>

8. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	2022	2021
Equipment repayable in semi-annual instalments of \$118,993, including interest calculated at 5% and maintenance charges of \$10,602 per instalment	\$ 1,141,637	\$ 907,008
Maintenance charges and interest included in instalments	(277,668)	(207,930)
	863,969	699,078
Current portion	175,753	177,271
	<u>\$ 688,216</u>	<u>\$ 521,807</u>

Workers Health and Safety Centre Federation of Ontario

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Notes to the Financial Statements

March 31, 2022

9. Other revenue

	2022	2021
Course and registration fees	\$ 2,143,529	\$ 1,263,060
Certification fee revenue	360,050	386,650
Interest earned	121,355	38,034
	<u>\$ 2,624,934</u>	<u>\$ 1,687,744</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:

2023	\$ 1,071,881
2024	1,067,722
2025	1,022,620
2026	1,026,817
2027	412,849
	<u>\$ 4,601,889</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 \$730,000 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, 2022

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, 2022, the allowance for doubtful accounts is \$32,545 (2021 - \$66,339). The Centre manages its credit risk through proactive collection policies. The amounts outstanding at year end are as follows:

	Total	2022			
		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	<u>111,008</u>	<u>111,008</u>	-	-	-
Total	<u>\$ 586,264</u>	<u>\$ 304,628</u>	<u>\$ 74,212</u>	<u>\$ 13,518</u>	<u>\$ 193,906</u>

	Total	2021			
		0-30 days	31-60 days	61-90 days	91+ days
Trade receivables	\$ 363,168	\$ 106,940	\$ 54,505	\$ 13,721	\$ 188,002
Other receivables	<u>244,536</u>	<u>244,536</u>	-	-	-
Total	<u>\$ 607,704</u>	<u>\$ 351,476</u>	<u>\$ 54,505</u>	<u>\$ 13,721</u>	<u>\$ 188,002</u>

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)

Notes to the Financial Statements

March 31, 2022

12. Impact of COVID-19

Since the outbreak of the novel strain of coronavirus ("COVID-19") in March 2020, many countries, including Canada, have undertaken measures to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services. The extent of such measures varies based on a number of factors, including the severity of COVID-19 in the geographical area and regional and federal government policies related thereto.

Although the Centre saw a decrease in revenue and expenses in various months during the current fiscal year, management continues to manage the budget and provide continuing levels of operations and services as it continues to operate during the pandemic. In addition, the Centre received federal government relief in order to minimize the financial impact of the pandemic. The Centre received \$664,623 (2021 - \$1,393,110) through the Canadian Emergency Wage Subsidy ("CEWS") and \$119,977 (2021 - \$23,581) through the Canadian Emergency Rent Subsidy ("CERS") programs.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position of the Centre for future periods

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Schedule of Operating Expenses

March 31

	2022	2021
Wages and benefits	\$ 8,363,821	\$ 8,748,270
Program expenses	944,387	640,659
Occupancy and rental	599,097	602,577
IT costs	160,367	139,796
Staff travel	142,476	156,791
Finance and tax expenses	136,739	119,969
Advertising and promotion	76,075	26,420
Professional fees	43,351	89,662
Other business expenses	<u>2,340</u>	<u>1,000</u>
	<u>\$ 10,468,653</u>	<u>\$ 10,525,144</u>

ANNUAL REPORT 2021-2022

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**Workers Health
& Safety Centre**



TRAINING

▶ THE RIGHT THING. THE RIGHT WAY.