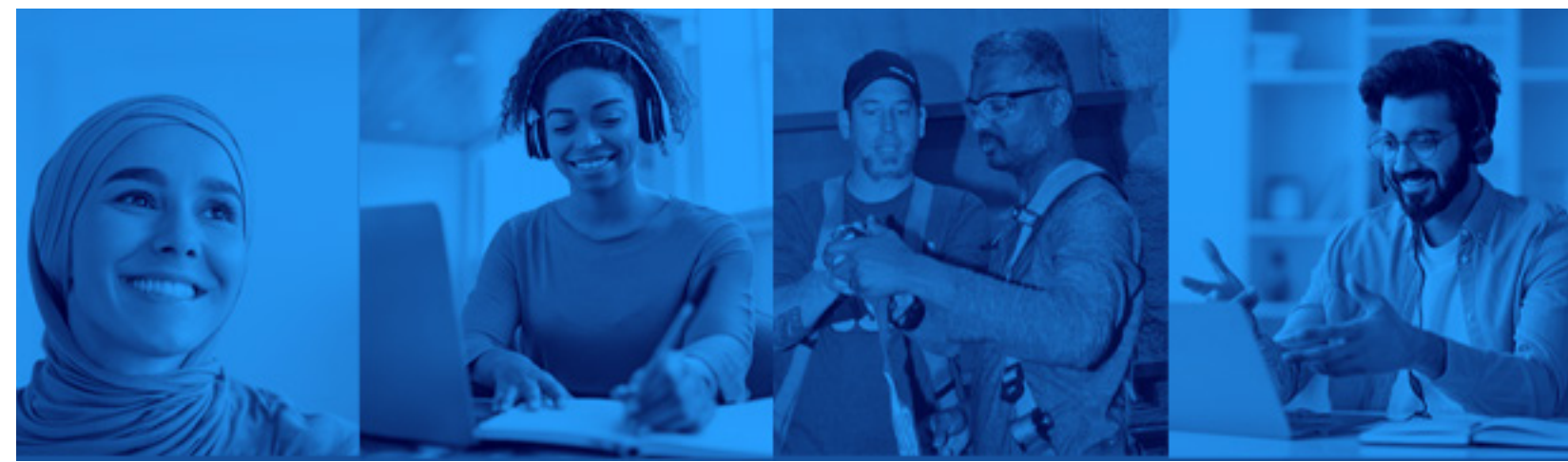




ANNUAL REPORT 2023/2024

ADVANCING

REACH | ACCESS | SERVICE | QUALITY



► 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.



Training for What Matters Most

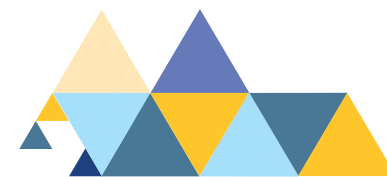


1-888-869-7950 whsc.on.ca
@WHSCtraining



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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

- Grace Pierias** **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)





EXECUTIVE REPORT

ADVANCING | REACH | ACCESS | SERVICE | QUALITY

Breaking barriers to quality health and safety training and by extension safer, healthier work is a critical undertaking. Research and experience tell us workers, their representatives and supervisors too often do without essential health and safety training. The ultimate consequences can be life ending or life-altering.

Workers Health & Safety Centre (WHSC) was established to help bridge this significant gap. Through trusted, quality training we aim to provide all those employed in Ontario workplaces with the knowledge and skills needed to change work for the better. In 2023/2024 we redoubled our efforts, advancing our reach, creating opportunities for greater access to WHSC training, expanding our catalogue of services and strongly advocating for mandatory training standards in support of quality training. Two one-time special grants from the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) supplemented our core, flat-lined grant and assisted some of these efforts.

With special funding secured, we began the hard work of identifying and communicating with those employing or supporting the most vulnerable in Ontario workplaces, namely reaching those in small workplaces, startups, charities, non-governmental organizations and non-profits. To these groups we offered a number of essential training courses at either deeply discounted prices for our scheduled community-based courses, or where the sponsoring organization could provide suitable infrastructure for onsite training, we offered our course(s) at no cost at all. For details of this important initiative please see our separate report on page 13. But suffice to say, here we exceeded our key goal of participants trained by more than 29 per cent, thus surpassing our total of participants trained in offered courses by 140 per cent over the previous year. This boost in training access saw us attain one of our highest training hour totals in recent memory – 401,908 training hours!

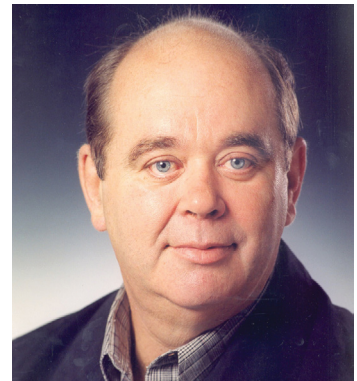
Access to effective training though isn't just determined by cost. We all know language can

be a tremendous barrier too. While we consider past and future solutions for training to address the almost overwhelming variety of non-official languages spoken in Ontario, in 2023/2024, we were at least able to make tremendous inroads in growing the number of WHSC-developed training programs available in French. With some 40 courses now available in French, we offer the single largest catalogue of instructor-led training in the province. Supported by MLITSD special funding we also now offer a French web site to help promote this training, a game changer for those attempting to locate and secure services for this underserved population.

In describing our catalogue of training, French or English, please note we make the very conscious distinction that our catalogue of training services is comprised of instructor-led training only. Workplaces need options for sure. So, we offer training in in-person and virtual classrooms, both scheduled in publicly available courses or available to those sponsoring courses for "onsite" or "in-house" delivery. All options though see courses delivered in real-time where, led by a WHSC-qualified instructor, participants learn from their instructor and each other. In this way knowledge AND skills can be demonstrated, observed, evaluated, and confirmed.

This is the kind of training integrity upon which our clients and constituents rely. This is why we don't support asynchronous, self-paced e-learning and why in 2023/2024 we did our utmost to be heard during protracted MLITSD consultations on the review of Ontario's mandatory standard for joint health and safety committee Certification training. The lobby to undermine and erode this hard-won standard with the so-called e-learning option could not, indeed cannot go unanswered. See page 17 for further details on our response to this fundamental worker rights issue.

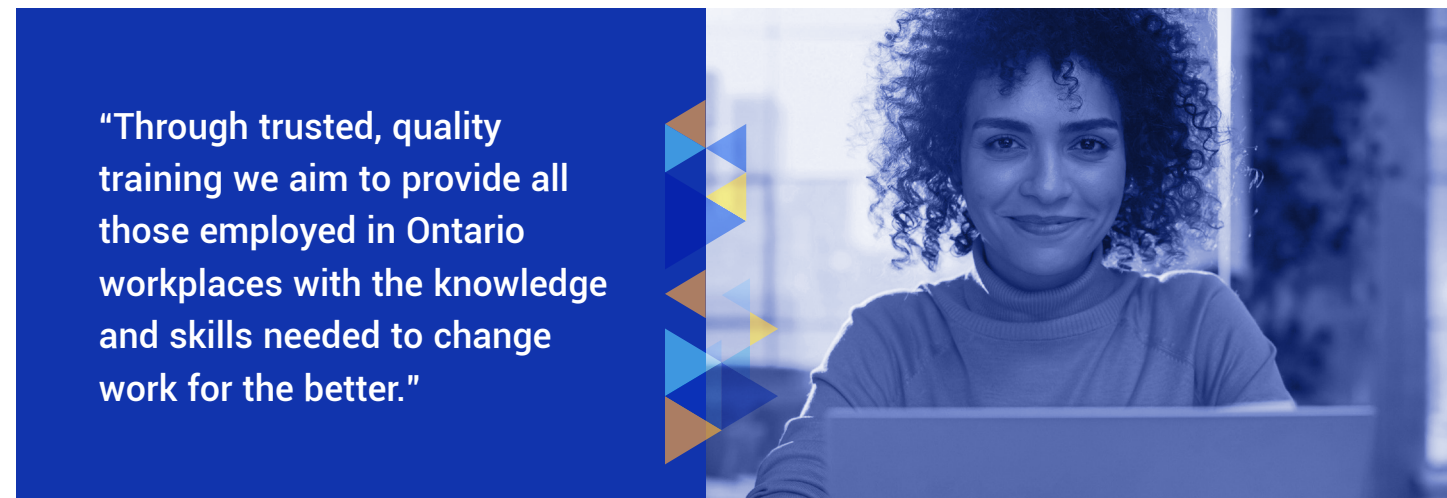
In closing, at WHSC, there is much to celebrate for the year 2023/2024. We hope the following reports give you some sense of the work we achieved, and the pride we take in breaking barriers to safer, healthier work by enhancing our training reach, access, service, and quality. Along with our unique worker first perspective, it is what sets us apart from all other health and safety training providers both inside and outside Ontario's health and safety prevention system. As such, we remain true to the very reason we were initially funded by the Ontario government in 1979 and officially welcomed into the system in 1986. Time has not diminished our purpose. Ours is a legacy we are determined to preserve and advance.



WAYNE SAMUELSON
WHSC President & Chair



ANDREW MUDGE
WHSC Executive Director



"Through trusted, quality training we aim to provide all those employed in Ontario workplaces with the knowledge and skills needed to change work for the better."

▶ TRAINING DEVELOPMENT

WHSC Program Development staff work diligently to ensure our entire catalogue of training programs provides a high-quality learning experience. This important work continued in 2023/2024. More specifically, Program Development undertook the following:

- ▶ Maintained our suite of hazard-specific training modules by updating the following programs, *Ergonomics in Health Care and Social Services, Work Organization, Asbestos, Critical Incident and Post Traumatic Stress, Physical Hazards, Certification Part II – General Stream, Certification Part II – Construction Stream, Metro Certification Part I, Office Work Environment, Office Biohazards – Viruses, Moulds and Bacteria, Noise, Walking and Working Surfaces, Lockdown: A Crisis Response and Mould.*
- ▶ Completed important revisions to essential worker health and safety skills training programs including *GHS WHMIS, Construction Health and Safety Awareness, Forklift Operator, Construction Rigging and Hoisting – Fundamentals, Construction Rigging and Hoisting – Essentials, and Mobile Elevating Work Platform Operator.*
- ▶ Revised our *Working at Heights (WAH)*, both English and French, and *Working at Heights Refresher* programs to comply with the revised training standard which came into effect April 1, 2024. In March we upgraded our active WAH instructors to prepare them to deliver the revised program. We also inspected and inventoried our WAH kits to ensure equipment was in good working order and ordered new equipment for each kit as required by changes to the standard.
- ▶ Updated several fundamental health and safety awareness and skills-based programs including *Worker Health & Safety Representatives – Smaller Workplaces, Worker Health and Safety Representatives – Construction, Supervisor Health and Safety Training, and Ergonomics: Basic Principles.*



- ▶ Released updated versions of critical WHSC labour education programs and resources including *Activist Health and Safety Handbook* and *Level I – Principles of Control* designed to help build health and safety advocacy in Ontario workplaces.
- ▶ Reworked our *Instructor Training* program to better bolster our own ability to deliver all our essential training programs.
- ▶ Offered instructor upgrade sessions on extensively updated existing training programs or new programs. These presentations orient WHSC-qualified instructors to the content, action and learning objectives, flow of the training session and new educational resources. Most importantly, through these sessions instructors can ask questions and seek additional clarification to program changes. In the last year we delivered instructor upgrades for *Forklift Operator, Mobile Elevating Work Platform Operator, Supervisor Health & Safety, Working at Heights* and *Work Organization* training programs.
- ▶ Developed presentation materials for Training Services staff to deliver at biannual instructor update meetings. These extensive presentations detail training programs that are revised, newly released or under development, plus legislative changes, important new research and leading legal decisions, updates on our French translation project and First Aid and CPR training partnership with Red Cross, and how to address disruptive behaviour in the classroom.
- ▶ Developed and prepared to deliver forklift safety training to the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) health and safety inspectors by adapting our existing training program to meet the specific needs of this unique group.



In addition to these achievements though, without a doubt, Program Development's greatest achievement in 2023/2024 was a dedicated project to significantly expand access to quality health and safety training in Ontario's under-resourced Francophone community. While we had already begun to translate key programs into French such as Certification Part I and Part II programs (both of which were subsequently approved by the Chief Prevention Officer), special one-time special funding from MLITSD allowed us to expedite and expand this process. Detailed reporting on this project can be found on page 15.

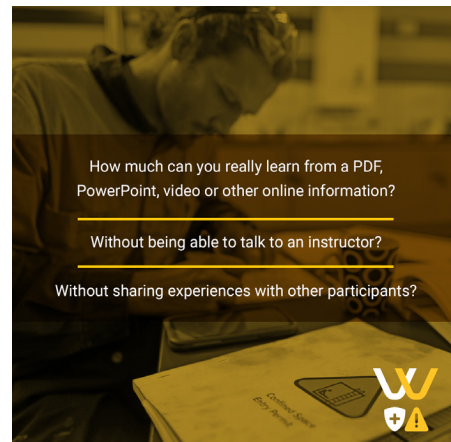
TINA MACPHERSON
WHSC Director, Program Development

▶ TRAINING DELIVERY

WHSC's Training Services group confronted many challenges in 2023/2024. In large part the year was devoted to rebuilding efforts to ensure future success. This said, the 2023/2024 fiscal year featured many highlights, not the least of which was the delivery of 401,908 hours of training to 63,737 participants, one of the largest total training numbers in recent memory, an increase of 15 per cent in training hours from the previous year.

Other noteworthy highlights included the delivery of:

- ▶ Legally required Certification training, rising 48 per cent over 2022/2023 with 17,465 learners receiving 113,629 hours of this essential training.
- ▶ Hazard-specific training, meeting popular demand for training in *Workplace Violence and Harassment, Psychosocial Hazards and Workplace Mental Health, Lockout, Confined Space Entry, Asbestos and Electrical Hazards*.
- ▶ Labour education programs, which saw a jump of almost 23 per cent over the previous year, with particular interest in our 30-hour *Level 1 training, Level 2 Law (Provincial)* and our module on *Investigating and Reporting*.
- ▶ Health and safety awareness and skills training, especially training in *Worker Health and Safety Awareness* and *GHS-WHMIS*, plus competency-based courses, particularly *Forklift* and *Mobile Elevating Work Platform Operator* training.
- ▶ Our Low-Cost/No-Cost training campaign, detailed in a separate report acknowledging the organization-wide contributions which ensured its success and our future success by introducing us to a wider audience of workers, their representatives, supervisors and employers.
- ▶ Instructor development, expanding our instructor base by 80 newly trained instructors, proof of our commitment to 'workers training workers', and indeed a source of pride for many who attained instructor status. Like us they understand how qualified instructors enable us to reach into their workplaces, unions, and communities to deliver the quality training so necessary to safer, healthier work.
- ▶ Biannual instructor updates, designed to keep WHSC-qualified instructors current in health and safety trends and adult education delivery strategies.



Other Training Services activities involved:

- ▶ Continued support to help coordinate community-based health and safety prevention activities, in particular Day of Mourning events in 46 different Ontario communities.
- ▶ Securing a partnership with Canadian Red Cross to deliver First Aid and CPR training and building the infrastructure needed to offer these life saving courses beginning in spring 2024/2025.
- ▶ Preparations to establish two more regional training centres, one in London and another in Sudbury, expanding our training capacities in these communities.
- ▶ Redesigning our customer relationship management (CRM) database, which underpins many of our training services functions, with an eye to launching in summer 2024.
- ▶ Establishment of WHSC intra-departmental committees to help determine the needs and avenues for communicating with stakeholders in various sectors.
- ▶ Emerging support for the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) Section 21 committees, beginning with the Paramedic Services committee where we are now an established observer.
- ▶ Re-establishment of a bilingual Training Services presence through our Ottawa office to help among other things better coordinate newly developed French language training and serve the eastern Ontario region and beyond.



▶ THE FOLLOWING PROVIDES A BREAKDOWN OF WHSC 2023/2024 TRAINING HOURS:

Certification Training	113,629
Custom	1,320
Worker OHS and Skills Training	255,539
Instructor Development	6,594
Labour Education	24,826
TOTAL	401,908

By any measure the year was an unmitigated success, so positioned it's one WHSC staff and leadership look forward to meeting and exceeding in the coming years.

DAN ARMSTRONG
WHSC Director, Training Services

INFORMATION SERVICES

Ensuring our constituents, our clients and our own staff have access to critical and timely information and research is a key role fulfilled by WHSC's Information Services group. Marketing to promote WHSC products and services is another key aspect of their essential work. As the public face of the organization, Information Services communicate across various platforms, namely our web site, social media channels and e-publications, and help equip others in WHSC to execute their important outreach initiatives. In 2023/2024, WHSC Information Services:

- ▶ Provided essential communications and marketing support integral to the success of our Low-cost/No-Cost training project.
- ▶ Began the detailed and painstaking work of designing and building resources in support of French language training, including development of a new French web site.
- ▶ Developed special presentations in ongoing efforts to expand our reach to clients and constituents. Important presentations made were to the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) Paramedic Services and Health Care Section 21 Committees, Ministry inspectors in the industrial sector, educators in Niagara Region, Canadian Union of Public Employees health and safety activists and local union leadership, Aboriginal Apprenticeship Board of Ontario conference, labour council leadership from across the province and for the first time ever the entire Ontario Federation of Labour convention.



- ▶ Continued the work of rebranding posters, wallet cards and volunteer awards, plus created new visual branding at Hamilton and Markham training facilities.
- ▶ Promoted WHSC's catalogue of workplace training through a variety of communications vehicles especially through e-publications and dedicated digital campaigns.
- ▶ Helped promote WHSC's labour education training programs and related activities hosted by labour constituents.
- ▶ Developed dedicated campaigns in support of major events including Repetitive Strain Injury Awareness Day and Day of Mourning. Learn more about our messaging and support for the latter in a report on p. 21.
- ▶ Designed custom co-branded training covers for clients and constituents placing large orders to help emphasize our partnership and mutual dedication to quality training and the safer, healthier work this training supports.
- ▶ Began preparations for First Aid & CPR training promotions including a new web page, 14 product sheets and several digital ads.
- ▶ Participated in MLITSD consultations on heat stress prevention alongside system and constituent partners.

- ▶ Updated classroom resources in support of the WHSC/United Steelworkers in the Schools project.
- ▶ Coordinated our annual post secondary education student scholarship program and helped promote health and safety awareness among this audience, in particular what is needed to help prevent the epidemic of violence and harassment in Ontario workplaces.
- ▶ Provided research support to our own Program Development staff in updating and/or creating new training programs.
- ▶ Responded to requests for detailed technical information to answer specific external inquiries on a range of topics from legal requirements and procedures for safe racking and stacking operations; training, usage/handling and personal protective equipment required when using dry ice cleaning machines; and ergonomic recommendations to improve work inspection booths at border crossings.
- ▶ Also provided comprehensive research support to the MLITSD Paramedic Services Section 21 committee on electrical vehicle fire hazards, heat stress, and hazardous substances in flame retardant spray.
- ▶ Responded to a Toronto Fire Services inquiry regarding hydrogen fluoride/hydrofluoric acid exposure from firefighting activities that contain lithium-ion batteries, sharing these lessons learned with the Section 21 committee as well as industrial hygienists from the U.S. National Institute for Occupational Safety and Health who are conducting related research.
- ▶ Created dossiers on new health and safety research, significant legal decisions, and new legal developments for presentation at biannual instructor update meetings.

- ▶ Communicated via our various e-publications to promote WHSC training, provide updates to our qualified instructors and report significant health and safety developments. Important health and safety news shared during 2023/2024 included:
 - ✓ Research identifying occupations with increased risk of ovarian cancer.
 - ✓ Significant health and safety criminal negligence convictions
 - ✓ A new tool to help identify and reduce silica exposure on the job.
 - ✓ How shiftwork and long hours significantly increase the risk of preterm births for pregnant workers.
 - ✓ Efforts to build a monument in Peterborough to recognize victims of occupational disease.
 - ✓ Critical changes to crane safety laws.
 - ✓ A new report identifying potential radon exposures in Ontario workplaces.



In all, these activities helped ensure invaluable access to quality information resources and knowledge of our incredible training programs, both designed to take workplaces beyond the status quo, supporting the kind of changes working people in Ontario need and deserve.

LORETTA MICHAUD
WHSC Director, Policy and Programs

▶ LOW-COST/NO-COST TRAINING INITIATIVE

Workers Health & Safety Centre is never short on ideas to advance our mandate, but our ability to do so has been impeded by years of flat-lined funding. During 2023/2024 we showed what was possible when the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) announced a \$12.5M total of special, one-time, additional funding for the province's health and safety associations.

With two weeks notice in early July WHSC drafted and submitted proposals backed by our Board, constituency and partner organizations for six projects totalling \$2.5M. We balanced what was needed with what could be accomplished in the second half of the year, as Ministry rules dictated projects must be complete by March 31, 2024. Two months later, we received word of approved funding for two projects – Low-Cost-No-Cost (LCNC) training and French translation (see report on pp.15-16), together totalling just over \$1.3M.

As Ontario's designated health and safety training organization, WHSC's LCNC initiative set out to expand our reach, particularly our ability to deliver quality instructor-led training to those with the least ability to pay.

Organization-wide collaboration across all work groups was critical to this project's success. Among other essential tasks staff and leadership quickly created a marketing strategy to help determine how and with whom WHSC should initially connect and partner with to reach those who would benefit most from low or no cost training. Our comprehensive LCNC marketing plan included:

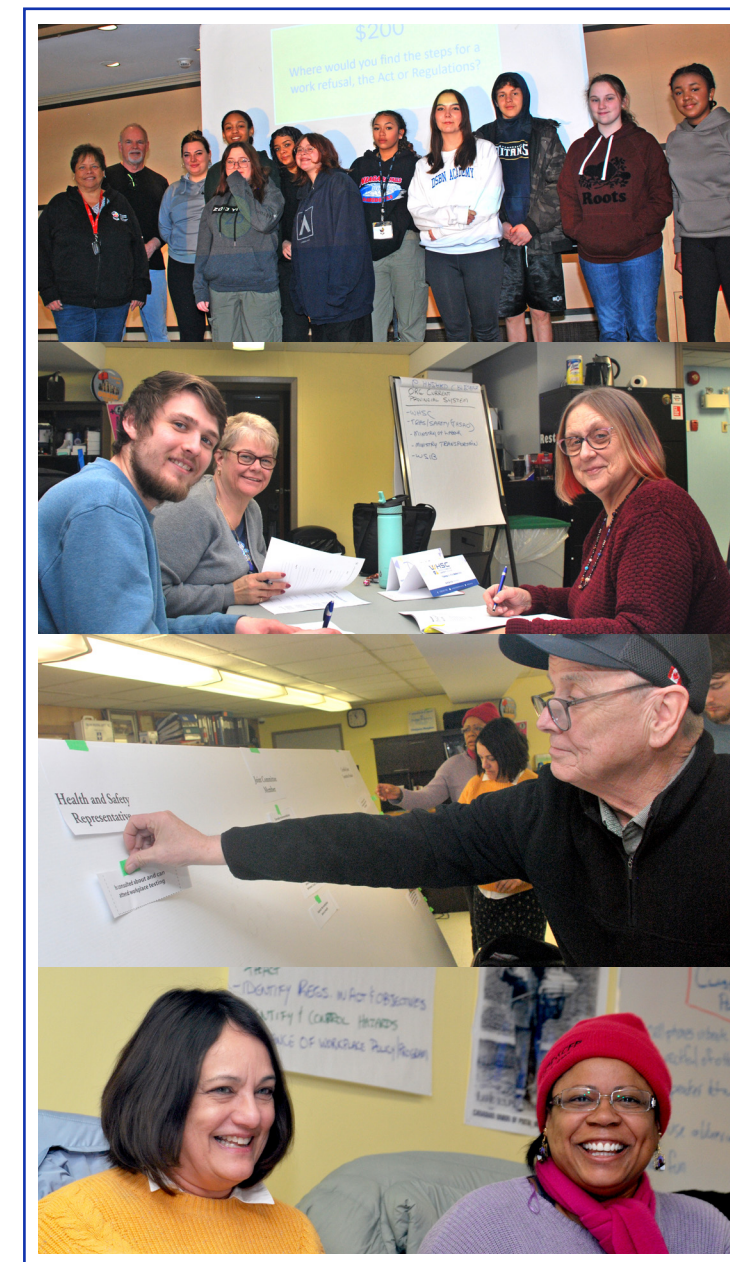
- ▶ Lead lists focused on potential clients in small business, NGOs and NPOs for follow up by WHSC Training Services Representatives
- ▶ Promotional materials (print and electronic)
- ▶ Promotional PowerPoint presentations
- ▶ Several WHSC e-bulletins
- ▶ Optimized web pages and registration carts
- ▶ Digital advertising across various channels, including e-publications specializing in OHS.

WHSC's LCNC program was a resounding success. Aiming to reach 4,068 training participants, we reached 5,264, exceeding our goal by more than 29 per cent six weeks ahead of schedule. When compared to successes of the previous year, we more than doubled our student outreach across the training categories and programs included in this LCNC initiative, surpassing total participant numbers for these programs in 2023/2024 by 140 percent. Although, our LCNC program drew greatest interest in mental health and workplace violence programs and foundational awareness training for workers and supervisors, filling training gaps which are priorities for both our worker constituency and Ontario's health and safety system.

Throughout, WHSC developed important new relationships with clients in underserved communities and strengthened existing partnerships with the Ontario Federation of Labour (OFL) and their affiliates. They created space for us to pitch our LCNC offerings to members, including to the entire OFL convention, and in turn to their employers and other community groups. The OFL and their affiliates are major influencers and invaluable partners in expanding access to WHSC quality OHS training.

The LCNC project also had a positive ripple effect on our regular training offerings. Rather than negating these services, the project contributed to a net increase in total training hours over the year. Beyond the project deadline, training bookings surged by about 25 percent in April 2024 and continued into May, attributable in part to heightened awareness of our services and positive experiences reported by training participants.

Ultimately the project demonstrated exceptional return on investment and underscores the potential of full funding for WHSC. Expanding our training reach is constrained only by the level of funding we receive from the Ontario government. With additional support and funding, we could surely sustain and grow our positive impact and further advance workplace health and safety prevention efforts in Ontario.



FRENCH LANGUAGE TRAINING

Helping all workers and workplaces access quality occupational health and safety training is central to our mandate. This year we significantly advanced this commitment. Along with our Low-Cost/No-Cost initiative, WHSC received one-time funding from the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) for fiscal 2023-2024 to translate key WHSC occupational health and safety training programs into French. Resources for Ontario's Francophone workforce have been lacking for years. WHSC's French translation project helps fill a significant gap and begins to address the training inequity experienced by some 300,000 Francophones working in Ontario.



We had already begun translating key programs such as JHSC Certification, but through this project we successfully translated 14 additional WHSC training programs into French including:

- ▶ Instructor Training
- ▶ Ergonomics Basic Principles
- ▶ Noise
- ▶ Lockdown: A Crisis Response
- ▶ Mould
- ▶ Worker Health and Safety Awareness
- ▶ Office Work Environment: Computer Hazards
- ▶ Stress in the Workplace
- ▶ Federal Committees and Representatives
- ▶ Mobile Elevating Work Platform Operator
- ▶ Rough Terrain Forklift Operator
- ▶ Industrial Cranes - Rigging and Hoisting

- ▶ Forklift Operator
- ▶ Confined Space Entry in Construction.

In addition, we were also able to translate the following supplementary programs: Mobile Elevating Work Platform Operator Refresher, and Industrial Cranes - Rigging and Hoisting Refresher. Despite a challenging deadline, we met and exceeded our program development targets for French language training programs and supporting resources.

While we contracted an organization to help with the translation of our program materials and resources, to succeed, this project required ongoing collaboration among all WHSC work groups. Firstly, Program Development staff had to format and lay out every training program including a Participant Manual, Instructor's Notes, PowerPoint presentation, as well as all associated components such as evaluation forms and handouts.

To promote and support these programs we then created French language promotional resources. Information Services staff led the coordination and design of these materials which included:

- ▶ Eighteen product sheets (electronic and print)
- ▶ A promotional brochure and custom presentation folder to hold print material
- ▶ Three worker rights posters (electronic and print)
- ▶ Three worker rights wallet cards for distribution with training programs
- ▶ Eight documentation tools for Joint Health and Safety Committees and Worker Health and Safety Representatives (downloadable from our website and included in related training programs)
- ▶ A promotional video about our organization and our French services
- ▶ Google ads for four future marketing campaigns
- ▶ E-bulletins for four future marketing campaigns.

Our Printing/Shipping group had these new materials printed and ready in a timely manner this spring.

As the fiscal year ended, we were preparing to launch our new WHSC French language website. Thanks to the expertise of our Information Technology group who worked behind the scenes and led ongoing testing of the new site.

Having completed all these tasks, Training Services staff then created a training schedule for the eventual launch of our expanded French programs. All newly translated programs, in addition to those programs we translated previously, are currently being offered on an in-house basis to workplaces across the province.

As a result of everyone's efforts, WHSC now offers more than forty programs, the single largest catalogue of instructor-led, French language occupational health and safety training in Ontario. This will dramatically expand our reach to Francophone clients and constituents and thus better serve this under-resourced Ontario community. This is something to be proud of – no other Health & Safety Association can make this claim.



Already, this project has garnered the attention of the MLITSD as once again we are offering training and services that distinguish us from other partners in the health and safety system. We hope to seize on this advantage when promoting our expanded catalogue of training, even translating this into other funding opportunities in future.

At time of writing, we had officially launched our French web site and related training schedule. With this important step we can begin offering training in the community and distribute supporting resources. Work was also well underway on a dedicated campaign to widely promote these programs.

While successfully completed the project's real success is this - Francophone workers, their representatives, supervisors, and employers will now be able to access top-tier, instructor-led training comparable to that offered to their English-speaking counterparts. Bravo!

"WHSC now offers more than forty programs, the single largest catalogue of instructor-led, French language occupational health and safety training in Ontario."



SUPPORTING TRAINING STANDARDS

“Mode of training matters.” So concluded the Institute for Work & Health (IWH) in their 2015 evaluation of Ontario’s model worker health and safety awareness training program developed to meet the worker awareness training standard as established by the province’s Chief Prevention Officer (CPO).

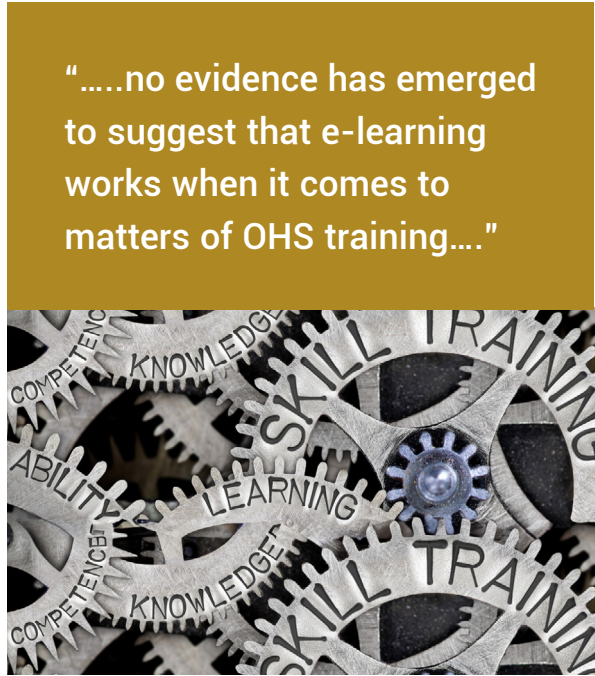
The awareness training delivered primarily by e-learning was found to be “not effective in increasing awareness and empowerment.” IWH researchers further explained, “Passive training (completing occupational health and safety [OHS] awareness training through asynchronous, self-paced e-learning or even through a physical workbook) is less effective than active (instructor-led) training on both awareness and empowerment.”

Since then, no evidence has emerged to suggest that e-learning works when it comes to matters of OHS training, including a timely 2023 IWH evaluation of Certification Part I training comparing e-learning delivery with instructor-led, real-time training in face-to-face (F2F) classrooms or virtual classrooms (also known as online distance learning). And yet, plenty of evidence and experience has demonstrated the failures of e-learning and successes of highly engaging instructor-led training.

For these reasons WHSC championed instructor-led training throughout consultations conducted by the Ministry of Labour, Immigration, Training and Skills Development (MLITSD) as they reviewed potential changes to Ontario’s Certification training standards for JHSCs in fall and winter 2023/2024. While many questions were raised during the review the single most important one was whether to extend or rescind e-learning as an approved mode of Certification training delivery. (During the pandemic and without consultation, e-learning was approved as a mode of delivery for Certification Part I training only.)

For these same reasons WHSC weighed in both publicly and in closed meetings to set the record straight when system partners cherry-picked the final IWH evaluation report of Certification Part I delivery modes in an attempt to put a positive spin on so-called e-learning. Scratch beyond the report surface, as we did, and the following report findings revealed themselves:

- ▶ Learners in F2F, distance and e-learning attained similarly high post-training “knowledge” scores. However, compared to distance learners F2F learners reported statistically significant higher scores on post-training knowledge, after accounting for other factors.
- ▶ Regardless, the assessment of this “knowledge” was limited to superficial, multiple choice, true/false tests.
- ▶ F2F learners also reported statistically significant higher levels of engagement during training, perceived utility of learning and self-confidence in using the learning compared to distance learners, with e-learners reporting the lowest scores.
- ▶ “Limitations” of the study included the lack of any measurement of “skills for which the training was intended to prepare the learner, such as finding information from the *Occupational Health and Safety Act*, using a hazard management tool or conducting an investigation.” When learners were asked for suggestions to improve the training though, the study indicated attaining these important skills was in question for some. This was especially the case amongst e-learners.



▶ Unlike previous training studies conducted by IWH, this study also did not include sufficient passage of time for post-training evaluation to measure knowledge retention or the transfer of knowledge to the workplace (i.e. learners’ actual JHSC practices in the workplace.)

▶ Other limitations included the extremely small pool of training providers involved in the study. Those surveyed were restricted to learners participating in programs delivered by only three of more than 50 CPO-approved Certification training providers in Ontario.

As a result, the IWH concluded, “The finding of modality equivalency should not be generalized to outcomes not measured in the study, including skill acquisition or transfer of learning to the workplace, especially given the differences seen in post-training confidence to use the learning.”

They further explained research shows that self-confidence is as critical as knowledge in predicting the transfer of learning, or in this case applying it in the workplace. This is critical because in real life, certified members attend refusals of unsafe work, stop work that would directly endanger a worker’s life, investigate fatalities and critical injuries, proactively inspect workplaces for hazardous conditions and recommend improvements to prevent future worker suffering.

Under what IWH dubbed “practical implications” they went on to specifically address the question

of whether e-learning should be extended to Certification Part 2 training. “We do not yet have a good understanding of the extent to which modality in certification training, Parts 1 and 2 combined, impacts the ability of certified members to fully participate. Given the large number of workers who undergo JHSC certification training each year, even small differences, once aggregated across all Ontario workplaces, could be meaningful.”

In other words, deliberations over whether to extend e-learning to all parts of the Certification training standard is no ivy tower debate. These “practical implications” highlight what is at stake. In our coverage of the IWH evaluation, Andrew Mudge, WHSC executive director observed, “The rush to embrace e-learning for the sake of convenience and cost is shortsighted and will fail workers, especially for something as important as OHS training essential to the worker right to know and in this case JHSC Certification training essential to the worker right to participate. It must not be degraded further.”



As this Annual Report went to publication the fate of Ontario’s JHSC Certification standard is uncertain. The CPO had yet to make an announcement. What is certain however, WHSC will not waiver in our commitment to high quality OHS training and to those in Ontario workplaces who depend upon this commitment.

VOLUNTEER RECOGNITION

Volunteer worker health and safety activists play a crucial role in improving working conditions. Volunteers give freely of the personal time we all prize. Unlike full-time, paid representatives whose job it is to help safeguard workers, volunteers are activists for no other reason than they value the health and safety of co-workers, see hazards that need to be addressed and have the courage to act on their convictions. WHSC proudly supports their volunteer efforts with training and information services to help them gain competence and confidence as workplace health and safety prevention leaders. We also believe these selfless contributions are well worth celebrating. In conjunction with local labour councils, we recognized these many contributions as part of its 28th annual Volunteer Health and Safety Recognition Campaign. In 2023/2024, we acknowledged the following worker volunteers for their extraordinary efforts to secure safer, healthier workplaces.



**VOLUNTEER ACTIVIST
PLAQUE RECIPIENTS**
APRIL 1, 2023 – MARCH 31, 2024

Kim Bartlett	OSSTF District 2	Sault Ste. Marie & District Labour Council
Andrew Faltico	ATU Local 113	Toronto & York Region Labour Council
Robin File-Sweers	CUPE 5100	Brantford & District Labour Council
William Foresi	USW 7135	Hamilton & District Labour Council
Gig Workers United		Toronto & York Region Labour Council
Tim Haley	UA Local 46	Toronto & York Region Labour Council
Wayne Harris	Injured Workers' Community Legal Clinic	Toronto & York Region Labour Council
Chris Holland	USW 1-500	Brantford & District Labour Council
Andy Kerr	OSSTF District 17	North Simcoe Muskoka & District Labour Council
Zach Lepp	CUPW 614	Niagara Regional Labour Council
Robert MacDonald	USW Local 7536	Peel Regional Labour Council
Leigh Macklin	OSSTF District 20	Oakville & District Labour Council
Marnie McDonald	OECTA	Sault Ste. Marie & District Labour Council
Tony McDonald	IBEW Local 353	Toronto & York Region Labour Council
Rhonda McLeod	ETFO	Oakville & District Labour Council
Robin Sands	CUPE 1022	Quinte Labour Council
Yu Shao	UNITE HERE Local 75	Toronto & York Region Labour Council
Leah Symington	OPSEU 608	North Bay and District Labour Council
Linda Weylie	OSSTF TBU D19	Peel Regional Labour Council

HONOURING OUR OWN

The 2023/2024 fiscal year ushered in several changes to our staff complement. We said farewell to several long-term staff who retired during the year. Rosie Kulmala joined WHSC in 1987 as an Administrative Assistant and helped establish our Sudbury office and contributed to our early success in the region. Patrick Williams served WHSC for 32 years as a Training Services Representative supporting workplaces and labour councils in Peel and Orangeville and was our dedicated liaison with the United Steelworkers. Bob Leslie also retired after 30 years of service, working initially as a program developer and eventually becoming our Manager, Information Technology leading a nimble and responsive team which has allowed us to keep most of our IT services in-house.

We wish each of them a happy and well-deserved retirement and we thank them for their years of dedicated service to WHSC.

During the year we hired new staff to fill vacancies and newly created roles in the organization. In 2023/2024 we welcomed Christopher Gervais and Malcolm Mills (Training Services Representatives), Natasha D'Angelo (Manager, Special Projects) and Bernadette Abad (Senior Accountant, Administration).

We look forward to the many contributions each of them is sure to make on behalf of the Workers Health & Safety Centre and those we serve.



WHSC Training Services staff Patrick Williams (left), Nancy Hutchison and Roger Falconer (retired Training Services, Manager) reunite to remember fallen workers at Day of Mourning ceremony hosted by Peel Regional Labour Council. Williams supported the Peel Labour Council for decades including fundraising efforts to build the Milestones of Labour Monument (see left) dedicated to workers injured and killed on the job.

▶ APRIL 28 – NATIONAL DAY OF MOURNING 2023 A MATTER OF PRIORITIES

On April 28, 2023, Workers Health & Safety Centre joined workers, their families, labour councils, unions and community partners at Day of Mourning events across Ontario. Together, we remembered workers injured, killed or made ill because of hazardous work and recommitted to what matters most – worker well-being.

The COVID-19 pandemic exposed how the very systems and organizations designed to protect workers failed them. It laid bare the true costs of inaction. The official record does not reflect the epidemic of worker suffering: thousands (not hundreds) of Ontario workers are killed by workplace hazards every year and hundreds (not tens) of thousands are injured or made ill by Ontario workplace hazards too.

Acknowledging the true toll of suffering reminds us of the collective need to more aggressively pursue safer, healthier work. We know workers and their representatives can accomplish much when they insist on their hard-won rights, especially the right to participate in matters affecting their lives and livelihoods.

April 28 galvanizes our health and safety prevention efforts and reminds us to stay focused on our collective priorities. When we educate, strategize and act for worker well-being we can accomplish much. Working together, **we can help workers not only survive, but thrive.**

This year again WHSC helped coordinate Day of Mourning events in 40 communities across Ontario and supported event organizers efforts with:

- ▶ custom promotional materials for each event in electronic and print formats
- ▶ a web listing of all events across the province
- ▶ digital ads on our own media platforms and other occupational health and safety sites
- ▶ fact sheets documenting the full impact of unsafe and unhealthy work
- ▶ a powerful video message highlighting the year's central messaging
- ▶ extensive coverage of Day of Mourning events across social media platforms.



▶ SECRETARY TREASURER'S REPORT

In 2023/2024 WHSC carried out its core mandate to provide quality training to as many individuals and workplaces as possible while also completing two special projects made possible through special one-time funding. Both projects, successfully completed, have significantly expanded our ability to reach new and under-resourced audiences. This leaves us well positioned to increase access to the quality health and safety training so many have come to trust.

To the year's many remarkable accomplishments let me just add, we also ended the year with a clean audit for fiscal year 2023/2024. A clean audit is a high achievement, and the best possible result for an audit. While the entire organization worked tirelessly to meet and exceed goals for this year, we acknowledge the diligence of our Finance Administration staff for achieving this fiscal milestone.

▶ FINANCIAL EXPLANATION

In addition to WHSC's 2023/2024 flat-lined funding from the Ministry of Labour, Immigration, Training, and Skills Development, WHSC secured two one-time, mid-year grants totaling more than \$1.3 million.

Notice of additional funding came from the Ministry in summer 2023. WHSC acted swiftly developing successful proposals for the two projects entitled in our financial statements as "Government-Funded Subsidized Training Project" and "Government-Funded French Language Project". Both were designed to help WHSC reach new training participant groups outside of our existing network. Both projects were completed on time and met the objectives WHSC

MLITSD Funding	\$9,245,860
MLITSD One-Time Funding	\$1,328,732
Non-MLITSD Revenue	\$3,109,569
Operating Expenses	\$13,815,687
Excess Operating Expenses <i>(Before amortization and other non-cash items)</i>	\$(131,526)

leadership set for them. As noted in other reports these successes were attributable to the highly concerted and coordinated contributions of staff from all departments. I for one, am very grateful for this talented team.

Finally, please note WHSC finished the year with only a small deficit, mainly due to continued spending in the second year of Surplus Investment initiatives approved by the Ministry. Also new this year, we introduced a revised schedule at the end of the Audited Financial Statements, to help the readers to navigate between the different fundings sources and projects.



LYLE HARGROVE
Secretary-Treasurer

Lyle Hargrove

WHSC WORKERS HEALTH & SAFETY CENTRE

- ▶ Limited time,
- ▶ Ministry funded,
- ▶ Deeply discounted,

Quality health & safety training!

NOW OPEN TO ALL IN ONTARIO.
Don't miss your opportunity!
REGISTER TODAY

AUDITOR'S REPORT

FINANCIAL STATEMENTS

**Workers Health and Safety Centre
Federation of Ontario**

(Operating as Workers Health &
Safety Centre)

March 31, 2024



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Independent Auditor's Report

Grant Thornton LLP
11th Floor
200 King Street West, Box 11
Toronto, ON
M5H 3T4
T +1 416 366 0100
F +1 416 360 4949

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, 2024, 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, 2024, 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.

Other Matter

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The schedule of revenue and expenses on page 15 is presented for the purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

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.

Grant Thornton LLP

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Canada
July 16, 2024

Audit | Tax | Advisory
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Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Statement of Financial Position

March 31	2024	2023
Assets		
Current assets		
Cash and cash equivalents	\$ 3,944,369	\$ 4,228,018
Short term investments (Note 3)	2,343,938	7,501,457
Accounts receivable	258,457	515,555
Prepaid expenses	61,648	214,215
	<u>6,608,412</u>	<u>12,459,245</u>
Investments (Note 3)	6,737,595	1,174,260
Capital assets (Note 4)	663,399	685,392
	<u>\$ 14,009,406</u>	<u>\$ 14,318,897</u>
Liabilities		
Current liabilities		
Accounts payable and accrued charges	\$ 875,859	\$ 889,233
Deferred revenue	104,899	77,454
Current portion of lease inducement and rent liability (Note 6)	37,191	37,191
Current portion of obligations under capital lease (Note 7)	175,960	184,650
	<u>1,193,909</u>	<u>1,188,528</u>
Employee future benefits (Note 5)	10,199,937	10,120,287
Deferred lease inducement and rent liability (Note 6)	114,011	177,460
Obligations under capital lease (Note 7)	512,635	498,319
	<u>12,020,492</u>	<u>11,984,594</u>
Net assets		
Unrestricted net asset surplus	<u>1,988,914</u>	<u>2,334,303</u>
	<u>\$ 14,009,406</u>	<u>\$ 14,318,897</u>

Commitments and contingencies (Note 9)

Approved on behalf of the Board of Directors

Wayne Sel President

Lyle Hargrave 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 and Changes in Net Assets

March 31	2024	2023
Revenue – schedule (Page 15)		
Ministry of Labour	\$ 10,574,592	\$ 9,245,860
Recovered revenue (Note 8)	<u>3,109,569</u>	<u>3,443,343</u>
	13,684,161	12,689,203
Operating expenses – schedule (Page 15)	<u>13,815,687</u>	<u>12,926,882</u>
Excess of expenses over revenue before other item	(131,526)	(237,679)
Amortization of capital assets	<u>(213,863)</u>	<u>(207,727)</u>
Excess of expenses over revenue	\$ (345,389)	\$ (445,406)
Net asset, beginning of year	\$ 2,334,303	\$ 2,779,709
Excess of expenses over revenue	<u>(345,389)</u>	<u>(445,406)</u>
Net asset, end of year	\$ 1,988,914	\$ 2,334,303

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	2024	2023
Operating activities		
Excess of expenses over revenue	\$ (345,389)	\$ (445,406)
Items not affecting cash and cash equivalents		
Amortization of capital assets	213,863	207,727
Amortization of lease inducement and rent liability	(63,450)	(51,712)
Employee future benefits	79,650	415,689
Deferred revenue and funding recognized	<u>(2,619,540)</u>	<u>(1,699,008)</u>
	(2,734,866)	(1,572,710)
Changes in non-cash operating working capital items		
Accounts receivable	257,098	70,709
Prepaid expenses	152,568	(119,559)
Accounts payable and accrued charges	<u>(13,373)</u>	<u>(117,279)</u>
	(2,338,573)	(1,738,839)
Investing activities		
Purchase of investments	(7,580,112)	(6,234,062)
Sale of investments	<u>7,174,295</u>	<u>6,317,143</u>
	(405,817)	83,081
Financing activities		
Funding and revenue received in advance	2,646,985	1,389,133
Capital lease repayments	<u>(186,244)</u>	<u>(180,999)</u>
	2,460,741	1,208,134
Capital activities		
Purchase of capital assets	-	-
	-	-
Net decrease in cash and cash equivalents	(283,649)	(447,624)
Cash and cash equivalents, beginning of year	<u>4,228,018</u>	<u>4,675,642</u>
Cash and cash equivalents, end of year	\$ 3,944,369	\$ 4,228,018
Non cash supplementary information:		
Change in obligations under capital lease	\$ 191,780	\$ -

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, 2024

1. Incorporation and purpose of the Centre

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

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

2. Significant accounting policies

Basis of presentation

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

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.

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.

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, 2024

2. Significant accounting policies (continued)

Financial instruments

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

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

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

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

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

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

Employee future benefits

Severance pay plan

The Centre accounts for the costs of providing severance pay benefits to its employees on an accrual basis as entitlements are earned by employees through services upon voluntary or involuntary departure, retirement or death. Actuarial determinations are periodically used to estimate the liability and current expense for this program. Actuarial gains (losses) are amortized over the expected average remaining service life of the employees covered by the plan. The expected average remaining service life of employees covered by the plan is 9.9 years (2023 – 9.15 years).

Post-retirement benefits plan

The Centre accounts for the costs of providing retirement and other post-employment benefits to its employees on an accrual basis as entitlements are earned by employees through service. Actuarial determinations are periodically used to estimate the liability and current expense for these programs. Actuarial gains (losses) are amortized over the expected average remaining service life of the employees covered by the plan. The expected average remaining service life of employees covered by the plan is 9.90 years (2023 – 9.90 years).

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2024

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, 2024

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>2024</u>	<u>2023</u>
<i>Severance benefit fund:</i>		
Other investments	\$ 144,179	\$ 117,595
Guaranteed investment certificates:		
Interest at 4.75%, maturing January 27, 2024	-	1,170,555
Interest at 4.40%, maturing July 27, 2024	1,225,928	1,174,260
Aviso Wealth - interest at 4.75%, maturing Jan 29, 2025	483,862	-
Aviso Wealth - interest at 4.55%, maturing Jan 29, 2026	362,775	-
Aviso Wealth - interest at 4.35%, maturing Jan 29, 2027	362,653	-
	<u>2,579,397</u>	<u>2,462,410</u>
<i>Employee future benefits fund:</i>		
Other investments	94,721	209,567
Guaranteed investment certificate:		
Interest at 0.5%, maturing November 27, 2023	-	4,003,740
Interest at 4.75%, maturing November 14, 2023	-	2,000,000
Interest at 4.90%, maturing November 28, 2024	300,000	-
Aviso Wealth - interest at 5.35% - 5.46%, maturing November 2024	579,110	-
Aviso Wealth - interest at 4.95% - 5.41%, maturing December 2025 to November 2026	5,528,305	-
	<u>6,502,136</u>	<u>6,213,307</u>
	9,081,533	8,675,717
Less current portion	<u>(2,343,938)</u>	<u>(7,501,457)</u>
	<u>\$ 6,737,595</u>	<u>\$ 1,174,260</u>

4. Capital assets

	<u>Cost</u>	<u>Accumulated amortization</u>	<u>2024 Net book value</u>	<u>2023 Net book value</u>
Furniture and equipment	\$ 841,622	\$ (841,622)	\$ -	\$ -
Computer equipment and software	4,733,515	(4,698,846)	34,669	63,882
Leasehold improvements	1,919,098	(1,919,098)	-	-
Equipment - capital lease	<u>2,719,800</u>	<u>(2,091,070)</u>	<u>628,730</u>	<u>621,510</u>
	<u>\$ 10,214,035</u>	<u>\$ (9,550,636)</u>	<u>\$ 663,399</u>	<u>\$ 685,392</u>

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2024

5. 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	
	2024	2023	2024	2023
Accrued retirement benefit cost				
Accrued retirement benefits obligation, beginning of year	\$ 8,041,363	\$ 8,124,883	\$ 1,356,415	\$ 1,125,051
Current service cost	175,649	192,704	73,060	74,157
Plan amendments	-	-	-	468,521
Interest cost	374,208	314,930	62,656	47,003
Actuarial (gain) loss accrued on post-retirement obligation	(235,424)	(126,340)	(23,262)	8,113
Benefits paid	(523,113)	(464,814)	(119,680)	(366,430)
Accrued retirement benefits obligation, end of year	7,832,683	8,041,363	1,349,189	1,356,415
Unamortized actuarial gain (loss)	1,002,029	730,622	16,036	(8,113)
Employee future benefits liability	\$ 8,834,712	\$ 8,771,985	\$ 1,365,225	\$ 1,348,302

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	
	2024	2023	2024	2023
Net employee benefit cost				
Current service cost for benefits earned	\$ 175,649	\$ 192,704	\$ 73,060	\$ 74,157
Interest cost on accrued benefit obligation	374,208	314,930	62,656	47,003
Amortization of actuarial (gains) and losses	35,983	182,545	887	(1,836)
Net benefit cost	\$ 585,840	\$ 690,179	\$ 136,603	\$ 119,324

Contributions from employees and the Centre during the year were \$Nil (2023 - \$Nil).

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2024

5. 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	
	2024	2023	2024	2023
Discount rate	5.10%	4.70%	5.10%	4.70%
Rate of increase in future benefits				
Supplementary hospital and prescription drugs	2.00%	2.00%	N/A	N/A
Extended health care, dental and other benefits				
Health trend rates	5.00%	5.00%	N/A	N/A
Dental trend rates	7.00%	7.00%	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, 2024 for the year then ended.

6. 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.

	2024	2023
Tenant allowance advance	\$ 371,914	\$ 371,914
Rent liability	73,720	100,977
Amortization of lease inducement	(294,432)	(258,240)
	151,202	214,651
Less: current portion	(37,191)	(37,191)
	\$ 114,011	\$ 177,460

7. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	2024	2023
Equipment repayable in semi-annual instalments of \$113,891, including interest calculated at 5% and maintenance charges of \$10,602 per instalment	\$ 862,141	\$ 889,936
Maintenance charges and interest included in instalments	(173,546)	(206,967)
	688,595	682,969
Less: current portion	(175,960)	(184,650)
	\$ 512,635	\$ 498,319

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Notes to the Financial Statements

March 31, 2024

7. Obligations under capital lease (continued)

Lease repayments annually to the end of the leases are:

2025	\$	175,960
2026		184,868
2027		194,226
2028		<u>133,541</u>
	\$	<u>688,595</u>

8. Recovered revenue

	<u>2024</u>	<u>2023</u>
Community Based revenue	\$ 734,232	\$ 916,993
In House revenue	1,885,308	2,226,211
Other revenue	17,941	272,432
Interest earned	<u>472,088</u>	<u>27,707</u>
	<u>\$ 3,109,569</u>	<u>\$ 3,443,343</u>

9. 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:

2025	\$	1,138,982
2026		1,236,442
2027		761,940
2028		351,719
2029		228,315
Thereafter		<u>790,626</u>
	\$	<u>4,508,024</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 \$1,124,000 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.

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9. Commitments and contingencies (continued)

b) Contingencies (continued)

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.

10. 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, 2024, the allowance for doubtful accounts is \$Nil (2023 - \$6,402). The Centre manages its credit risk through proactive collection policies. The amounts outstanding at year end are as follows:

	<u>2024</u>				
	<u>Total</u>	<u>0-30 days</u>	<u>31-60 days</u>	<u>61-90 days</u>	<u>91+ days</u>
Trade receivables	\$ 205,273	\$ 178,611	\$ 14,181	\$ 4,615	\$ 7,866
Other receivables	<u>53,184</u>	<u>53,184</u>	-	-	-
Total	<u>\$ 258,457</u>	<u>\$ 231,795</u>	<u>\$ 14,181</u>	<u>\$ 4,615</u>	<u>\$ 7,866</u>
	<u>2023</u>				
	<u>Total</u>	<u>0-30 days</u>	<u>31-60 days</u>	<u>61-90 days</u>	<u>91+ days</u>
Trade receivables	\$ 502,851	\$ 231,708	\$ 65,229	\$ 22,768	\$ 183,146
Other receivables	<u>12,704</u>	<u>12,704</u>	-	-	-
Total	<u>\$ 515,555</u>	<u>\$ 244,412</u>	<u>\$ 65,229</u>	<u>\$ 22,768</u>	<u>\$ 183,146</u>

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Notes to the Financial Statements

March 31, 2024

10. Financial instrument risks (continued)

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.

11. Comparative figures

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

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

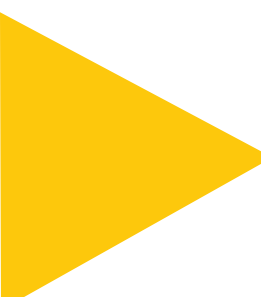
Schedule of Revenue and Expenses

March 31

	Government Funded Core Operations	Government Funded Operations	Non- Government Funded Core Operations	Government Subsidized Training Project	Government Funded French Language Project	Surplus Investment	Interest on Employee Future Benefits	Non- Government Funded First Aid training	Total 2024	Total 2023
Revenue										
MOL Funding	\$ 9,245,860	\$ -	\$ -	\$ 983,296	\$ 345,436	\$ -	\$ -	\$ -	\$ 10,574,592	\$ 9,245,860
Recoveries	66,222	2,637,090	2,637,090	983,296	345,436	-	405,866	391	3,109,569	3,443,343
Total Income	9,312,082	2,637,090	2,637,090	983,296	345,436	-	405,866	391	13,684,161	12,689,203
Operating Expenses										
Wages and benefits	7,813,405	1,487,358	1,487,358	1,499	171,174	56,437	-	92,117	9,621,990	8,687,976
Employee future benefits	-	339,329	339,329	-	-	-	-	-	339,329	770,070
Program expenses	1,488,011	70,388	70,388	-	109,768	132,543	-	1,703	1,802,413	1,613,620
Occupancy and rental	681,858	32,843	32,843	-	-	86,493	-	-	801,194	726,626
IT Costs	93,221	75,380	75,380	-	-	107,349	-	269	276,219	371,898
Staff travel	360,795	10,212	10,212	60	885	-	-	1,558	373,510	266,775
Finance and tax expenses	30,536	180,848	180,848	-	-	-	-	-	211,384	189,016
Advertising and promotion	108,463	-	-	38,200	64,262	24,546	-	-	235,471	149,703
Professional fees	2,428	96,506	96,506	-	-	-	-	-	96,506	73,413
Other business expenses	10,578,717	43,694	43,694	39,759	346,089	11,549	-	-	57,671	77,785
Total Operating Expenses	184,650	2,336,558	2,336,558	39,759	346,089	418,917	-	95,647	13,815,687	12,926,882
Amortization of capital assets	-	-	-	-	-	-	-	-	213,863	207,727
Excess of (expenses over revenue) revenue over expenses	\$ (1,451,285)	\$ 271,319	\$ 271,319	\$ 943,537	\$ (653)	\$ (418,917)	\$ 405,866	\$ (95,256)	\$ (345,389)	\$ (445,406)



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ANNUAL REPORT 2023/2024

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