

WHSC
WORKERS HEALTH & SAFETY CENTRE

Annual Report 2024/25

Training and Sustainability for What Matters Most

The Workers Health & Safety Centre (WHSC) was established to train workers and workplace representatives to confidently and competently carry out their considerable legal rights and responsibilities as provided by occupational health and safety law. Today, the WHSC remains committed to helping all workplaces meet, if not exceed, this law. Through a hazard-based approach and proven delivery model, our training programs support workplaces in their efforts to identify, assess and control, or better yet eliminate, hazardous working conditions that give rise to work-related injury, illness and death.

VISION

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

MISSION

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







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BOARD OF DIRECTORS

Officers

Sylvia Boyce	President & Chair *United Steelworkers (USW)*
Debora De Angelis	Vice President *United Food and Commercial Workers Canada (UFCW)*
Wayne Samuelson	President Emeritus *Retired from Ontario Federation of Labour (OFL)*
Lyle Hargrove	Secretary-Treasurer/Chair Finance Committee *Unifor*
John McCann	Board Member/Finance Committee Member *Teamsters Canada*
Jeffrey Barber	Board Member/Finance Committee Member *Ontario Teachers' Federation (OTF)*

Board Members

Paul Sylvestre	Board Member *Canadian Union of Public Employees (CUPE)*
James St. John	Board Member *Central Ontario Building Trades (COBT)*
Len Elliott	Board Member *Ontario Public Service Employees Union (OPSEU)*
Craig Reynolds	Board Member *Public Service Alliance of Canada (PSAC)*
Rachel Muir	Board Member *Ontario Nurses' Association (ONA)*
Rob Halpin	Interim OFL Representative *Ontario Federation of Labour (OFL)*



EXECUTIVE REPORT

Looking back there is much to celebrate about the year 2024/2025 at WHSC. We are Ontario's officially government-designated health and safety training centre for good reason.

- We delivered more person hours of training in 2024/2025 — 381,962 — than at any time in more than 15 years, with the exception of 2016/2017 and 2023/2024, the former bolstered by new mandatory training standards for working at heights and joint health and safety committee (JHSC) Certification and the later by a one-time grant to support low-cost and/or no-cost training delivery.
- We trained 117 instructors; the single largest number of instructors trained in one year in recent memory.
- Two new training facilities were designed and developed in Sudbury and London, with existing facilities in Markham and Hamilton receiving improvements. An important foothold was also secured in Ottawa, through the Occupational Health Clinics for Ontario Workers (OHCOW), who generously offered to share their space in the Nation's capital with us.
- Meanwhile staff developed 20 new or significantly updated training programs, launched several successful marketing campaigns, answered a number of critical inquiries, and continued to build back-office capacity, including the migration of our data management systems to the cloud.

Our performance when compared to other training providers is also a source of pride. When it came to our core mandate we delivered as no other Health and Safety Association (HSA) in Ontario's system. With less than one-tenth the total funding for HSAs we delivered substantially more person hours of quality occupational health and safety training than any other in the system, including those with at least three times our financial resources.

And yet sustainability issues loomed large at WHSC. Doing more with less has met its breaking point. The era of flat-lined budgets must come to an end. While additional mandatory training standards would certainly help our organization and the workers we serve, increased grants are required to properly sustain WHSC and our achievements.



Sylvia Boyce

WHSC President & Chair

We could be more fee seeking, but this is antithetical to our values, and very likely the government's values too. Why we asked for and won a grant last year to support low-cost and no-cost training and why we offer training discounts and preferred rates wherever possible.

Come next year WHSC will celebrate 40 years as a funded HSA in Ontario's health and safety system and the achievements we have charted on behalf of workers, their representatives, supervisors and employers in all sectors and regions of the province. Quality instructor-led occupational health and safety training, the kind WHSC develops and delivers, makes a demonstratable difference in workplaces and working lives. The question becomes, **will we be around for another 40 years, for future generations?** At WHSC we will do all in our power to secure our legacy and longevity as the following reports attest. However, we hold out great hope for an upcoming review of the province's system, one that will recognize WHSC's true value. Evidence-based decision making can come to no other conclusion.



Andrew Mudge

WHSC Executive Director



ENGAGEMENT

Almost 40 years ago a confluence of ideas and circumstances lead to a recognition of the need for a worker perspective in Ontario's occupational health and safety (OHS) system. On the strength of our 'workers training workers' model WHSC was welcomed into Ontario's system.

How we engage with the system and the stakeholders represented in it has ebbed and flowed over time. For instance, we helped lead several important system training initiatives related to WHMIS, new and young worker awareness, musculoskeletal injury prevention, and JHSC Certification.

Today, we continue to keep our eyes forward looking, our eyes on lives. Of course, we do so by providing quality, instructor-led OHS training to workers, JHSCs, worker trade committees, worker health and safety representatives, supervisors, and employers.

Internally, we fulfill our role by:

- Supporting Ministry Section 21 committees
- Engaging with other Ministry working groups
- Collaborating with other system partners
- Advising on OHS training standards plus system strategy, data sources, and key performance indicators.

Externally, we fulfill our role by:

- Establishing WHSC program advisory working groups
- Hosting an annual strategy and consultation session
- Working with organized labour and a growing number of Indigenous and community partners
- Gathering client feedback on WHSC training and information services
- Ensuring we meet actual OHS training needs of workers and workplace representatives in all sectors and regions.

Details of some of these activities have found their way into other reports. Perhaps our most noteworthy engagement initiative of 2024/2025 though is the work we did at a strategy and consultation session in October 2024.



WHSC STRATEGY AND CONSULTATION

To those gathered at the strategy and consultation session we confirmed who we are and what we have accomplished, together. But then we posed several questions to guide our discussions. Where else do we want to go? We have a comprehensive catalogue of training and information resources. But is it the right mix for today's workforce? What are your health and safety priorities? And what more can we do to support them? What are the collective barriers we face in this work? And what are the opportunities we can leverage or better yet, create? To what degree do you need sectoral- or industry-specific resources versus resources common to all workers and their representatives? Can you help us build a better continuous feedback loop with you and others in our worker health and safety movement – thus ensuring WHSC remains the organization Ontario workers and workplace representatives need?

The face-to-face, day-and-half-long, session achieved much consensus. Action items included:

- Prioritize the updating of WHSC's flagship *Level I* training program, focusing on core modules first and then moving to elective modules
- Establish a program advisory committee to help guide the *Level I* update
- Strengthen and expand workplace violence and harassment resources
- Include more sector-specific options in common training programs, including supervisor training, i.e., role play situations, case studies and resource sheets
- Continue exploring different time options for scheduled training delivery
- Create more low-cost and no-cost training opportunities
- Consider other potential communities to expand WHSC training facilities
- Further the work of improving training delivery in virtual classrooms
- Continue building the case for additional training standards and real-time, instructor-led training (In-person and virtual only, asynchronous online e-learning is not learning or training but online information.).

As of the writing of this report work on many of these priorities is well underway, helping to ensure we remain relevant for years to come.

TRAINING DELIVERY

The WHSC training delivery model is distinct in that each program whether taken in-person or in online virtual classrooms is **always led by instructors in real-time** using proven adult education techniques that build on workers' experiences. Training is also flexible and can be customized so workplace parties get training relating to their environment using industry-specific case studies, policies and practices. The participatory nature of WHSC training delivery further ensures concepts are applied to actual workplace concerns.

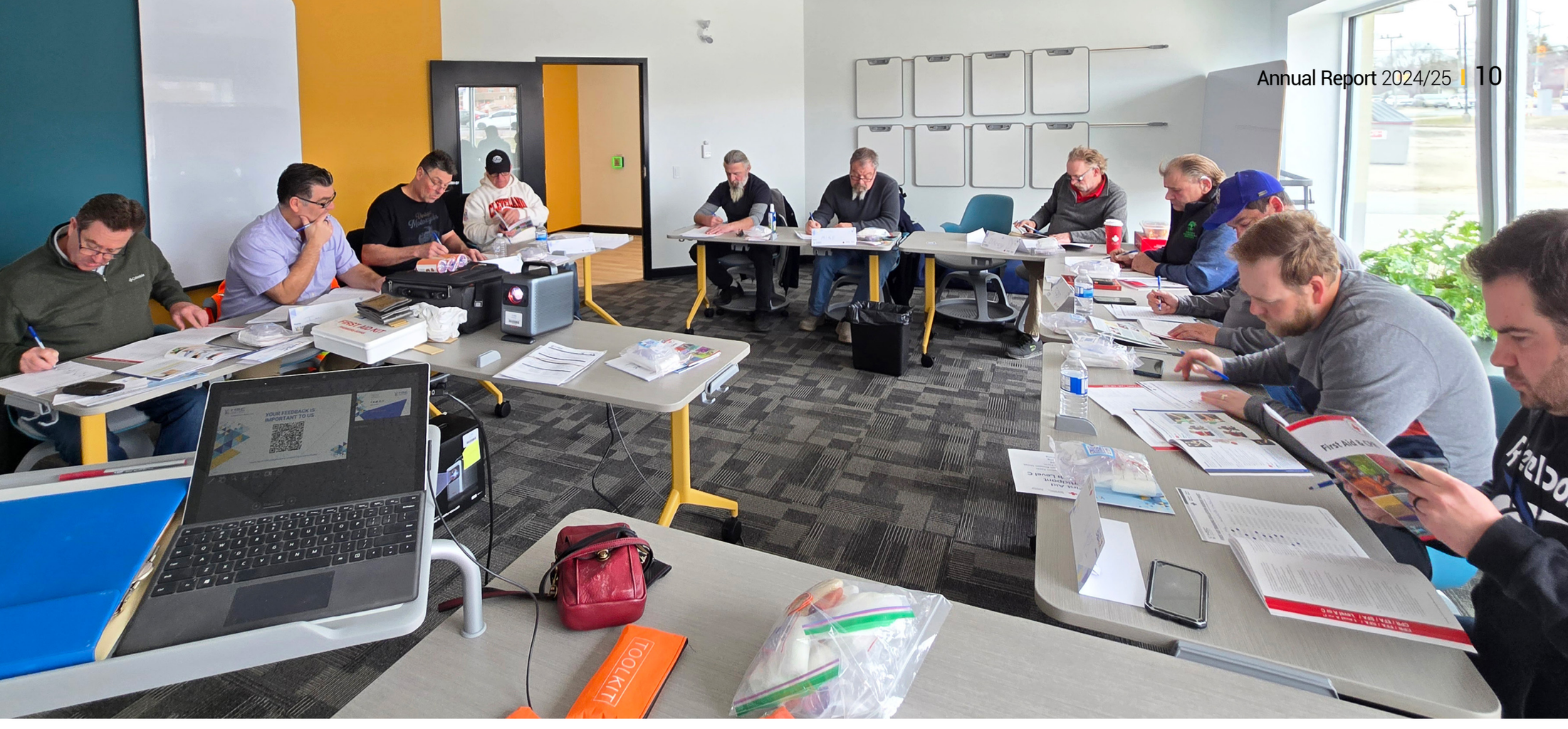
The largest portion of our training is sponsored by our constituents and clients, delivered on-site to mostly bigger groups. However, a growing number of participants register for training in WHSC publicly available scheduled courses, often from one of our regional training facilities situated across Ontario. These and our scheduled virtual classroom courses are ideal for those looking to train a few participants at a time or for smaller businesses, non-profits and others without the resources to create their own training facilities.

No matter the mode of training delivery, or location though, the **Training Services group takes care of all important training logistics,** so participants, their unions, and/or employers can focus on essential learning. With this winning approach, the 2024/25 fiscal year saw a reinvigoration of WHSC training delivery in many ways.

What the Numbers Say: Training Stats That Matter

Training Categories	Participants Trained	Participant Training Hours
Certification	15,332	86,620
Instructor Training and Development	534	8,316
Labour Education	2,799	26,748
OHS Awareness and Skills Training	19,617	122,444
Working at Heights	22,824	127,670
First Aid	898	11,165
Total	**62,004**	**381,962**





Training Highlights

- Working at Heights training standards generated the largest participant hours of training. Such is the power of a mandatory training standard that requires high quality training for workers confronted by a significant hazard.

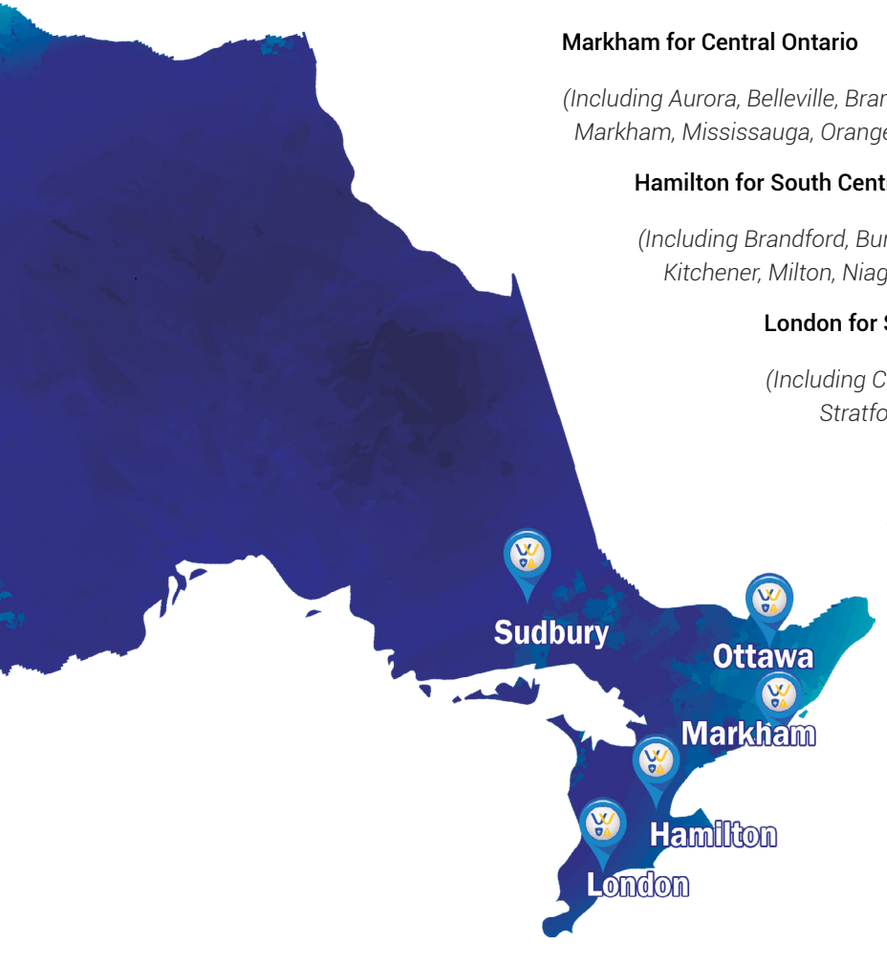
- OHS Awareness and Skills Training was also an important training category in 2024/2025. Grouped in this category are comprehensive courses that provide participants with specialized learning and hands-on practicums to ensure demonstrated learning. Among the most popular courses in this category were Forklift Operator training for workers in construction and industrial settings, Mobile Elevating Work Platform Operator training and Propane for CH-02 ROT.

- Finally, Certification training for JHSCs continues to be an important category of training, again because it is supported by a mandatory training standard that sets a high bar. The day worker health and safety representatives in smaller workplaces benefit from a similar standard, we will see training numbers likely surpassing working at heights numbers. And as we have seen with studies of the working at heights standard for instance, smaller workplaces will be more compliant and workers safer and healthier as a result.

Reaching Further, Impacting More Lives

This past year we embarked on expanding our reach with the opening of two new training facilities—one in London, servicing Southwestern Ontario, and another in Sudbury, servicing Northern Ontario. Each of our training facilities is designed as a regional hub from where training is coordinated and designed to maximize the participant learning experience. In addition, we upgraded existing training centres to meet new course offerings and participant demand. Now each facility is spacious, bright, with flexible class configurations to support interaction and collaboration. Hands-on training stations allow participants to demonstrate essential skills such as the use of lifelines for workers at heights, setup and use of rope grabs for fall arrest and ladder use, the safe startup and shutdown of propane powered heaters and torches, and proper lockout/tagout procedures.

Our training centres include:



Markham for Central Ontario

(Including Aurora, Belleville, Brampton, Cobourg, Collingwood, Lindsay, Markham, Mississauga, Orangeville, Oshawa, Peterborough, Toronto)

Hamilton for South Central Ontario

(Including Brandford, Burlington, Cambridge, Guelph, Hamilton, Kitchener, Milton, Niagara, Oakville, St. Catharines, Waterloo)

London for Southwestern Ontario

(Including Chatham, London, Owen Sound, Sarnia, Stratford, Wallaceburg, Woodstock, Windsor)

Ottawa for Eastern Ontario

(Including Cornwall, Kingston, Ottawa)

Sudbury for Northern Ontario

(Including Dryden, Fort Frances, Kenora, North Bay, Sault Ste. Marie, Sudbury, Thunder Bay, Timmins)

New and Noteworthy

- A record 117 instructors were newly trained this year, marking our largest annual increase in instructors and demonstrating our strong commitment to "workers training workers." This milestone represents both a proud individual achievement and a key step in expanding quality training across more workplaces, unions, and communities to support safer, healthier work.

- Spring saw the introduction of 14 comprehensive first aid and cardiopulmonary resuscitation (CPR) training courses for all workplace parties. Training complies with Workplace Safety and Insurance Board (WSIB) requirements and CPR guidelines with training in the use of an automated external defibrillator (AED). And where needed, Transport Canada requirements as outlined in the Transport Publication (TP) 13008 E are also met.

- With help from our friends at OHCOW, WHSC is now able to offer affordable in-person workplace health and safety training for anyone working and living in the greater Ottawa area.



Dan Armstrong

WHSC Director, Training Services



TRAINING DEVELOPMENT

The work of training developers at WHSC is a key part of what sets WHSC apart in Ontario's OHS system. Programs are **written from a worker perspective,** focusing on real workplace hazards rather than the subjective notion of risk or worker behaviours. They emphasize the right of workers to actively participate in health and safety matters, especially through their chosen representatives serving on JHSCs and worker trades committees on larger construction sites, or individual worker health and safety representatives in smaller workplaces. And as inferred in our training delivery report, programs are **designed with the adult learner in mind,** engaging participants in the creation of knowledge through a variety of techniques and activities.

Ultimately our training isn't about simply checking boxes. Yes, we help employers meet their training obligations, but our primary aim isn't about helping to limit employer liability or build a due diligence defence for when things go sideways. Our training objectives are about changing workplaces for the better, preventing worker disability, disease and death and promoting worker well-being. Why for instance, every one of our programs has a stated action objective.

In any case, the 2024/25 year was busy with three main areas of note — development of training programs, instructor upgrades and instructor updates.

Charting Our Course

Program development staff completed the work of significantly updating or creating several **new training programs.** Specifically, they …

- Continued to keep our collection of more than 40 hazard-specific training programs current by updating the following modules—*Certification Part II Construction, Certification Part II - General, Chemical Hazards, Emergency Preparedness and Response, Forklift Hazards, Heat and Cold Stress, Infectious Diseases, Manual Material Handling, Transportation of Dangerous Goods and Welding Hazards.*

- Carried out modifications to occupational health and safety skills training programs, including *Construction Project Regulations and Transportation of Dangerous Goods by Road.*

- Released our updated suite of English and French *Working at Heights and Refresher* programs to comply with new Ministry of Labour, Immigration, Training and Skills Development (MLITSD) standards. With participant and stakeholder feedback we were able to further amend the modules to increase engagement, delivery flow and accommodate learning styles.

- Launched several new programs including *Electric Arc and Shock, Traffic Control and Signal Person* and *Ontario Traffic Manual (OTM) Book 7.*

Empowering Educators

WHSC instructors often participate in **Upgrade Sessions** designed to support the launch of new or extensively revised programs. These sessions provide a thorough orientation to updated content, learning objectives, session flow, and supporting materials. Instructors also have the opportunity to ask questions and receive clarification to ensure confident and consistent program delivery. Over the past year, we facilitated instructor upgrades for three new programs *Electric Arc and Shock, Traffic Control and Signal Person* and *Ontario Traffic Manual (OTM) Book 7.*

In addition, ensuring this training is delivered by informed and inspired instructors is equally critical at WHSC. With these objectives in mind, we host **Instructor Update Meetings** (IUM) every spring and fall. In fact, to maintain active status to deliver WHSC OHS training, instructors must attend at least one IUM annually. These sessions are also a forum for WHSC-qualified instructors to network and share common challenges and solutions in tackling workplace health and safety issues. Just as important, IUMs provide an opportunity to provide critical feedback necessary to helping us better support our instructors in their important role.





IUMs generally provide instructors with information on recently released programs, programs under development, new OHS legal decisions and legislation changes, new research, topics affecting course delivery as well as WHSC-specific updates.
Over the past year, IUMs addressed a range of topics, with a particular focus on enhancing skills to:

- **Navigate language barriers in the classroom and use of appropriate and neutral language.** Participating instructors concluded neutral language promotes equity and access to learning for all students. And properly handling language barriers clearly helps avoid miscommunication or misunderstanding. Both help foster a safe, respectful space where everyone feels seen and heard.

- **Improve delivery of training in online virtual classrooms.** As part of this session instructors participated in exercises to understand the effective use of alternatives to flip charts or whiteboards in a virtual environment. In in-person training instructors use these tools to aid learning in many ways including:

  - Helping to visualize ideas, processes, or brainstorming outcomes.
  - Summarizing key takeaways or building on points to visually reinforce understanding.
  - Allowing trainers to draw, write, diagram, and adapt content live to match the discussion flow.

  In this session instructors walked through the use of electronic whiteboards in Zoom (The platform WHSC uses for training delivery in virtual classrooms.) and the sharing of documents such as those in Word to achieve results similar to those achieved with flip charts and/or whiteboards in in-person training.



Tina Macpherson

WHSC Director, Program Development

Tina Macpherson

INFORMATION SERVICES

The WHSC Information Services group plays a key role in supporting communication, education, and outreach. Their work includes developing and delivering promotional campaigns to boost awareness and training engagement and designing user-friendly web content and tools. The department also manages vital information resources, responds to inquiries with timely and accurate support, and produces clear, effective presentations. Through these efforts, Information Services ensures that staff, stakeholders and most importantly the working public have access to trusted OHS knowledge and the tools they need.

By the Numbers: Impact in Action

Website Performance and Search Visibility

Visitors aren't just browsing—they're digging into our site. Strong engagement and tens of thousands of views on our health and safety resources show we're a go-to source for timely, practical content that supports Ontario's workers, their representatives, supervisors and employers. With nearly 2.8 million Google search impressions in 2024/2025, our site remains a top destination for quality health and safety information in Ontario.

Total visitors: 102,204
Total pageviews: 353,588
Resource pageviews: 36,245

e-Newsletter Metrics

We delivered a total of 6.1 million e-newsletters to constituents, clients, instructors and subscribers this past year. While they were opened over 3 million times, achieving a 49% open rate compared to the 35.6% average for a near comparison in the education industry.

Digital Advertising

Return on ad spend (ROAS) was 479%, up from 361% last year, thereby reflecting an impressive and efficient ad performance.

Social Media Engagement

WHSC engages with constituents, stakeholders, and the broader public through a range of social media platforms, including Facebook, Instagram, LinkedIn, YouTube, and X. In 2024/25, our social media presence generated 389,023 impressions and 22,659 engagements, resulting in an engagement rate of 5.83%— a high rating according to industry benchmarks.





Evidence and Enforcement at Work

A key focus of WHSC's work is reporting on research that affects the health and safety of Ontario workers. Over the past year, we highlighted several important studies: one confirming earlier studies that found newness to the job and a lack of training elevates the likelihood of worker injury; and another finding that a multi-pronged approach involving policy and training is most effective in preventing and addressing workplace sexual harassment. In other coverage we reported that Ontario paramedics face higher cancer risks, particularly for melanoma and prostate cancer; and research evidence found proactive control strategies targeting the root causes of mental injury are more effective than traditional wellness programs. Lastly, among other reports, we reported research on the growing violence against teachers and education workers and the harms it causes educators, school communities and the students themselves.

Information Services also reported on key legislation and enforcement actions, including a rare C-45 case where a supervisor received prison time for negligence in a worker's death. Bill 229, the Working for Workers Six Act, raised minimum fines for *Occupational Health and Safety Act (OHSA)* convictions and introduced a new employer duty to provide properly fitting PPE. This too was reported on as was a commercial farm operator who pled guilty for failing to ensure machine guarding and was required to review worker and supervisor training. MLITSD focused workplace inspections on, compliance with updated WHMIS requirements was the subject of one our newsletters. Additionally, we reported on Australia becoming the first country to ban engineered stone in response to rising silicosis cases among workers.

Capitalizing on Outreach Opportunities

To support our growing engagement efforts, we also developed informative presentations for our constituents, clients, prospective clients, other workplace stakeholders, and MLITSD enforcement, including groups like the Ontario Federation of Labour Trades Summit, Niagara Educators, Ontario Colleges, Police Services Section 21 Committee, and industrial sector inspectors.

The Power of Inquiry: From Concern to Clarity

Beyond training, WHSC offers a host of free services including research inquiry responses aimed at supporting the ongoing information needs of our constituents and clients. Questions range from legally mandated training issues to potential health hazards and recommended control strategies associated with a particular hazard. This past year we responded to several inquiries including those related to:

- Office ventilation and air purification
- Minimum legislative requirements and best practices for biomedical waste management
- Guidance notes for heat stress and occupational noise
- Hazards and controls associated with industrial robots and robot systems, plus electrical vehicle fires
- Pros and cons for interim use of particulate neck gaiters by wildland firefighters
- Potentially hazardous exposures to chemically treated uniforms for the purpose of repelling water and insects among other things.

These inquiry responses were developed in collaboration with individual inquirers as well as representatives from Toronto Fire Services, the Occupational Health Clinics for Ontario Workers, Occupational Cancer Research Centre, Centre for Research in Occupational Health and Safety, Ministry of Natural Resources and the U.S. National Institute for Occupational Safety and Health to name a few.

Behind the Breakthroughs

Additionally, Information Services provided invaluable support in promoting WHSC training and constituent events including:

- Multifaceted campaigns promoting related discounted training in concert with Repetitive Strain Injury Awareness Day and Mental Health Awareness Month
- Digital advertising with prominent outlets such as Google, Bing, and OHS Canada
- Social Media engagement on variety of platforms
- Website landing and cart pages to help promote training offerings coordinated and/or hosted by new and existing regional training facilities
- Branding and promotional materials for new training facilities in Sudbury, London and Ottawa
- Ongoing promotional support for French language and First Aid training
- Volunteer worker health and safety activist recognition events and related awards
- Day of Mourning events in some 40 Ontario communities.



Loretta Michaud

WHSC Director,
Policy and Programs

VOLUNTEER RECOGNITION

Volunteer health and safety activists are essential to advancing safer working conditions. These dedicated individuals step up on their own time, not because it's their job, but because they care deeply about the well-being of their co-workers. At WHSC, we proudly support these volunteers with training and resources to help them grow as confident health and safety leaders. These meaningful contributions are deserving of recognition. In partnership with local labour councils and constituent groups, WHSC marked its 29th annual Volunteer Health and Safety Recognition Campaign in 2024/2025 by acknowledging the outstanding efforts of these dedicated volunteers in promoting safer, healthier workplaces.

Volunteer Activist Plaque Recipients

April 1, 2024 — March 31, 2025

Recipient	Union/Local	Sponsoring Organization
Julie Wagner	OSSTF District 18	Orangeville & District Labour Council
Christine Mooers	ETFO Halton DECE	Oakville & District Labour Council
Frank Mesich	USW 1005	Hamilton & District Labour Council
Colin Barrett	IFPTE 160	Grey Bruce Labour Council
Carol Mundley	OPSEU 500	Toronto & York Region Labour Council
Jason Ramsay	CUPE 4400	Toronto & York Region Labour Council
Mary Baldwin	SEIU Healthcare 1	Toronto & York Region Labour Council
Jim Zheng		The Injured Workers Consultants
Daniel Deleonardis	Sheet Metal Workers' & Roofers 30	Central Ontario Building Trades
Alison Batiste	OECTA	Waterloo Regional Labour Council
Trevor Klein	OETCA	Guelph and District Labour Council
Brie-Ann Telford	OPSEU 2100	Peel Regional Labour Council



*Award recipient **Brie-Ann Telford,** OPSEU Local 2100 and **Melody Hurtubise,** President OPSEU Local 2100.*



*Award recipient **Carol Mundley,** OPSEU Local 500 and **Andrea Babbington,** President, Toronto and York Region Labour Council.*



***Tiffany Ramsay,** Executive Board, CUPE 4400 and Award recipient **Jason Ramsay,** CUPE Local 4400.*

HONOURING OUR OWN

We honour volunteer worker health and safety activists because they do what they do for no other reason than it is the right thing to do. Theirs are not paid full-time staff positions. Still although some of us enjoy the privilege of a career advocating for workers, there are those who go above and beyond. For these individuals they don't view their work as a job or even a career, for them it is a vocation or labour of love. One such person is our now retired President, Wayne Samuelson, who stepped down from his office in July 2024 after some 15 years of defining leadership at WHSC. What follows is the tribute the WHSC published at the time of Samuelson's decision to retire.

WHSC President, Wayne Samuelson Retires from "Position Not the Fight"

Wayne Samuelson (pictured right) who will remain on the Board of Directors as President Emeritus, observes, "Our work to support hard-won worker health and safety rights through effective training has never been more important. Although we have made many amazing gains, far too many workers remain vulnerable to significant, unchecked hazards and imposter training delivery methods. So, while I am happy to let others lead now, I will continue contributing where I can. I am retiring from a position, not the fight."



The fight for justice in Ontario workplaces and communities is one

Samuelson first joined in 1971, as an activist, then executive board member and ultimately President of then-United Rubber Workers (URW) Local 677 until 1990 (URW would later merge with the United Steelworkers in 1995).

Invaluable OHS gains for Ontario workers

Samuelson joined the staff of the Ontario Federation of Labour (OFL) in 1990 as the Political Education Director. In 1997 OFL delegates elected him, President. The next 12 years would see Samuelson lead several successful OHS and workers' compensation campaigns on behalf of Ontario workers. Their many achievements included:

- Public recognition of the occupational disease epidemic suffered by Ontario workers.
- Recognition too of the important link between worker, community and ecological health.
- Elimination of time limits for occupational disease claims.
- Specialized training for workers' compensation claims adjudicators.
- Government commitment to annually update enforceable occupational exposure levels (OELs) for hazardous substances to those recommended by the American Conference of Governmental Industrial Hygienists (ACGIH), resulting in over 200 lower OELs since 2004.
- OHSA coverage for agricultural workers previously excluded from OHSA.

- Comprehensive guidelines and resources for prevention of musculoskeletal disorders, around which WHSC would later develop equally comprehensive training programs.
- Enshrining the precautionary principle in Ontario's public health legislation.
- Introduction of important OHSA changes to promote essential protections for workplace violence and harassment.

Advancing training standards and WHSC's unique role

Shortly after Samuelson stepped down from the OFL presidency in 2009 he was elected WHSC President and Chair. He immediately helped advance the cause for strengthened JHSC Certification training standards; one he had taken up in his last years at the OFL. With Samuelson's help the WSIB, then responsible for OHS prevention, training standards and the HSAs, was convinced to establish a bipartite process aimed at building consensus on much needed improvements to Certification training standards. This consensus was reached and approved by the WSIB just as the provincial government was considering wide-sweeping recommendations from a year long review of Ontario's health and safety prevention system. The review and its recommendations would trigger substantive legislative changes, not the least of which would see oversight of OHS prevention transferred from the WSIB to the Ministry of Labour.

"Changes in oversight sparked a perilous period for WHSC," observes Andrew Mudge, WHSC Executive Director. "At stake was our unique role in the system. We were established to prioritize and meet worker health and safety training needs. Suddenly we were confronted by those who thought they could dictate our priorities and strip us of our critical role to not only deliver but develop the trusted training and information resources upon which our constituents and clients have come to rely. I hate to think what would have become of us without Wayne's strong and steady leadership, helping us educate those in the corridors of power about why they needed to leave us to do what we do best."

Forging a way forward

While Ontario governments of all stripes have funded WHSC since 1986 and our forerunner since 1979, it will take consistent hard work and vigilance to maintain our position in the system, adds Mudge.

Samuelson says Sylvia Boyce, United Steelworkers' Canadian National Health, Safety and Environment Department Head and a WHSC Board member since 2013, is up to the challenge. Boyce who has also served as WHSC Board Vice President since 2019 and a member of the finance committee was recently elected to replace Samuelson as President and Chair.

Boyce also brings considerable OHS experience of her own to the WHSC presidency, having managed many high profile projects and gains for USW and its members.

WHSC Staff New and Retired

We are happy to announce Shambika Maheswaran and Mike Courtice joined the ranks of WHSC staff in March 2025. Shambika is working as a Training Services Representative (TSR), while Mike instructs full-time for WHSC. Both will operate from the Markham office. Prior to joining us, Shambika worked at North York General Hospital, where she served as a union steward for SEIU Healthcare, JHSC co-chair and also recently graduated from WHSC Instructor training. Meantime, Mike comes to us from North American Steel, where on behalf of United Steelworkers he was the JHSC co-chair and shop steward. He has also been a WHSC-qualified instructor for the past five years.



Cecil (Cec) Mackesey

Retired, WHSC Training Services Representative pictured here as he helps to recognize volunteer worker activism.

In September 2024, Cecil (Cec) Mackesey officially retired from WHSC. Cec ably served as a WHSC TSR for 14 years. Cec operated out of our Don Mills and later Markham locations successfully promoting, booking and coordinating training for workplace clients and labour constituents in workplaces largely situated in the Durham Region. Before working for WHSC, Cec was active in his union, formerly known as the Canadian Autoworkers union, now Unifor, Local 222. There, among things, he trained members as a WHSC-qualified instructor, led the OFL's literacy program for his local union at General Motors, Oshawa, served as the union's Durham Region coordinator for the CAW/WHSC Earth Day in the schools project, and was a cofounder of the union's Durham Regional Environment Committee.

DAY OF MOURNING 2024

The Fight for the Living Includes Greener Jobs

April 28, our National Day of Mourning for workers injured, made ill or killed because of hazardous work is more than a day to grieve. The day also calls upon us to recommit to the fight for the living.

What does this fight look like? Well in 2024 WHSC focused our messaging on the worker right to participate in the much-needed transition to a greener, cleaner economy—one, that if designed properly, will safeguard worker health and the health of us all.

In the many and varied promotional pieces and remarks we developed and delivered for Day of Mourning we highlighted the short-term goals workers, and their representatives are working towards. These goals include workplace and legislative action to protect workers from the growing peril of heat waves and other extreme weather events and proper ventilation of indoor air to mitigate against airborne viruses that currently confront us and those viruses most assuredly to come as our planet warms.



Connecting Worker, Community and Ecological Health

As all OHS advocates do, we also discussed the need to move action upstream to the source of the hazard. To date most action in this vein has been about green energy solutions and electric vehicles. But as worker and environmental activists know, we need greater action on what workers make and how they make it, for here lays the true intersection between worker, community and ecological health.

And certainly, there is no time for half measures. For instance, Earth Justice, a U.S. non-profit, environmental law firm warns us as profits shrink in the pursuit of zero emission energy, “big oil is using toxic chemicals as a lifeline." They are initiating a massive build out of petrochemical plants to supply producers of industrial chemicals, plastics and pesticides, rapidly becoming the world's largest driver of global oil consumption.

The human cost associated with this industry extends beyond the climate crisis they have created. Research points to the mounting evidence linking petrochemicals to chronic and deadly disease killing millions around the planet each year. Those who work and live near Sarnia, Ontario can attest this toll. The Victims of Chemical Valley tell their story with their powerful monument to dead workers prominently situated at their waterfront. While the neighbouring Aamjiwnaang First Nation has long raised concerns for how the area's petrochemical industry is polluting their bodies and lands.

Taking Action Upstream

So, we memorialize to create awareness AND we seek fair compensation for workers and their families. But the associated suffering has inspired workplace prevention efforts too. Among other initiatives some unions are negotiating workplace environmental representatives, they and/or JHSCs and worker health and safety reps are also creating toxics inventories and undertaking the painstaking process of working to substitute petroleum-based materials with those developed from greener sources such as plants. Workers too need a seat at the table to ensure the green transition is also a just one. No workers should lose their livelihood in the shift to an economy which will benefit us all. To this end, in response to the demands of workers and their representatives, our federal parliament passed, the Sustainable Jobs Act in 2024.

In Ontario they are also working to reinstate the mandatory toxic use reduction laws workers and their allies achieved, as well as dedicated research and development programs to support these laws. A mandatory WHMIS training standard is also on the worker agenda, because we all know WHMIS videos, PowerPoint slide decks and online, so-called e-learning just aren't cutting it. We need only look to the epidemic of occupational disease in this province to know this much. It is the single biggest cause of death for Ontario workers.

Drawing Strength From Our Past

Finally, April 2024 marked another important milestone and one from which many drew inspiration on Day of Mourning. Two weeks prior was the 50th anniversary of the Elliot Lake miners' wildcat strike. The miners' brave action for healthier work conditions sparked a series of events which ultimately led to the creation of our province's OHSA and forerunner of the WHSC. On this amazing foundation we have achieved much. Where we go from here though, will take even greater courage and tenacity. The work to reshape our economy and create greener, cleaner jobs won't be easy. But our lives and the planet that sustains us depend upon it.

Pictured right Elliot Lake Memorial.
Image source: City of Elliot Lake.





FINANCIAL REPORT

Sustainability is at the heart of all that we do at WHSC. We don't seek to create dependencies on a finite number of staff. Rather our model is one of empowerment. We train workers from all sectors of the economy as instructors or training course facilitators, so workplaces have access to highly qualified, local and often in-house instructors. This allows us the reach and scalability workplaces need to fulfill their OHS training responsibilities. In turn our programs are also designed to equip all in the workplace, but especially JHSCs, worker trades committees and individual worker health and safety representatives in smaller workplaces, to help build, as the law envisions, the kind of overall workplace health and safety program that's truly protective of worker well-being.



Jin Shen

WHSC Director, Finance and Production

In such a manner, we align ourselves with an approach perhaps best expressed by the often-quoted proverb, "Give a man a fish, and you feed him for a day. Teach a man to fish, and you feed him for a lifetime." In 2024/2025 this approach served us well. Among other notable accomplishments, WHSC delivered more person hours of empowering training than any other HSA in the system, with less than 10 per cent of HSA funding. But even this model has its limits. And imagine the reach and workplace potential we could achieve with significantly increased resources.

MLITSD Funding	$9,227,065
Non-MLITSD Revenue	$3,863,891
Operating Expenses	$13,279,680
Excess Operating Expenses (Before amortization and other non-cash items)	$(188,724)

Financial Explanation

Our financial statements follow. This is the second year in a row our books have been audited without any auditor adjustments. This level of precision amongst our financial staff could be likened to that of a Swiss watch. Congratulations to the staff on another successful audit.

Similar to 2023/2024, WHSC finished this year with a small deficit. In another year of flat lined operating funding from the MLITSD, WHSC is experiencing intensified pressure on our operations and the ability to meet our long-term financial obligations from the eroding effect of inflation over time; especially magnified in the last few years. This chronic underfunding has created a critical situation. WHSC is managing as best it can with a deficit budget for the coming year, which may significantly reduce the remaining net assets by the year-end and seriously affect our ability to empower Ontario workers, their representatives, supervisors and employers if funding levels are not dramatically improved.



Lyle Hargrove

WHSC Secretary-Treasurer



AUDITOR'S REPORT

Financial Statements

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

March 31, 2025

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Doane Grant Thornton

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, 2025, and the statements of operations and 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, 2025, 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 but 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.

Doane Grant Thornton LLP

Toronto, Canada
June 30, 2025

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	2025	2024
Assets		
Current assets		
Cash and cash equivalents	**$ 2,275,540**	$ 3,944,369
Short term investments (Note 3)	**4,255,542**	2,343,938
Accounts receivable	**466,966**	258,457
Prepaid expenses	**102,021**	61,648
	7,100,069	6,608,412
Investments (Note 3)	**5,302,179**	6,737,595
Capital assets (Note 4)	**800,727**	663,399
	$ 13,202,975	$ 14,009,406
Liabilities		
Current liabilities		
Accounts payable and accrued charges	**$ 878,242**	$ 875,859
Deferred revenue	**67,999**	104,899
Current portion of lease inducement and rent liability (Note 6)	**43,146**	37,191
Current portion of obligations under capital lease (Note 7)	**184,868**	175,960
	1,174,255	1,193,909
Employee future benefits (Note 5)	**10,038,549**	10,199,937
Deferred lease inducement and rent liability (Note 6)	**104,280**	114,011
Obligations under capital lease (Note 7)	**306,986**	512,635
	11,624,070	12,020,492
Net assets		
Unrestricted net assets	**1,578,905**	1,988,914
	$ 13,202,975	$ 14,009,406

Commitments and contingencies (Note 9)

Approved on behalf of the Board of Directors

S. Boyce — 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	2025	2024
Revenue – schedule (Page 14)		
Ministry of Labour	**$ 9,227,065**	$ 10,574,592
Recovered revenue (Note 8)	**3,863,891**	3,109,569
	13,090,956	13,684,161
Operating expenses – schedule (Page 14)	**13,279,680**	13,815,687
Excess of expenses over revenue before other item	**(188,724)**	(131,526)
Amortization of capital assets	**(221,285)**	(213,863)
Excess of expenses over revenue	**$ (410,009)**	$ (345,389)
Net asset, beginning of year	**$ 1,988,914**	$ 2,334,303
Excess of expenses over revenue	**(410,009)**	(345,389)
Net asset, end of year	**$ 1,578,905**	$ 1,988,914

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

	2025	2024
Operating activities		
Excess of expenses over revenue	**$ (410,009)**	$ (345,389)
Items not affecting cash and cash equivalents		
Amortization of capital assets	**221,285**	213,863
Amortization of lease inducement and rent liability	**(63,326)**	(63,450)
Employee future benefits	**(161,388)**	79,650
Deferred revenue and funding recognized	**(3,282,166)**	(2,619,540)
	(3,695,604)	(2,734,866)
Changes in non-cash operating working capital items		
Accounts receivable	**(208,509)**	257,098
Prepaid expenses	**(40,374)**	152,568
Accounts payable and accrued charges	**2,383**	(13,373)
	(3,942,104)	(2,338,573)
Investing activities		
Purchase of investments	**(2,002,116)**	(7,580,112)
Sale of investments	**1,525,929**	7,174,295
	(476,187)	(405,817)
Financing activities		
Funding and revenue received in advance	**3,245,266**	2,646,985
Capital lease repayments	**(196,741)**	(186,244)
	3,048,525	2,460,741
Capital activities		
Receipt of tenant allowance	**59,550**	-
Purchase of capital assets	**(358,613)**	-
	(299,063)	-
Net decrease in cash and cash equivalents	**(1,668,829)**	(283,649)
Cash and cash equivalents, beginning of year	**3,944,369**	4,228,018
Cash and cash equivalents, end of year	**$ 2,275,540**	$ 3,944,369
Non cash supplementary information:		
Change in obligations under capital lease	**$ -**	$ 191,780
Cash and cash equivalents consists of:		
Cash	**$ 991,577**	$ 1,905,638
Term deposits (interest rates of 2.75%-5.25%, maturing in May 2025)	**1,283,963**	2,038,731
	$ 2,275,540	$ 3,944,369

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, 2025

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, 2025

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	Amortized cost
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 (2024 – 9.9 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 9.9 years (2024 – 9.90 years).

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2025

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, 2025

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:

	2025	2024
Severance benefit fund:		
Other investments	**$ 4,385**	$ 144,179
Guaranteed investment certificates:		
Interest at 4.40%, maturing July 27, 2024	**-**	1,225,928
Aviso Wealth - interest at 4.35 – 4.75%, maturing January 2025 to January 2027	**-**	1,209,290
Aviso Wealth - interest at 3.30 – 4.65%, maturing July 2025 to January 2026	**1,372,581**	-
Aviso Wealth - interest at 4.30 – 4.50%, maturing after July 2026 to July 2027	**1,353,245**	-
	2,730,211	2,579,397
Employee future benefits fund:		
Other investments	**9,574**	94,721
Guaranteed investment certificate:		
Aviso Wealth - interest at 4.90% - 5.46%, maturing November 2024	**-**	879,110
Aviso Wealth - interest at 4.95% - 5.41%, maturing December 2025 to November 2026	**-**	5,528,305
Aviso Wealth - interest at 3.30 – 5.35%, maturing December 2025	**2,869,002**	-
Aviso Wealth - interest at 3.30% - 5.15%, maturing November 2026 to December 2027	**3,948,934**	-
	6,827,510	6,502,136
	9,557,721	9,081,533
Less current portion	**(4,255,542)**	(2,343,938)
	$ 5,302,179	$ 6,737,595

4. Capital assets

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Furniture and equipment	$ 857,815	$ 843,819	**$ 13,996**	$ -
Computer equipment and software	4,733,515	4,733,515	**-**	34,669
Leasehold improvements	2,261,518	1,923,880	**337,638**	-
Equipment - capital lease	2,719,800	2,270,707	**449,093**	628,730
	$ 10,572,648	$ 9,771,921	**$ 800,727**	$ 663,399

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2025

5. Employee future benefits

The Centre provides supplemental hospital, extended heath 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 2025	Retirement benefits plans 2024	Severance pay plan 2025	Severance pay plan 2024
Accrued retirement benefit cost				
Accrued retirement benefits obligation, beginning of year	**$ 7,832,683**	$ 8,041,363	**$ 1,349,189**	$ 1,356,415
Current service cost	**167,379**	175,649	**74,083**	73,060
Interest cost	**394,482**	374,208	**65,965**	62,656
Actuarial (gain) loss accrued on post-retirement obligation	**751,895**	(235,424)	**27,250**	(23,262)
Benefits paid	**(571,703)**	(523,113)	**(185,597)**	(119,680)
Accrued retirement benefits obligation, end of year	**8,574,736**	7,832,683	**1,330,890**	1,349,189
Unamortized actuarial gain (loss)	**145,792**	1,002,029	**(12,869)**	16,036
Employee future benefits liability	**$ 8,720,528**	$ 8,834,712	**$ 1,318,021**	$ 1,365,225

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

	Retirement benefits plans 2025	Retirement benefits plans 2024	Severance pay plan 2025	Severance pay plan 2024
Net employee benefit cost				
Current service cost for benefits earned	**$ 167,379**	$ 175,649	**$ 74,083**	$ 73,060
Interest cost on accrued benefit obligation	**394,482**	374,208	**65,965**	62,656
Amortization of actuarial (gains) and losses	**(104,342)**	35,983	**(1,655)**	887
Net benefit cost	**$ 457,519**	$ 585,840	**$ 138,393**	$ 136,603

Contributions from employees and the Centre during the year were $Nil (2024 - $Nil).

The most recent actuarial valuation was performed as at March 31, 2025 for the year then ended.

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2025

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	
	2025	2024	**2025**	2024
Discount rate	**4.6%**	5.1%	**4.6%**	5.1%
Rate of increase in future benefits				
Supplementary hospital and prescription drugs	**4.0%**	4.0%	**N/A**	N/A
Extended health care, dental and other benefits				
Health trend rates	**5.0%**	5.0%	**N/A**	N/A
Dental trend rates	**7.0%**	7.0%	**N/A**	N/A
Salary escalation	**N/A**	N/A	**1.5%**	1.5%

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.

	2025	2024
Tenant allowance advance	**$ 435,441**	$ 371,914
Rent liability	**47,585**	73,720
Amortization of lease inducement	**(335,600)**	(294,432)
	147,426	151,202
Less: current portion	**(43,146)**	(37,191)
	$ 104,280	$ 114,011

7. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	2025	2024
Equipment repayable in semi-annual instalments of $113,891, including interest calculated at 5% and maintenance charges of $10,602 per instalment	**$ 609,545**	$ 862,141
Maintenance charges and interest included in instalments	**(117,691)**	(173,546)
	491,854	688,595
Less: current portion	**(184,868)**	(175,960)
	$ 306,986	$ 512,635

Lease repayments annually to the end of the leases are:

2026	$ 184,868
2027	194,226
2028	112,760
	$ 491,854

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2025

8. Recovered revenue

	2025	2024
Community Based revenue	**$ 903,766**	$ 734,232
In House revenue	**2,378,400**	1,885,308
Other revenue	**8,680**	17,941
Interest earned	**573,045**	472,088
	$ 3,863,891	$ 3,109,569

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:

2026	$ 1,240,233
2027	762,255
2028	351,719
2029	228,315
2030	174,909
Thereafter	615,717
	$ 3,373,148

b) Contingencies

The Centre must comply with the *2024 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 $1,166,000 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, 2025

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, 2025, the allowance for doubtful accounts is $Nil (2024 - $ Nil). The Centre manages its credit risk through proactive collection policies. The amounts outstanding at year end are as follows:

	2025				
	Total	**0-30 days**	**31-60 days**	**61-90 days**	**91+ days**
Trade receivables	**$ 359,641**	**$ 334,990**	**$ 12,595**	**$ 3,407**	**$ 8,649**
Other receivables	**107,325**	**107,325**	**-**	**-**	**-**
Total	**$ 466,966**	**$ 442,315**	**$ 12,595**	**$ 3,407**	**$ 8,649**

	2024				
	Total	0-30 days	31-60 days	61-90 days	91+ days
Trade receivables	$ 205,273	$ 178,611	$ 14,181	$ 4,615	$ 7,866
Other receivables	53,184	53,184	-	-	-
Total	$ 258,457	$ 231,795	$ 14,181	$ 4,615	$ 7,866

Interest rate risk

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

Liquidity risk

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

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Schedule of Revenue and Expenses
March 31

	Government Funded Core Operations	Non-Government Funded Core Operations	Surplus Investment	Interest on Employee Future Benefits	Non-Government Funded First Aid training	**Total 2025**	Total 2024
Revenue							
MOL Funding	$ 9,227,065	$ -	$ -	$ -	$ -	**$ 9,227,065**	$ 10,574,592
Recoveries	96,858	3,158,860	-	476,188	131,985	**3,863,891**	3,109,569
Total Income	9,323,923	3,158,860	-	476,188	131,985	**13,090,956**	13,684,161
Operating Expenses							
Wages and benefits	7,817,325	1,681,593	-	-	170,870	**9,669,788**	9,621,990
Employee future benefits	-	24,209	-	-	-	**24,209**	339,329
Program expenses	1,524,763	26,369	9,133	-	152,149	**1,712,414**	1,802,413
Occupancy and rental	617,709	132,334	-	-	-	**750,043**	801,194
IT Costs	100,102	124,375	7,160	-	5,253	**236,890**	276,219
Staff travel	335,972	46,415	-	-	21,295	**403,682**	373,510
Finance and tax expenses	9,837	185,446	-	-	-	**195,283**	211,384
Advertising and promotion	131,322	-	5,615	-	-	**136,937**	235,471
Professional fees	3,940	57,895	-	-	-	**61,835**	96,506
Other business expenses	7,392	33,333	24,940	-	22,934	**88,599**	57,671
Total Operating Expenses	10,548,362	2,311,969	46,848	-	372,501	**13,279,680**	13,815,687
Amortization of capital assets	179,637	41,648	-	-	-	**221,285**	213,863
Excess of (expenses over revenue) revenue over expenses	$ (1,404,076)	$ 805,243	$ (46,848)	$ 476,188	$ (240,516)	**$ (410,009)**	$ (345,389)



WHSC WORKERS HEALTH & SAFETY CENTRE

Annual Report
2024/25

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