

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

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.

TABLE OF CONTENTS

- Board of Directors..... 5
- President’s Report..... 6
- Executive Director’s Report..... 8
 - ▶ Training Development 10
 - ▶ Training Delivery & Outreach 12
 - ▶ Information Services 14
- Volunteer Recognition 16
- Secretary-Treasurer’s Report 18
- Auditor’s Report 20



BOARD OF DIRECTORS

OFFICERS

- Wayne Samuelson**
WHSC President & Chair
- Rhonda Kimberley-Young**
WHSC Vice-President
Ontario Teachers’ Federation
- Lyle Hargrove**
WHSC Secretary-Treasurer
Unifor

BOARD MEMBERS

- Sylvia Boyce**
Board Member
United Steelworkers
- Laurie Brown**
Board Member
Ontario Nurses’ Association
- Debora De Angelis**
Board Member
United Food & Commercial Workers Canada
- Sharon DeSousa**
Board Member
Public Service Alliance of Canada
- Vern Edwards**
Board Member
Ontario Federation of Labour
- Len Elliott**
Board Member
Ontario Public Service Employees Union
- John McCann**
Board Member
Teamsters Canada
- Bridget Pridham**
Board Member
Canadian Union of Public Employees
- James St. John**
Board Member
Building Trades
- Gord Wilson**
President Emeritus

PRESIDENT'S REPORT ◀

Quality health and safety training works. You could say it is our mantra and yes, we think it bears repeating.

For more than 30 years Workers Health & Safety Centre (WHSC) has developed and delivered the type of training workers and their representatives have identified as essential to their success. Those on the front lines, whether their work involves teaching or trenching, tell us they need more, not less, training to tackle increasingly complex health and safety issues.

As such, workers and their representatives count on WHSC training to fully appreciate the scope of their legal health and safety rights and responsibilities. To be effective, they also trust WHSC training to equip them with critical skills including inspecting a workplace, investigating incidents, researching and strategizing recommended solutions and properly documenting all these activities.

To put it another way, WHSC is successful because our priority is to ensure the success of those engaged in securing safer, healthier workplaces. We know for instance effective workplace representatives are problem solvers. They want to apply their knowledge and skill to improve working conditions for themselves and their co-workers. They also know lasting improvements require both individual and collective effort.

At WHSC we take to heart research conducted by the Labour OHCOW Academic Research collaboration which found worker representatives have more impact when they engage in a variety of prevention activities that build both knowledge and relationships—and more to the point, which found quality training and education plays an important role in these endeavors.



BUT WHAT
DO WE MEAN
BY
QUALITY TRAINING?

ALL
WHSC TRAINING
IS HAZARD-BASED.

WHSC PROGRAMS ALSO
EMBRACE PROVEN
ADULT EDUCATION
PRINCIPLES
AND
TRAINING DELIVERY
METHODS.

But what do we mean by quality training? Unlike most health and safety training, all WHSC programs embrace proven adult education principles and training delivery methods. This ensures training builds on participants' experiences and provides an opportunity to apply what is learned. Each WHSC program has action and learning objectives to ensure in-class learning is transferable to the workplace. WHSC training is also hazard-based. Participants learn what they want and need most, how to identify and control workplace hazards to protect themselves and their co-workers.

In the 2018/2019 fiscal year WHSC once again delivered. All totaled, we trained 63,229 participants in 338,838 person hours of relevant and reliable training. Included in this work, we helped our constituency and clients meet workplace-specific needs through WHSC's customized training options. Those working at or managing worksites or workplaces in construction, power generation and retail were among those seeking these services in 2018/2019. The greatest number though look to us for help in complying with legally mandated health and safety training.

In our Training Delivery report, we see clearly those programs with greatest number of participants and/or person hours of training are those backed by an enforceable, mandatory, high standard of training. Without regulation workers and workplace representatives are often left to their own devices. With regulation they at least enjoy a minimum level of protection. For instance, Ontario's mandatory Working at Heights training and independent research into its effect demonstrates this simple truth. Our Executive Director explores these findings and others in his report, but suffice to say, the studies support what WHSC, our constituents and clients have long experienced—quality training helps save lives. When proper training is absent, workers pay with their lives, these are the unfortunate facts.

Knowing this, it is even more disappointing the Ministry of Labour intends to amend its Certification training standards for joint health and safety committees (JHSCs) to permit a one-day, online program for *Part I Certification*, also known as *Basic Certification*.

We think the move of going to a one-day, online, *Part 1 Certification* program ill considered given the evidence in support of quality training, but also because it ignores previous work on the issue. The current training standard was subject to an extensive and transparent Workplace Safety and Insurance Board (WSIB) led review with prevention system partners and stakeholders a few years ago. This work was endorsed by the government-appointed Expert Advisory Panel on Occupational Health and Safety. The Expert Panel deferred to and supported the conclusions of the WSIB review, which had ruled out a training program delivered solely online because of its substantially inferior ability to ensure learning and which insisted on a minimum of three days of training, because of the considerable responsibilities placed on Certified JHSC members under the *Occupational Health and Safety Act*.

When proper training is absent, workers pay with their lives, these are the unfortunate facts.

Ontario's prevention system exists to help not hinder workplaces in their health and safety work. Sometimes this includes the tough-minded decision to set and enforce regulations, including mandatory training standards. In some quarters, there are those who think exercising regulatory muscle takes courage. Let's be honest though. No one has more courage than the thousands of health and safety representatives in workplaces across the province. These individuals are the real agents of change. Ensuring they, and the workers they seek to safeguard, receive quality training is surely the least we can do.

Wayne Samuelson

Wayne Samuelson
President



EXECUTIVE DIRECTOR'S REPORT ◀

Training. The right thing. The right way. In a few words, our tagline sums up what Workers Health & Safety Centre (WHSC) does and why we do it.

We are Ontario's government-designated health and safety training centre for all the right reasons. Developing and delivering quality training is our mandate, but for everyone connected to WHSC this work is also a great privilege. Knowing our training can help make a good workplace prevention program a great one is immensely gratifying. Knowing it can help save lives is especially so.

How did we figure this out? We asked our constituents and clients. This is our and their experience. If, however, you don't want to take our word for it, you need only read the vast body of research on adult education and occupational health and safety training. Not just any kind of training will do though. Research also finds training has more impact when it is interactive, hands-on and relevant to the workplace.

As our President explains, this is where training standards come in. They can help ensure workers and workplace representatives get the quality training they need.

Although there is a tremendous amount of unfinished work to do when it comes to occupational health and safety training standards, the province at least took the step of adopting a mandatory training standard for Working at Heights training. Two Ontario studies conducted in 2018/2019 amply demonstrate this absolute training need and the wisdom of a training standard.

First, a comprehensive study by the Institute for Work & Health (IWH) evaluated the impact of the Ministry of Labour's (MOL) Working at Heights (WAH) training standard. Among other things, it surveyed employers, MOL inspectors, training deliverers and most importantly, the workers themselves. Along with high



compliance rates, researchers found the mandatory training was associated with worksite improvements such as new equipment and more guardrails, development of fall rescue plans and more frequent inspection of equipment. Safe work practices, such as checking for fall hazards and maintaining 100 per cent tie-off improved too. Ultimately, the training was associated with a 19.6 per cent decline in falls-related, lost-time injuries. Thus IWH concluded, mandatory WAH training achieved its purpose. They also acknowledged these findings are consistent with their earlier research on health and safety training in general.

Regardless, I cannot help but think, if this training standard had been fully implemented in 2011, as recommended by so many, including the Expert Panel on Occupational Health and Safety, we could have spared workers and their families untold suffering.

In this light, next consider a 2018/2019, MOL root cause analysis study into the deaths of 92 workers working at heights between 2009 and 2016. Their results revealed lack of work site instruction as the most common contributing factor in 44 of 92 deaths. An absence of fall arrest equipment was involved in 39 deaths. Lack of fall prevention

training was associated with another 29 deaths. Improper wearing of fall arrest equipment, improper guarding and harmful conditions were the next three highest contributing factors. I would argue though, all these factors can be tied to a lack of proper training. With quality training, participants would understand the need for life-saving work site instruction, proper equipment and how to wear fall protection equipment.

In the wake of these studies and statistics, many are calling for an extension of an enforceable, mandatory, Working at Heights training standard to workplaces in other sectors, and for that matter, mandatory, standardized training to help protect workers against violence and harassment and other significant hazards.

Occupational skin disease (OSD) for instance, may not be top of mind for many, but it's one of the most common occupational illnesses. According to recent research, it's also one in sore need of quality training. The vast majority of skin disease cases are work-related contact dermatitis (WRCD). WRCD can make it painful or impossible to continue work, and not all workers with WRCD get better. In 2018 researchers with the Centre for Research Expertise in Occupational Disease (CREOD) completed a series of studies using data from patients assessed for work-related skin disease. They found very few Ontario workplaces have programs to prevent occupational skin diseases.

Related CREOD research also explored workers' perspectives on health and safety training. Workers reported rarely receiving training on content they consider most helpful, namely skin disease exposures, health effects and prevention measures. Asked for examples of good training experiences, workers cited First Aid and CPR training. Examples of poor training? Workers most often cited WHMIS training.

When asked, workers said they would like to receive health and safety training that is job-specific, hands-on, delivered in-person, and received at the start of employment. Workers who did receive training reported receiving a lot of online training they found difficult to retain, specifically mentioning information overload and passive delivery. Workers also believed training was more likely to occur if it was mandatory, as voluntary measures are leaving them unprotected.

When asked, workers said they would like to receive health and safety training that is job-specific, hands-on, delivered in-person, and received at the start of employment.

The time for delay and denial is over. It's WHSC's job is to ensure workers and workplace representatives get the health and safety training they need to succeed. But we cannot do it alone. The moral and business case for training only takes us so far. We can say with a great deal of certainty, when workers get the training they need and are legally entitled to, the result is decreased worker injury, illness and death. And solid research evidence confirms what WHSC has said all along—training standards work, just ask those on the workplace front lines. After all, they are the real health and safety champions we have the privilege of supporting.

So let's get on with it. Create enforceable, training standards that demand quality and WHSC will deliver. Again, it's what we do.

Dave Killham
Executive Director



Workers Health & Safety Centre

WORKING AT HEIGHTS — TRAINING —

HAND'S-ON LEARNING

☒

FIND OUT MORE

www.whsc.on.ca

1-800-869-7950

contactus@whsc.on.ca

TRAINING DEVELOPMENT ◀

WHSC’s Program Development group creates and maintains a roster of some 200 training courses and/or individual modules. We develop training programs based upon identified needs. Our first point of contact often involves one of our Training Services Representatives working directly with constituents and clients. As required, we assign Program Development staff to develop new courses to fulfill specific workplace needs with the active input and support of workplaces.

WHSC’s Information Services group also supports the program development process. The group’s Researchers and Communications Officers supply Program Developers with dossiers of the latest research, legislative changes, leading legal decisions and developments in other jurisdictions in anticipation of our biannual Instructor Update Meetings, but also in assistance of identifying possible training gaps to be addressed with new or updated training programs.

These identified needs drive learning and action objectives for each program. Program Development staff create learning activities through practicums, worksheets and other engaging activities. We design these sessions to ensure participants can develop and demonstrate the required skills and knowledge and WHSC-trained instructors can observe learning has indeed occurred. Our highly qualified instructors also complete a comprehensive Instructor Training program to ensure they are able to deliver WHSC programs using participant-centred, adult learning techniques.

Much effort goes into maintaining our catalogue of existing training courses. With changes to laws, emerging science on workplace hazards and innovations in hazard controls, we revise our training programs to ensure they are accurate and up-to-date.



WHSC has a wide range of hazard-specific modules, many offered as part of Certification Part Two training for joint health and safety committees (JHSCs). During the 2018/2019 fiscal year, Program Development staff updated the content and/or layout on a number of these programs including:

- ▶ Biological Hazards
- ▶ Ergonomics in Health Care and Social Services
- ▶ Heat and Cold Stress
- ▶ Heavy Mobile Equipment
- ▶ Hours of Work
- ▶ Mould
- ▶ Personal Protective Equipment
- ▶ Vehicle Driving Hazards.



In 2018/2019, we also revised a number of other essential training programs. These programs help workers acquire specific skills and knowledge. Popular among them are several of WHSC’s operator equipment programs. Programs updated last year included:

- ▶ Asbestos Hazards
- ▶ Powered Elevating Work Platform Operator
- ▶ Rough Terrain Forklift Operator
- ▶ Transportation of Dangerous Goods by Road
- ▶ Traffic Control.



Finally, in 2018/2019 we launched two new training programs, both legally mandated, including Working at Heights Refresher, now translated and available in French, and our much anticipated Suspended Access Equipment Installer and Operator program.

— WORKERS TRAINING WORKERS —



TRAINING DELIVERY & OUTREACH ◀

Coordinating and ensuring the reliable delivery of WHSC training programs is the work of our Training Services group. Throughout 2018/2019, our challenges remained much the same—reaching new clients to deliver even more training programs, while maintaining the trusted service our constituency and current clients have come to expect.

We achieved both in 2018/2019, delivering 338,838 person hours of training to 63,229 participants. To begin, we continued to deliver impressive amounts of Ministry of Labour-approved Working at Heights training and refresher training, together totalling some 161,000 classroom hours of training for 29,798 workers in 2018/2019.

Ontario’s sustained construction boom also continues to fuel high demand for WHSC’s suite of equipment operator training. A standout in 2018/2019 was WHSC’s new Powered Elevating Work Platform Operator program delivered to 2,434 workers for 14,604 hours of training.

Another 1,059 learners completed 25,416 person hours of JHSC Basic Certification training with WHSC. Given a looming deadline for transition to Globally Harmonized WHMIS, we also trained 7,245 participants who collectively received a total of 18,632 hours of training designed to meet this new challenge. And given the epidemic proportion of workplace violence and harassment in today’s workplace, it came as no surprise our training program to help workplace parties confront this number one hazard was number one in delivery of our catalogue of hazard-specific training, with a total of 1,211 participants completing 3,633 hours of training in 2018/2019.

It’s worth noting, many still rely upon WHSC training to address a host of common workplace safety issues such as lockout, electrical hazards and confined spaces.



The following provides a breakdown of WHSC 2018/2019 training hours:

WHSC Program Type	Person Hours of Training
▶ Certification	▶ 61,647
▶ Fee-for-service	▶ 6,294
▶ Instructor Development	▶ 5,286
▶ Labour Education	▶ 17,238
▶ Worker training	▶ 248,373
	TOTAL 338,838



/// WE CAN HELP

Trusted Workplace Violence and Harassment Prevention Resources

- ☑ Compliance check lists
- ☑ News and hazard bulletins
- ☑ Comprehensive training



Throughout the year, Training Services also engages in a number of routine activities to ensure we have the capacity to meet ever-changing training needs. In 2018/2019, we trained 81 new instructors. Ensuring our qualified instructors are up-to-date is a priority for Training Services too. In 2018/2019 WHSC facilitated 23 well-attended, regional Instructor Update Meetings. These meetings help maintain and build our instructors’ health and safety knowledge of WHSC programs, changes to health and safety laws, standards and policies, emerging research and significant legal decisions.

While we do not have the resources to do so every year, in 2018/2019 we also provided an instructor upgrade session, beginning the process of recertifying a number of instructors through the Technical Standards and Safety Authority to continue delivering WHSC’s Propane for CH-02 ROT program.

Along with coordinating training programs across Ontario, WHSC Training Services staff also support activities and events intended to raise health and safety awareness and communicate a prevention message in the broader community. In 2018/2019 our staff helped promote Day of Mourning events focusing on the need to make work safe and healthy by supporting constituent efforts in close to 50 communities. WHSC staff also helped coordinate 13 events designed to recognize volunteer worker health and safety activists. In so doing, WHSC is helping to bolster a community of health and safety activists like no other.



INFORMATION SERVICES ◀

As ever, the role of WHSC Information Services is to **promote our organization’s training services, meet the ongoing needs of our constituent and client base for trusted occupational health and safety information and help create public awareness about the need for health and safety improvements in general and quality training specifically.**

In a world where many substitute passive, online resources for effective, life-saving training, or where “alternative facts” and partial truths supplant evidence-based, comprehensive information, this role is not always an easy one. Just the same in 2018/2019 WHSC Information Services worked to meet our responsibility by:

- ▶ Marketing WHSC training schedules and in-house training delivery options
- ▶ Communicating on legislative training requirements such as those related to Globally Harmonized WHMIS, working at heights and joint health and safety committee certification
- ▶ Launching the release of new or newly-updated programs such as Hours of Work, Personal Protective Equipment, Transportation of Dangerous Goods by Road, and Suspended Access Equipment Installer and Operator training
- ▶ Sharing news of evidence on emerging occupational health and safety issues and what action, if any, is being taken on them — issues such as:
 - ▶ Growing support for ‘right to disconnect’ legislation
 - ▶ Underreporting of workplace violence in Ontario hospitals
 - ▶ Patient handling and the success of related regulations in California
 - ▶ Radiofrequency radiation exposures and their potential to cause cancer
 - ▶ The link between extended work hours and type-two diabetes in women
 - ▶ High rates of workplace bullying and harassment in Canadian workplaces and the lack of workplace policies to address this serious psychosocial hazard

- ▶ Promoting key events like Day of Mourning and Repetitive Strain Injury Awareness Day
- ▶ Maintaining a free inquiry service for all interested in safer, healthier work by providing comprehensive, written responses to a number of concerns raised with us including:
 - ▶ Psychosocial impact of racism in the workplace
 - ▶ Mould contamination — prevention and remediation
 - ▶ Legal decisions associated with workplace harassment
 - ▶ Safe procedures for loading and securing transport cargo
 - ▶ Limitations and even hazards associated with hearing protection devices
 - ▶ Hygiene monitoring methodologies for exposures in the pulp and paper industry.

To support these activities, Information Services staff produced a variety of print resources and an ever growing number of digital resources. In 2018/2019 we significantly upgraded the content management system that supports our website. Several web pages were further optimized for search engine ‘accessibility’. A deeper dive on analytics also helped fine tune the timing and content of e-publications and social media posts. Finally, with very limited advertising dollars we made the most of Google and Facebook ads to help promote training opportunities.

The effects of these efforts were rewarding. Levels of engagement with our website, e-news publications and social media platforms climbed well above industry averages. So inspired, we will redouble our efforts to connect with as many as possible on what we believe to be the single most important issue for working people, namely their health and safety and the health and safety of co-workers.



Shared January 16, 2019 Lack of training contributing to fall hazards, Ministry finds



Shared January 28, 2019 Non-standard work hours and training to minimize their effect



Shared March 26, 2019 Supportive supervisors reduce risk of worker injury, study finds



Shared March 4, 2019 Violence in long-term care cries out for prevention, new reports



Shared March 14, 2019 WHSC 2019 student scholarship competition NOW OPEN

ON APRIL 28TH

REMEMBER

National Day of Mourning

for Workers

Workers Health & Safety Centre

SAFE & HEALTHY WORK... INSIST ON IT!



VOLUNTEER RECOGNITION

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

The WHSC, in conjunction with local labour councils, recognized these many contributions as part of its 23rd annual Volunteer Health and Safety Recognition Campaign. Together in 2018/2019, we acknowledged the following volunteers for their extraordinary efforts to secure safer, healthier workplaces.

HONOURED VOLUNTEERS

- ▶ **Eleanor Adarna**
Ontario Nurses' Association
- ▶ **Larry Alderdice**
Grey Bruce Labour Council
- ▶ **Jim Aldridge**
North Bay & District Labour Council
- ▶ **John Bebbington**
Hamilton & District Labour Council
- ▶ **Heather Cherron Von Atzigen**
Injured Workers Consultants
- ▶ **CUPW Local 560**
Waterloo Regional Labour Council
- ▶ **Bill Denney**
Sault Ste Marie & District Labour Council
- ▶ **Norm Dixon**
Toronto & York Region Labour Council
- ▶ **Nancy Evans**
Guelph & District Labour Council
- ▶ **Serge Frechette**
Ottawa & District Labour Council
- ▶ **Wanda Gilmore**
Niagara Regional Labour Council
- ▶ **Iwan Jugley**
Niagara Regional Labour Council
- ▶ **Sherrie Kerr**
Oakville & District Labour Council
- ▶ **Joe Lamoureux**
Barrie & District Labour Council
- ▶ **Mike Lundy**
Central Ontario Building Trades
- ▶ **Janice Martell**
Sudbury & District Labour Council
- ▶ **Wayne Marzec**
Hamilton & District Labour Council
- ▶ **Michael Mayes-Stewart**
North Simcoe Muskoka & District Labour Council
- ▶ **Tamara McKendry**
Orangeville & District Labour Council
- ▶ **Betty-Jean Rayner**
St. Thomas & District Labour Council
- ▶ **Julia Rodriguez**
Peel Regional Labour Council
- ▶ **Jennifer Sinclair**
Kenora & District Labour Council
- ▶ **Dave Smith**
Toronto & York Region Labour Council
- ▶ **Martin Stranak**
London & District Labour Council
- ▶ **John Vince**
Kingston & District Labour Council



SECRETARY TREASURER'S REPORT ◀

Quality training certainly matters, but so does training quantity. At the Workers Health & Safety Centre (WHSC) we believe with every WHSC-trained worker or workplace representative our vision of safer, healthier workplaces moves another step closer.

In 2018/2019, WHSC once again delivered training like few others in Ontario's health and safety system. We reached at least comparable, and in most cases more, numbers of workers and workplace representatives than organizations with up to three times our budget. As such, I would argue we are the most cost-effective Health and Safety Association in the province.



Smart money then would see occupational health and safety training, and especially WHSC training, as a sound investment. So why then have our grants been flat-lined for years? And why now are they poised for a dramatic cut?

WHSC does not run large surpluses. We have no bloated bank accounts from which to withdraw. Every year we reinvest grants and what revenues we achieve directly back into training development and delivery. We have always understood the need for quality training is a pressing one.

WHSC is also not administration heavy. More than 80 per cent of our staff deliver front line services. The remainder provide them invaluable support.

For instance, WHSC Information Technology (IT) staff maintain our entire IT infrastructure. In 2018/2019 their work included improvements to our Customer Relationship Management (CRM) system and new web services connecting the CRM with our website.

We have always understood the need for quality training is a pressing one.

New security hardware and software to guard against virus attacks were also installed.

IT staff are also ever on the look out for value-for-money services. Thus in 2018/2019, they rebuilt system servers and secured new technical support for them, for a savings of 60 per cent.

Similarly, staff in WHSC Printing/Shipping introduced a new fully automated signature booklet maker, realizing cost-savings and quicker run times. In turn, this innovation saw expedited delivery of training resource materials to the field—an important consideration when one takes into account Printing/Shipping produced 200,000 more print impressions than the year previous.

So I return to my original question, why flat-line or worse cut WHSC's budget?

This defies logic in light of the evidence for training effectiveness. But the recent stated motive of helping to balance the provincial budget also makes even less sense. Funding for Ontario's prevention system, WHSC included, comes from the Workplace Safety & Insurance Board (WSIB). WSIB funding is a result of the "historic compromise" between employers and workers, injured, made ill or killed because of unsafe, unhealthy work conditions. Employers pay premiums to the WSIB in order to ensure workers' wages continue should they fall victim to uncontrolled hazardous work. A portion of these same premiums also help finance prevention training, Ministry health and safety enforcement and the like. For these protections, workers waived their common law right to sue employers should they experience harm in the workplace.

I, all connected to WHSC, plus the larger community of worker health and safety advocates and activists can only hope reason will prevail sooner than later. To state our case simply, quality health and safety training is an investment, not a cost, and should be treated as such.

Lyle Hargrove
Secretary-Treasurer

Financial Explanation: A final word about our 2018/19 finances. WHSC's financial situation at the end of the fiscal year managed to stabilize despite no funding increase from the Ministry of Labour. This was accomplished by meeting our non-MOL revenue targets, a reduction in operating expenses from a favourable actuarial valuation of WHSC's employee future benefits liability, and by deferring some budgeted operating costs. These measures resulted in a small positive impact on WHSC's net assets after accounting for all costs, including amortization and other non-cash expenses. However, this came at the expense of not being able to reinvest into our long-term liability commitments. WHSC's net assets still remain in a negative position. So we continue to review our ongoing operating expenses and liabilities in an attempt to mitigate against increasing financial pressures. We also continue to be very proud of the contributions made by all staff at the WHSC who (as always) are doing an incredible job ensuring our vision, mission and mandate remain unaffected during these challenging financial times.

▶ MOL Funding	▶ \$9,245,880
▶ Non-MOL Sources of Revenue	▶ \$2,609,070
▶ Operating Expenses	▶ \$11,318,818
▶ Excess Revenue Over Expenses (before Amortization)	▶ \$536,132



SMART MONEY
WOULD SEE

OCCUPATIONAL

HEALTH & SAFETY

TRAINING

AND

ESPECIALLY

WHSC TRAINING

AS A

SOUND INVESTMENT.



TABLE OF CONTENTS

Independent Auditor’s Report 22

Statement of Financial Position 24

Statement of Operations and
Changes in Net Assets 25

Statement of Cash Flows 26

Notes to the Financial
Statements 27-34

Schedule of Operating Expenses 35

WORKERS HEALTH & SAFETY CENTRE
FEDERATION OF ONTARIO

(operating as Workers Health & Safety Centre)
March 31, 2019

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, 2019, 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, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Toronto, Canada
June 17, 2019

Grant Thornton LLP

Chartered Professional Accountants
Licensed Public Accountants


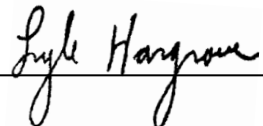
Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)

Statement of Financial Position

March 31	2019	2018
Assets		
Current assets		
Cash	\$ 1,675,223	\$ 1,193,028
Accounts receivable	635,280	489,432
Prepaid expenses	41,447	28,154
	<u>2,351,950</u>	<u>1,710,614</u>
Severance fund (Note 2)	2,349,058	2,311,610
Employee future benefits fund (Notes 2 and 6)	4,372,352	4,322,863
Capital assets (Note 3)	<u>1,641,864</u>	<u>1,526,392</u>
	<u>\$ 10,715,224</u>	<u>\$ 9,871,479</u>
Liabilities		
Current liabilities		
Accounts payable and accrued charges (Note 4)	\$ 792,024	\$ 765,086
Unexpended proceeds from fundraising event	17,861	28,159
Deferred revenue and funding (Note 5)	185,360	186,550
Current portion of lease inducement and rent liability (Note 7)	90,040	110,106
Current portion of obligations under capital lease (Note 8)	<u>168,729</u>	<u>212,472</u>
	<u>1,254,014</u>	<u>1,302,373</u>
Severance benefit liability	1,643,686	1,627,923
Employee future benefits (Note 6)	7,057,669	6,620,353
Deferred lease inducement and rent liability (Note 7)	287,722	263,438
Obligations under capital lease (Note 8)	<u>876,349</u>	<u>462,472</u>
	<u>11,119,440</u>	<u>10,276,559</u>
Net assets (deficiency)		
Internally restricted		
Invested in Capital Assets	596,786	851,448
Externally restricted		
Young Worker Awareness deficiency	(154,589)	(154,589)
Unrestricted net asset deficiency	<u>(846,413)</u>	<u>(1,101,939)</u>
	<u>(404,216)</u>	<u>(405,080)</u>
	<u>\$ 10,715,224</u>	<u>\$ 9,871,479</u>

Commitments and contingencies (Note 11)

Approved on behalf of the Board of Directors

President

Secretary-Treasurer

See accompanying notes and schedule to the financial statements.

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

Statement of Operations and Changes in Net Assets

Year ended March 31

2019

2018

	Invested in Capital Assets	Young Worker Awareness	Unrestricted	Total	Invested in Capital Assets	Young Worker Awareness	Unrestricted	Total
Revenue								
Ministry of labour	\$ -	\$ -	\$ 9,245,880	\$ 9,245,880	\$ -	\$ -	\$ 9,245,880	\$ 9,245,880
Recovered costs (Note 9)	-	-	2,381,405	2,381,405	-	-	2,110,654	2,110,654
Fee revenue (Note 10)	-	-	227,665	227,665	-	-	301,270	301,270
Amortization of deferred capital assets	-	-	-	-	-	-	26,182	26,182
Operating expenses – schedule (Page 14)	-	-	11,854,950	11,854,950	-	-	11,683,986	11,683,986
Excess of revenue over expenses before other item	-	-	536,132	536,132	-	-	109,489	109,489
Amortization of capital assets	-	-	(535,268)	(535,268)	-	-	(529,248)	(529,248)
Excess (deficiency) of revenue over expenses	-	-	864	864	-	-	(419,759)	(419,759)
Net assets, beginning of year	851,448	(154,589)	(1,101,939)	(405,080)	1,107,167	(154,589)	(937,899)	14,679
Capital lease repayments	186,215	-	(186,215)	-	202,234	-	(202,234)	-
Purchase of capital assets	94,391	-	(94,391)	-	71,295	-	(71,295)	-
Amortization of capital assets	(535,268)	-	535,268	-	(529,248)	-	529,248	-
Net assets, end of year	\$ 596,786	\$ (154,589)	\$ (846,413)	\$ (404,216)	\$ 851,448	\$ (154,589)	\$ (1,101,939)	\$ (405,080)

See accompanying notes and schedule to the financial statements.

Statement of Cash Flows

Year ended March 31	2019	2018
Operating activities		
Excess (deficiency) of revenue over expenses	\$ 864	\$ (419,759)
Items not affecting cash		
Amortization of capital assets	535,268	529,248
Amortization of lease inducement and rent liability	(30,887)	(41,957)
Severance benefit liability	15,763	52,655
Employee future benefits	437,316	548,966
Deferred revenue and funding recognized (Note 5)	(551,001)	(739,006)
	407,323	(69,853)
Changes in non-cash operating working capital items		
Accounts receivable	(145,848)	473,200
Prepaid expenses	(13,293)	167,644
Accounts payable and accrued charges	26,938	(175,984)
Unexpended proceeds from fundraising event	(10,298)	7,158
	264,822	402,165
Investing activities		
Severance fund	(37,448)	(21,535)
Purchase of capital assets	(94,391)	(71,295)
	(131,839)	(92,830)
Financing activities		
Funding and revenue received in advance (Note 5)	549,811	659,602
Employee future benefits fund	(49,489)	(23,115)
Lease inducement advance and increase in rent liability	35,105	72,914
Capital lease repayments	(186,215)	(202,234)
	349,212	507,167
Net increase in cash	482,195	816,502
Cash, beginning of year	1,193,028	376,526
Cash, end of year	\$ 1,675,223	\$ 1,193,028

Notes to the Financial Statements

March 31, 2019

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.

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 (MOL). Prior to April 1, 2012 the Centre was funded by the Workplace Safety and Insurance Board ("WSIB").

The Centre had accepted an assignment by the MOL to act as the manager of a special project, the Young Worker Awareness Project. This project is not part of the general operating budget of the Centre.

2. Significant accounting policies

Basis of presentation

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

Fund accounting

The Unrestricted fund records general funding, investing, programming and administrative activities and reports on unrestricted resources available for immediate use.

The Young Worker Awareness fund records funds restricted by the MOL arising from funding, programming and administrative activities associated with the Young Worker Awareness program of the Centre.

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

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
Severance fund	Fair value
Employee future benefits fund	Fair value
Accounts payable	Amortized cost

See accompanying notes and schedule to the financial statements.

Notes to the Financial Statements
March 31, 2018

2. Significant accounting policies (continued)

Financial instruments (continued)

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.

Severance benefit liability and related fund

The severance benefit liability represents amounts due to employees upon voluntary or involuntary departure, retirement or death. A severance fund is appropriated in support of the severance benefit liability and is invested in interest bearing accounts, which are stated at fair value.

Employee future benefits and related fund

The Centre accounts for the costs of providing retirement and other post-employment benefits to its employees on an accrual basis as entitlements are earned by employees through service. Actuarial determinations are periodically used to estimate the liability and current expense for these programs.

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

Capital assets

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

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

The remaining lease term used for the purpose of calculating amortization on leasehold improvements has been deemed to be 10 years.

Notes to the Financial Statements
March 31, 2018

2. Significant accounting policies (continued)

Revenue recognition

The Centre follows the restricted fund method of accounting for contributions. Restricted contributions with an associated restricted fund are recognized upon receipt. Restricted contributions without an associated restricted fund are recognized as deferred revenue and funding.

Fee revenue is recognized as fees are earned through the delivery of related programs.

Deferred revenue and funding

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

Deferred lease inducement and rent liability

Deferred lease inducement represent 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, 2018

3. Capital assets

	Cost	Accumulated Amortization	2019 Net Book Value	2018 Net book value
Furniture and equipment	\$ 841,622	\$ 823,465	\$ 18,157	\$ 8,138
Computer equipment and software	4,639,625	4,504,565	135,060	114,676
Leasehold improvements	1,919,098	1,440,538	478,560	750,512
Equipment - capital lease	2,190,836	1,180,749	1,010,087	653,066
	<u>\$ 9,591,181</u>	<u>\$ 7,949,317</u>	<u>\$ 1,641,864</u>	<u>\$ 1,526,392</u>

4. Accounts payable and accrued charges

Included in accounts payable and accrued charges are government remittances of \$Nil (2018 - \$434).

5. Deferred revenue and funding

	2019 WSIB surplus retention		Deferred revenue	Total
	Capital	Operating		
Balance, beginning of year	\$ -	\$ -	\$ 186,550	\$ 186,550
Funding and revenue received in advance	-	-	549,811	549,811
Recognized in revenue	-	-	(551,001)	(551,001)
Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185,360</u>	<u>\$ 185,360</u>

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2018

6. Employee future benefits

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

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

	2019	2018
Accrued post-retirement benefit cost		
Accrued post-retirement benefit obligation, beginning of year	\$ 7,654,471	\$ 8,127,533
Current service cost	242,235	270,762
Plan Amendments	(267,703)	-
Interest cost	256,340	277,407
Actuarial loss accrued on post-retirement obligation	207,543	(666,324)
Benefits paid	(342,927)	(354,907)
Accrued post-retirement benefit obligation, end of year	7,749,959	7,654,471
Unamortized actuarial losses	(692,290)	(1,034,118)
Employee future benefits obligation	<u>7,057,669</u>	<u>6,620,353</u>
Plan assets	<u>4,372,352</u>	<u>4,322,863</u>
Accrued post-retirement benefit obligation, in excess of plan assets	<u>\$ 2,685,317</u>	<u>\$ 2,297,490</u>
Net periodic post-retirement benefit cost		
Current service cost for benefits earned	\$ 242,235	\$ 270,762
Interest cost on accrued post-retirement benefit obligation	256,340	277,407
Net amortization or deferral	<u>281,668</u>	<u>355,704</u>
Net periodic post-retirement benefit cost	<u>\$ 780,243</u>	<u>\$ 903,873</u>

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

	2019	2018
Discount rate per return	3.20%	3.40%
Rate of increase in future benefits		
Supplementary hospital and prescriptions drugs	2.00%	2.00%

Extended health care, dental care and other benefits

Health trend rates – 0.00% per annum in 2014 grading up to 4.50% per annum in 2023 (2019 – 2.5%, 2018 – 2.00%)

Dental trend rates – 4.50% per annum (2018 – 4.50% per annum in 2014 grading up to 3.00% per annum in 2020)

The most recent full actuarial valuation was performed as at March 31, 2019 for the year then ended.

Notes to the Financial Statements

March 31, 2018

7. Deferred lease inducements and rent liability

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

	2019	2018
Tenant allowance advance	\$ 371,914	\$ 371,914
Rent liability	112,785	77,680
Amortization of lease inducement	(106,937)	(76,050)
	377,762	373,544
Current portion	90,040	110,106
	\$ 287,722	\$ 263,438

8. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	2019	2018
Equipment repayable in semi-annual instalments of \$119,929, including interest calculated at 5% and maintenance charges of \$10,602 per instalment	\$ 1,324,137	\$ 787,038
Maintenance charges and interest included in instalments	(279,059)	(112,094)
	1,045,078	674,944
Current portion	168,729	212,472
	\$ 876,349	\$ 462,472

9. Recovered costs

	2019	2018
Course and registration fees	\$ 2,304,425	\$ 2,058,927
Interest earned	76,980	51,727
	\$ 2,381,405	\$ 2,110,654

Notes to the Financial Statements

March 31, 2018

10. Certification delivery

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

11. 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:

2020	\$ 480,058
2021	524,988
2022	524,988
2023	520,740
2024	520,240
Thereafter	1,080,609
	\$ 3,651,623

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 \$1,039,000 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.

Notes to the Financial Statements

March 31, 2018

12. 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, 2019, the allowance for doubtful accounts is \$99,530 (2018 - \$64,861). The Centre manages its credit risk through proactive collection policies.

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. The Centre reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintaining adequate cash reserves to repay creditors.

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

Schedule of Operating Expenses

March 31

	2019			2018		
	Young Worker Awareness	Unrestricted	Total	Young Worker Awareness	Unrestricted	Total
Wages and benefits	\$ -	\$ 8,414,302	\$ 8,414,302	\$ -	\$ 8,502,722	\$ 8,502,722
Program expenses	-	1,157,809	1,157,809	-	1,171,654	1,171,654
Occupancy and rental	-	586,947	586,947	-	575,943	575,943
Employee future benefits	-	437,316	437,316	-	548,966	548,966
Staff travel	-	251,583	251,583	-	324,915	324,915
IT costs	-	227,838	227,838	-	190,923	190,923
Professional fees	-	64,915	64,915	-	101,418	101,418
Advertising and promotion	-	39,567	39,567	-	69,408	69,408
Finance and tax expenses	-	112,618	112,618	-	63,080	63,080
Other business expenses	-	25,923	25,923	-	25,468	25,468
	\$ -	\$ 11,318,818	\$ 11,318,818	\$ -	\$ 11,574,497	\$ 11,574,497



facebook.com/WHSCtraining



twitter.com/WHSCtraining



linkedin.com/WHSCtraining



youtube.com/WHSCtraining

TRAINING

▶ THE RIGHT THING. THE RIGHT WAY.