

# TRAINING TO MAKE SAFE WORK



Ensuring real learning.  
Promoting hazard prevention.



### **VISION STATEMENT**

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

### **MISSION STATEMENT**

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

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# BOARD OF DIRECTORS

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Wayne Samuelson  
WHSC President & Chair

Rhonda Kimberley-Young  
WHSC Vice-President  
Ontario Teachers' Federation

Lyle Hargrove  
WHSC Secretary-Treasurer  
Unifor



## BOARD MEMBERS

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Laurie Brown	Ontario Nurses' Association
Debora De Angelis	United Food & Commercial Workers
Sharon DeSousa	Public Service Alliance of Canada
Vern Edwards	Ontario Federation of Labour
John McCann	Teamsters
Blain Morin	Canadian Union of Public Employees
James St. John	Building Trades
Fred Upshaw	Ontario Public Service Employees Union
Gord Wilson	President Emeritus



# President's REPORT



*Health and safety laws exist to protect workers and ultimately to help create and maintain safe and healthy work. Workers Health & Safety Centre exists to provide training in support of these critical prevention goals, a mandate also enshrined in law.*

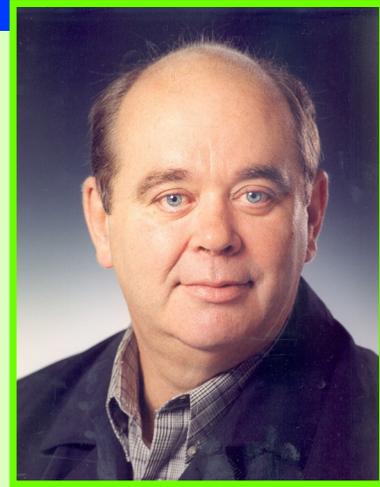
For us, the health and safety training intended by law is much more than book learning, videos or lectures. Real training should empower employers, workers and their representatives, to identify and resolve workplace health and safety issues in a way which improves working conditions for everyone in the workplace.

This was the broad vision of James Ham, chair of the Royal Commission on the Health and Safety of Workers in Mines (The Ham Report). His Report laid the foundation for Ontario's first *Occupational Health & Safety Act*.

Under the *Act*, employers bear the greatest legal duty to ensure safe, healthy work, not the least of which is to provide information, instruction and training to workers. Equally important, workers have legal rights to ensure they're adequately informed, involved and protected. Ham strongly believed in the legitimate role of workers and their representatives and a unique workers' voice through active participation in workplace health and safety matters, best served through worker members of joint health and safety committees or worker health and safety representatives in smaller workplaces.

Tasked with critical new prevention duties though, it soon became apparent quality training would be necessary, the kind of training that would build competence and confidence, training needed for prevention.

Fulfilling this historic vision is no mere academic pursuit. Having rights is no guarantee of being able to exercise them fully. When training is inadequate lives and livelihoods are at stake and workers are most directly and tragically affected.



Quality training requires a commitment to adult-based education and evaluation. But you needn't take my word for it. A wealth of research tells us how adults learn best. WHSC is the prevention system's leading training provider because we develop and deliver training which reflects not only what workers and other workplace parties need, but how they learn.

Quality occupational health and safety training, based upon adult-centred learning:

- ✓ Draws upon experience and knowledge of the workplace.
- ✓ Develops capacity and confidence to address issues.
- ✓ Encourages all to take an active, engaged role in workplace health and safety.

Quality instruction rarely occurs in one session, or in isolation. Activity-rich training is ideally designed to best evaluate adult learners. Through varied techniques such as worksheets, buzz groups and role play adult learners can demonstrate the knowledge and skills instructors need to assess.

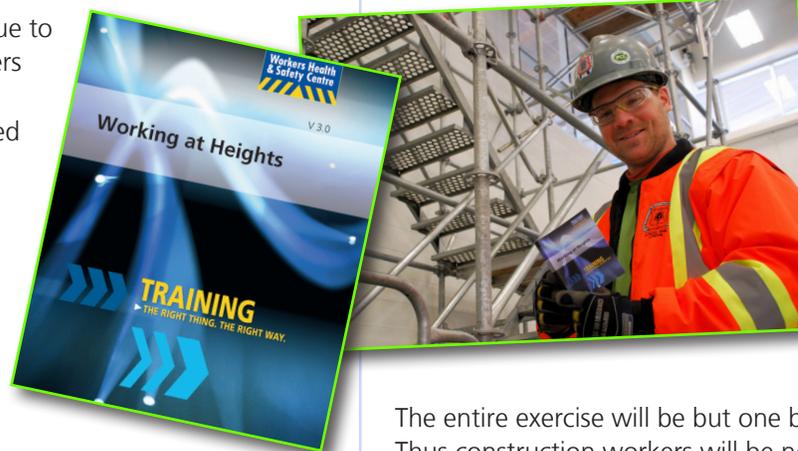
This learning environment allows instructors to continuously work with and evaluate learners' needs and ensure learning has taken place. No learner is abandoned or failed—we leave no one behind. Barriers to learning, such as low literacy, require varied approaches and the time to ensure workers successfully complete training with the necessary knowledge and skills before they return to work. To do otherwise would be morally wrong.

Lastly, let's not forget one of the greatest strengths of adult-centred learning. Adults learn much from each other when training incorporates techniques and the time to reflect upon and discuss issues of mutual concern. This approach often produces shared solutions too.

In 2015/2016 WHSC stayed true to our training values. While others disseminated information and called it training or administered blunt evaluation techniques like pass/fail tests that could ultimately deny workers employment, we insisted on maintaining our own effective approach.

We also supported the province's move towards additional standards for mandatory health and safety training. WHSC was one of the first to receive Ministry of Labour approval for Working at Heights training. This Ministry-mandated training in force since April 1, 2015 demonstrated the effect of mandatory training standards. By June we had booked 10,000 registrants into this course and by November 20,000 registrants. We had not been this busy since the days of Ontario's original Certification standard more than 20 years ago.

This said, it's been a struggle to ensure workers and other workplace parties receive training that is both effective and fully protective. Mandatory worker and supervisor training recommended by the 2010 Expert Panel report resulted in Prevention Office development of online information only and victim-blaming, bad information at that. WHSC developed programs that meet and exceed this requirement, but with the bar set so low, it is often difficult to convince employers to purchase a superior program.



New Certification training standards finally came into force March 1, 2016, but the standard is a watered-down version of what had been supported by the Expert Panel and approved by the Workplace Safety & Insurance Board in June 2011. Regardless, WHSC Certification programs will exceed this standard too, ensuring those who take our training are equipped to carry out their many legal responsibilities under the Act.

Further, while some recommended training standards have been developed, many remain unaddressed including those for high hazard work and for worker representatives in small workplaces. Proposed standards for mandatory entry level construction workers pay lip service to adult education practices, but then outline some 190 learning objectives to be achieved in one day. Without proper time no learning can be achieved much less evaluated.

The entire exercise will be but one big information dump. Thus construction workers will be no further ahead. Left unchallenged a dangerous precedent will be set for workers in other occupations who had hoped to benefit from a higher standard of occupational health and safety training.

It's simplistic to think training alone will prevent worker injury, illness and death. But clearly the Expert Panel thought it to be an essential part of any effective workplace health and safety program. We couldn't agree more. Fortunately, our constituency and clients also agree. Many have come to depend upon WHSC. With the evolving nature of work and workplace relationships many more workers are vulnerable. Now isn't the time to abandon proven training approaches. Working Ontarians deserve the best training we can provide. We will not fail them now. In the reports that follow you will read how we lived up to our trusted reputation.

**Wayne Samuelson**  
President



# Executive Director's REPORT



*Like titles featured on our report cover suggest, "Training to Make Safe Work" happens in two ways. First, training needs to ensure real learning. Our President, Wayne Samuelson explains in his report what makes training real is it takes the time to develop knowledge and skills in ways adults learn best. A second and just as important consideration however, is the content and objective of training. Effective occupational health and safety training also needs to focus on hazard prevention.*

Therefore, just as we reject a lecture and test approach to training, we also reject the notion worker behaviours should be controlled instead of workplace hazards. For hazards are the source of worker injury, illness and death. Moreover, they should be dealt with using a hierarchy of controls that prizes controls at the source, over controls at the worker. In other words, substitution and engineering controls should be preferred over personal protective equipment. Why? Because they are far more effective in promoting worker health. Ontario law reflects this truth and so do our training programs.

Trouble is, in the face of what should be self-evident, there are those who even today promote the myth of the careless worker, telling all who will listen, workers need only avoid hazards, instead of telling employers to address them. So they promote simplistic slogans like "Work Safe" and embed them in training. When challenged, they say, they meant this message is for all, not just workers, and that somehow it includes the notion of creating "Safe Work". They further claim, we must understand occupational health and safety is a "shared" responsibility, but willfully ignore the fact



under Ontario's *Occupational Health and Safety Act* workers have some 20 responsibilities, whereas employers and their designates are charged with more than 170 responsibilities. Of course the *Act's* regulations set out still more employer responsibilities. And workers can only meet their responsibilities if they are properly trained by their employers.

If I sound frustrated that's because I am. Pretending legal requirements for workers and employers are equivalent only serves to perpetuate the hazardous conditions workers face. I dare say, it also leaves employers open to loss of production, prosecutions, convictions, fines and worker compensation premium hikes, should they pay heed to this nonsense.

Such is the environment we work in. At the Workers Health & Safety Centre we spend considerable effort attempting to undo the harm this flawed messaging causes. The year 2015/2016 was no exception.

For instance, the many Ministry of Labour Prevention Office working groups we must serve upon found us challenging this kind of thinking on a consistent basis.

Little wonder then WHSC founder Cliff Pilkey, convinced successful training could only be effective if designed and delivered by workers and for workers, set out in 1985 to establish a worker training centre free of government and employer influence.

In 2015/2016 WHSC proudly maintained and advanced Cliff Pilkey's legacy. The following details the many activities we undertook with our constituents, clients and partners. I am sure you will agree working together we achieved much to help *make safe work* for working people in this province.



**Dave Killham**  
Executive Director





## TRAINING DEVELOPMENT

WHSC's program development group creates adult learning programs and modules that prepare workers to carry out important workplace health and safety activity and exercise considerable legal rights and duties.

All WHSC training programs begin with a concrete action objective to fulfil a workplace health and safety need and to help prepare learners to make workplace change through practical workplace activity. These activities might include leading a workplace inspection or correctly selecting fall protection equipment. They are hardly the stuff of ivory tower book learning.

During our training sessions we also use learning objectives—practical assessments—to check that learners develop the knowledge and skill needed to apply what they've learned.



We also prepare many others in the workplace, including joint health and safety committee members, representatives in small workplaces and supervisors, to carry out special duties to recognize, assess and control hazards.

To be effective though, training has to reflect the learner's reality. We understand workers come to our training from a wide range of workplaces and personal experiences. Some workers have low literacy levels. Some don't have strong English language skills. Some are intimidated by stress and vulnerability at work. In developing our programs, we need to accommodate all of these factors. We challenge ourselves to create session plans that eliminate barriers to learning.

In all WHSC offers some 200 active programs and modules. In the context of changing regulations, standards, emerging issues, court decisions and scientific research, maintaining our extensive catalogue is no simple task. In 2015/2016, our program development department updated or developed several training programs and modules including:

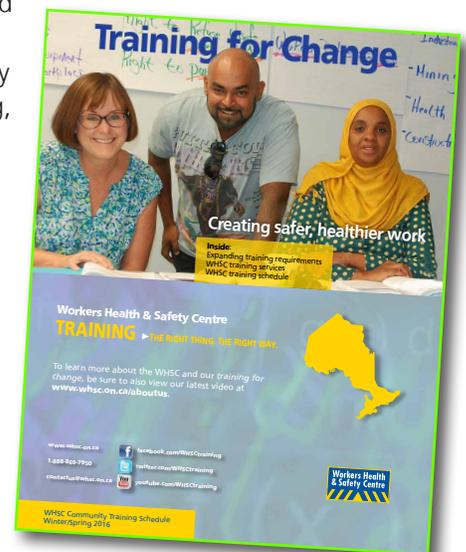
- Working at Heights
- Federal Committees and Representatives
- Hazards of Conveyor Systems
- Propane CH-02
- Transportation of Dangerous Goods
- Hazards of Stress in the Workplace
- Ground Disturbance
- Globally-Harmonized (GHS) WHMIS (including a new online version)
- Basic Certification
- Hazards of Noise
- Elevating Work Platform Operator
- Rough Terrain Forklift Operator
- Forklift Operator
- Skid Steer Operator.

## TRAINING DELIVERY & OUTREACH

One of WHSC's greatest strengths is our training delivery model. Having developed a broad network of WHSC-qualified worker instructors across this province, we pride ourselves on being able to deliver training where and when our constituents and clients need it. In the last year, we certainly honoured this promise.

During 2015/2016 WHSC delivered **323,228 person hours of training** to workers and workplace representatives in unionized and non-unionized workplaces, across all sectors of Ontario's economy. Our training delivery hours for 2015/2016 are nearly double the previous fiscal year and the number of worker students reached was almost triple.

Many of these learners completed government-mandated Working at Heights training. While other providers amassed long waiting lists for this potentially lifesaving training, WHSC scheduled courses almost daily. Once one course was filled, another would open immediately. Providing this training also meant drawing deeply on our resources



to support all related functions including printing and shipping participant manuals and preparing instructional equipment kits. Substantial administrative support was required to ensure we provided the Ministry of Labour with documentation and reports in a timely manner to maintain our training provider status.

The following comprises a breakdown of our 2015/2016 training hours:

WHSC Program type	Person Hours of Training
Certification	72,237
Fee-for-service	2,286
Instructor development	7,374
Labour education	22,313
Worker training	219,018
<b>TOTAL</b>	<b>323,228</b>

During 2015/2016 we also conducted many critical activities to support our network of instructors. These included:

- An instructor scholarship program for 10 participants from our construction sector constituents in fall 2015.
- Several in-house instructor training sessions for construction unions to meet the high demand for working at heights and equipment operator courses in the construction sector.

- Twenty-four instructor update sessions in the spring and fall to 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.

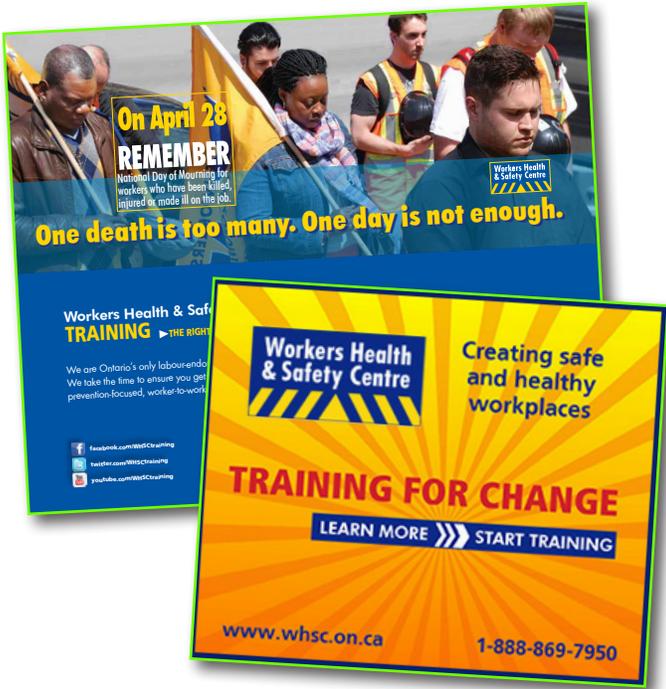
Other efforts helped raise health and safety awareness in the broader community. These included:

- ◆ The offering of specially-priced ergonomics and patient handling training during February and October in over 20 Ontario communities to support MSD prevention efforts and recognize Repetitive Strain Injury Awareness Day and Global Ergonomics month.
- ◆ Helping to promote Day of Mourning events in more than 50 communities by providing brochures, fact sheets, speakers' notes, web page promotions and guest speakers for many of these same events.
- ◆ Helping with the coordination of 13 events to recognize volunteer worker health and safety activists.



The collage features several key documents and posters:

- Making the case for MSD prevention:** A document titled 'Diagnosing and removing MSD pain in an acute care hospital' detailing the challenge of a spike in musculoskeletal disorders (MSDs) in a hospital's dialysis unit and the subsequent recommendations for training and ergonomic improvements.
- Work doesn't hurt:** A poster with an anatomical diagram of a human back, emphasizing the importance of recognizing and preventing MSDs.
- Moving from pain to prevention:** A poster titled 'Taking action to prevent MSDs' that provides a checklist for identifying and addressing MSD hazards in the workplace.



## WHSC/OHCOW MSD Prevention Conference

Last October, Workers Health & Safety Centre and Occupational Health Clinics for Ontario Workers also jointly hosted a Workers' Ergonomics Conference entitled, *Moving from Pain to Prevention*. Our mutual objective was to help workplace representatives identify and encourage workplace prevention solutions to the single greatest cause of work-related injury and illness in Ontario—musculoskeletal disorders, or MSDs. The educational conference also supported system-wide efforts to recognize Global Ergonomics Month.

This participant-centred conference saw attendees help shape conference outcomes by identifying MSD prevention challenges through highly interactive workshops and plenary presentations. From this, key challenges emerged including the need for greater awareness, education and training on MSD prevention and a specific ergonomics regulation.

Conference participants also asked WHSC for new resources to support their workplace efforts. In response, WHSC Information Services developed "Making the Case for MSD Prevention", a series of fact sheets to help workplace reps effectively build support for much needed prevention. An *Economics of Ergonomics* fact sheet provides evidence-based support for ergonomic interventions. Three workplace-specific case studies document successful MSD prevention efforts in different work settings and demonstrate the

importance of worker involvement, researching and assessing hazards, making effective recommendations and pressing for solutions. All of these new resources were shared with conference participants and posted to WHSC's web site.

These new resources add to WHSC's existing ergonomics training programs which offer the knowledge and tools workplace reps need to identify the working conditions and hazards responsible for musculoskeletal pain and MSDs.

Most importantly, participants told us through exit evaluations the conference was informative and motivating with 92 per cent saying they had developed a better understanding of MSDs and 91 per cent saying they felt better prepared to address MSDs in their workplace.

## INFORMATION SERVICES

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

- ✎ Promoted training opportunities including a biannual schedule, particularly legally mandated training.
- ✎ Communicated the many employer obligations to train workers, supervisors and JHSCs.
- ✎ Added to our library of product sheets which help to launch new or revised training resources.
- ✎ Communicated timely and relevant health and safety information via ongoing postings to social media platforms.
- ✎ Created a new Globally-Harmonized WHMIS poster and wallet card to inform of significant legal amendments.
- ✎ Updated our existing health and safety rights posters to keep current with changes to legislation.
- ✎ Coordinated and promoted the MSDs Prevention conference, developed supporting presentations and provided conference coverage.
- ✎ Created and designed print and online advertisements for various media outlets which attracted a 30 per cent increase in website traffic and significant training program sales conversions.
- ✎ Maintained a roster of over 40 hazard bulletins including updates to those on Asbestos, Noise and Working at Heights bulletins.
- ✎ Provided promotional support for outreach programs including RSI Awareness Day, Day of Mourning and Global Ergonomics Month.



- ✎ Researched and developed a report for the Ministry of Labour Prevention Council which was constructively critical of the Chief Prevention Officer (CPO) and his office's inability to deliver on key Expert Panel recommendations, but especially those related to training.

- ✎ Helped to comprehensively articulate the errors in health and safety methodology and practices proposed and adopted by the CPO and his office.
- ✎ Published a variety of electronic news bulletins to meet the needs of WHSC constituents, clients and instructors.

Specifically and among other things, news bulletins provided coverage of:

- ★ New and amended legislation including new workplace sexual harassment protection, expanded coverage under the Noise Regulation and several amendments to the Construction Regulations.
- ★ New research exploring the union effect on worker health and safety on Ontario construction sites, studies on the health impacts of long work hours, hazards associated with prolonged sitting, and effective strategies to address workplace mental health stressors.
- ★ OHS enforcement and court decisions including criminal charges against a construction supervisor in the Toronto 2009 swing stage disaster, and health, safety and environmental fines levied against a propane supply company and its directors.



- ★ New tools such as MSD prevention resources including WHSC's fact sheets and case studies, OHCOW PainPoint app, WHSC's GHS-WHMIS poster and a Quebec best practice guide on nanoparticles.
- ★ Partner Events including an Occupational Cancer Research Centre symposium and its findings and opening of OHCOW's Ottawa office.



- ★ Community outreach and activism to promote and report on ban asbestos campaigns, the McIntyre Powder Project, and new memorials to honour Italian workers killed on the job in the last century.
- ★ Notice of government consultations including Ministry of Labour's Changing Workplace Review and proposed amendments to regulations on Suspended Access Equipment.

Finally, Information Services research staff responded to technical inquiries from workers, workplace representatives and WHSC program developers by compiling and synthesizing research information for the inquirer. Inquiries included:

- Monitoring of toxic gases in tunnel construction.
- Hazards and safe handling procedures when working with cytotoxic drugs.
- Developing material safety data sheets which comply with the new Globally-Harmonized System.
- Analysis of proposed changes to Designated Substance Regulations, including requirements for medical surveillance, respiratory protection and measuring.
- Legal requirements for transportation of contaminated soil, wastewater and sewage.
- Traffic control hazards and legal requirements which may apply.
- Case law on various topics including workplace violence assessment and control.



**2015/2016**

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 19th annual Volunteer Health and Safety Recognition Campaign. Last year we acknowledged the following volunteers for their extraordinary efforts to secure safer, healthier workplaces.

**HONOURED VOLUNTEERS**

**Atikokan High School Outers Program**  
Atikokan & District Labour Council

**Tara Asselstine**  
Kingston & District Labour Council

**Darren Babcock-Yates**  
Lindsay & District Labour Council

**Kim Bartlett Algoma**  
Sault Ste. Marie & District Labour Council

**Gaetan Begin**  
Peterborough & District Labour Council

**Rob Cowell**  
Peterborough & District Labour Council

**Victoria Cybulski-Blank**  
Ottawa & District Labour Council

**Mike DaPrat**  
Sault Ste. Marie & District Labour Council

**Andrew Dukeshire**  
Brantford & District Labour Council

**Wayne Falco**  
Barrie & District Labour Council

**David Foote**  
Quinte District Labour Council

**Laurie Heimbecker**  
Orangeville & District Labour Council

**Barb Larson**  
Kenora & District Labour Council

**Danielle Latulippe-Larmand**  
Ontario Nurses' Association

**Michael Lundy**  
Thunder Bay & District Labour Council

**Ron Maracle**  
Brantford & District Labour Council

**Kevin McCorkell**  
Peel Regional Labour Council

**Maryam Nazemi**  
Injured Workers' Consultants

**Ian Parry**  
Oakville District Labour Council

**Ronda Peter**  
Grey Bruce Labour Council

**Mike Pick**  
Central Ontario Building Trades

**Fortunato Rao**  
Toronto & York Region Labour Council

**Keith Rattai**  
Durham Region Labour Council

**Shawn Rouse**  
Waterloo Regional Labour Council

**Evelyn Shoemaker**  
Oakville District Labour Council

**Paul Sylvestre**  
Windsor & District Labour Council

**Lyn Thompson**  
North Bay & District Labour Council

**Serge Valcourt**  
Niagara Regional Labour Council

**Julie Wagner**  
Guelph & District Labour Council



# Secretary Treasurer's REPORT



*Workers Health & Safety Centre is uniquely entrusted to help workers, their representatives, supervisors and employers train for the very serious work of creating safe work. By safe work, we also mean healthy work—physically and mentally. Unlike many others in Ontario's health and safety system we are just as concerned with matters of occupational health as we are with occupational safety. In fact, WHSC was born in response to workers concerns for their health at work and a lack of laws and training to safeguard their well-being.*

Even the Ministry of Labour's (MOL) own web site asserts, "All workers have the right to return home each day safe and sound. Preventing work-related illness and injury is the most important job at any workplace." This sentiment however, needs to be backed by action, by quality training and effective workplace hazard prevention programs. At WHSC we can't emphasize this enough. Ontario workplaces need practical on the ground solutions to the unacceptable and persistent level of worker death and critical injury. I stop at these two measures, as they provide a truer picture of what is really happening in our workplaces. They are harder to disguise. Whereas the drop in lost-time injuries is more a reflection of aggressive claims management and a lagging economy that discourages workers from claiming what is rightfully theirs.

Regardless, in the last fiscal year we accomplished much in pursuit of safer, healthier work. Training was up in every category, almost doubling the person hours of training from the 2014/15 fiscal year. Worker training increased significantly, nearly tripling the number of worker students we reached last year. As such, WHSC revenues were also solidly up for the 2015/2016 fiscal year.



Mandatory Working at Heights training helped create the environment in which demand for our training took off. As others have rightly observed, this success also demonstrates the positive impact of comprehensive mandatory training requirements. I would add, the support of high profile promotions for the new Working at Heights training standard, such as those provided by the Ministry of Labour, were also very helpful. A similar promotional effort could inject a much-needed boost for workplace compliance with newly revised JHSC Certification standards.

Despite this training surge though, major systemic problems still confront WHSC. After eight years of flat-line budgets, our core budget was actually cut in 2015/2016 and our supplementary budget for our successful Young Worker Awareness Program (YWAP) cancelled altogether—this, while the Ministry of Labour Prevention Office budget grew another \$2 million from \$11.9 million to \$13.9 million in the same year.

Faced with these constraints WHSC was forced to suspend delivery of YWAP and development of significant updates to the program. (At the time of this report’s publication the Prevention Office had once again denied funding for YWAP with no credible explanation given.) However, if our core funding levels don’t change, then our ability to maintain current levels of service for all constituents and clients, and especially front line service, is at threat as well.

To make matters worse the Prevention office continues to deny the approval of WHSC capital fund expenditures necessary to replace aging servers and computers. Without these expenditures we have been forced to purchase costly support agreements to help maintain these less than optimal systems.

So constrained we have looked for efficiencies elsewhere. Ongoing maintenance and upgrades to our customer relationship management (CRM) system, including an improved Course Manager interface in CRM, expanded our capacity to book multiple classes in the same quote and created additional reports views for CRM users. We also created automated processes for reporting Working at Heights training data to MOL plus the production and sending of course “location letters”, and added improvements for printing legally required Record of Training cards.

WHSC’s printing/shipping workgroup met a significantly increased demand for its services which involve printing and shipping training materials and all related video productions and course equipment including acquiring, assembling and maintaining *Working at Heights* kits. The massive uptake of WHSC Working at Heights training challenged us to find more efficiencies to meet and offset this added draw on our financial and human resources. We optimized our order and inventory management system to create a more seamless order fulfillment process. We also increased our printing efficiencies by renting better binding and finishing equipment. With these improvements, we could continue a high volume print production of *Working at Heights* modules, including our popular customizable booklets.

Despite our best efforts to introduce ongoing operational efficiencies though, it became clear more would have to be done. As such, our Board of Directors approved the WHSC main office move to a smaller office footprint in Markham. This move will undoubtedly reduce overhead costs, namely bricks and mortar, but we recognize even this is a short-lived fix. Again, if funding levels do not improve, or if additional cuts follow, WHSC will be hard pressed to fulfill its core functions.

Just the same, we continue to make the case for better WHSC funding, as well as a greater commitment to real and proven prevention efforts across the system. And we all now see the positive impact that can come when mandatory training standards are created and enforced.

WHSC is ready to provide more quality training to fulfill additional standards if and when they are developed and implemented. We believe these and other moves are what’s needed to promote greater occupational health and safety outcomes for workers and all workplace parties.

Meantime, we are keeping our eye on the needs of working Ontarians, offering them real learning to promote hazard prevention. We will continue to develop and deliver the kind of quality health and safety training and information services our constituents and clients have come to expect. We also want to see all of them return home safely to their families each and every day and we are prepared to do everything in our power to make this happen.

**Financial Explanation:** A final word about our 2015/16 finances. The financial statements of the Workers Health & Safety Centre have been prepared in accordance with generally accepted accounting principles for organizations of our nature. In summary, our finances break down as follows:

• MOL Funding	\$9,245,880
• Self-Generated Revenues	\$2,628,735
• Operating Expenses	\$11,846,515
• Operating Surplus (Deficit)	\$28,100



**Lyle Hargrove**  
Secretary-Treasurer

# Auditor's REPORT



Financial Statements of

## WORKERS HEALTH & SAFETY CENTRE FEDERATION OF ONTARIO

(operating as Workers Health & Safety Centre)

March 31, 2016

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# Independent Auditor's Report

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

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We have audited the accompanying financial statements of **Workers Health and Safety Centre Federation of Ontario**, which comprise the statement of financial position as at March 31, 2016 and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for government not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

## Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of **Workers Health and Safety Centre Federation of Ontario** as at March 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards for government not-for-profit organizations.

## Other matter

The financial statements of Workers Health and Safety Centre Federation of Ontario for the year ended March 31, 2015, were audited by another auditor who expressed an unmodified audit opinion on June 16, 2015.

Toronto, Canada  
June 27, 2016

  
Chartered Professional Accountants  
Licensed Public Accountants

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

(operating as Workers Health &amp; Safety Centre)

**Statement of Financial Position**March 31 2016 2015**Assets**

## Current assets

Cash	\$ 828,895	\$ 1,252,148
Accounts receivable	687,473	389,825
Prepaid expenses	<u>28,906</u>	<u>27,748</u>
	<b>1,545,274</b>	<b>1,669,721</b>

Severance fund (Note 2)	2,258,290	2,216,430
Employee future benefits fund (Note 2 and 6)	3,676,801	3,642,028
Capital assets (Note 3)	<u>2,011,834</u>	<u>509,771</u>
	<b>\$ 9,492,199</b>	<b>\$ 8,037,950</b>

**Liabilities**

## Current liabilities

Accounts payable and accrued charges (Note 4)	\$ 1,046,392	\$ 746,568
Unexpended proceeds from fundraising event	16,201	10,932
Deferred revenue and funding (Note 5)	213,553	248,693
Due to Ministry of Labour	-	22,042
Current portion of obligations under capital lease (Note 7)	<u>186,118</u>	<u>201,594</u>
	<b>1,462,264</b>	<b>1,229,829</b>

Severance benefit liability	1,658,290	1,616,430
Employee future benefits (Note 6)	5,439,472	4,691,701
Obligations under capital lease (Note 7)	<u>872,261</u>	<u>104,593</u>
	<b>9,432,287</b>	<b>7,642,553</b>

**Net assets** (Note 11)

## Internally restricted

Invested in Capital Assets	953,455	203,584
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## Externally restricted

Young Worker Awareness	(154,589)	(154,589)
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## Unrestricted

	<u>(738,954)</u>	<u>346,402</u>
	<b>59,912</b>	<b>395,397</b>

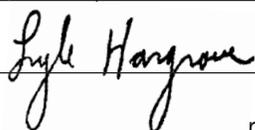
	<b>\$ 9,492,199</b>	<b>\$ 8,037,950</b>
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Commitments and contingencies and guarantees (Notes 10 and 12)

Approved on behalf of the Board of Directors



President



Secretary-Treasurer

nying 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

2016

2015

	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	\$ -	\$ 192,677	\$ 9,641,045	\$ 9,833,722
Recovered costs (Note 8)	-	-	2,370,705	2,370,705	-	-	1,103,341	1,103,341
Fee revenue (Note 9)	-	-	258,030	258,030	-	-	298,218	298,218
Surplus – retention	-	-	83,813	83,813	-	-	179,162	179,162
	-	-	11,958,428	11,958,428	-	192,677	11,221,766	11,414,443
Expenses – schedule (Page 31)	-	-	12,293,913	12,293,913	-	192,677	11,108,766	11,301,443
Excess (deficiency) of revenue over expenses	-	-	(335,485)	(335,485)	-	-	113,000	113,000
Net assets, beginning of year	203,584	(154,589)	346,402	395,397	466,858	(154,589)	(29,872)	282,397
Capital lease repayments	201,594	-	(201,594)	-	191,881	-	(191,881)	-
Purchase of capital assets	995,675	-	(995,675)	-	1,187	-	(1,187)	-
Amortization of capital assets	(447,398)	-	447,398	-	(456,342)	-	456,342	-
Net assets, end of year	\$ 953,455	\$ (154,589)	\$ (738,954)	\$ 59,912	\$ 203,584	\$ (154,589)	\$ 346,402	\$ 395,397

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

2016

2015

#### Operating activities

(Deficiency) excess of revenue over expenses	\$ (335,485)	\$ 113,000
Items not affecting cash		
Amortization of capital assets	447,398	456,342
Severance benefit liability	41,860	104,427
Employee future benefits	747,771	117,218
Deferred revenue and funding recognized (Note 5)	<u>(703,603)</u>	<u>(594,989)</u>
	197,941	195,998
Changes in non-cash operating working capital items		
Accounts receivable	(297,648)	21,381
Prepaid expenses	(1,158)	(1,302)
Accounts payable and accrued charges	299,824	(289,599)
Unexpended proceeds from fundraising event	5,269	2,397
Due to Ministry of Labour	<u>(22,042)</u>	<u>19,073</u>
	<u>182,186</u>	<u>(52,052)</u>

#### Investing activities

Severance fund	(41,860)	(104,427)
Purchase of capital assets	<u>(995,675)</u>	<u>(1,187)</u>
	<u>(1,037,535)</u>	<u>(105,614)</u>

#### Financing activities

Funding and revenue received in advance (Note 5)	668,463	460,464
Employee future benefits fund	(34,773)	562,289
Capital lease repayments	<u>(201,594)</u>	<u>(191,881)</u>
	<u>432,096</u>	<u>830,872</u>

Net (decrease) increase	(423,253)	673,206
Cash, beginning of year	<u>1,252,148</u>	<u>578,942</u>
Cash, end of year	\$ <u>828,895</u>	\$ <u>1,252,148</u>

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, 2016

#### 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 in net assets records general funding, investing, programming and administrative activities and reports on unrestricted resources available for immediate use.

The Young Worker Awareness fund in net assets 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 in net assets records capital assets purchases less related costs.

##### Financial instruments

Under PS 3450, 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 and accrued charges	Amortized cost
Due to Ministry of Labour	Amortized cost

## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### Notes to the Financial Statements

March 31, 2016

#### 2. Significant accounting policies (continued)

##### Financial instruments (continued)

Financial instruments measured at fair value are initially recognized at cost and subsequently carried 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 segregated 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.



## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### Notes to the Financial Statements

March 31, 2016

#### 2. Significant accounting policies (continued)

##### 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.

##### 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.

##### 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 liabilities (accrual estimates);
- Capital assets (amortization rates);
- Employee future benefits (actuarial assumptions); and
- Deferred recoveries 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, 2016

#### 3. Capital assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2016 Net Book Value</u>	<u>2015 Net book value</u>
Furniture	\$ 812,143	\$ 811,542	\$ 601	\$ 24,751
Computer equipment and software	4,429,743	4,351,254	78,489	184,245
Leasehold improvements	1,531,526	663,380	868,146	-
Equipment - capital lease	<u>1,634,487</u>	<u>569,889</u>	<u>1,064,598</u>	<u>300,775</u>
	<u>\$ 8,407,899</u>	<u>\$ 6,396,065</u>	<u>\$ 2,011,834</u>	<u>\$ 509,771</u>

#### 4. Accounts payable and accrued charges

Included in accounts payable and accrued liabilities are government remittances of \$Nil (2015 - \$929).

#### 5. Deferred revenue and funding

	<u>2016</u>		<u>Deferred revenue</u>	<u>Total</u>
	<u>WSIB surplus retention Capital</u>	<u>Operating</u>		
Balance – beginning of year	\$ 121,369	\$ -	\$ 127,324	\$ 248,693
Funding and revenue received in advance	-	-	668,463	668,463
Recognized in revenue	<u>(83,813)</u>	<u>-</u>	<u>(619,790)</u>	<u>(703,603)</u>
Balance – end of year	<u>\$ 37,556</u>	<u>\$ -</u>	<u>\$ 175,997</u>	<u>\$ 213,553</u>

	<u>2015</u>		<u>Deferred revenue</u>	<u>Total</u>
	<u>WBIS surplus retention Capital</u>	<u>Operating</u>		
Balance – beginning of year	\$ 300,530	\$ -	\$ 82,688	\$ 383,218
Funding and Revenue received in advance	-	-	460,464	460,464
Recognized in revenue	<u>(179,161)</u>	<u>-</u>	<u>(415,828)</u>	<u>(594,989)</u>
Balance – end of year	<u>\$ 121,369</u>	<u>\$ -</u>	<u>\$ 127,324</u>	<u>\$ 248,693</u>

## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### Notes to the Financial Statements

March 31, 2016

#### 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:

	<u>2016</u>	<u>2015</u>
<b>Accrued post-retirement benefit cost</b>		
Accrued post-retirement benefit obligation, beginning of year	\$ 8,025,166	\$ 6,625,503
Current service cost	317,895	255,644
Interest cost	258,912	266,909
Actuarial loss accrued on post-retirement obligation	(235,659)	1,087,520
Benefits paid	<u>237,799</u>	<u>(210,410)</u>
Accrued post-retirement benefit obligation, end of year	8,128,515	8,025,166
Unamortized actuarial losses	<u>(2,689,043)</u>	<u>(3,333,465)</u>
	5,439,472	4,691,701
Plan assets	<u>3,676,801</u>	<u>3,642,028</u>
Accrued post-retirement benefit obligation, in excess of plan assets	\$ <u>1,762,671</u>	\$ <u>1,049,673</u>
<b>Net periodic post-retirement benefit cost</b>		
Current service cost for benefits earned during the year	\$ 317,895	\$ 255,644
Interest cost on accrued post-retirement benefit obligation	258,912	266,909
Net amortization or deferral	<u>408,763</u>	<u>252,188</u>
Net periodic post-retirement benefit cost	\$ <u>985,570</u>	\$ <u>774,741</u>

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

	<u>2016</u>	<u>2015</u>
Discount rate per return	3.40%	3.20%
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 2016 grading up to 4.50% per annum in 2023 (2015 – 4.50%)

Dental trend rates – 0.00% per annum in 2016 grading up to 3.00% per annum in 2020 (2015 - 3.00%)

The most recent full actuarial valuation was performed as at March 31, 2015 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, 2016

#### 7. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	<u>2016</u>	<u>2015</u>
Equipment repayable in semi-annual instalments of \$130,387, including interest calculated at 5% and maintenance charges of \$28,712 per instalment	\$ 1,248,501	\$ 406,285
Maintenance charges and interest included in instalments	<u>190,122</u>	<u>100,099</u>
	<u>1,058,379</u>	<u>306,187</u>
Current portion	<u>186,118</u>	<u>201,594</u>
	<u>\$ 872,261</u>	<u>\$ 104,593</u>

#### 8. Recovered costs

	<u>2016</u>	<u>2015</u>
Course and registration fees	\$ 2,329,473	\$ 1,053,152
Interest earned	<u>32,755</u>	<u>37,199</u>
Miscellaneous	<u>8,477</u>	<u>12,990</u>
	<u>\$ 2,370,705</u>	<u>\$ 1,103,341</u>

#### 9. Certification delivery

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

#### 10. Commitments 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:

2017	\$ 555,394
2018	421,148
2019	435,266
2020	401,714
2021	484,131
Thereafter	<u>2,523,210</u>
	<u>\$ 4,820,863</u>

## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### Notes to the Financial Statements

March 31, 2016

#### 10. Commitments and contingencies (continued)

##### 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 \$1,035,000 (approximately) 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.

#### 11. Net assets

Net assets utilized in the Centre's capital assets and Young Worker Awareness program are considered to be restricted. In 2013, the Centre's Board of Directors approved removing the internal restriction on the Certification Delivery fund and the balance of \$1,840,308 was transferred to the unrestricted fund. The 2015 and 2014 results of Certification Delivery operations are included in the unrestricted fund.

Unrestricted net assets are utilized in support of general operations. Under the Centre's funding arrangements with MOL, certain governance, business planning, performance agreements and reporting requirements may apply to the Centre's ability to retain all of its accumulated unrestricted net assets. In the view of management, the Centre is in compliance with these requirements.

Effective April 1, 2013, an interim MOL surplus recovery policy has been implemented. Under the policy, any accumulated surplus can be recovered by the MOL. The amount of accumulated surplus that can be retained by the Centre cannot exceed 6% of the current year's total revenue. Any excess above the 6% threshold will automatically be recovered by MOL. Any surplus funds retained are to be separately accounted for as deferred funding and directed to MOL approved expenses.

The Centre sought and obtained approval from the WSIB for the use of \$1,453,000 of the accumulated surplus as at December 31, 2009, and \$95,000 of the unrestricted fund balance as at December 31, 2010, amounts which reduced the accumulated surplus at each respective period end below the 6% threshold. As at March 31, 2016, The Centre has expended all \$1,548,000 (\$1,548,000 - March 31, 2015) of these funds on approved activities. Final approval from the WSIB relating to the use of funds has not yet been received. For the purposes of preparing these financial statements, management has assumed the WSIB will approve of the use of the unrestricted fund balance.

## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### Notes to the Financial Statements

March 31, 2016

#### 12. Guarantees

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

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

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

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## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### Notes to the Financial Statements

March 31, 2016

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#### 13. 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 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, 2016, the allowance for doubtful accounts is \$10,282 (2015 - \$8,436). 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.

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#### 14. Comparative amounts

Certain comparative amounts have been reclassified from those previously presented to conform to the presentation of the 2016 financial statements.

# Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

## Schedule of Expenses

March 31, 2016

	2016		2015	
	Young Worker Awareness	Unrestricted	Young Worker Awareness	Unrestricted
Staff salaries	\$ -	\$ 6,258,159	\$ 167,670	\$ 5,937,653
Employee benefits	-	3,266,475	-	2,547,852
Public training	-	576,082	-	403,108
Occupancy costs	-	548,687	-	552,391
Amortization	-	447,398	-	456,342
Equipment rental and maintenance	-	314,290	-	314,485
Travel and vehicle costs	-	309,922	17,169	387,793
Telecommunications	-	115,059	-	126,603
Meeting costs	-	82,862	-	52,858
Communications	-	73,950	-	15,646
Professional fees and outside consultants	-	73,796	-	75,810
Bank service charges and interest	-	55,795	-	56,748
Postage	-	42,954	-	29,103
Supplies and sundry services	-	35,511	7,838	46,614
Insurance	-	32,067	-	29,985
Harmonized sales tax	-	25,852	-	25,099
Information services	-	13,326	-	265
Staff courses and seminars	-	8,110	-	15,267
Safety promotion	-	6,214	-	12,383
Subscriptions and references	-	2,721	-	9,748
Association fees	-	1,889	-	2,771
Bad debt expense	-	1,846	-	8,437
Directors	-	948	-	1,805
	\$ -	\$ 12,293,913	\$ 192,677	\$ 11,108,766
		\$ 12,293,913		\$ 11,301,443





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