



# 2017-2018

## ANNUAL REPORT

### WHSC TRAINING

The right  
thing.  
The right  
way.





### **VISION STATEMENT**

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

### **MISSION STATEMENT**

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

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

# President's REPORT



What's the value of preventing work-related injury, illness and death? For anyone committed to worker well-being, including Workers Health & Safety Centre (WHSC), this question is a rhetorical one.

**W**HSC values workers' lives. However, we also value the resources and time of our labour constituents and employer clients who use our training for their members and staff respectively. We know when they commit to quality occupational health and safety training they want value for money. They want and expect training that is comprehensive and which meets or exceeds legal requirements. They want to ensure learners complete training and go back to the workplace more competent, more confident and ready to tackle workplace health and safety challenges head-on. They should expect no less.

At WHSC we hold ourselves to the same high standards. We aim to provide a learning experience that will pay dividends long after participants successfully finish their training. Our proven approach is summed up in our tagline:

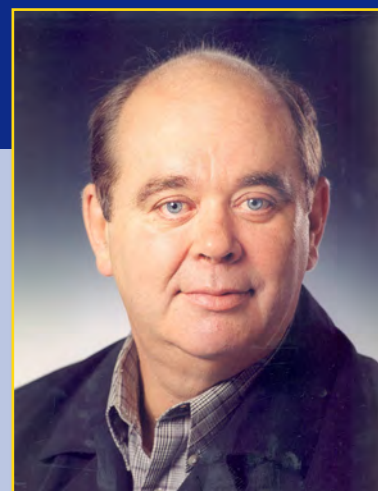
**"TRAINING. THE RIGHT THING. THE RIGHT WAY."**

Done right, training is, and should be, an essential component of any meaningful health and safety prevention program. Along with meeting legal requirements, good training helps build and sustain a skilled and knowledgeable workforce. What workplace resource could be more valuable?

Our funders have understood this too. For some 30 years, governments of all stripes have funded WHSC and designated us as the province's occupational health and safety training centre.

**Ensuring quality training delivery:** Our reputation and sustained funding is well earned. For instance, when compared to the supposed top provider of *Working at Heights* training in Ontario's health and safety system, WHSC delivered a full 80 per cent of training provided by this competitor with just one third their resources. How did we accomplish this?

As Ontario's leading occupational health and safety training provider, we have developed relationships with workplace representatives from every Ontario region, sector, and size, both union and non-union. Our constituents and clients know



and trust our training. Many are repeat customers.

We've listened and learned that our training and its delivery has to be flexible and respond to the needs of our constituents and clients. This is made possible through WHSC's network of experienced and highly trained instructors who can reach workplaces and communities in the remotest of regions and on the shortest of notice.

We work hard to ensure constituents and clients get the training they need, where and when they need it. For many this consists of customized training programs. This growing segment of our work nearly doubled in 2017/2018. We also work with employers to offer training in-house, a popular and cost-effective model. Further, our training delivery options include year-round, scheduled training essentials in more than 20 communities across the province.

**Supporting quality training content:** In reports that follow this one you will read more about how

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the content of our programs sets us apart. For now, suffice it to say WHSC programs equip workers and their representatives to identify, assess and take action to control or better yet, eliminate hazardous working conditions. WHSC training also avoids supposed quick fixes like watching a video or downloading online resources. These approaches may be convenient, but they're not effective. Getting it right takes time and resources. When worker's lives and livelihoods are in the balance there is no getting it wrong.

Effective, quality training also thrives when supported by mandatory minimum training standards. We've seen how well this can work with the Ministry of Labour (MOL) Working at Heights training standard. It has attempted to ensure workers across Ontario receive consistent, potentially lifesaving training. In 2017/2018 we responded to the ongoing demand for this program to ensure those still needing to comply before October 1, 2017 were able to do so. We also developed a *Working at Heights Refresher* training program to assist workers and their employers in meeting the requirement to then renew this training every three years. An early report from the Institute for Work & Health, who are conducting research into the system-wide outcomes of Working at Heights training, tells us this training too is valued by both workers and their employers.



One could argue this kind of support for quality training is more relevant and more needed than ever. Ontario has many unmet training needs. Several arise from recommendations, promised but not delivered, from the 2010 report of an Expert Panel on workplace health and safety. These include mandatory entry level construction training and mandatory training for health and safety representatives in small workplaces. The former seems to have been shelved altogether with vague inferences training objectives will be achieved in an alternative fashion – this after a consensus being reached by employer and worker representatives for a comprehensive two-day program covering common hazards in the industry. The latter has been minimized and is subject to a voluntary program guideline and proven deficient, model online training program.

In the wake of research demonstrating the failure of a similar approach to worker and supervisor training, this course of action begs the question: Why fail worker health and safety representatives in smaller workplaces, who have similar responsibilities to members of joint health and safety committees, and whose generally recognized poor health and safety records cry out for the effective training programs representatives in larger workplaces enjoy?

**Demand and evidence for what works:** Countless coroner's inquest juries in recent years have also called into question the lack of commitment to quality workplace training. Several have recommended minimum standards of training so as to prevent yet another tragedy.

WHSC has lent our voice to these concerns. For instance, on the strength of constituent and client demand, we have persistently recommended a WHMIS training standard to ensure workers province-wide receive the quality training they need to help safeguard their health.

If we've learned anything over the years, it's this — less is never more when it comes to worker health and safety. We are immensely proud of the work we do at WHSC, details of which follow in the other reports. But so much more work remains to make work both safe *and* healthy. Every Ontario workplace deserves to have the kind of training which sets them firmly onto the path to prevention. For so many reasons, it's the right thing to do.



Wayne Samuelson

Wayne Samuelson  
President

# Executive Director's REPORT



There is no shortage of work for those of us committed to helping make work safe *and* healthy. At times we can feel oversubscribed. Our specific challenge at the Workers Health & Safety Centre (WHSC) though? To continue providing the trusted, quality health and safety training upon which so many have come to depend.

**T**his is no easy task for a host of reasons, not the least of which is the sheer number of priority hazards and issues we help constituents and clients confront.

Many workplaces struggle still to address traditional safety hazards such as machine guarding, lockout and confined space entry. These hazards continue to claim far too many worker lives. WHSC has long provided training on these hazards and more recently many like them, such as hazards associated with working at heights and operation of several vehicle and equipment types.

However, many workplaces are also coming to understand the need to tackle more challenging issues such as occupational disease, workplace violence and workplace stress. And although WHSC has uniquely offered training on these issues since our inception, keeping pace with the ever growing number of hazards that give rise to these issues and the strategies to prevent them is no small matter.

Add to these, the need to update and schedule other knowledge- and skilled-based programs such as Certification training – and well, again, there is no shortage of work.

**Unique perspective:** Despite these challenges, I think I can speak for all connected with WHSC, when I tell you how satisfying it is to know our training is valued by those we serve.

Of late though, this satisfaction has been tempered by our frustration in dealing with Ministry of Labour (MOL) working groups comprised of representatives from the Health and Safety Associations (HSAs) and MOL and established to deal with



priorities for the system as declared by the MOL. WHSC firmly believes it should be representatives of workers and employers who set priorities and then discuss how they are best achieved, given it is their lives and livelihoods at stake. The experience of participating on these working groups though has also reinforced for us what we have always known, namely WHSC comes to these issues from a much different perspective than most others in the system. Approaches that put workers first are our priority, but they are also what helps determine the quality or effectiveness of our programs.

**Hazard-based approach:** For instance, unlike many others in the system, we believe workplace hazards, not worker behaviours, should be the focus of health and safety prevention efforts. Hazards are at the root of working conditions which cause worker injury, illness and death. Consequently, our training aims to help create safer and healthier work, instead of calling on workers to work “safely” around hazards that can cause them harm.

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Further, we know hazard assessments, not risks assessments as championed by others in the system, must be the basis of workplace health and safety programs. Any notion of risk is subjective, backward looking and ultimately less than protective of worker safety and health. Thus, WHSC trains participants to recognize, assess and control hazards and then consistently evaluate control measures once in place.

**Hierarchy of controls:** When implementing and evaluating hazard controls, the hierarchy of controls must guide workplace action. In sharp contrast to the training and information provided by others, WHSC training conveys elimination and substitution methods are most preferable because they are most protective of worker health. In most instances, personal protective equipment (PPE) must be a last resort, as it will create additional hazards and a false sense of security. Unfortunately, others in the system are promoting PPE, such as hearing protection, as the first and only line of defense.

Similarly, WHSC training conveys, when it comes to potential hazards, experience has taught us precautionary measures must be taken even if some cause and effect relationships are not fully established scientifically. In this context employers, rather than the workers, bear the burden of proof.



**Employer power and responsibility:** When it comes to responsibility for controlling or better yet, eliminating workplace hazards, we know employers should shoulder the most responsibility, quite simply because they have the greatest control over working conditions. Certainly, framers of the *Occupational Health and Safety Act (the Act)* understood this, assigning employers with the greatest number of legal duties for worker safety and health. Further, at WHSC we understand, workers can only carry out their legal responsibilities once properly trained. Thus, each WHSC training program outlines these responsibilities as they apply to the training issue at hand.

**Worker participation and representation:** Owing to the imbalance in power and control between workers and employers, we believe unlike some others in the system, the workers' right to participate in the pursuit of safer, healthier work is best achieved through representation and working collectively. That's why *the Act* also provides for worker health and safety representatives and joint health and safety committees. The need for worker participation in matters of occupational health and safety is central in all WHSC training programs.

**Evidence for enforcement:** Moreover, this combination of employer responsibilities and worker rights, also known as the Internal Responsibility System (IRS) must be supported by an external force in the form of Ministry of Labour enforcement. Framers of *the Act* understood too IRS is a supplement

not a replacement for enforcement. Experience and considerable research have also validated this understanding. Therefore, WHSC shares this understanding in all our training programs.

### **Focused on primary prevention:**

As a training organization supporting occupational health and safety, we also believe, harmful lifestyle choices and pre-existing health issues are the domain of our public health and medical systems, among others. As such, primary prevention rather than diagnosis and treatment is our central concern. Any discussion of health effects in our programs is aimed at recognizing their work-relatedness and inspiring early workplace intervention. So for instance, when it comes to mental health in the workplace, a MOL priority as well as a priority for our constituents and clients, we believe the focus of our training should be on eliminating working conditions that can cause mental injury at work, as opposed to supporting workers with mental disorders attributable to





factors outside of work. Although extremely important, the latter is the work of others working alongside our health and safety prevention system.

**Grounded in adult education:** Unlike others in the system, adult education principles also consistently form the foundation of our training approach. WHSC training is not education for the sake of education. Our training aims to equip participants with the knowledge and skills to address real-world health and safety issues in the workplace. Each WHSC program begins with, or builds upon, participants' experience of these issues. But very few WHSC programs (unless mandated by the MOL) conclude with written tests, as they are an inferior measure of learning and create barriers to participant achievement, particularly in the case of those with language and literacy challenges. Consequently, evaluation takes place throughout WHSC training and by observed demonstration of knowledge and skills. Further, WHSC instruction continues with participants until learning objectives are achieved. To do otherwise, would quite frankly be unethical.

**Comprehensive approaches too:** Finally, at WHSC, no matter the hazard or issue, we believe prevention demands more than raising awareness with fact sheets, online resources, tweets, and clever taglines. The priority concerns workers and workplace representatives confront deserve thoughtful comprehensive approaches, where system partners bring to the table every tool available, including quality training.

Little wonder we welcomed the October 2017 report on the *Burden of Occupational Cancer in Ontario* developed by Cancer Care Ontario and the Occupational Cancer Research Centre (OCRC). Not only did the report quantify an epidemic of cancer-causing, work-related exposures through painstaking research, it included recommendations when considered together, offer a wide-ranging blueprint for occupational cancer prevention, and indeed prevention of occupational disease generally. If implemented, the Report's policy recommendations would significantly move Ontario's health and safety prevention system from research evidence and discussion to targeted action.

Among other things, the report wisely recognizes the importance of involving workers and their representatives in workplace prevention efforts, specifically in the development of toxic use reduction plans. For those carcinogens that cannot be eliminated, the report called for much stricter occupational exposure levels. The need for vigorous enforcement of all protective standards was also highlighted. And, the report acknowledged a training standard for the Workplace Hazardous Materials Information System (WHMIS) could help ensure exposed workers receive the consistent, high-quality training they so desperately need.

WHSC shared this groundbreaking report through all our media platforms, developed a special report on it for our constituents and clients, and included a summary of it in our biannual instructor update sessions. Our interest in the report however, was seemingly singular in the system – a position not unlike our experience of the MOL working groups.

**Lessons learned:** The lessons to be taken from all this? Rather than let frustration consume us, we will continue promoting the excellent work of allies such as OCRC. More important, we will celebrate that which makes us unique from others in the system. We will continue to take our cue from our constituents and clients. We will

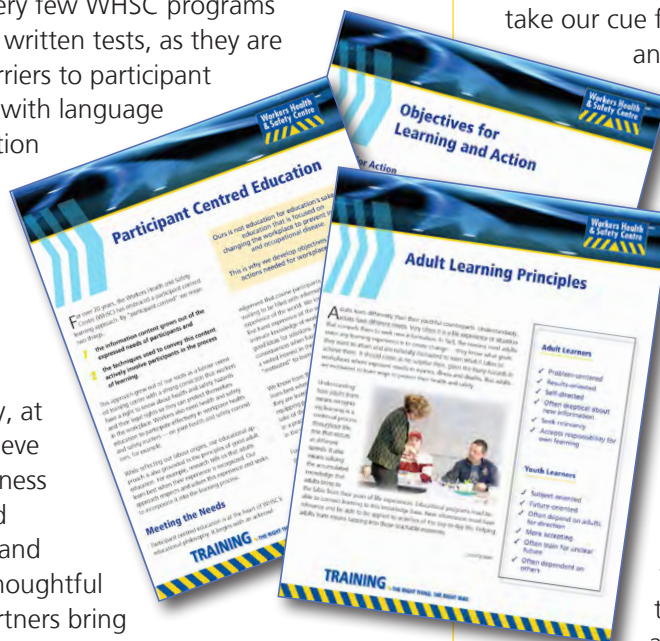
advance our shared priorities, approaches and the principles that underpin them. Finally, to quote our mission statement: "using our worker-to-worker delivery model, we will provide the highest quality occupational health and safety training for workers, their representatives and employers in every workplace, regardless

of sector, size, location or union status." This after all is why we were first established and funded, and why we remain relevant some 40 years later.

The reports which follow demonstrate our continued commitment to quality training and information resources in support of workers' safety and health. Although, we have achieved much in 2017/2018, we know our work is far from complete. There is so much more to be done before work is truly safe and healthy. Just ask our constituents and clients.



**Dave Killham**  
Executive Director



## TRAINING DEVELOPMENT

The Workers Health & Safety Centre offers a comprehensive catalogue of training courses and individual modules, all of which are created and maintained by WHSC Program Development staff. Our program developers build instructional plans, participant manuals and other supporting materials. Working with our layout and design specialists they ensure a professional and consistent look for each, before entering them into our internal data ordering system and sending to our printing/shipping group for in-house production.

Of course effective training programs are comprised of more than just attractive layouts. Our Program Development staff work hard to ensure the clarity, accuracy and integrity of all WHSC programs. This includes keeping current on a multitude of health and safety laws, regulations and standards. Together with WHSC researchers in Information Services, program developers also work to ensure WHSC programs are evidence-based, reflecting the latest findings in the occupational health and safety scientific literature. After all, WHSC constituents and clients are relying upon us to get it right.

Further, as our Executive Director has explained, our commitment to providing quality, trusted training also entails a conscious and ongoing effort to reflect our organization's key principles in all our courses and modules — adult learning principles and a focus on hazard-based health and safety being perhaps the most important of these.

In the 2017/2018 fiscal year, a priority for our Program Development group was the creation of new audiovisual resources to support our training programs. Among these resources were short videos to support and inspire instructors with instruction tips. Needless to say, this makes for a more engaging experience for our learners, without which learning is difficult, if not impossible to achieve.

During 2017/2018, the Program Development group concentrated too on updating our *Basic Certification* course and individual modules used for our Part II Certification courses. All told, we updated the following modules:

- Compressed Gas
- Confined Spaces
- Electrical Hazards
- Emergency Preparedness and Pandemic Response Plans
- Fire and Explosion
- Forklift Trucks
- Indoor Air
- Lockout
- Noise
- Stress in the Workplace
- Walking and Working Surfaces
- Workplace Violence and Harassment.



Equally important, we secured Ministry of Labour approval for WHSC's new *Certification Refresher* training program.

We also revised two programs that focus on developing the skills and knowledge of worker health and safety activists, namely, the *Level I* program elective, *Looking at the Workplace* and the entire *Level 2, Provincial Law* program.



Finally, during 2017/2018, the Program Development group also created or updated several programs aimed at helping to develop the skills and knowledge of workers. These included the following:

- ❖ Construction and Industrial Forklift Operator
- ❖ Construction Health and Safety Awareness
- ❖ Ergonomics: Basic Principles
- ❖ Fall Protection – Industrial
- ❖ Forklift Operator
- ❖ Powered Elevating Work Platform Operator
- ❖ Propane for CH-02 ROT
- ❖ Rough Terrain Forklift Operator
- ❖ Transportation of Dangerous Goods by Road
- ❖ Globally Harmonized WHMIS – French

- ❖ Working at Heights
- ❖ Working at Heights – French
- ❖ Working at Heights Refresher.

## TRAINING DELIVERY & OUTREACH

WHSC is uniquely positioned to reach workplaces and communities across Ontario through a dedicated network of highly skilled, WHSC-qualified health and safety instructors. Fiscal year 2017/2018 was amongst the most successful in recent years as WHSC delivered a total of **343,235** person hours of training to **57,652** training participants.

Mandatory standards-based training courses, including Certification and Working at Heights, continued to drive a good deal of our delivery activity in 2017/2018. The former achievement is especially note-worthy given Ontario's health and safety system as a whole has experienced a sizeable down turn in Certification training delivery.

Demand also remained high for our suite of equipment operator health and safety programs and for WHMIS training.

Along with WHSC's suite of ready-to-use training programs, many more clients are now asking for customized, fee-for-service training. Demand for this type of training nearly doubled in 2017/2018.

The following provides a breakdown of WHSC 2017/2018 training hours:

WHSC Program type	Person Hours of Training
Certification	76,014
Custom Fee-for-service	10,836
Instructor development	5,685
Labour education	22,405
Worker training	228,295
<b>TOTAL</b>	<b>343,235</b>

To ensure we continue to meet all of these training needs, in 2017/2018 we trained another 83 new instructors. Keeping our qualified instructors current is also a critical and ongoing task in WHSC Training Services. In the spring and fall, WHSC scheduled a total of 37 regional Instructor Update Meetings 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.

In early December, WHSC leadership and staff also hosted a *Strategy and Consultation* session with invited constituent representatives to discuss future training development needs, training delivery strategies and issues of common concern. All came away with a renewed sense of purpose and priorities.

Throughout the year, WHSC Training Services staff also either lead or supported a number of activities and events intended to raise health and safety awareness and communicate a prevention message in the broader community. The fiscal year 2017/2018 was no exception, as we:

- ➡ Offered specially-priced ergonomics and patient handling training during February in nine Ontario communities to support MSD prevention efforts and in recognition of Repetitive Strain Injury Awareness Day;
- ➡ Helped promote Day of Mourning events focusing on the need to make work safe and healthy by supporting constituent efforts in some 50 communities with brochures highlighting individual event details, additional fact sheets, speakers' notes, e-bulletins, and finally web and social media posts;





- ➡ Helped coordinate 25 events to recognize volunteer health and safety activists; and
- ➡ Delivered an additional 20 health and safety presentations to constituent organizations.

## INFORMATION SERVICES

In addition to assisting Training Services with outreach activities, WHSC Information Services group is dedicated to promoting WHSC training programs and addressing the unique health and safety concerns of constituents and clients.

We do so by marshalling various media channels and emerging research to create essential information resources workers, joint committee members, health and safety representatives, supervisors and employers need in their work to achieve safer, healthier workplaces. And like our training programs, our information resources are also centred on core fundamentals, such as evidenced-based, but also precautionary approaches to hazard identification, assessment and control and the importance of adult learning principles.

In 2017/2018 we:

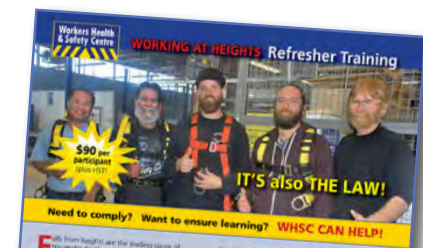
- ◆ Marketed WHSC scheduled and in-house training options with new print and online resources;



- ◆ Promoted the release of several new or updated training programs, including *Certification Refresher*, *Lockout*, and *Ergonomics: Basic Principles*;
- ◆ Began a complete overhaul of our approach to social media, beginning with the hiring of our first ever Digital Communications Officer;
- ◆ Developed and implemented a complete marketing plan for our new *Working at Heights Refresher* course, including new web resources, printed product sheets and flyers, automated reminders to training participants, e-bulletins and social media posts, radio ads and online advertisements through Google AdWords and Facebook;
- ◆ Implemented several “shopping-cart” changes to help optimize the experience of web users looking to purchase seats in scheduled WHSC training courses;
- ◆ Continued to expand and improve on WHSC web resources, including additional information resources on globally harmonized WHMIS requirements;
- ◆ Maintained a library of over 40 *Hazard Resource Lines*, including updates to those addressing asbestos, diesel exhaust, noise and workplace violence (which includes basic information on harassment and its prevention, although the year before we published a separate *Resource Line* on workplace harassment as well);







- Reported out on significant health and safety advances and research including: proposed federal legislation to control asbestos exposures and incidents of workplace harassment; a new national report documenting the dramatic cost of workplace violence suffered by nurses in both human and financial terms; a free new app created by the U.S. National Institute for Occupational Safety and Health (NIOSH) to help calculate potential manual lifts; new research on the hazards of diesel exhaust, shift work and a host of other carcinogenic exposures, plus a comprehensive new blueprint to control these exposures (as highlighted previously by our Executive Director);
- Assisted constituents, community partners and system partners in the promotion of health and safety related events such as worker activist training opportunities, conferences, film screenings, worker monument unveilings, cancer prevention workshops and researcher speaker series;
- Supported WHSC Program Development and leadership with research for key training programs and presentations, including our biannual upgrading presentations to WHSC instructors;
- Researched and wrote white papers and submissions on critical issues such as workplace accreditation, hazard vs. risk assessments and workplace health and safety programs vs. workplace safety culture;
- Researched and responded with detailed written reports to expressed health and safety concerns of constituents and clients, as part of our ongoing support for training participants. This free service saw us answering inquiries regarding the notification responsibilities as provided by the *Mandatory Blood Testing Act*, storage and handling requirements of flammable liquids, proper fit testing of personal protective equipment, strategies to prevent assaults on public transit drivers, the hazards of printing toner and their control, and case law associated with workplace harassment, to name a few.



# Volunteer Recognition

**2017/2018**

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 22<sup>nd</sup> annual Volunteer Health and Safety Recognition Campaign. Together in 2017/2018, we acknowledged the following volunteers for their extraordinary efforts to secure safer, healthier workplaces.

## Honoured Volunteers

**Carole Ayotte**  
North Bay & District Labour Council

**Terry Batley**  
Lindsay & District Labour Council

**Presented posthumously to Diane Carl**  
Peterborough & District Labour Council

**Anne Erechook**  
Sault Ste. Marie & District Labour Council

**Chris Ferrigan**  
Windsor & District Labour Council

**Eric Fournier**  
Cornwall & District Labour Council –  
Hawkesbury Region

**Angela Henry**  
Durham Region Labour Council

**Jamie Hunsberger**  
Grey Bruce Labour Council

**Kimberly Ann Hunter**  
Ottawa & District Labour Council

**Mary Hylton**  
Peel Regional Labour Council

**Errol John**  
Toronto & York Region Labour Council

**Merv King**  
Injured Workers' Consultants

**Presented posthumously to Gary Lane**  
Peterborough & District Labour Council

**Cathy Levere**  
Cornwall & District Labour Council

**Craig Lonsdale**  
Guelph & District Labour Council

**Tracey Mackie-Vlietstra**  
Orangeville & District Labour Council

**Qaiser Maroof**  
Oakville District Labour Council

**Jill McEnaney**  
Peterborough & District Labour Council

**Sang-Hun Mun**  
Injured Workers' Consultants

**Kevin Pond**  
Kingston & District Labour Council

**Wendy Roberts**  
Northumberland Labour Council

**Michelle Soulard**  
Waterloo Regional Labour Council

**George Wittet**  
Brantford & District Labour Council

# Secretary Treasurer's REPORT



Taking stock and evaluating prevention efforts is important work. At WHSC though, we start by asking, what happens when workers and workplace representatives don't get the training they need? Poor health and safety training can result in very real and very costly workplace consequences for workers, their families and their employers.

**Cost of inadequate training:** Consider legally required Certification training. It imparts critical knowledge and skills to designated joint health and safety committee members so they can carry out their significant legal duties, but also lead workplace prevention efforts. Without such training, the internal responsibility system would surely fail, and hazards would in all likelihood go uncontrolled.

More recently mandated Working at Heights training has resulted in consistent, potentially life-saving training for thousands of workers who routinely perform dangerous work. Prior to this, vaguely defined regulations requiring 'adequate' training, left workers at risk of injury and even death when training was lacking.

Many other workers though also need the protection of effective training. Research by Ontario's Institute for Work & Health has found new workers are three times more likely to be injured during their first month on the job than at any other time. Despite this compelling evidence, Ontario's worker awareness training requirement can be fulfilled through very basic online resources, which independent research has found to be entirely lacking. With such a minimal approach, no one should be surprised if injury rates continue unabated among this vulnerable population.

We also know from other research on the scope and burden of occupational disease, workers and their representatives urgently need training on workplace exposures, related health impacts and ways to reduce exposures. Occupational cancer is now the leading cause of worker death in Ontario. It's time to begin addressing these serious health threats. A mandatory WHMIS training standard is



a good place to start. As other reports have also noted, all too often WHMIS videos are passed off as training. Much more is needed including real, quality training and support for workplaces to engage in the important work of toxics reduction.

The need for better training is clear to us at WHSC, as well as our constituents and clients. They continue to ask for comprehensive training. They aren't prepared to risk the well-being of their workers by investing in training that fails to measure up. That cost is simply too high.

**Optimizing service:** For these reasons and more, WHSC is determined to make the most of the funds we receive and generate. In the context of decreasing grants and flat-lined budgets, we continue to find ways to maintain and even improve service delivery. For instance, our Information Technology (IT) group provides critical infrastructure in support of our training activities. Technology changes helped realize several efficiencies. In the 2017/2018 fiscal year, our IT group completed

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much-needed upgrades to our customer relationship management (CRM) software. In this fiscal year, they also completed the installation of replacement servers, along with scheduled and emergency maintenance. Security systems at the Markham office were enhanced, as were internet speeds in all regional offices. By converting our phone system from an on-site to cloud service, operating costs were also reduced.

Greater use of technology has allowed us to improve electronic filing systems to reduce the costly footprint of paper records. We also initiated automated reminders to participants whose training requires renewal for courses including Working at Heights, JHSC Certification and operators of mobile vehicles and equipment. Other efforts saw us exploring online solutions to support portable transcripts and training course video distribution.

Our Printing/Shipping group is also an integral part of our back office strategies in support of front line service. In 2017/2018, WHSC Printing/Shipping continued to meet a high demand for our training delivery. Each year they find more efficiencies through our CRM/GP order fulfillment and inventory management system. The year 2017/2018 was no exception. We continued to produce a high volume of training manuals, printing over eight million impressions, many in the popular and customizable pocket-sized handbook format. In addition to all this activity, we took time to conduct an ergonomic risk assessment of the tasks associated with the Printer/Shipper Operator role. The resulting

recommendations led to the redesign of the printing/shipping area. Like the experience of so many organizations, although we took action to address worker health and safety concerns, the redesign also created an improved workflow and greater effectiveness in picking orders.

All of these efforts certainly optimized delivery of critical services. But our ability to provide future services is also very much dependent on a health and safety system which values what our constituents and clients already do—quality training. To this end, we remain dedicated to educating all who will listen of the many benefits quality WHSC training brings. At WHSC, **"TRAINING. THE RIGHT THING. THE RIGHT WAY,"** is more than a tagline.



**Financial Explanation:** A final word about our 2017/2018 finances. WHSC's financial pressures continue to increase and now the organization is on a critical path. Despite the continued requests and proven business cases for funding parity with the employer-based Safe Workplace Associations, WHSC has not had a sustainable funding increase from the government in over a decade and had to absorb the shortfall from a continued funding cut, which has been maintained since 2015/16. In addition, the Ministry of Labour is not allowing WHSC to reinvest any excess monies from non-MOL sources of revenue into its long term liability commitments, such as employee future benefits.

Due to these issues, and despite continuing efficiencies as described above, for the first time ever, WHSC's net assets are in a negative position. This situation will require WHSC to re-evaluate it's costing and pricing structures, review operating expenses, and continue to push for the autonomy required to reinvest its own funds back into the organization.

#### 2017/18 Financial Summary

• MOL Funding	\$9,245,880
• Non-MOL Sources of Revenue	\$2,438,106
• Operating Expenses	\$11,574,497
• Excess non-MOL Revenue Over Expenses	\$109,489

**Lyle Hargrove**  
Secretary-Treasurer



# Auditor's REPORT



## Financial Statements

### WORKERS HEALTH AND SAFETY CENTRE FEDERATION OF ONTARIO

(operating as Workers Health & Safety Centre)

March 31, 2018

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# Independent Auditor's Report



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

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, 2018 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, 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, 2018 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.

*Grant Thornton LLP*

Chartered Professional Accountants  
Licensed Public Accountants

Toronto, Canada  
June 12, 2018

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

(Operating as Workers Health &amp; Safety Centre)

**Statement of Financial Position**

March 31

2018

2017

**Assets**

## Current assets

Cash	\$ 1,193,028	\$ 376,526
Accounts receivable	489,432	962,632
Prepaid expenses	28,154	195,798
	<u>1,710,614</u>	<u>1,534,956</u>

Severance fund (Note 2)	2,311,610	2,290,075
Employee future benefits fund (Notes 2 and 6)	4,322,863	4,299,748
Capital assets (Note 3)	<u>1,526,392</u>	<u>1,984,345</u>
	<u>\$ 9,871,479</u>	<u>\$ 10,109,124</u>

**Liabilities**

## Current liabilities

Accounts payable and accrued charges (Note 4)	\$ 765,086	\$ 941,070
Unexpended proceeds from fundraising event	28,159	21,001
Deferred revenue and funding (Note 5)	186,550	265,954
Current portion of lease inducement and rent liability (Note 7)	110,106	41,957
Current portion of obligations under capital lease (Note 8)	<u>212,472</u>	<u>202,234</u>
	<u>1,302,373</u>	<u>1,472,216</u>


Severance benefit liability	1,627,923	1,575,268
Employee future benefits (Note 6)	6,620,353	6,071,387
Deferred lease inducement and rent liability (Note 7)	263,438	300,630
Obligations under capital lease (Note 8)	<u>462,472</u>	<u>674,944</u>
	<u>10,276,559</u>	<u>10,094,445</u>

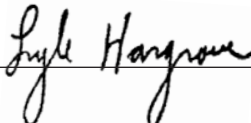
**Net assets (deficiency)**

Internally restricted		
Invested in Capital Assets	851,448	1,107,167
Externally restricted		
Young Worker Awareness deficiency	(154,589)	(154,589)
Unrestricted net asset deficiency	<u>(1,101,939)</u>	<u>(937,899)</u>
	<u>(405,080)</u>	<u>14,679</u>
	<u>\$ 9,871,479</u>	<u>\$ 10,109,124</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

2018

2017

	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)	-	-	2,110,654	2,110,654	-	-	2,751,415	2,751,415
Fee revenue (Note 10)	-	-	301,270	301,270	-	-	282,470	282,470
Amortization of deferred capital assets	-	-	26,182	26,182	-	-	11,374	11,374
	-	-	11,683,986	11,683,986	-	-	12,291,139	12,291,139
Operating expenses – schedule (Page 14)	-	-	11,574,497	11,574,497	-	-	11,847,585	11,847,585
Excess of revenue over expenses before other item	-	-	109,489	109,489	-	-	443,554	443,554
Amortization of capital assets	-	-	(529,248)	(529,248)	-	-	(488,787)	(488,787)
Deficiency of revenue over expenses	-	-	(419,759)	(419,759)	-	-	(45,233)	(45,233)
Net assets, beginning of year	1,107,167	(154,589)	(937,899)	14,679	953,455	(154,589)	(738,954)	59,912
Capital lease repayments	202,234	-	(202,234)	-	181,201	-	(181,201)	-
Purchase of capital assets	71,295	-	(71,295)	-	461,248	-	(461,248)	-
Amortization of capital assets	(529,248)	-	529,248	-	(488,737)	-	488,737	-
Net assets, end of year	\$ 851,448	\$ (154,589)	\$ (1,101,939)	\$ (405,080)	\$ 1,107,167	\$ (154,589)	\$ (937,899)	\$ 14,679

See accompanying notes and schedule to the financial statements.



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

(Operating as Workers Health &amp; Safety Centre)

**Statement of Cash Flows**

Year ended March 31

2018

2017

**Operating activities**

Deficiency of revenue over expenses	\$ (419,759)	\$ (45,233)
Items not affecting cash		
Amortization of capital assets	529,248	488,737
Amortization of lease inducement and rent liability	(41,957)	(34,093)
Severance benefit liability	52,655	(83,022)
Employee future benefits	548,966	631,915
Deferred revenue and funding recognized (Note 5)	<u>(739,006)</u>	<u>(643,413)</u>
	(69,853)	314,891
Changes in non-cash operating working capital items		
Accounts receivable	473,200	(275,159)
Prepaid expenses	167,644	(166,892)
Accounts payable and accrued charges	(175,984)	(105,322)
Unexpended proceeds from fundraising event	<u>7,158</u>	<u>4,800</u>
	<u>402,165</u>	<u>(227,682)</u>

**Investing activities**

Severance fund	(21,535)	(31,785)
Purchase of capital assets	<u>(71,295)</u>	<u>(461,248)</u>
	<u>(92,830)</u>	<u>(493,033)</u>

**Financing activities**

Funding and revenue received in advance (Note 5)	659,602	695,814
Employee future benefits fund	(23,115)	(622,947)
Lease inducement advance and increase in rent liability	72,914	376,680
Capital lease repayments	<u>(202,234)</u>	<u>(181,201)</u>
	<u>507,167</u>	<u>268,346</u>

Net increase (decrease) in cash	816,502	(452,369)
Cash, beginning of year	<u>376,526</u>	<u>828,895</u>
Cash, end of year	\$ <u>1,193,028</u>	\$ <u>376,526</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, 2018

### 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

## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### 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.

## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### 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 &amp; Safety Centre)

**Notes to the Financial Statements**

March 31, 2018

**3. Capital assets**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2018 Net Book Value</u>	<u>2017 Net book value</u>
Furniture and equipment	\$ 827,153	\$ 819,015	\$ 8,138	\$ -
Computer equipment and software	4,559,703	4,445,027	114,676	92,863
Leasehold improvements	1,919,098	1,168,586	750,512	1,022,464
Equipment - capital lease	<u>1,634,488</u>	<u>981,422</u>	<u>653,066</u>	<u>869,018</u>
	<u>\$ 8,940,442</u>	<u>\$ 7,414,050</u>	<u>\$ 1,526,392</u>	<u>\$ 1,984,345</u>

**4. Accounts payable and accrued charges**

Included in accounts payable and accrued charges are government remittances of \$434 (2017 - \$80,447).

**5. Deferred revenue and funding**

	<u>WSIB surplus retention</u>		<u>2018 Deferred revenue</u>	<u>Total</u>
	<u>Capital</u>	<u>Operating</u>		
Balance, beginning of year	\$ 26,182	\$ -	\$ 239,772	\$ 265,954
Funding and revenue received in advance	-	-	659,602	659,602
Recognized in revenue	<u>(26,182)</u>	<u>-</u>	<u>(712,824)</u>	<u>(739,006)</u>
Balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,550</u>	<u>\$ 186,550</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:

	<u>2018</u>	<u>2017</u>
<b>Accrued post-retirement benefit cost</b>		
Accrued post-retirement benefit obligation, beginning of year	\$ 8,127,533	\$ 8,128,515
Current service cost	270,762	314,048
Interest cost	277,407	278,344
Actuarial loss accrued on post-retirement obligation	(666,324)	(249,474)
Benefits paid	<u>(354,907)</u>	<u>(343,900)</u>
Accrued post-retirement benefit obligation, end of year	7,654,471	8,127,533
Unamortized actuarial losses	<u>(1,034,118)</u>	<u>(2,056,146)</u>
Employee future benefits obligation	6,620,353	6,071,387
Plan assets	<u>4,322,863</u>	<u>4,299,748</u>
Accrued post-retirement benefit obligation, in excess of plan assets	\$ <u>2,297,490</u>	\$ <u>1,771,639</u>
<b>Net periodic post-retirement benefit cost</b>		
Current service cost for benefits earned	\$ 270,762	\$ 314,048
Interest cost on accrued post-retirement benefit obligation	277,407	278,344
Net amortization or deferral	<u>355,704</u>	<u>383,423</u>
Net periodic post-retirement benefit cost	\$ <u>903,873</u>	\$ <u>975,815</u>

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

	<u>2018</u>	<u>2017</u>
Discount rate per return	3.40%	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 (2018 – 2.00%, 2017 – 1.50%)

Dental trend rates – 4.50% per annum (2017 – 0.00% 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, 2018 for the year then ended.

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

(Operating as Workers Health &amp; Safety Centre)

**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.

	<u>2018</u>	<u>2017</u>
Tenant allowance advance	\$ 371,914	\$ 371,914
Rent liability	77,680	4,766
Amortization of lease inducement	<u>(76,050)</u>	<u>(34,093)</u>
	373,544	342,587
Current portion	<u>110,106</u>	<u>41,957</u>
	\$ 263,438	\$ 300,630

**8. Obligations under capital lease**

The Centre has obligations under capital lease as follows:

	<u>2018</u>	<u>2017</u>
Equipment repayable in semi-annual instalments of \$130,387, including interest calculated at 5% and maintenance charges of \$8,712 per instalment	\$ 787,038	\$ 1,047,813
Maintenance charges and interest included in instalments	<u>(112,094)</u>	<u>(170,635)</u>
	674,944	877,178
Current portion	<u>212,472</u>	<u>202,234</u>
	\$ 462,472	\$ 674,944

**9. Recovered costs**

	<u>2018</u>	<u>2017</u>
Course and registration fees	\$ 2,058,927	\$ 2,723,870
Interest earned	<u>51,727</u>	<u>27,545</u>
	\$ 2,110,654	\$ 2,751,415

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

(Operating as Workers Health &amp; Safety Centre)

**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:

2019	\$ 516,064
2020	478,555
2021	523,484
2022	523,484
2023	519,236
Thereafter	<u>1,597,573</u>
	<u>\$ 4,158,396</u>

**b) Contingencies**

The Centre must comply with the *2012 Standards for Designated Entities* in order to be eligible for funding by the MOL. Section 1.2(c) of these standards states that upon dissolution of the Centre, all of its remaining assets after payment of its liabilities revert to the MOL. If this situation were to occur, there are additional severance provisions in the employment contracts for all non-bargaining unit staff that would be payable. These amounts would add an additional \$1,039,000 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.

## Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

### 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, 2018, the allowance for doubtful accounts is \$64,861 (2017 - \$147,038). 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 &amp; Safety Centre)

**Schedule of Operating Expenses**

March 31

	2018			2017		
	Young Worker Awareness	Unrestricted	Total	Young Worker Awareness	Unrestricted	Total
Wages and benefits	\$ -	\$ 8,502,722	\$ 8,502,722	\$ -	\$ 8,357,131	\$ 8,357,131
Program expenses	-	1,171,654	1,171,654	-	1,372,611	1,372,611
Occupancy and rental	-	575,943	575,943	-	534,784	534,784
Employee future benefits	-	548,966	548,966	-	631,915	631,915
Staff travel	-	324,915	324,915	-	259,493	259,493
IT costs	-	190,923	190,923	-	245,677	245,677
Professional fees	-	101,418	101,418	-	103,122	103,122
Advertising and promotion	-	69,408	69,408	-	106,227	106,227
Finance and tax expenses	-	63,080	63,080	-	213,080	213,080
Other business expenses	-	25,468	25,468	-	23,545	23,545
	\$ -	\$ 11,574,497	\$ 11,574,497	\$ -	\$ 11,847,585	\$ 11,847,585



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