



ANNUAL REPORT
2020/2021

“ Ultimately,
WHSC welcomes all learners.
Whichever classroom you choose,
we will deliver quality training and assured
learning aimed at protecting workers’
lives and well-being.”

DAVE KILLHAM
WHSC EXECUTIVE DIRECTOR

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.

TABLE OF CONTENTS

Board of Directors 04

President’s Report 05

Executive Director’s Report 07

▶ Volunteer Recognition 10

▶ Training Development..... 11

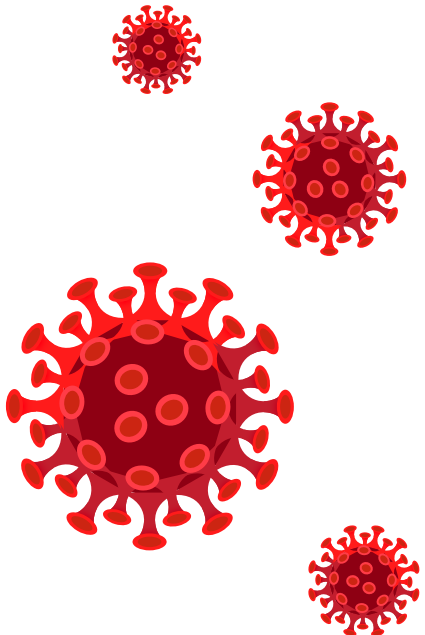
▶ Training Delivery & Outreach..... 13

▶ Information Services..... 15

▶ Confronting COVID-19:
WHSC Webinar Series 17

Secretary-Treasurer’s Report 19

Auditor’s Report 21



BOARD OF DIRECTORS

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PRESIDENT'S REPORT

Challenging—it's certainly one word to describe the 2020/2021 fiscal year.

Regardless, I am proud to say we rose to the occasion. Like the workers and workplace representatives we serve Workers Health & Safety Centre (WHSC) spent the year confronting the challenges before us. Our response says much about who we are.

Over the years many have come to rely upon WHSC to provide trusted health and safety training and information resources. But never were these resources more critically required than in the last year. Urgent calls to our Training Services representatives, dramatically increased traffic to our website and engagement with our social media told us this much. Those on the frontlines of the COVID-19 pandemic would need more than motivational slogans encouraging them to "Keep Calm and Carry On."

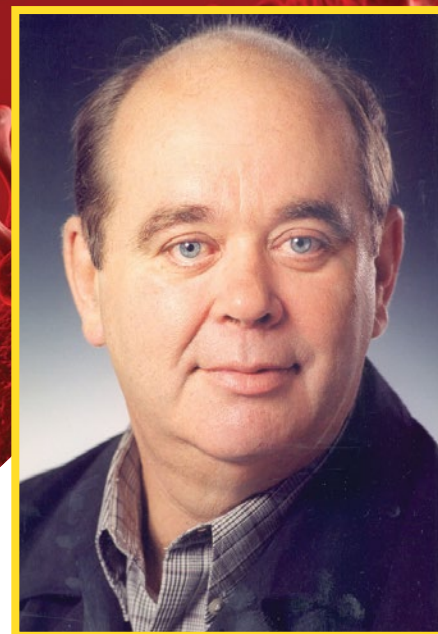
In the early weeks of the pandemic, we marshalled all of our available resources to create the supports workplaces would need to tackle the pandemic. Over the course of the year, we would inform thousands about the risks of COVID-19 exposure and the necessary workplace precautions to control transmission of the deadly virus.

People were hungry for trusted COVID-19 information. We responded by researching and compiling essential information to produce a series of fact sheets on COVID-19. These addressed sectoral concerns and concerns common to all sectors. Critical topics covered included implementing the precautionary principle, effective and safer cleaning and disinfecting, proper ventilation and a very popular COVID-19 workplace inspection checklist which was also made available in French. Throughout the year we would also monitor the rapidly evolving science, including the growing evidence in support of airborne transmission of COVID-19, and then update our resources to ensure they were current and accurate.

A major collaboration across most WHSC work groups would produce a series of timely webinars we called Confronting COVID-19 which explored COVID's routes of transmission and necessary measures to prevent its spread in workplaces. Launched in mid-April using the Zoom

platform and also streamed live on Facebook, we began hosting two webinars a week such was the urgency of the situation. We would continue with webinars at least weekly until the end of August 2020. By that time, we had reached 27,200 participants in 19 different webinars. Each session generated hundreds of questions, some of which we answered during the webinar, but most often we answered them offline after the fact.

By late March to ensure all of our COVID resources would be easily and widely available, we created and populated a dedicated COVID-19 web page. WHSC social media posts promoting these new resources helped engagement on these digital platforms explode. Traffic to our website doubled overall. Our COVID -19 page was viewed 38,606 times. Relevant news items were viewed more than 95,000 times. Followers on our various social media platforms tripled. In the first three months of the pandemic our Facebook posts were seen 2.5 million times. Engagement with our Twitter posts increased by 85 per cent.



**"WE KNEW WORKPLACES NEEDED
AND EXPECTED US TO CONTINUE
PROVIDING QUALITY TRAINING
DURING THE PANDEMIC."**



All of this work was completed while we built the infrastructure for our virtual classrooms. After all, we knew workplaces needed and expected us to continue providing quality training during the pandemic. We didn't disappoint. We launched our virtual classrooms in mid-April and by summer we were offering a full roster of programs. You can read more about this important work in our Executive Director's report.

It was August before we could safely resume in-person training for our Working at Heights and Working at Heights Refresher courses. Strictly adhering to COVID-19 precautions including reduced class sizes as recommended by public health authorities at least allowed us to support individuals who need this training and employers who have significant related obligations. Once we were able to offer these programs again, demand was swift. During 2020/2021 WHSC trained 10,962 participants for a total of 59,643 person hours in these essential programs.

Despite the many setbacks, all told during 2021/2021 WHSC delivered 182,180 hours of training to 35,157 participants. While these numbers are lower than previous years, still given the circumstances this was no small feat.

For us, the pandemic has brought some things into sharper focus. Workplace representatives should not, and do not, want to carry out their significant health and safety duties unprepared. We and they know preparedness is essential and potentially lifesaving. Emerging too is greater public

awareness of workplace health and safety issues and recognition for those 'heroes' who confront a host of hazards in 'good' times and bad, work that was largely unheralded and certainly underappreciated before COVID.

Given that 2020/2021 was such a tough year, I am especially proud to recognize WHSC leadership, staff and instructors. Together, we learned how to confront more than the virus itself. Together, we found ways to ensure WHSC quality training and information resources reached those who needed them most. A pandemic was no time to retreat. Essential workers and indeed workers and their representatives from every sector were relying upon WHSC to have their backs — and we did. I could ask for no more than this. Thank you all.

Wayne Samuelson | President

Wayne Samuelson

EXECUTIVE DIRECTOR'S REPORT

If necessity is the mother of invention, then it was COVID-19 which forced most organizations, including Workers Health & Safety Centre, to take a hard look at how we operated. **The pandemic presented an urgent challenge, but also an opportunity for ingenuity.**

Ontario confronted an unprecedented public health crisis but also a monumental occupational health and safety crisis. As Ontario's designated health and safety training centre we could not step back. Nor would we have wanted to. As ever, we stepped up to meet the expressed needs of workers, our constituency and clients. Certainly, the most vulnerable and those employed in the most hazardous jobs often didn't have the privilege of working from home.

Before the COVID crisis, WHSC labour constituents and employer clients long preferred and requested face-to-face, in-person learning. By mid-March of 2020 though, provincial directives and public health precautions made in-person training impossible. Cancelling health and safety training altogether was not an option. But what were our other options?

For some time WHSC has offered supervisor health and safety training online. Delivered in self-paced, asynchronous sessions, learners engage on their own with program

content at different times and from different locations. However, our supervisor training also includes remote, real-time segments with a WHSC-qualified instructor and other participants. In these segments, learners can explore their health and safety concerns and program learning objectives. Like in-person training, they give participants a chance to demonstrate their learning. In this way adult education principles and training integrity so fundamental to all WHSC programs are embedded in this program.

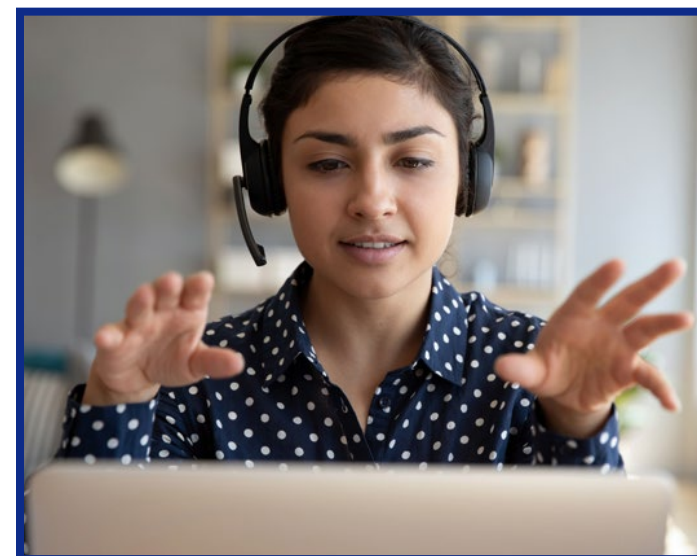
Developing asynchronous e-learning however takes time. With the pandemic upon us, we needed an immediate solution. Could we adopt and improve upon the best aspects of our online supervisor training and apply this model to other programs?

WHSC would ultimately settle on Zoom as our digital training platform. In this digital space, training participants can be seen and heard throughout the entire course, interacting and communicating with fellow participants and a highly qualified instructor in real-time, all the time, viewing and discussing learning resources and completing individual and group exercises. All is designed to ensure demonstrated and observed learning so necessary to resolving real-world, workplace health and safety concerns. Virtual classrooms also ensure training integrity by validating the identity of the learner.

Next, we trained WHSC staff and instructors on the platform and tools to support virtual classrooms; redesigned training session plans to incorporate and take fullest advantage of these options; reprogrammed our online course catalogue and scheduled registration system to add these new offerings and finally, widely communicated the availability, participant requirements and benefits of these offerings.



Mid-April, we launched our virtual classroom with a revised introduction to GHS-WHMIS, greatly needed with the increased use of cleaning chemicals during the pandemic. Workers and workplace representatives would need other specific training to help them ensure every reasonable precaution was being taken to prevent COVID transmission. WHSC raced to develop a comprehensive training program on COVID-19 and its prevention in the workplace. Our first course ran in virtual classrooms May 11, 2020.



At the same time, we added our joint health and safety committee (JHSC) Certification Part I training to our virtual classrooms, followed by Certification Part II general stream and Certification Refresher training. In prioritizing Certification, we prioritized what we always have, namely properly trained JHSCs, for they play a critical role in the pursuit of safer, healthier work and in the current situation would be fundamental to the development of effective COVID-19 safety plans. To this end, we included our COVID-19 training program in our Certification Part II program. By the Fall, we would offer newly revised, scheduled training in virtual classrooms for federal JHSCs too.

The physical threat of COVID-19 was not the only hazard workers faced, however. As we would see workplace violence and harassment rose in many workplace settings during the pandemic. Lack of proper personal protective equipment and other important interventions would also take a tremendous mental toll on essential workers. Even those able to work remotely during the pandemic were not immune from these health and safety challenges. Long-established hazards were still with us as well. To address these pressing concerns, courses aimed at the prevention of workplace violence and harassment, workplace stress, mental health injuries and musculoskeletal disorders were scheduled in WHSC virtual classrooms too. We also retooled many other courses for delivery in virtual classrooms. From these, a number of our constituents and clients chose to host a variety of courses in virtual classrooms for their members and employees.

During the fiscal year, approximately half of our total training occurred in virtual classrooms. All these training options proved popular, but JHSC Certification training was our greatest success in virtual classrooms during 2020/2021—13, 647 participants in 68,799 person hours of Certification training. In fact, these numbers exceed those achieved for Certification in recent past years.

With so many turning to e-learning during the pandemic, questions about its effectiveness were inevitable. Existing research offered mixed results, but by and large researchers attributed the differences to delivery methods. We have long said not all in-person learning is created equal. The same is true of distance learning.

As with all WHSC courses, we administered participant exit evaluations for our virtual classroom training. These results were very positive. The vast majority rated the virtual classroom experience and quality of instruction as excellent and confirmed the program's learning and action objectives were also met.

Before COVID though, the health care sector was already using distance learning to deliver some in-service job training, some of which has been the focus of research. One study observed, "Few e-learning approaches meet the need for high levels of interactivity, reflection, practice and application to practice for health professionals..." Another study conducted during the pandemic identified like issues. They concluded: "In transitioning to a distance-learning curriculum, educators should focus on active-learning techniques rather than passive methods and should foster interaction as much as possible when synchronous techniques are used."

In evaluating their virtual health and safety training experience during the pandemic, the U.S. Center for Construction Research and Training (known as CPWR) arrived at similar insights. CPWR also chose Zoom as their learning platform. Learners compared live, real-time training (synchronous) with face-to-face training. Although face-to-face training was preferred, and rated more highly, high levels of learning occurred with either format. A second study surveyed participants three to six months after completing another synchronous training course. They too reported high levels of levels of learning and many also reported they had used the training on the job. It's important to note, CPWR did not offer nor evaluate an asynchronous training format.

To us, the merits of WHSC virtual classrooms are clear—they offer safety (required during the pandemic) and convenience, incorporate the best aspects of face-to-face training and embrace the best principles of adult education. The downside of asynchronous online training is also clear—workers are left to their own devices, there is little interaction and support, and learning exercises require little critical thinking. This type of learning does little to foster problem-solving skills in adult learners who must return to their workplaces to resolve very real and very serious health and safety issues.

"WHSC'S FIRST VENTURE INTO VIRTUAL CLASSROOMS HAS EXCEEDED OUR EXPECTATIONS, BUT WE DON'T INTEND TO REST ON OUR LAURELS."

Another dilemma with an asynchronous format? It makes it difficult to validate learner identity and learning. Anyone can take the training for you. And if you get a wrong answer, you peck away at the keyboard until you get the right one. This inferior training fails workers as we have seen with a 2018 study of worker awareness training offered by the Ministry of Labour, Training and Skills Development. This kind of training may well put workers in jeopardy, but it also fails employers and regulators who may rely upon it to fulfill legal requirements.

WHSC's first venture into virtual classrooms has exceeded our expectations, but we don't intend to rest on our laurels. We are actively seeking ways to improve the virtual classroom experience. Moving forward, where appropriate, new courses will be developed for delivery in traditional and virtual classrooms. While many are eager to return to in-person training, we understand some appreciate the convenience of learning in virtual classrooms. For them, we will continue to offer this option.

Ultimately, WHSC welcomes all learners. Whichever classroom you choose, we will deliver quality training and assured learning aimed at protecting workers' lives and well-being.

Like our President, Wayne Samuelson, I am extremely proud of our accomplishments in 2020/2021. Together with Ontario workers, our constituents and clients, WHSC has confronted the challenge of COVID-19. I am equally confident we will continue to prevail in future, no matter the challenge before us.

Dave Killham | Executive Director



VOLUNTEER RECOGNITION

Volunteer worker health and safety activists play a crucial role in improving working conditions. Their efforts have been front and centre throughout the COVID-19 pandemic. Volunteers give freely of the personal time we all prize.

Unlike full-time, paid representatives whose job it is to help safeguard workers, volunteers are activists for no other reason than they value the health and safety of co-workers, see hazards that need to be addressed and have the courage to act on their convictions.

WHSC proudly supports their volunteer efforts with training and information services to help them gain competence and confidence as workplace health and safety prevention leaders. We also believe these selfless contributions are well worth celebrating. In conjunction with local labour councils, we recognized these many contributions as part of our 25th annual Volunteer Health and Safety Recognition Campaign. While in-person events could not be held in 2020/2021, nonetheless we made time to acknowledge the following worker volunteers for their extraordinary efforts to secure safer, healthier workplaces.

HONoured VOLUNTEERS

ALEXANDER, Cody
Sault Ste. Marie & District Labour Council

BERGER, Dave
Northumberland Labour Council

CRAIG, Matthew
Kenora & District Labour Council

GILLET, John
London & District Labour Council

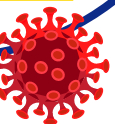
KARIMI, Masoud
London & District Labour Council

PICKERING, Jon
Northumberland Labour Council



VADNAIS, Dave
North Bay & District Labour Council

WADLOW-BARNARD, Claire
Grey Bruce Labour Council



TRAINING DEVELOPMENT

They say the devil is in the details. Our Executive Director has detailed for you how Workers Health & Safety Centre (WHSC) pivoted to virtual classrooms and why they are the superior choice for e-learning.

For staff engaged in WHSC Program Development this decision would mean considerable work redesigning our programs' Detailed Session Plans. All WHSC courses that do not require hands-on demonstration of achieved learning were adapted for the virtual classroom.

As our Executive Director also explained, adaptation of Certification training for joint health and safety committees was a top priority. In aid of this priority, WHSC program developers also continued to expand and maintain our extensive suite of approved Certification programs and hazard-specific modules suitable for Certification Part II requirements.

During 2020/2021, WHSC staff developed the following new hazard-specific modules:

| | |
|--|------------------------|
| ► COVID-19 | ► Chemical Hazards |
| ► Psychosocial Hazards and Workplace Mental Health | ► Ergonomics and MSDs. |

Each of these modules would become part of our newly offered General Stream for Certification Part II training. Combined with two other existing modules, the full program would enable Ontario-regulated workplaces to quickly comply with the provincial Certification standard.

Also updated during the year were Certification Part I, Certification Part I Enhanced, Metro Basic Certification, Emergencies and Pandemics, Indoor Air, Manual Material Handling, Propane, Safety Hazards and Welding.

For Federally-regulated workplaces, WHSC program developers completed a major revision to our Federal Committees and Representatives training program. This program reflected among other things recent changes to Federal law covering workplace violence and harassment. And it too would be offered through our virtual classrooms.

VIRTUAL Classroom Training Programs

The delivery method may have changed but Workers Health & Safety Centre (WHSC) virtual classroom offers an innovative solution to help workplace parties complete essential health and safety training in live, real-time virtual sessions from the safety of their home or workplace. WHSC virtual classroom training provides the same comprehensive curriculum and learning outcomes so many have come to trust. Like our traditional classes, WHSC virtual classroom training applies adult learning principles to ensure training is engaging, relevant and achieved. Quality is further assured as training is delivered by WHSC-qualified instructors.

Our virtual classroom is a secure environment. We have taken precautions to protect your privacy and to prevent disruptions during the class. Participants completing WHSC virtual classroom training require a high-speed internet connection and computer with a functioning camera and microphone. Participants will receive course resource materials in advance of the training. Please note, to help ensure the integrity of the learning experience mobile devices like **smartphones and tablets are not permitted.**

Certification Part I Virtual * Duration: 21.30 hours

This virtual program will help workplaces in all sectors meet their legal responsibility to provide the first phase of Certification training to members of joint health and safety committees (JHSCs) in Ontario. This program gives participants a complete understanding of occupational health and safety legislation, including rights and responsibilities of workplace parties and certified members of JHSCs in particular. This also includes a full discussion of the Internal Responsibility System and the purpose and requirements of workplace health and safety policies and programs. Equally important, participants learn how to identify, assess and control, or better yet eliminate, workplace hazards.

Certification Part II General Stream Virtual * Duration: 12 hours

This virtual program offers a convenient option for Ontario workplaces who want to quickly comply with the second phase of Certification training for members of joint health and safety committees (JHSC). Upon completion of Certification Part I training, JHSC Certification candidates must complete Certification Part II training within 12 months. Part II training must address at least six hazards that are relevant to the JHSC's workplace. These six hazards should be discussed and selected by the JHSC. WHSC Certification Part II General Stream training explores six of the most common workplace hazards. Offered over two days the program will examine: Safety Hazards, Physical Hazards, Chemical Hazards, Ergonomics and MSDs, COVID-19 (offered especially for the current crisis), and Psychosocial Hazards and Workplace Mental Health. For each hazard, participants will learn how to identify, assess and control, or better yet eliminate, worker exposures.

WHSC offers an extensive catalogue of worker training programs designed to provide specific knowledge and skills to safely operate tools and equipment. **We added to these offerings during 2020/2021 with newly developed programs covering:**

- Skid Steer & Mini Excavator-Refresher
- Construction Rigging and Hoisting—Fundamentals
- Construction Rigging and Hoisting—Essentials.



Other critical worker training programs updated in 2020/2021 included: Chainsaw Operator; Confined Space Entry in Construction; Industrial Cranes, Rigging and Hoisting; Industrial Cranes, Rigging and Hoisting Refresher; Suspended Access Equipment Installer and Operator; Suspended Access Equipment Operator; Supervisor Health and Safety Awareness; Worker Health and Safety Awareness (3-hour and 2-hour programs); Working at Heights French; Working at Heights Refresher; Working at Heights Refresher—French.

Additionally, we updated our Making the Link Between Occupational Disease and the Workplace program, a critical training resource for representatives tackling this challenging issue in their workplaces.

And finally, eager to find new ways to support WHSC-qualified instructors, we also developed new programs on Preparing to Instruct and Computer Basics for Instructors. **The pandemic led us to innovate in other ways, and we created and offered virtual upgrade and update meetings to inform instructors about:**

New WHSC programs and/or extensively updated programs.

Significant legislative changes, proposed changes and consultations, such as:

- Ontario Ministry of Labour, Training and Skills Development (MLTSD) proposal to consolidate notice requirements for workplace injury, illness and death
- MLTSD five-year review of Working at Heights mandatory training standard
- New federal violence and harassment regulations.

Recent research documenting hazardous occupational exposures linked with cancer and neurological disease.

Updates on COVID-19 work-related information, such as:

- Findings of an investigation into Canada's management of COVID-19 and the safety of health care workers
- Aerosol transmission and the critical prevention role of proper ventilation/filtration
- Ontario requirement for COVID-19 workplace-specific safety plan.

Important legal decisions, among them

- An Ontario Labour Relations Board (OLRB) "precautionary principle" ruling calling for worker protection from the hazard of COVID-19 transmission
- A lawsuit finding MLTSD negligence related to a worker death and an order to pay millions to the family.

TRAINING DELIVERY AND OUTREACH

Workers Health & Safety Centre (WHSC) Training Services

coordinated the delivery of 182,180 hours of training to 35,157 participants in 2020/2021.

Although down overall by 45 per cent from our training delivery achieved the previous year, given the circumstances, these numbers demonstrate significant support for workers and workplace representatives. For instance, WHSC Certification training—Parts I, II and Refresher—increased from the prior year as virtual classrooms allowed participants from across Ontario to easily access this essential training. During 2020/2021 we trained 13,647 participants for a total of 68,799 person hours of training—a 22 per cent increase over the previous year.

In other virtual classrooms, our revised GHS-WHSMIS program welcomed 3,576 participants who completed 8,754 hours of training. A new, modestly priced, COVID-19 training program provided comprehensive training to 2,312 learners for 6,936 hours of training.

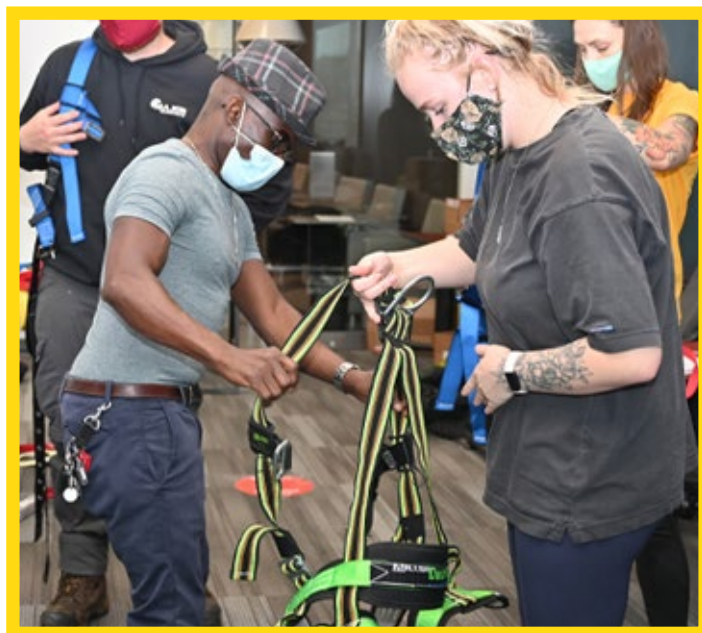
Other courses would help address pandemic-related mental injuries. Virtual classrooms delivering two programs, *Psychosocial Hazards and Workplace Mental Health and Stress in the Workplace*, provided 1097 participants with some 3,291 hours of training. Another 694 completed our *Workplace Violence and Harassment* training for 2,082 hours of training.

Many other WHSC worker training programs require in-person participation and hands-on evaluations. By September, with strict COVID-19 prevention measures in place including reduced class sizes, we were nonetheless able to provide 75,615 hours of training to 15,857 participants during 2020/2021. A large proportion of this training included approved Working at Heights training and Refresher training—59,643 person hours of training to 10,962 learners.

While a number of our labour education programs were delivered in virtual classrooms in 2020/2021, most unions and labour councils have traditionally relied upon

face-to-face training to help build relationships plus the confidence and competence to take on workplace health and safety issues. In 2020/2021, some 611 learners would complete 4,589 hours of labour education training, only about a quarter of those who did the year before. We are hopeful demand for these types of programs will return, whether conducted in virtual classrooms or in-person, as they are the lifeblood of worker health and safety activism.

The pandemic also made it impossible to offer our in-person instructor training course. Instead, as indicated in our Program Development report, we created new learning opportunities for existing WHSC-qualified instructors. In all, we hosted 15 different virtual instructor upgrade sessions during 2020/2021. We also held 28 Instructor Update Meetings during the fiscal year, supporting 297 instructors, a sizable increase over the previous year.



The following provides a breakdown of WHSC 2020/2021 training hours:

CERTIFICATION 68,779

FEE-FOR-SERVICE 28,956

INSTRUCTOR DEVELOPMENT 4,221

LABOUR EDUCATION 4,589

WORKER TRAINING 75,615

TOTAL 182,180

In addition to coordinating WHSC training, Training Services staff continued to support activities in the broader community, all dedicated to inspiring health and safety prevention. For instance, in 2020/2021 staff helped coordinate virtual Day of Mourning events in close to 50 communities. As Day of Mourning fell in the early days of the pandemic, this kind of outreach provided an important focus for the critical work required to help safeguard workers lives and well-being during such unprecedented times.

NATIONAL DAY OF MOURNING 2020

On April 28 and every day

Let's take every reasonable precaution to prevent worker disability, disease and death.

Workers Health & Safety Centre

Workers Health & Safety Centre

NATIONAL DAY OF MOURNING 2020

On April 28 – Join us virtually!

Barrie & District Labour Council
Video message (available at 5:00 pm):
<https://www.facebook.com/bdlc.info/>
<https://twitter.com/bdlcinfo>
Contact: President Michele MacDonald,
barrielaourcouncil@gmail.com

Brantford & District Labour Council
Video message (available at 5:00 pm):
<https://www.facebook.com/pages/Brantford-and-District-Labour-Council/186938171333008>
<http://www.brantfordlabourcouncil.ca/>
Contact: roxannebond1@gmail.com

Durham Region Labour Council
12:00 noon
Join Zoom Meeting:
<https://zoom.us/j/97124323733>
Meeting ID: 971 2432 3733
Contact: Bill Stratton, 289-385-1761 or 905-579-5188
durhamlc@durhamlabour.ca

Grey Bruce & District Labour Council
Video message (available at 10:00 am)
Also hosting a "driving salute" to essential workers
Contact: Kevin Smith, gblcpresident@live.ca

Guelph & District Labour Council
5:00 pm
Virtual event shared:
<https://www.facebook.com/Guelph-District-Labour-Council-159252225024861/>
Contact: Sarah Neath@ufcw175.com

Hamilton & District Labour Council
Multiple events (9:00 am to 8:40 pm)
<https://www.facebook.com/hamiltonlabour>
<http://www.hamiltonlabour.ca/>
Contact: hdlc@cogeco.net

Kenora & District Labour Council
Video message (available at 10:00 am)
<https://www.facebook.com/KenoraDistrictLabourCouncil/>
Contact: Glen Archer, glenka@hotmail.com

Kingston & District Labour Council
Sharing photos and messages of support for frontline workers:
<https://www.facebook.com/groups/407194632665747>
Contact: KingstonLabourCouncil@gmail.com

Leeds-Grenville Labour Council
Video message:
<https://www.facebook.com/LGlabour/>
Contact: leedsandgrenvillelabourcouncil@gmail.com

London & District Labour Council
10:00 am
Join Zoom Meeting:
<https://zoom.us/j/97124323733>
Meeting ID: 971 2432 3733
Contact: Steve Holmes, hockeysteve@rogers.com

Niagara Regional Labour Council
Video message (available time TBA)
<https://www.facebook.com/niagaralabour/>
Contact: Lou Ann Binning, president@niagaralabour.ca

North Bay & District Labour Council
11:00 am
Zoom meeting shared live to Facebook:
<https://www.facebook.com/NorthBayLabour/>
Contact: Henri Giroux, hgiroux1@hotmail.com

North Simcoe Muskoka & District Labour Council
Video message:
<https://www.facebook.com/nsmdlc>
Contact: President Dan Taylor,
85taylor@sympatico.ca or 705-323-7105

Northumberland Labour Council
4:00 pm
Join Zoom Meeting:
<https://us04web.zoom.us/j/73527970355?pwd=SEV3cW1qeVJ5TDdtUThwK3E0amYxOTQ0>
Contact: Dan Tobin, northumberlandlc@outlook.com
905-376-4105

TRAINING
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INFORMATION SERVICES

Our President's report communicated many of the impressive metrics behind the efforts of Information Services staff in 2020/2021. More difficult to convey though is **the raw human emotion behind the many interactions we experienced with workers and workplace representatives.**

Staff encountered fear generated by this new, life-threatening workplace hazard, frustration at witnessing inaction in some quarters and anxiety in attempting take the right precautions to prevent COVID transmission.

Confronted by this emotion, every inquiry was treated with the utmost urgency. We knew the concerns behind the emotion to be very real. Most contentious were inquiries regarding effective but also safer COVID-19 disinfectants for workplace surfaces and necessary precautions to protect against airborne COVID-19 transmission, namely enhanced ventilation, and proper respiratory and eye protection. Despite some outside attempts to downplay the hazards and/or route of transmission, in all instances, as always, the precautionary principle and hierarchy of controls would guide our responses.

These individual inquiries would also help guide priorities for the kinds of COVID-19 fact sheets, tools, news items and social media posts we would develop to benefit a wider audience.

Fact sheets and tools posted to our website for instance, addressed the following:



CLEANING AND DISINFECTION



ENHANCED VENTILATION



EVALUATING DISINFECTANTS



GLOVES AT WORK



LAUNDERING WORK WEAR



RESPIRATORY AND EYE PROTECTION



SAFEGUARDS FOR WORKERS CONFRONTING COVID-19



WORKPLACE PANDEMIC PLAN CHECKLIST



WORKPLACE INSPECTIONS CHECKLIST



SCREENING, TESTING AND REPORTING OBLIGATIONS



SECTOR TIP SHEETS (eight in all).

Information Services staff took equal care in answering internal inquiries mostly originating from Program Development. Research support to ensure our COVID-19 training program was current and accurate was especially important. To support the presentation developed for semi-annual Instructor Update Meetings staff also developed dossiers on the latest research, legislative changes, leading legal decisions and developments in other jurisdictions.

Other important efforts of this work group included promotion of WHSC training courses and outreach initiatives like Day of Mourning.

On the eve of Labour Day 2020, staff also worked with our Executive Director to create a video that took stock of our collective COVID-19 journey. In it Killham observed, "Today, we have fought back the first wave of COVID-19, but this was only made possible because we understood the peril before us all. And to defeat it, all of us, not just some of us, had to do our part. My sincere hope for this Labour Day is this experience is the beginning of a new groundswell in social capital, where we once again understand we can do so much more working together than individually."

The video would conclude, "While COVID has changed much, this much has not changed. We are here for you." WHSC staff in Information Services and all work groups, plus our leadership and instructors would indeed remain steadfast in purpose throughout 2020/2021. Workers and workplace representative deserved no less.

CONFRONTING COVID-19:

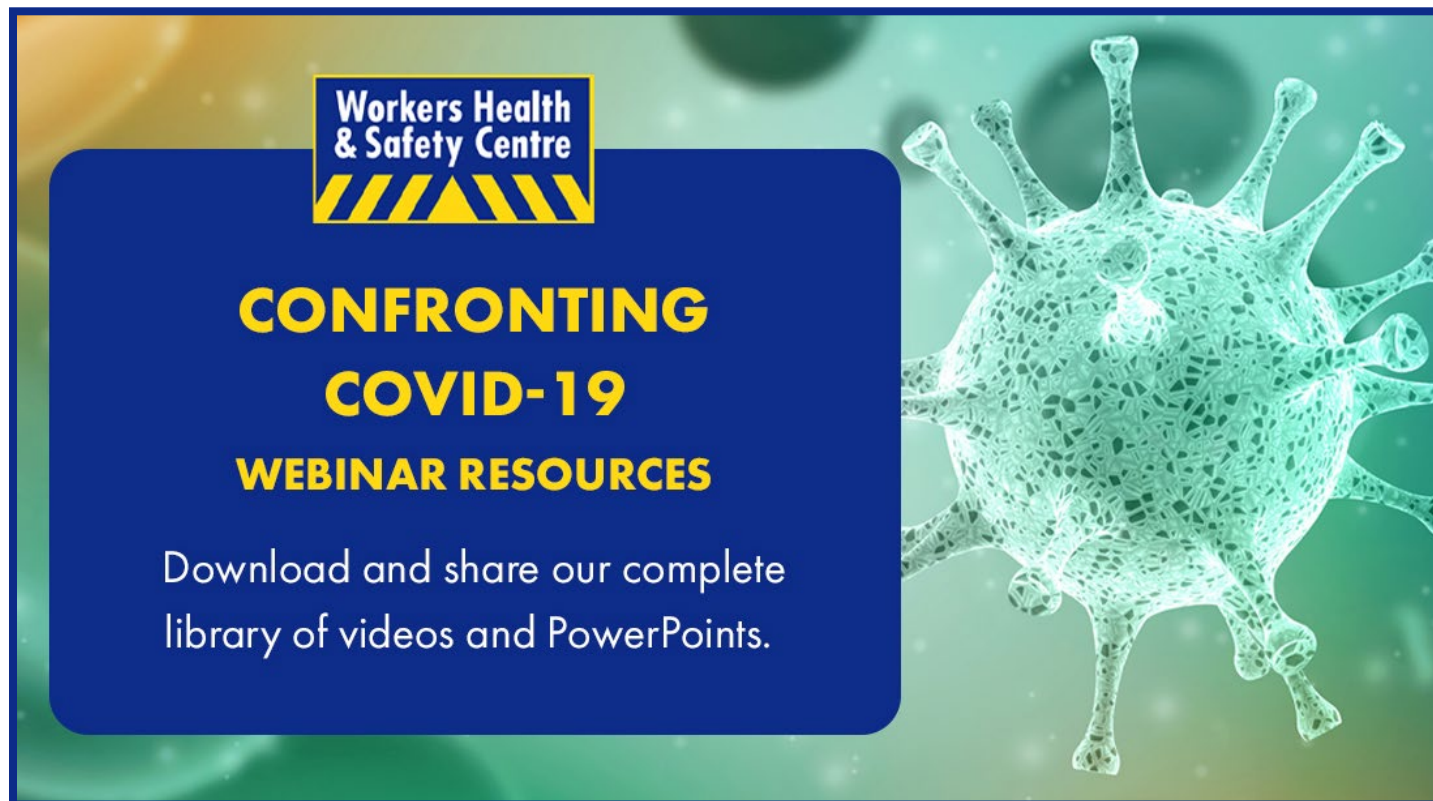
WHSC WEBINAR SERIES

To effectively help workers and workplace representatives confront COVID-19, each of us at Workers Health & Safety Centre would heed our own advice. In April of 2020 we launched a webinar series that took “all of us, not just some of us”, working collectively together.

Program developers, communications officers and researchers all contributed to the webinar content. Support staff helped ensure the visual appeal of presentations with content images and layout. Staff from all work groups took turns delivering the webinars and answering participant questions. IT staff, Training Service representatives and digital communications officers helped broadcast the webinars. And Information Services staff promoted them.

As our President has reported, the series was a tremendous success—reaching more than 27,000 participants with 19 different webinars. They were most decidedly testament to our understanding “we can do so much more working together than individually.”

The following comprise the titles for our webinars, beginning with the last of them. Those interested can find recordings of these webinars on our YouTube and Facebook platforms and/or embedded on our website along with summaries on same.



- ▶ **AUGUST 27, 2020** | Safe September reopening: Importance of COVID-19 workplace inspections
- ▶ **AUGUST 20, 2020** | Safer COVID-19 cleaning and disinfecting to reduce worker exposures to toxins
- ▶ **AUGUST 13, 2020** | New research on COVID-19 mask safety.
- ▶ **JULY 23, 2020** | Stage 3: Reopening Ontario safely and stopping the spread of COVID-19
- ▶ **APRIL 27, 2020** | Ontario construction site health and safety during COVID-19
- ▶ **APRIL 22, 2020** | Implementing the precautionary principle and hierarchy of hazard controls to save lives.
- ▶ **APRIL 20, 2020** | Understanding the Right to Refuse Unsafe and Unhealthy Work
- ▶ **APRIL 16, 2020** | Cleaning and disinfecting practices during COVID-19 for non-healthcare workplaces.

- ▶ **JULY 16, 2020** | Improving ventilation to prevent COVID-19 spread in workplaces

- ▶ **JULY 9, 2020** | Asymptomatic transmission of the virus that causes COVID-19

- ▶ **JUNE 25, 2020** | Helping JHSCs prevent COVID-19 outbreaks and develop a safety plan.

- ▶ **JUNE 18, 2020** | How to conduct an effective COVID-19 workplace inspection.

- ▶ **JUNE 4, 2020** | Safer commuting during COVID-19: Ensuring workers get to work safety.

- ▶ **MAY 28, 2020** | How does the COVID-19 virus spread, infect and kill?

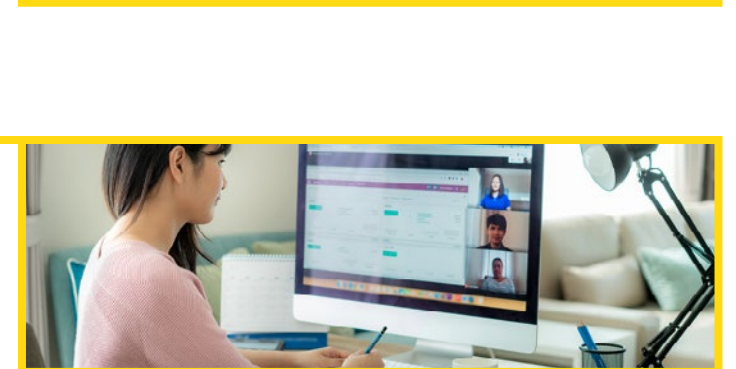
- ▶ **MAY 21, 2020** | COVID-19 survey results: What's it like to work in healthcare in Canada?

- ▶ **MAY 14, 2020** | COVID-19 and long-term care in Ontario: What have we learned?

- ▶ **MAY 7, 2020** | Using masks and respirators for worker protection in Ontario during COVID-19

- ▶ **MAY 5, 2020** | Ergonomic tips for your home office during COVID-19

- ▶ **APRIL 30, 2020** | COVID-19 and workplace criminal negligence in Canada.



SECRETARY TREASURER'S REPORT

The year 2020/2021 will not be a year we soon forget. The human toll wreaked by the pandemic has been for many absolutely and unnecessarily devastating. The economic toll as it relates to the livelihoods of individuals is perhaps harder to assess.

Though it can never compare with the loss of life or health, still the stress associated with multiple shutdowns while trying to provide for the necessities of life is nothing to be dismissed lightly.

In human terms, at WHSC we were so very fortunate. We did not lose staff to COVID-19. Neither was anyone's health damaged irreparably. Unlike many other businesses deemed essential, we owe this fortune in large measure to our ability to provide most services remotely and for those that needed our physical presence, we took every necessary precaution.

In economic terms, I am relieved to report our organization also remained viable during the pandemic, and as a result of measures taken, we are well positioned for future sustainability. I am thinking primarily of our newly minted virtual classrooms.

As our Executive Director has detailed in his report, this kind of innovation enabled the organization to continue offering potentially life-saving training within two months from the start of the pandemic. Using the same platform,

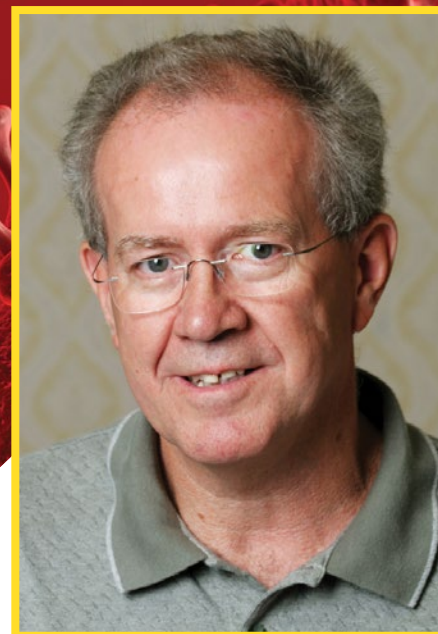
we also offered valued webinars, sharing emerging critical information about the pandemic and measures to safeguard workers as it came available. Instructor update meetings and upgrade sessions were all hosted in a digital environment too.

I do not think this accomplishment can be underestimated. The appetite for training in our virtual classrooms has also demonstrated this mode of delivery will continue long after our working life resumes some sense of normalcy.

WHSC staff employed in the Information Technology work group are perhaps our unsung heroes in this narrative. Their hard work enhancing software applications, building and deploying much needed hardware, establishing new virtual studios, writing new web services and taking many important steps to maintain a secure network of users proved invaluable as we navigated the pandemic.

Staff in our Printing/Shipping work group similarly stepped up to the plate. High volumes of printed training resources were maintained, and efficiencies realized, by upgrading printing equipment capable of better performance and faster print production. Shipping processes were also streamlined to meet the need to ship training materials to individual participants of virtual classrooms at their location of choice, as opposed to shipping materials for an entire class of in-person training to one central location.

All things considered, WHSC not only survived 2020/2021 but in some cases thrived. As others have pointed out for instance, participant numbers for joint health and safety committee Certification training actually exceeded those of previous recent years. And as I explain below, cautious oversight of expenditures, especially during the first half of the fiscal year helped in no small measure to keep us fiscally balanced.



With the current crisis hopefully nearing completion, I can't help but think there may be a silver lining in all this for WHSC and more importantly those we serve. Finally, many more understand when hazardous work is left unchecked it can kill or make life very difficult for those who survive. Trusted information and quality training are key to any effective workplace health and safety program. As we move forward in this environment, WHSC is certain to remain a leader in Ontario's occupational health and safety system for years to come.

Lyle Hargrove |
Secretary-Treasurer

Lyle Hargrove

“ALL THINGS CONSIDERED, WHSC NOT ONLY SURVIVED 2020/2021 BUT IN SOME CASES THRIVED.”

FINANCIAL EXPLANATION

The fiscal year 2020/2021 was obviously a period of great uncertainty. Funding by the Ministry of Labour, Training and Skills Development (MLTSD) was restored to previous levels after the 4.8 per cent funding cut of the previous year, however the challenge remained in setting the revenue budget. Due to years of static, flat-lined funding, WHSC has always had to rely on course revenues to maintain our services, course offerings, and functionally operate, so any serious reduction in those revenue streams would be acutely felt across the organization. Timing was such the budget had to be determined early in the pandemic, so we used an abundance of caution and judiciously estimated a significant reduction in course revenue and monitored our spending closely. The hard work of WHSC staff and our new virtual classroom offerings helped us surpass our revenue expectations. Along with careful spending, they have put WHSC in a good financial position to secure and sustain the organization until next fiscal year's funding.

MOL Funding: \$9,245,860

Non-MOL Course Revenue: \$1,687,744

Operating Expenses: \$10,525,144

Excess Operating Funds: \$408,460
(Before amortization and other non-cash items)

AUDITOR'S REPORT

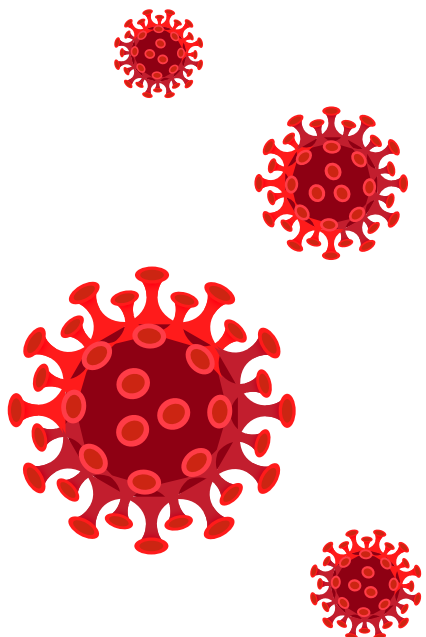
FINANCIAL STATEMENTS

TABLE OF CONTENTS

WORKERS HEALTH & SAFETY CENTRE
FEDERATION OF ONTARIO

(Operating as Workers Health
& Safety Centre)

March 31, 2021



Independent Auditor’s Report 23

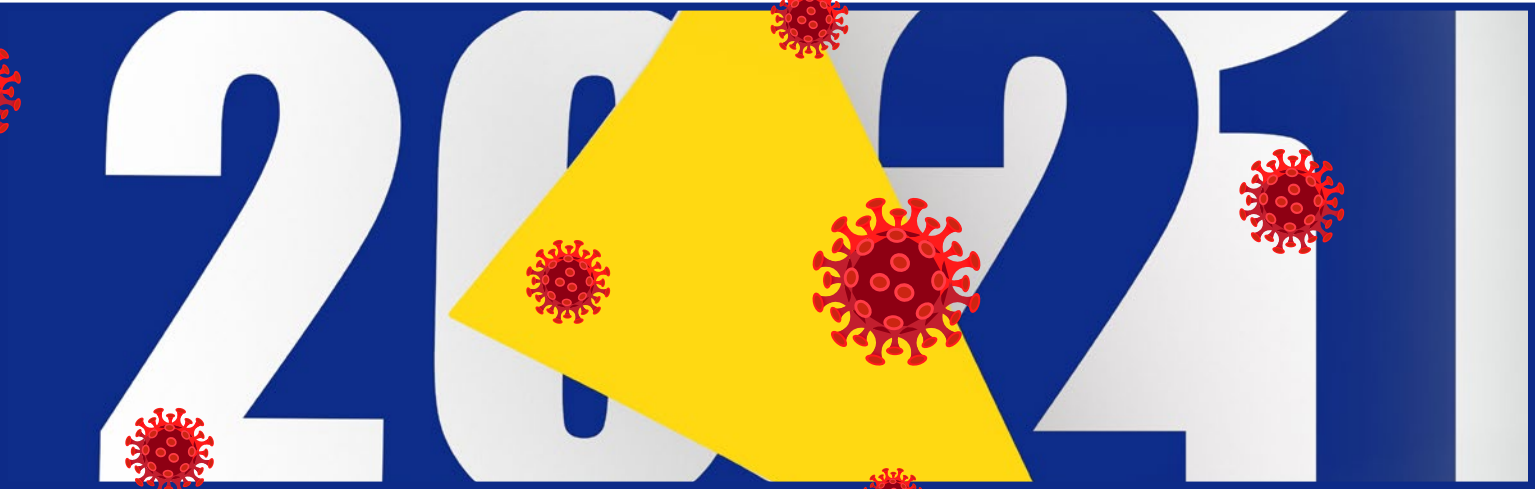
Statement of Financial Position 25

Statement of Operations and
Changes in Net Assets 26

Statement of Cash Flows 27

Notes to the Financial
Statements 28-37

Schedule of Operating Expenses 38



TRAINING

▶ THE RIGHT THING. THE RIGHT WAY.



Independent Auditor's Report

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

Opinion

We have audited the financial statements of Workers Health & Safety Centre Federation of Ontario (the "Organization"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Workers Health & Safety Centre Federation of Ontario as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Toronto, Canada
June 30, 2021

Chartered Professional Accountants
Licensed Public Accountants

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Statement of Financial Position

| | | Restated (Note 3) |
|---|----------------------|----------------------|
| March 31 | 2021 | 2020 |
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | \$ 5,120,658 | \$ 2,869,176 |
| Short term investments (Note 4) | 5,163,786 | 2,400,509 |
| Accounts receivable | 607,704 | 626,955 |
| Prepaid expenses | <u>116,508</u> | <u>72,931</u> |
| | 11,008,656 | 5,969,571 |
| Investments (Notes 4) | 1,151,177 | 3,859,252 |
| Capital assets (Note 5) | <u>737,430</u> | <u>1,133,352</u> |
| | \$ 12,897,263 | \$ 10,962,175 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable and accrued charges (Note 6) | \$ 825,553 | \$ 681,243 |
| Deferred revenue | 320,366 | 253,594 |
| Current portion of lease inducement and rent liability (Note 8) | 26,850 | 71,195 |
| Current portion of obligations under capital lease (Note 9) | <u>177,271</u> | <u>168,729</u> |
| | 1,350,040 | 1,174,761 |
| Employee future benefits (Note 7) | 9,885,967 | 9,356,359 |
| Deferred lease inducement and rent liability (Note 8) | 298,653 | 301,842 |
| Obligations under capital lease (Note 9) | <u>521,807</u> | <u>707,620</u> |
| | 12,056,467 | 11,540,582 |
| Net assets (deficiency) | | |
| Restricted fund | - | - |
| Invested in Capital Assets | 38,351 | 257,003 |
| Unrestricted net asset surplus (deficiency) | <u>802,445</u> | <u>(835,410)</u> |
| | 840,796 | (578,407) |
| | \$ 12,897,263 | \$ 10,962,175 |

Commitments and contingencies (Note 11)

Approved on behalf of the Board of Directors

Wayne L. _____ President

Lyle Hargrove Secretary-Treasurer

See accompanying notes and schedule to the financial statements.

Workers Health and Safety Centre Federation of Ontario

Workers' Health and Safety Centre
(Operating as Workers Health & Safety Centre)

Statement of Operations and Changes in Net Assets

| Statement of Operations and Changes in Net Assets | | | | | | | Restated (Note 3) 2020 | |
|--|----------------------------------|--------------|--------------|----------------------------------|------------------------------|--------------|------------------------------|--|
| Year ended March 31 | 2021 | | | | | | | |
| | Invested in Capital Assets | Unrestricted | Total | Invested in Capital Assets | Young Worker Awareness | Unrestricted | Total | |
| Revenue | | | | | | | | |
| Ministry of labour | \$ - | \$ 9,245,860 | \$ 9,245,860 | \$ - | \$ - | \$ 8,797,509 | \$ 8,797,509 | |
| Government subsidies (Note 13) | - | 1,416,691 | 1,416,691 | - | - | - | - | |
| Other revenue (Note 10) | - | 1,687,744 | 1,687,744 | - | - | 2,718,882 | 2,718,882 | |
| | - | 12,350,295 | 12,350,295 | - | - | 11,516,391 | 11,516,391 | |
| Operating expenses – schedule (Page 16) | - | 10,525,144 | 10,525,144 | - | - | 10,993,013 | 10,993,013 | |
| Excess of revenue over expenses before other item | - | 1,825,151 | 1,825,151 | - | - | 523,378 | 523,378 | |
| Amortization of capital assets | - | (405,948) | (405,948) | - | - | (521,012) | (521,012) | |
| Excess of revenue over expenses | \$ - | \$ 1,419,203 | \$ 1,419,203 | \$ - | \$ - | \$ 2,366 | \$ 2,366 | |
| Net assets (deficiency), beginning of year | \$ 257,003 | \$ (835,410) | \$ (578,407) | 596,786 | (154,589) | (846,413) | (404,216) | |
| Prior period error (Note 3) | - | - | - | - | - | (176,557) | (176,557) | |
| Net assets (deficiency), restated | 257,003 | (835,410) | (578,407) | 596,786 | (154,589) | (1,022,970) | (580,773) | |
| Excess of revenue over expenses | - | 1,419,203 | 1,419,203 | - | - | 2,366 | 2,366 | |
| Interfund transfers | | | | | | | | |
| Transfer from unrestricted (Note 2) | - | - | - | - | 154,589 | (154,589) | - | |
| Capital lease repayments | 177,271 | (177,271) | - | 168,729 | - | (168,729) | - | |
| Purchase of capital assets | 10,025 | (10,025) | - | 12,500 | - | (12,500) | - | |
| Amortization of capital assets | (405,948) | 405,948 | - | (521,012) | - | 521,012 | - | |
| Net assets, end of year | \$ 38,351 | \$ 802,445 | \$ 840,796 | \$ 257,003 | \$ - | \$ (835,410) | \$ (578,407) | |

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 | 2021 | Restated (Note 3) 2020 |
|---|---------------------|------------------------------|
| Operating activities | | |
| Excess of revenue over expenses | \$ 1,419,203 | \$ 2,366 |
| Items not affecting cash and cash equivalents | | |
| Amortization of capital assets | 405,948 | 521,012 |
| Amortization of lease inducement and rent liability | (47,532) | (4,725) |
| Employee future benefits | 529,608 | 478,447 |
| Deferred revenue and funding recognized | (794,786) | (487,679) |
| | <u>1,512,441</u> | <u>509,421</u> |
| Changes in non-cash operating working capital items | | |
| Accounts receivable | 19,251 | 8,325 |
| Prepaid expenses | (43,578) | (31,484) |
| Accounts payable and accrued charges | 144,308 | (128,642) |
| | <u>1,632,422</u> | <u>357,620</u> |
| Investing activities | | |
| Purchase of investments | (2,321,201) | (5,517,390) |
| Sale of investments | 2,265,999 | 5,979,039 |
| | <u>(55,202)</u> | <u>461,649</u> |
| Financing activities | | |
| Funding and revenue received in advance | 861,558 | 555,913 |
| Capital lease repayments | (177,271) | (168,729) |
| | <u>684,287</u> | <u>387,184</u> |
| Capital activities | | |
| Purchase of capital assets | (10,025) | (12,500) |
| | <u>(10,025)</u> | <u>(12,500)</u> |
| Net increase in cash and cash equivalents | 2,251,482 | 1,193,953 |
| Cash and cash equivalents, beginning of year | 2,869,176 | 1,675,223 |
| Cash and cash equivalents, end of year | <u>\$ 5,120,658</u> | <u>\$ 2,869,176</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, 2021

1. Incorporation and purpose of the Centre

The Workers Health and Safety Centre Federation of Ontario (the "Centre") was incorporated by letters patent issued under the Ontario Corporations Act and was established to carry on safety education and training programs.

As a not-for-profit organization, the Centre is not taxable under section 149 1(l) of the Income Tax Act (Canada).

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

2. Significant accounting policies

Basis of presentation

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

Fund accounting

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

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

Revenue recognition

The Centre follows the restricted fund method of accounting for contributions including government assistance. Unrestricted contributions are recognized upon receipt in unrestricted funds. Restricted contributions with an associated restricted fund are recognized upon receipt. Restricted contributions without an associated restricted fund are recognized as deferred revenue and funding.

Other revenue relating to course and registration fees are recognized when services or goods have been provided, amounts can be reasonably estimated, and collection is reasonably assured. Fee revenue relating to certification delivery is recognized as fees are earned through the delivery of related programs.

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.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

2. Significant accounting policies (continued)

Financial instruments (continued)

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

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

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

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

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

Employee future benefits

Severance pay plan

The Centre accounts for the costs of providing severance pay benefits to its employees on an accrual basis as entitlements are earned by employees through services upon voluntary or involuntary departure, retirement or death. Actuarial determinations are periodically used to estimate the liability and current expense for this program. Actuarial gains (losses) are amortized over the expected average remaining service life of the employees covered by the plan. The expected average remaining service life of employees covered by the plan is 7.75 years (2020 – 8.25 years).

Post-retirement benefits plan

The Centre accounts for the costs of providing retirement and other post-employment benefits to its employees on an accrual basis as entitlements are earned by employees through service. Actuarial determinations are periodically used to estimate the liability and current expense for these programs. Actuarial gains (losses) are amortized over the expected average remaining service life of the employees covered by the plan. The expected average remaining service life of employees covered by the plan is 8.25 years (2020 – 9 years).

Deferred revenue

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

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

2. Significant accounting policies (continued)

Capital assets

Capital assets are recorded at cost less accumulated amortization and impairment, if any. The Centre uses the straight-line method at annual rates applicable to each capital asset class over their estimated service lives as follows:

| | |
|---------------------------------|---------------------|
| Furniture and equipment | 20% |
| Computer equipment and software | 33 1/3% |
| Leasehold improvements | lease term, 5 years |
| Assets under capital lease | lease term, 6 years |

An impairment loss on capital assets is recognized when conditions indicate that the asset no longer contributes to the Centre's ability to provide services, or that the value of the future economic benefit associated with the capital asset is less than its net book value.

Gains and losses on sale or premature retirement of capital assets are charged to operations.

Deferred lease inducement and rent liability

Deferred lease inducement represents a cash tenant allowance received from the landlord pursuant to the lease agreement for premises occupied by the Centre. The lease inducement is amortized against rent expense over the term of the lease. Rent liability represents the difference between the minimum rent as specified in the lease including rent free periods and rent calculated on a straight-line basis.

Use of estimates

The preparation of the Centre's financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to inherent uncertainty in making estimates, actual results could differ from those estimates. Balances which require some degree of estimation are:

- Accounts receivable (allowance for doubtful accounts);
- Accounts payable and accrued charges (accrual estimates);
- Capital assets (amortization rates);
- Employee future benefits (actuarial assumptions); and
- Deferred revenue and funding (recognition performance)

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

3. Prior period error

The Centre has retroactively restated the comparative financial statements to correct the following errors:

- i) Management determined that the portion of the employee future benefits liability related to retirement benefits plan was understated as management realized that a benefit liability was not accrued for retirement benefits awarded to employees in 2009.
- ii) Management determined that the employee future benefits liability related to the severance pay plan was overstated as the benefit liability had not been measured appropriately (actuarially valued).
- iii) The severance benefit liability has been reclassified and included in the employee future benefits liability.

| March 30, 2020 | Previously reported | Adjustments | | | Restated |
|---|---------------------|-------------|-------------|-------------|--------------|
| | | (i) | (ii) | (iii) | |
| Statement of financial position | | | | | |
| Employee future benefits liability | \$7,514,615 | \$421,253 | \$(244,080) | \$1,664,571 | \$ 9,356,359 |
| Severance benefit liability | 1,664,571 | - | - | (1,664,571) | - |
| Unrestricted net deficiency | (658,238) | (421,253) | 244,080 | - | (835,410) |
| Statement of operations and changes in net assets | | | | | |
| Operating expenses | \$10,992,397 | \$ 6,531 | \$ (5,915) | \$ - | \$10,993,013 |
| Excess of revenue over expenses | 2,982 | (6,531) | 5,915 | - | 2,366 |
| Total net assets, balance, beginning of the year | (846,413) | (414,722) | 238,165 | - | (1,022,970) |
| Total net assets, balance, end of the year | (658,238) | (421,253) | 244,080 | - | (835,410) |
| Statement of cash flows | | | | | |
| Excess (deficiency) of revenue over expenses | \$ 2,982 | \$ (6,531) | \$ 5,915 | \$ - | \$ 2,366 |
| Employee future benefits | 477,831 | 6,531 | (5,915) | - | 478,447 |

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

4. Investments

The Centre has internally restricted investments to fund its employee future benefits liability (including its retirement benefits liabilities and severance benefit liability) (See note 7) as follows:

| | 2021 | 2020 |
|--|---------------------|---------------------|
| <i>Employee future benefits fund:</i> | | |
| Other investments | \$ 124,601 | \$ 128,939 |
| Guaranteed investment certificates: | | |
| Interest at 1.60%, maturing November 27, 2020 | - | 2,265,999 |
| Interest at 0.80%, maturing November 27, 2021 | 1,151,177 | - |
| Interest at 1.20%, maturing July 27, 2022 | 1,151,177 | - |
| | <u>2,426,955</u> | <u>2,394,938</u> |
| <i>Severance benefit fund:</i> | | |
| Other investments | 5,537 | 5,571 |
| Guaranteed investment certificate: | | |
| Interest at 1.10% (2020 – 0.40%), maturing November 27, 2021 | 3,882,471 | 3,859,252 |
| | <u>3,888,008</u> | <u>3,864,823</u> |
| | <u>6,314,963</u> | <u>6,259,761</u> |
| Less current portion | <u>(5,163,786)</u> | <u>(2,400,509)</u> |
| | <u>\$ 1,151,177</u> | <u>\$ 3,859,252</u> |

5. Capital assets

| | Cost | Accumulated amortization | 2021 Net book value | 2020 Net book value |
|---------------------------------|---------------------|--------------------------|------------------------|------------------------|
| Furniture and equipment | \$ 841,622 | \$ 835,256 | \$ 6,366 | \$ 12,262 |
| Computer equipment and software | 4,662,151 | 4,607,698 | 54,453 | 87,101 |
| Leasehold improvements | 1,919,098 | 1,887,165 | 31,933 | 206,607 |
| Equipment - capital lease | 2,190,837 | 1,546,159 | 644,678 | 827,382 |
| | <u>\$ 9,613,708</u> | <u>\$ 8,876,278</u> | <u>\$ 737,430</u> | <u>\$ 1,133,352</u> |

6. Accounts payable and accrued charges

Included in accounts payable and accrued charges are government remittances of \$17,118 (2020 - \$2,778).

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

7. Employee future benefits

The Centre provides supplemental hospital, extended health care (including prescription drugs), vision care, dental, travel assistance and paid-up life insurance benefits on a post-retirement basis to its employees. In addition, the Centre provides a lump sum severance pay benefits plan to its employees and a long-standing severance fund liability.

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

| | Retirement benefits plans | | Severance pay plan | |
|--|---------------------------|----------------------|---------------------|----------------------|
| | | Restated (Note 3) | | Restated (Note 3) |
| | <u>2021</u> | <u>2020</u> | <u>2021</u> | <u>2020</u> |
| Accrued retirement benefit cost | | | | |
| Accrued retirement benefits | | | | |
| obligation, beginning of year | \$ 8,999,421 | \$ 8,164,681 | 1,431,140 | 1,405,521 |
| Current service cost | 211,567 | 236,454 | 65,823 | 69,175 |
| Plan Amendments | - | - | - | - |
| Interest cost | 273,686 | 254,729 | 45,236 | 44,504 |
| Actuarial loss accrued on | | | | |
| post-retirement obligation | 373,308 | 675,991 | 13,276 | 10,649 |
| Benefits paid | (353,969) | (332,434) | (100,875) | (98,709) |
| Accrued retirement benefits | | | | |
| obligation, end of year | 9,054,013 | 8,999,421 | 1,454,600 | 1,431,140 |
| Unamortized actuarial losses | (1,050,095) | (1,063,553) | (22,551) | (10,649) |
| Employee future benefits liability | <u>\$ 8,453,918</u> | <u>\$ 7,935,868</u> | <u>\$ 1,432,049</u> | <u>\$ 1,420,491</u> |

The Centre has set aside and internally restricted investments for the employee future benefits severance pay plan liabilities (see Note 4).

| | Retirement benefits plans | | Severance pay plan | |
|--|---------------------------|----------------------|--------------------|----------------------|
| | | Restated (Note 3) | | Restated (Note 3) |
| | <u>2021</u> | <u>2020</u> | <u>2021</u> | <u>2020</u> |
| Net employee benefit cost | | | | |
| Current service cost for benefits earned | \$ 211,567 | \$ 236,454 | \$ 65,823 | \$ 69,175 |
| Interest cost on accrued | | | | |
| benefit obligation | 273,686 | 254,729 | 45,236 | 44,504 |
| Amortization of actuarial (gains) and losses | 386,766 | 304,728 | 1,374 | - |
| Net benefit cost | <u>\$ 872,019</u> | <u>\$ 795,911</u> | <u>\$ 112,433</u> | <u>\$ 113,679</u> |

Contributions from employees and the Centre during the year were \$Nil (2020 - \$Nil).

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

7. Employee future benefits (continued)

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

| | Retirement benefits plans | | Severance pay plan | |
|---|---------------------------|-------------|--------------------|-------------|
| | <u>2021</u> | <u>2020</u> | <u>2021</u> | <u>2020</u> |
| Discount rate | 3.00% | 3.20% | 3.00% | 3.20% |
| Rate of increase in future benefits | | | | |
| Supplementary hospital and prescription drugs | 2.00% | 2.00% | N/A | N/A |
| Extended health care, dental and other benefits | | | | |
| Health trend rates | 4.00% | 4.00% | N/A | N/A |
| Dental trend rates | 4.00% | 4.00% | N/A | N/A |
| Salary escalation | N/A | N/A | 1.50% | 1.50% |

The most recent full actuarial valuation was performed as at March 31, 2021 for the year then ended.

8. 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>2021</u> | <u>2020</u> |
|----------------------------------|-------------------|-------------------|
| Tenant allowance advance | \$ 371,914 | \$ 371,914 |
| Rent liability | 137,447 | 146,790 |
| Amortization of lease inducement | (183,858) | (145,667) |
| | 325,503 | 373,037 |
| Current portion | 26,850 | 71,195 |
| | <u>\$ 298,653</u> | <u>\$ 301,842</u> |

9. Obligations under capital lease

The Centre has obligations under capital lease as follows:

| | <u>2021</u> | <u>2020</u> |
|---|-------------------|-------------------|
| Equipment repayable in semi-annual instalments of \$119,929, including interest calculated at 5% and maintenance charges of \$10,602 per instalment | \$ 907,008 | \$ 1,155,408 |
| Maintenance charges and interest included in instalments | (207,930) | (279,059) |
| | 699,078 | 876,349 |
| Current portion | 177,271 | 168,729 |
| | <u>\$ 521,807</u> | <u>\$ 707,620</u> |

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

10. Other revenue

| | <u>2021</u> | <u>2020</u> |
|------------------------------|---------------------|---------------------|
| Course and registration fees | \$ 1,263,060 | \$ 2,437,742 |
| Fee revenue (see (a)) | 386,650 | 207,100 |
| Interest earned | <u>38,034</u> | <u>74,040</u> |
| | <u>\$ 1,687,744</u> | <u>\$ 2,718,882</u> |

a) 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:

| | |
|------|---------------------|
| 2022 | \$ 856,160 |
| 2023 | 851,168 |
| 2024 | 844,243 |
| 2025 | 659,756 |
| 2026 | <u>524,236</u> |
| | <u>\$ 3,735,563</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 \$620,000 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.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

11. Commitments and contingencies (continued)

Contingencies (continued)

The MOL also monitors and performs reconciliations for variances between approved budget funding and actual expenditures that may result in deficits or surpluses. In the event of surpluses, the MOL will notify the Centre if it intends repayment back to the MOL or if it will allow the retention of surpluses by the Centre. Management is uncertain as to the status of such reconciliations and no amounts related to any potential repayment of surpluses have been included in the financial statements.

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, 2021, the allowance for doubtful accounts is \$66,339 (2020 - \$75,780). The Centre manages its credit risk through proactive collection policies. The amounts outstanding at year end are as follows:

| | 2021 | | | | |
|-------------------|------------------|------------------|-------------------|-------------------|------------------|
| | Total | 0-30 | 31-60 days | 61-90 days | 91+ days |
| Trade receivables | \$363,168 | \$106,940 | \$54,505 | \$13,721 | \$188,002 |
| Other receivables | 244,536 | 244,536 | - | - | - |
| Total | \$607,704 | \$351,476 | \$54,505 | \$13,721 | \$188,002 |

| | 2020 | | | | |
|-------------------|------------------|------------------|-------------------|-------------------|------------------|
| | Total | 0-30 | 31-60 days | 61-90 days | 91+ days |
| Trade receivables | \$615,019 | \$297,301 | \$111,121 | \$55,063 | \$151,534 |
| Other receivables | 11,936 | 11,936 | - | - | - |
| Total | \$626,955 | \$309,237 | \$111,121 | \$55,063 | \$151,536 |

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.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Notes to the Financial Statements

March 31, 2021

12. Financial instrument risks (continued)

Liquidity risk

Liquidity risk is the risk that the Centre will encounter difficulty in meeting obligations associated with its financial liabilities. The Centre is, therefore, exposed to liquidity risk with respect to its accounts payable and its commitments (see Note 13(a)). The maturities for accounts payable and accrued liabilities generally range between 30 days to 365 days, and the maturities of other financial liabilities are provided in the notes to financial statements related to these liabilities. The Centre reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintaining adequate cash reserves to repay creditors.

13. Impact of COVID-19

The spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, organizations and businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to organizations worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

Although the Centre saw a decrease in revenue and expenses during the current fiscal year, management continues to manage the budget and provide continuing levels of operations and services as it continues to operate during the pandemic. In addition, the Centre received federal government relief in order to minimize the financial impact of the pandemic. The Centre received \$1,393,110 through the Canadian Emergency Wage Subsidy ("CEWS") and \$23,581 through the Canadian Emergency Rent Subsidy ("CERS") programs.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position of the Centre for future periods

14. Comparative amounts

Certain comparative amounts have been reclassified from those previously presented to conform to the presentation of the fiscal 2021 financial statements.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Schedule of Operating Expenses

March 31

| | <u>2021</u> | Restated (Note 3) <u>2020</u> |
|---------------------------|-----------------------------|-------------------------------------|
| Wages and benefits | \$ 8,218,662 | \$ 8,186,479 |
| Program expenses | 640,659 | 992,644 |
| Occupancy and rental | 602,577 | 596,925 |
| Employee future benefits | 529,608 | 478,447 |
| Staff travel | 156,791 | 245,829 |
| IT costs | 139,796 | 197,061 |
| Professional fees | 89,662 | 55,815 |
| Advertising and promotion | 26,420 | 63,568 |
| Finance and tax expenses | 119,969 | 162,670 |
| Other business expenses | <u>1,000</u> | <u>13,575</u> |
| | <u>\$ 10,525,144</u> | <u>\$ 10,993,013</u> |

ANNUAL REPORT 2020/2021



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