

Working for Workers, Training for Life

Annual Report 2025/26

WHSC
WORKERS HEALTH & SAFETY CENTRE

Workers Health & Safety Centre (WHSC) was established to equip workers and workplace representatives with the knowledge, confidence, and practical skills to fully exercise their legal rights and fulfill their responsibilities under occupational health and safety (OHS) law.

That purpose remains at the heart of WHSC today. We are committed to helping workplaces not simply comply with health and safety legislation but strive to meet and exceed the standards it sets.

Through a proven delivery model grounded in a hazard-based approach, our training programs turn knowledge into action. We help workplaces recognize hazards, assess their potential impact, and take effective steps to control and, whenever possible, eliminate the conditions that can lead to workplace injury, illness, and death.

Ultimately, WHSC is about more than meeting legal requirements. It is about building the knowledge, confidence, and capacity needed to create safer, healthier workplaces where everyone can go home safe and healthy at the end of the day.

VISION

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

MISSION

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





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BOARD OF DIRECTORS

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Board Member *Central Ontario Building Trades (COBT)*



EXECUTIVE REPORT

Forty years is a time span that carries significant meaning for many. At times, it is used to connote the passage from one generation to the next. At WHSC 40 years represents the time in which we participated as a funded health and safety association (HSA) within Ontario's OHS system.

This milestone for us prompts serious consideration for where we have been and more importantly where we are going. While our experience informs our way forward, the activities we prioritized in 2025/26, plus those to come, will help set the stage for future success. These deliberations are especially relevant given the crossroads at which the province's entire health and safety system finds itself.

OUR ROOTS

WHSC's forerunner was first established in response to Ontario's new *Occupational Health and Safety Act* (OHSA) which came into force October 1, 1979. Then, it was universally recognized that this public welfare act designed to protect workers' health and safety would only be effective if workers and their health and safety representatives understood and could exercise their considerable new rights. The government of the day made grants available to support this purpose. A Royal Commission whose recommendations inspired the new legislation had after all also recommended a source of education workers could trust, what it termed "self-education."

As an organization we determined this education would take the form of comprehensive worker health and safety training, delivered by a network of worker instructors, also trained in adult education principles and practices. Based on measurable achievements made with this development and delivery model, and a subsequent review of the workers compensation system, which recognized the need for a formal worker voice, WHSC and the Office of the Worker Advisor became funded entities in the system in 1985. WHSC would celebrate our newfound status in June 1986 with the official opening of our central office.

OUR EVOLUTION

Soon it became apparent though workers were not the only ones in need of effective health and safety education. To support the objectives of OHSA and the prevention objectives of the workers' compensation system, employers, supervisors and their representatives on joint health and safety committees (JHSC) also required the kind of training WHSC offered. We answered this call long before fundamental changes to OHSA in 1990 and again in 2011. We would go on to help lead the system's training efforts, first developing much needed WHMIS training for all workplace parties in Ontario and then standardized training for JHSC Certification, the prevention of musculoskeletal disorders (MSDs), and of course most recently standardized working at heights training.

OUR ROLE

Today, WHSC is Ontario's only officially designated "training centre specializing in OHS matters" as set out in OHSA. And we are the only HSA whose role in Designated Entity Standards spells out responsibility for both the development and delivery of training. As such, we develop and deliver training and supporting information services for workers, their representatives, supervisors and

employers in all economic sectors and regions across this vast province. In the doing, and true to our roots, among other things we help safeguard workers' health and safety, by assisting employers to meet their duties under OHSA and its regulations to provide workers, supervisors and JHSCs information, instruction and training.

OUR IMPACT

Where OHS was once in the hands of few, now having benefited from WHSC training, hundreds of thousands are working for workers, helping to secure their lives and livelihoods through the pursuit of safer, healthier work. In the last five years alone, with fewer resources than other HSAs, we have delivered more than 1.8 million person hours of training to 298,742 learners. In 2025-2026 we exceeded our previous year's high achievements by:

- Delivering 407,742 hours of quality training to 63,138 learners.
- Developing three new training programs and updating 23 existing programs, including our approved JHSC Certification Part I programs in English and French.
- Building and maintaining our delivery network of now 499 active instructors, including the introduction of free instructor training in workplaces and communities across Ontario.
- Supporting system focuses on the prevention of psychosocial hazards, workplace violence and harassment and occupational disease with dedicated training and information campaigns.
- Targeting the single largest cause of Ontario worker injuries with a campaign to promote ergonomic training and prevention of MSDs.
- Addressing the growing concern of counterfeit record of training (ROT) cards with the system's first secure digital ROT system.

OUR FUTURE

Where we go from here will largely depend on decisions made by the ongoing review of HSAs and the work to modernize the system. This said, as ever, we will actively participate in these discussions and advocate vigorously for our role. We are confident the evidence will speak for itself. The case for WHSC is as relevant today as it was 40 years ago. So, here's to our future, one dedicated to working for workers, and training for life. The next generation of workers can depend on us.

In health and safety,



Sylvia Boyce
WHSC President & Chair



Andrew Mudge
WHSC Executive Director

TRAINING DELIVERY

The WHSC training delivery model stands apart through its focus on real-time, instructor-led learning—whether participants learn in physical or online virtual classrooms. Grounded in proven adult education principles and practices, our approach recognizes and builds on workers' knowledge and experience. All courses include activities designed for learning to be demonstrated, observed and evaluated. This interactive approach helps turn concepts into practical solutions for real workplace issues.

While most training is delivered on-site for constituents and clients, our regional training facilities and scheduled virtual courses offer expanded access for smaller groups and organizations. Across every delivery format, the Training Services group manages the logistics so participants, employers, unions, and community partners can focus on learning.

This approach helped build renewed momentum in WHSC training delivery throughout 2025/26.



407,742 Training Hours



▲ 6.75% YoY

Training activity continued to strengthen, with training hours growing faster than the number of participants, reflecting increased learning activity per participant.



TRAINING BY THE NUMBERS

Across six key course categories, WHSC training continued to reach more participants with a broad range of learning opportunities. The highlights below show the programs delivered, participants trained and participant training hours in 2025/26.

Training Categories	Participants Trained	Participant Training Hours
Certification	16,149	94,457
First Aid	1,519	20,486
Instructor Training and Development	512	7,582
Labour Education	1,812	19,821
Worker OHS Awareness and Skills Training	19,925	138,739
Working at Heights	23,221	126,657
Total	**63,138**	**407,742**



TRAINING HIGHLIGHTS

- **Working at Heights** training reached the largest number of participants, showing the powerful impact of mandatory training standards in ensuring workers exposed to significant hazards receive high-quality, effective training.

- **Certification Training** translates mandatory standards into stronger workplace protections, equipping JHSC members to meet and exceed Ontario's training requirements and use their powers under the law to help drive safer, healthier work. It achieved the second-largest participant reach among training programs, growing participants by 5.07% and training hours by 8.5% over last year.

- **Workplace Mental Health Training,** encompassing four courses, including Workplace Violence and Harassment, continued its upward trajectory, with this year marking its strongest performance at 9,729 participant training hours. Over the past five years, WHSC delivered 45,147 participant training hours in this area. These efforts continue to align with the Ministry's OHS strategy.

- **OHS Awareness and Skills Training** remained a key area in 2025/26, providing practical, skills-based learning through specialized instruction and hands-on practicums. High-demand offerings included Forklift Operator, Mobile Elevating Work Platform Operator, and Propane for CH-02 ROT training. With training hours up 13.3% over last year, this area continues to demonstrate strong demand for hands-on training that builds worker competency and supports safer workplaces.

- **Occupational Disease** is the leading cause of Ontario worker death—often killing quietly and years after exposure. This training category includes 11 prevention-focused courses and remains a critical area for WHSC, building workers' knowledge and skills to recognize and control hazards before exposure causes serious, life-altering illness. Prevention is the most powerful tool we have to protect workers from occupational disease and its long-term consequences.

INSTRUCTOR TRAINING AND DEVELOPMENT

WHSC-qualified instructors remain a key strength of our training programs and are highly regarded by participants. In training exit evaluations participants consistently rate their instructors 4.8 out of 5 or higher. Our instructors bring practical, real-world experience to learning, rendering training concepts accessible by drawing on their knowledge of workplace health and safety, and valuable firsthand perspectives to the training they deliver.

To qualify, instructors complete extensive training in adult education theory and practice. WHSC-qualified instructors are essential to the reach and impact of our training programs. We are committed to expanding our instructor base while providing existing instructors with the support they need to continue delivering WHSC training effectively.

This is why we offer free instructor training to qualified applicants. We sponsor this training in our own training facilities, or we bring instructor training inhouse, sponsored by a community partner or individual workplace. Our “train-the-trainer” delivery model ensures our reach across Ontario workplaces in all sectors and communities. This model is not dependent on a finite number of WHSC staff. It’s scalable to demand. Beyond the initial training, instructors continue development with biannual update meetings, ongoing opportunities to upgrade OHS knowledge and skills, and one-on-one evaluation and mentoring. Today, WHSC has 499 active instructors in locations across the province. (See map on page 10.)

DIGITAL RECORD OF TRAINING SYSTEM

Fake and fraudulently obtained health and safety training certificates are an increasingly serious issue in Ontario workplaces—one that WHSC is determined to help address. Building on our long-standing commitment to high quality instructor-led training and learner validation, WHSC has introduced the system’s first secure digital Record of Training (ROT) System to strengthen the integrity of training credentials and make records easier to verify.

Falsified training records can put workers and workplaces in harm's way by creating the false impression that individuals have received training they have not actually completed. The secure digital ROT provides an official record of WHSC training that can be quickly confirmed when needed. Accepted by Ontario’s Ministry of Labour, Immigration, Training and Skills Development (MLITSD), the system brings an individual’s WHSC’s training records together in one place, provides training status and expiry information, and enables records to be updated promptly following course completion.

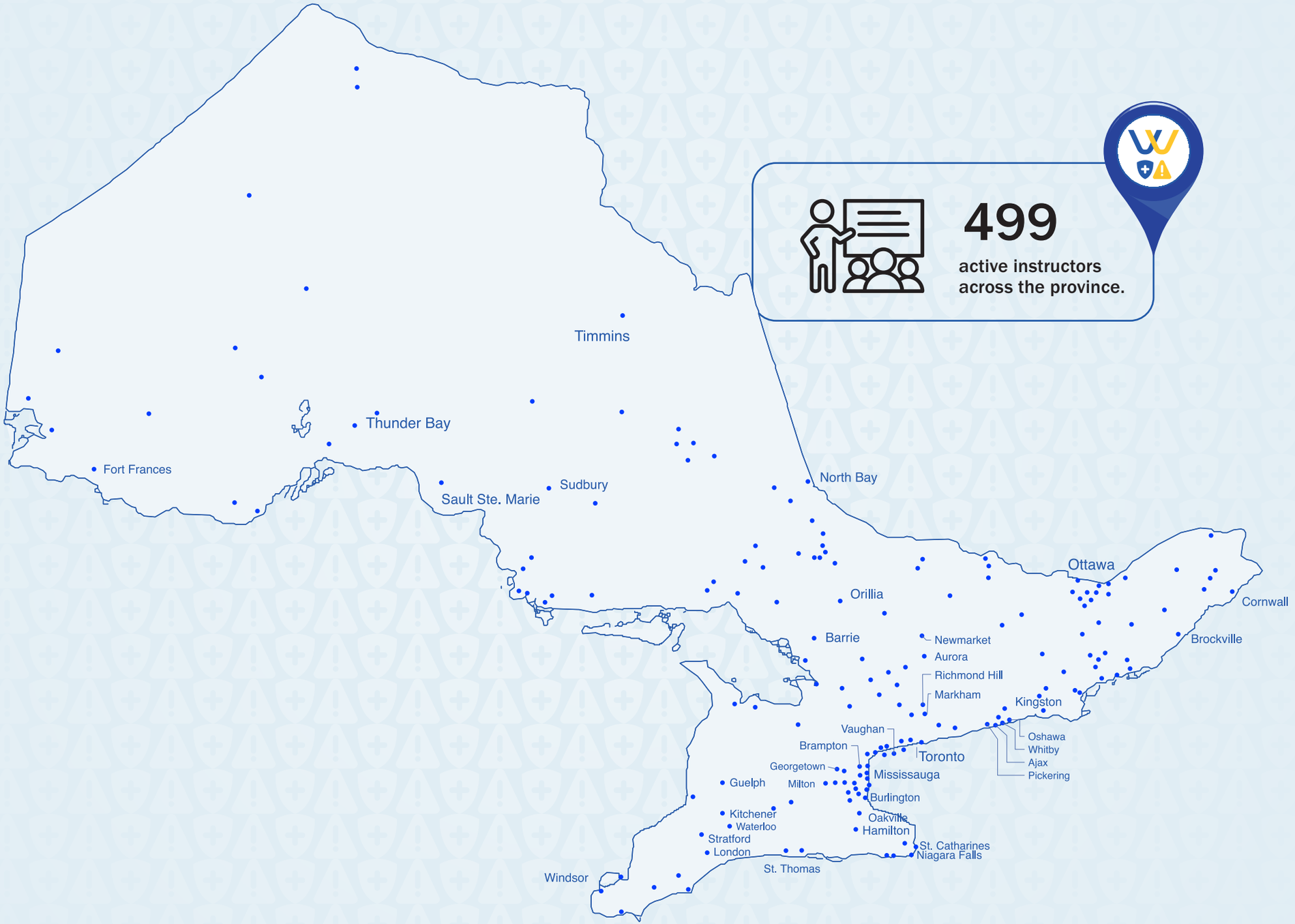
While WHSC cannot eliminate training fraud on its own, the digital ROT represents a concrete step toward strengthening the integrity of health and safety training across Ontario—and ensuring that the training credentials relied upon in workplaces truly reflect the knowledge and skills workers have acquired. A modernized health and safety system needs this kind of assurity.



Dan Armstrong
WHSC Director, Training services



WHSC-QUALIFIED INSTRUCTORS BY LOCATION



TRAINING DEVELOPMENT

Program development remained a key focus throughout the year, with efforts centered on strengthening existing and creating new OHS training programs to better meet the needs of Ontario's workforce. Our hazard-based approach allows us to respond to both sector- and workplace-specific needs, from developing courses that address hazards unique to specific industries to designing learning experiences common to many but that can be adapted to the circumstances of individual workplaces.

Through instructor and participant exchange, knowledge is shared and applied to real-world situations, helping to make training relevant and practical. Through evaluation and continuous learning, our courses better support safer, healthier workplaces. This year's progress reflects the dedication of our Program Development group and our commitment to providing meaningful training while building a strong foundation for the future.



WHSC NEW AND UPDATED PROGRAMS

From April 1, 2025, to March 31, 2026, we developed three new programs and updated 23 existing programs. Updates included programs designed separately for in-person and virtual classrooms, in English and French.

New

- Racking and Pallet Hazards
- Mobile Crane Operator (0-8 ton)
- Ground Disturbance

Updated

- Transportation of Dangerous Goods
- Heat and Cold Stress
- Traffic Control and Signal Person
- Skid Steer and Mini-Excavator Operator-Refresher
- Skid Steer and Mini Exacvator Operator Combo
- Construction and Industrial Forklift Combo
- Documenting Health and Safety
- Roadway Work
- GHS WHMIS
- OTM Book 7
- Instructing Via Zoom
- Working at Heights
- Working at Heights Refresher
- Certification Part I

A FIRST FOR ONTARIO: EXPANDING OUR FIRST AID TRAINING

As we continue to evolve and expand our programs, we have looked for opportunities to make health and safety training more accessible and streamlined for workers and employers. First aid has always been an essential mandatory component of workplace health and safety, but workplace parties have traditionally had to turn to different organizations to meet their various training needs. By becoming approved by the Workplace Safety and Insurance Board (WSIB) to deliver first aid training, we can now bring this training together with our broader health and safety offerings.

This new status also opens the door to something more: the ability to develop and offer approved first aid programs of our own, tailored to the needs of the workplaces and workers we serve. In taking this step, we became the **first HSA in Ontario to achieve this status,** marking an important milestone in our organization's evolution and strengthening our ability to provide comprehensive, integrated health and safety training.

STRENGTHENING OUR JHSC CERTIFICATION PROGRAM

Our commitment to evolving our training programs extends beyond first aid. With the introduction of new standards for JHSC Certification we undertook a comprehensive update of our Certification program. The revised program was successfully submitted to and approved once again by the Prevention Office of Ontario's MLITSD, in accordance with the updated Chief Prevention Officer (CPO) standard, well ahead of the July 1, 2026, deadline.

This work involved making the necessary enhancements to align with the updated CPO standard, including curriculum changes that place a stronger focus on workplace violence and harassment, occupational illness prevention, and overall committee effectiveness. The result, a refreshed program that continues to provide workers and employers with the knowledge and skills they need to participate effectively in workplace health and safety, while meeting the province's updated certification requirements.

Together with our expansion into first aid training, these updates demonstrate our ongoing commitment to keeping our programs current, relevant and aligned with the evolving health and safety landscape in Ontario.



Tina Macpherson
WHSC Director, Program Development





INFORMATION SERVICES

The WHSC Information Services group helps connect people with the information resources, and most importantly learning opportunities they need to support OHS.

Key areas of work include:

- **Communication and outreach:** Creating and delivering campaigns that increase awareness and encourage participation in training and other initiatives.
- **Digital content and tools:** Developing accessible, user-friendly web content and resources that make OHS information easier to find and use.
- **Inquiry support:** Providing timely, accurate responses and research to inquiries submitted by workers and their representatives.
- **Knowledge sharing:** Delivering clear, engaging and targeted OHS communications that effectively share important information resources created by WHSC and trusted OHS partners to various audiences.

Together, these services help ensure the working public can access reliable OHS knowledge, practical resources, and the tools they need.

In 2025/26, the Information Services Workgroup turned priorities into progress, advancing it's work through campaigns, research and partnerships.

CAMPAIGNS THAT PUT PREVENTION IN FOCUS

Our campaigns this year focused on a simple goal: helping workplaces prevent injuries, illnesses and workplace hazards before they occur. Through targeted OHS campaigns, we raised awareness and connected workers, supervisors, employers and health and safety representatives with the training and tools they need to recognize hazards, understand their responsibilities and take action through training to create healthier, safer workplaces. Multi-faceted campaigns combined information and bulletins with social media, print and digital advertising and promotions, as well as topic-specific resources and research, to reach audiences through a range of channels and reinforce key prevention messages. Key campaigns in 2025/26 included:

- **RSI Awareness Day** — Promoted awareness of repetitive strain injuries and musculoskeletal disorders (MSDs) and the importance of prevention, early recognition and ergonomic practices.
- **Workplace Mental Health** — Highlighted the importance of protecting psychological health and creating workplaces that support mental well-being.
- **Day of Mourning** — Honoured workers who have been injured, made ill or lost their lives at work, while reinforcing the importance of prevention.
- **Compliance** — Helped employers and workplace parties better understand their health and safety responsibilities and the importance of meeting OHS requirements.
- **Heat Stress** — Raised awareness of hazards and health effects associated with heat exposure and the steps workers and employers can take to prevent heat-related illness.



PARTNERSHIPS WITH PURPOSE

In the past year, the Information Services group also put our OHS expertise to work through partnerships focused on advancing worker health, safety and well-being. For instance, our ongoing collaboration with the Ministry, alongside our partnership with SEIU Healthcare, is helping turn shared priorities into meaningful impact for workers.

Strengthening WHMIS training

Ontario's occupational illnesses remain the leading cause of worker deaths, underscoring the need for stronger prevention and more effective health and safety training. In response to recommendations from the 2023 Occupational Disease Landscape Review, we joined the Ministry and Ontario's other HSAs in a working group focused on improving WHMIS education. The group developed the new soon-to-be-published guide, *Applying WHMIS Education Effectively to Help Prevent Hazardous Exposures, Injuries, Illnesses, and Deaths*, which outlines learning objectives and best practices for delivering training and evaluating whether workers, their representatives, and supervisors have gained the knowledge they need to recognize and act on hazardous exposures.

Supporting home healthcare workers

Home healthcare workers face unique and often unpredictable health and safety hazards, including workplace violence, verbal harassment, discrimination, second-hand smoke and unsafe or unsanitary conditions. Unlike workers in traditional care settings, they may also encounter hazards such as unrestrained pets or firearms in private residences, while having less control over their work environment. In partnership with SEIU Healthcare, we helped develop a practical toolkit informed by member surveys, focus groups and research. The resource reflects workers' experiences, highlights their rights, employer responsibilities, and provides case studies and practical guidance to help identify and address hazards and support safer, healthier and more sustainable work.

PUTTING OHS INFORMATION IN REACH

Over the past year, WHSC highlighted several important studies, reports, decisions, workplace experiences and their implications for workers. For instance, we reported on an Ontario Labour Relations Board case that exposed gaps in Ontario's workplace violence and harassment laws following the sexual assault of a hospital worker. The ruling highlighted inconsistent protections, including weaker prevention requirements for harassment, plus the lack of explicit provisions for psychosocial hazards in OHSA and lack of clear standards for policy, programs, and training related to this high hazard.

In other coverage, we reported on escalating violence in Ontario schools, with a University of Ottawa report finding that existing safety measures and reporting systems often fail to protect education workers. The report links rising violence to overcrowded classrooms, inadequate staffing and limited student supports, highlighting the need for stronger prevention and accountability.

Lastly, among other reports, we highlighted research by the Institute for Work & Health that found precarious, low-quality employment is strongly linked to higher rates of early death from drug poisoning, alcohol-related causes, and suicide. Compared with workers in stable, higher-quality jobs, precarious workers were about three times more likely to die from drug poisoning and twice as likely to die from alcohol-related causes or suicide. In summary in 2025/26 we helped shine a light on the many significant hazards workers confront, but wherever possible we also helped offer solutions.



Loretta Michaud
WHSC Director, Policy & Programs





VOLUNTEER RECOGNITION

In collaboration with local labour councils and constituent groups, WHSC celebrated its 30th annual Volunteer Health and Safety Recognition Campaign in 2025/26 honouring the exceptional contributions of committed worker volunteers who work to foster safer and healthier workplaces.

Volunteer worker health and safety advocates play a vital role in advancing this work. They generously dedicate their time and energy — not as part of their formal work responsibilities, but because they are committed to protecting the health, safety, and well-being of their co-workers. At WHSC, we are proud to support these volunteers by providing the training, tools, and resources they need to strengthen their skills and become effective health and safety leaders. Their commitment and impact deserve to be recognized and celebrated.

HONOURING WORKERS WHO CHAMPION WORKPLACE HEALTH & SAFETY

Recipient	Union/Local	Sponsoring Organization
Robert Black	CUPE 1022	Quinte Labour Council
Alicia Carty	Injured Workers' Consultants	Toronto & York Region Labour Council
Joe DeVuono	OECTA PVNC	Lindsay & District Labour Council
James Durkin	OECTA	Quinte Labour Council
Elane Kalavrias	OPSEU 351	Peterborough & District Labour Council
Trevor Killins	OSSTF/FEESO District 20 Halton	Oakville & District Labour Council
Jennifer McDowell	CUPE 1287	Niagara Regional Labour Council
Rachel D. McDermott	OSSTF/FEESO D32U64	Waterloo Regional Labour Council
Stephanie Moni	CUPE 256	Guelph & District Labour Council
Melanie Parkin	OSSTF District 14	Northumberland Labour Council
Joely Price	OPSEU 369	North Simcoe Muskoka & District Labour Council
Miguel Restrepo	OPSEU 303	North Simcoe Muskoka & District Labour Council
Mark Ritchie	SEIU Local 1	Niagara Regional Labour Council
Jana Rizzo	OSSTF D2 ECE	Sault Ste. Marie & District Labour Council
Brigida Ruiz	UNITE HERE 75	Toronto & York Region Labour Council
Bruce Simpson	Ironworkers 721	Toronto & York Region Labour Council
Don Slade	USW 14193	Northumberland Labour Council
Craig Spulnick	USW 6571	Durham Region Labour Council
Scott Tremblay	OSSTF D19 TBU	Peel Regional Labour Council
Kevin Tseng	OPSEU 273	Hamilton & District Labour Council
Simon Vaillancourt	Toronto Education Workers 4400	Toronto & York Region Labour Council
Christa Walker	OPSEU 383	North Simcoe Muskoka & District Labour Council

HONOURING OUR OWN

Our people are at the heart of our organization, and each year brings both new talent and opportunities to celebrate those whose contributions have helped shape our success. This year, we welcomed new colleagues who bring fresh perspectives and energy, while recognizing retirees whose commitment, expertise, and years of service have strengthened our organization and left an enduring legacy.

WHSC STAFF NEW AND RETIRED

New Hires

We are pleased to announce **Denia Ormonde** and **Tammy Lanktree** joined the WHSC staff roster in 2025 and 2026. Denia is working as a Production Specialist at the Markham office, while Tammy instructs full-time for WHSC out of our Sudbury office. Denia brings 26 years of experience in the printing industry. Meanwhile, Tammy has been a WHSC community-based instructor since 2012 and comes to us from OPSEU Local 676.

Retired

In June and November 2025, **Diane Mathews** and **Ellen Simmons** officially retired from WHSC.

Diane Mathews

Diane served as a Production Specialist for 16 years within the Production workgroup. Throughout her tenure, Diane has been an invaluable member of the team, ensuring that training materials were printed, prepared, and delivered with exceptional care and attention to detail. She was always the first to arrive each day, ready to get started and give her very best. Her strong work ethic, reliability, and positive spirit played a vital role in helping countless training courses run smoothly, and her behind-the-scenes contributions made a meaningful difference in advancing our mission to help safeguard workers. Diane's dedication and the camaraderie she brought to the workplace have left a lasting impression and will not be forgotten.

Ellen Simmons

Over her 35-year career at WHSC, Ellen held roles as Program Development Co-ordinator and Communications Officer, making significant contributions to training, development, communications, research, and policy. Her early leadership in developing a model WHMIS training program helped establish WHSC's reputation for quality, hazard-based, instructor-led training. She went on to develop several other important programs addressing a range of workplace hazards.

As a Communications Officer, Ellen brought compassion, insight, and a deep understanding of worker health and safety to projects ranging from documenting the impact of occupational disease on workers and their families, to supporting worker activists and advancing the links between worker, community, and environmental health. Her research and policy expertise strengthened WHSC's advocacy, including protecting the integrity of our Certification training standards and developing an invaluable toolkit for SEIU homecare workers.

Ellen's career came full circle when she ably represented WHSC on a Ministry committee developing guidance on WHMIS training requirements.

WHSC offers Ellen our heartfelt thanks for helping us achieve much that we have on behalf of Ontario workers.

FINANCIAL REPORT

Here in Ontario many are working to secure wages and benefits beyond minimums provided by provincial employment standards law. With similar objectives many are also working to secure OHS gains including training that works. Workers' livelihoods matter, but so do workers' lives.

All connected with WHSC understand this. We have prioritized the development and delivery of high-quality, instructor-led training for our 40 years, because we also understand what the research literature and our experience tell us—quality training is a leading indicator of OHS effectiveness. So, with shrinking resources caused by inflation and 18 years of flat-lined grants, we have been laser-focused by choice and by necessity on providing the health and safety training resources Ontario workers, and indeed all workplace parties, deserve.

FINANCE MODERNIZATION

However, limited though our financial resources are, financial accountability is paramount. In summer 2025 WHSC successfully completed the modernization of our finance system — a multi-year effort that began in spring 2022. By implementing more efficient and user-friendly tools for payment processing, accounting operation, expense management, and electronic payments, our Finance group has achieved a secure and flexible paperless operation.

We achieved this maximum efficiency with minimum spending, avoiding costly systems packed with many features we don't need and using out-of-the-box solutions without the need for custom program code. In so doing, we also avoided costly external consultants as well.

FINANCIAL EXPLANATION

Our financial statements follow. For the third consecutive year, our books have been audited without a single auditor adjustment; a clean audit result.

Despite this success, WHSC finished 2025/26 with a significant deficit resulting in a notable decrease in our net assets. Without a grant increase and/or a more equitable redistribution of funds available for HSAs in Ontario, we expect a significant deficit next year as well.

Any operational measures to address this funding shortfall would severely compromise our organization's ability to achieve our mandate. Consequently, WHSC is actively engaged with our funder the MLITSD and in fact all the HSAs to help drive system modernization, improve the funding model and most importantly benefit the workers we serve.



Jin Shen
WHSC Director,
Finance and Production



John McCann
Secretary-Treasurer/Chair
Finance Committee

MLITSD Funding	$9,245,860
Non-MLITSD Revenue	$3,638,474
Operating Expenses	$13,833,713
Excess Operating Expenses (Before amortization and other non-cash items)	$(949,379)

AUDITOR'S REPORT

FINANCIAL STATEMENTS

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
March 31, 2026

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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)

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, 2026, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Workers Health & Safety Centre Federation of Ontario as at March 31, 2026, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The schedule of revenue and expenses on page 15 is presented for the purposes of additional information and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Doane Grant Thornton LLP

Toronto, Canada
July 2, 2026

Chartered Professional Accountants
Licensed Public Accountants

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Statement of Financial Position
March 31

	2026	2025
Assets		
Current assets		
Cash and cash equivalents	**$ 3,302,805**	$ 2,275,540
Short term investments (Note 3)	**5,980,113**	4,255,542
Accounts receivable	**303,753**	466,966
Prepaid expenses	**84,884**	102,021
	9,671,555	7,100,069
Investments (Note 3)	**1,560,195**	5,302,179
Capital assets (Note 4)	**596,119**	800,727
	$ 11,827,869	$ 13,202,975
Liabilities		
Current liabilities		
Accounts payable and accrued charges	**$ 1,002,431**	$ 878,242
Deferred revenue	**98,167**	67,999
Current portion of lease inducement and rent liability (Note 6)	**10,824**	43,146
Current portion of obligations under capital lease (Note 7)	**194,226**	184,868
	1,305,648	1,174,255
Employee future benefits (Note 5)	**9,981,206**	10,038,549
Deferred lease inducement and rent liability (Note 6)	**37,806**	104,280
Obligations under capital lease (Note 7)	**100,886**	306,986
	11,425,546	11,624,070
Net assets		
Unrestricted net assets	**402,323**	1,578,905
	$ 11,827,869	$ 13,202,975

Commitments and contingencies (Note 9)

Approved on behalf of the Board of Directors

S. Boyce — 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
March 31

	2026	2025
Revenue – schedule (Page 14)		
Ministry of Labour	**$ 9,245,860**	$ 9,227,065
Recovered revenue (Note 8)	**3,638,474**	3,863,891
	12,884,334	13,090,956
Operating expenses – schedule (Page 14)	**13,833,713**	13,279,680
Excess of expenses over revenue before other item	**(949,379)**	(188,724)
Amortization of capital assets	**(227,203)**	(221,285)
Excess of expenses over revenue	**$ (1,176,582)**	$ (410,009)
Net asset, beginning of year	**$ 1,578,905**	$ 1,988,914
Excess of expenses over revenue	**(1,176,582)**	(410,009)
Net asset, end of year	**$ 402,323**	$ 1,578,905

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

	2026	2025
Operating activities		
Excess of expenses over revenue	**$ (1,176,582)**	$ (410,009)
Items not affecting cash and cash equivalents		
Amortization of capital assets	**227,203**	221,285
Amortization of lease inducement and rent liability	**(112,384)**	(63,326)
Employee future benefits	**(57,343)**	(161,388)
Deferred revenue and funding recognized	**(3,151,286)**	(3,282,166)
	(4,270,393)	(3,695,604)
Changes in non-cash operating working capital items		
Accounts receivable	**163,213**	(208,509)
Prepaid expenses	**17,137**	(40,374)
Accounts payable and accrued charges	**124,189**	2,383
	(3,965,854)	(3,942,104)
Investing activities		
Purchase of investments	**644,832**	(2,002,116)
Sale of investments	**1,372,581**	1,525,929
	2,017,413	(476,187)
Financing activities		
Funding and revenue received in advance	**3,181,455**	3,245,266
Capital lease repayments	**(196,742)**	(196,741)
	2,984,713	3,048,525
Capital activities		
Receipt of tenant allowance	**(22,595)**	59,550
Purchase of capital assets	**13,588**	(358,613)
	(9,007)	(299,063)
Net decrease in cash and cash equivalents	**1,027,265**	(1,668,829)
Cash and cash equivalents, beginning of year	**2,275,540**	3,944,369
Cash and cash equivalents, end of year	**$ 3,302,805**	$ 2,275,540
Cash and cash equivalents consists of:		
Cash	**$ 1,616,739**	$ 991,577
Term deposits	**1,362,708**	1,283,963
Plooto Instant	**323,358**	-
	$ 3,302,805	$ 2,275,540

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, 2026

1. Incorporation and purpose of the Centre

The Workers Health and Safety Centre Federation of Ontario (the “Centre”) was incorporated by letters patent issued under the Ontario Corporations Act and was established to carry on safety education and training programs. As a not-for-profit organization, the Centre is not taxable under section 149 1(l) of the Income Tax Act (Canada).

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

2. Significant accounting policies

Basis of presentation

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

Revenue recognition

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

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

Deferred revenue

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

2. Significant accounting policies (continued)

Financial instruments

Under PS 3450 – Financial Instruments, all financial instruments included on the statement of financial position are measured either at fair value or amortized cost based on the characteristics of the instrument and the Centre's accounting policy choices.

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

Cash	Amortized cost
Accounts receivable	Amortized cost
Investments	Amortized cost
Accounts payable	Amortized cost

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

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

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

Employee future benefits

Severance pay plan

The Centre accounts for the costs of providing severance pay benefits to its employees on an accrual basis as entitlements are earned by employees through services upon voluntary or involuntary departure, retirement or death. Actuarial determinations are periodically used to estimate the liability and current expense for this program. Actuarial gains (losses) are amortized over the expected average remaining service life of the employees covered by the plan. The expected average remaining service life of employees covered by the plan is 10.10 years (2025 – 9.9 years).

Post-retirement benefits plan

The Centre accounts for the costs of providing retirement and other post-employment benefits to its employees on an accrual basis as entitlements are earned by employees through service. Actuarial determinations are periodically used to estimate the liability and current expense for these programs. Actuarial gains (losses) are amortized over the expected average remaining service life of the employees covered by the plan. The expected average remaining service life of employees covered by the plan is 10.10 years (2025 – 9.9 years).

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2026

2. Significant accounting policies (continued)

Capital assets

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

Furniture and equipment	20%
Computer equipment and software	33 1/3%
Leasehold improvements	lease term
Assets under capital lease	lease term

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

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

Deferred lease inducement and rent liability

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

Use of estimates

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

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

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2026

3. Investments

The Centre has internally restricted investments to fund its employee future benefits liability (including its retirement benefits liabilities and severance benefit liability) (See note 6) as follows:

	2026	2025
Severance benefit fund:		
Other redeemable investments and cash at brokers	**$ 896**	$ 4,385
Guaranteed investment certificates:		
Aviso Wealth - interest at 3.30 – 4.65%, matured July 2025 to January 2026	**-**	1,372,581
Aviso Wealth - interest at 4.35% – 4.50%, maturing July 2026 to January 2027	**904,005**	865,620
Aviso Wealth - interest at 4.30%, maturing July 2027	**508,593**	487,625
	1,413,494	2,730,211
Employee future benefits fund:		
Other redeemable investments and cash at brokers	**2,005,464**	9,574
Guaranteed investment certificates:		
Aviso Wealth - interest at 3.30 %– 5.35%, maturing December 2025 to December 2026	**-**	2,869,002
Aviso Wealth - interest at 3.30% - 5.15%, maturing November 2026 to December 2026	**3,069,748**	2,936,179
Aviso Wealth - interest at 3.45% - 3.91%, maturing December 2027	**1,051,602**	1,012,755
	6,126,814	6,827,510
	7,540,308	9,557,721
Less current portion	**(5,980,113)**	(4,255,542)
	$ 1,560,195	$ 5,302,179

4. Capital assets

	Cost	Accumulated amortization	2026 Net book value	2025 Net book value
Furniture and equipment	$ 857,815	$ 847,058	**$ 10,757**	$ 13,996
Computer equipment	4,733,515	4,733,515	**-**	-
Leasehold improvements	2,284,113	1,968,207	**315,906**	337,638
Equipment - capital lease	2,719,800	2,450,344	**269,456**	449,093
	$ 10,595,243	$ 9,999,124	**$ 596,119**	$ 800,727

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2026

5. Employee future benefits

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

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

	Retirement benefits plans 2026	Retirement benefits plans 2025	Severance pay plan 2026	Severance pay plan 2025
Accrued retirement benefit cost				
Accrued retirement benefits obligation, beginning of year	**$ 8,574,736**	$ 7,832,683	**$ 1,330,890**	$ 1,349,189
Current service cost	**197,029**	167,379	**80,666**	74,083
Interest cost	**390,205**	394,482	**60,110**	65,965
Actuarial (gain) loss accrued on post-retirement obligation	**425,521**	751,895	**287,779**	27,250
Benefits paid	**(611,974)**	(571,703)	**(128,972)**	(185,597)
Accrued retirement benefits obligation, end of year	**8,975,517**	8,574,736	**1,630,473**	1,330,890
Unamortized actuarial gain (loss)	**(325,459)**	145,792	**(299,325)**	(12,869)
Employee future benefits liability	**$ 8,650,058**	$ 8,720,528	**$ 1,331,148**	$ 1,318,021

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

	Retirement benefits plans 2026	Retirement benefits plans 2025	Severance pay plan 2026	Severance pay plan 2025
Net employee benefit cost				
Current service cost for benefits earned	**$ 197,029**	$ 167,379	**$ 80,666**	$ 74,083
Interest cost on accrued benefit obligation	**390,205**	394,482	**60,110**	65,965
Amortization of actuarial (gains) and losses	**(45,730)**	(104,342)	**1,323**	(1,655)
Net benefit cost	**$ 541,504**	$ 457,519	**$ 142,099**	$ 138,393

Contributions from employees and the Centre during the year were $Nil (2025 - $Nil).

The most recent actuarial valuation was performed as at March 31, 2026 for the year then ended.

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2026

5. Employee future benefits (continued)

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

	Retirement benefits plans		Severance pay plan	
	2026	2025	**2026**	2025
Discount rate	**4.9%**	4.6%	**4.9%**	4.6%
Extended health care, dental and other benefits				
Health trend rates	**5.0%**	5.0%	**N/A**	N/A
Dental trend rates	**6.0%**	7.0%	**N/A**	N/A
Salary escalation	**N/A**	N/A	**2.0%**	1.5%

6. Deferred lease inducements and rent liability

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

	2026	2025
Tenant allowance advance	**$ 445,884**	$ 435,441
Rent (prepaid) liability	**(20,126)**	47,585
Amortization of lease inducement	**(377,128)**	(335,600)
	48,630	147,426
Less: current portion	**(10,824)**	(43,146)
	$ 37,806	$ 104,280

7. Obligations under capital lease

The Centre has obligations under capital lease as follows:

	2026	2025
Equipment repayable in semi-annual instalments of $113,891, including interest calculated at 5% and maintenance charges of $10,602 per instalment	**$ 360,981**	$ 609,545
Maintenance charges and interest included in instalments	**(65,869)**	(117,691)
	295,112	491,854
Less: current portion	**(194,226)**	(184,868)
	$ 100,886	$ 306,986

Lease repayments annually to the end of the leases are:

2027	$ 194,226
2028	100,886
	$ 295,112

Workers Health and Safety Centre Federation of Ontario
(Operating as Workers Health & Safety Centre)
Notes to the Financial Statements
March 31, 2026

8. Recovered revenue

	2026	2025
Community Based revenue	**$ 894,571**	$ 903,766
In House revenue	**2,256,716**	2,378,400
Other revenue	**93,887**	8,680
Interest earned	**393,300**	573,045
	$ 3,638,474	$ 3,863,891

9. Commitments and contingencies

a) Commitments

The Centre leases its head office and satellite locations under operating leases. Minimum lease payments annually to the end of the leases are:

2027	$ 1,103,818
2028	839,373
2029	280,646
2030	180,648
2031	140,322
Thereafter	501,222
	$ 3,046,029

b) Contingencies

The Centre must comply with the *2024 Standards for Designated Entities* in order to be eligible for funding by the MOL. Section 1.2(c) of these standards states that upon dissolution of the Centre, all of its remaining assets after payment of its liabilities revert to the MOL. If this situation were to occur, there are additional severance provisions in the employment contracts for all non-bargaining unit staff that would be payable. These amounts would add an additional $1,138,000 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, 2026

10. Financial instrument risks

The main risks the Centre is exposed to through its financial instruments are credit risk, interest risk and liquidity risk. There were no significant changes in risk exposure from the prior year.

Credit risk

The Centre has determined that the financial assets with credit risk exposure are accounts receivable since failure of any of these parties to fulfil their obligations could result in significant financial losses for the Centre. At March 31, 2026, the allowance for doubtful accounts is $ Nil (2025 - $ Nil). The Centre manages its credit risk through proactive collection policies. The amounts outstanding at year end are as follows:

	2026				
	Total	**0-30 days**	**31-60 days**	**61-90 days**	**91+ days**
Trade receivables	**$ 286,163**	**$ 229,454**	**$ 45,852**	**$ 6,309**	**$ 4,548**
Other receivables	**17,590**	**17,590**	**-**	**-**	**-**
Total	**$ 303,753**	**$ 247,044**	**$ 45,852**	**$ 6,309**	**$ 4,548**

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

Interest rate risk

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

Liquidity risk

Liquidity risk is the risk that the Centre will encounter difficulty in meeting obligations associated with its financial liabilities. The Centre is, therefore, exposed to liquidity risk with respect to its accounts payable and its commitments (see Note 9(a)). The maturities for accounts payable and accrued liabilities generally range between 30 days to 365 days, and the maturities of other financial liabilities are provided in the notes to financial statements related to these liabilities. The Centre reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and maintaining adequate cash reserves to repay creditors.

Workers Health and Safety Centre Federation of Ontario

(Operating as Workers Health & Safety Centre)

Schedule of Revenue and Expenses

March 31

	Government Funded Core Operations	Non-Government Funded Core Operations	Interest on Employee Future Benefits	Non-Government Funded First Aid training	**Total 2026**	Total 2025
Revenue						
MOL Funding	$ 9,245,860	$ -	$ -	$ -	**$ 9,245,860**	$ 9,227,065
Recoveries	28,317	3,057,372	364,587	188,198	**3,638,474**	3,863,891
Total Income	9,274,177	3,057,372	364,587	188,198	**12,884,334**	13,090,956
Operating Expenses						
Wages and benefits	8,196,545	1,666,499	-	194,664	**10,057,708**	9,669,788
Employee future benefits	-	71,629	-	-	**71,629**	24,209
Program expenses	1,445,929	41,394	-	155,380	**1,642,704**	1,712,414
Occupancy and rental	656,506	132,012	-	-	**788,519**	750,043
IT Costs	124,554	184,223	-	1,755	**310,532**	236,890
Staff travel	346,226	30,968	-	25,522	**402,715**	403,682
Finance and tax expenses	9,837	193,740	-	-	**203,577**	195,283
Advertising and promotion	172,193	-	-	-	**172,193**	136,937
Professional fees	-	75,748	-	-	**75,748**	61,835
Other business expenses	84,148	(13,044)	-	37,285	**108,389**	88,599
Total Operating Expenses	11,035,938	2,383,169	-	414,606	**13,833,713**	13,279,680
Amortization of capital assets	179,637	-	47,566	-	**227,203**	221,285
Excess of (expenses over revenue) revenue over expenses	$ (1,941,398)	$ 674,203	$ 317,021	$ (226,408)	**$ (1,176,582)**	**$ (410,009)**



WHSC WORKERS HEALTH & SAFETY CENTRE

Annual Report
2025/26

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