



# 2022 Annual Report

SASKATCHEWAN ASSOCIATION FOR

**SAFE WORKPLACES**

IN HEALTH

Workplace health and safety:  
a priority for all.

# BOARD EXECUTIVE MESSAGE



It is hard to believe that 2022 is behind us and we are pleased to report that it was yet again another productive year for SASWH. The theme for this annual report and annual general meeting, Lessons Learned: Informing the Future, seems very appropriate. The Board was able to come together in April of this year to review and revise our strategic directives to support safety in healthcare from 2023-2025. Our Board members are to be commended for their contributions and dedication to our vision and mission.

SASWH will hold a continued focus on the implementation of the Safety Management System, championing a culture of safety, strengthening existing and building new partnerships, leading the healthcare industry in safety education and training, and remaining a key partner in the reduction and prevention of serious injuries and violence in healthcare.

Through the past number of years and during this difficult pandemic time, we have witnessed the incremental growth of this organization. We continue to strive to add value to the healthcare system, manage the pressures of COVID, apply our ability to uphold standards of practice, coach on legislative compliance and support workplace safety.

Here are some of the lessons we have learned over the year(s):

- Despite capacity challenges and budget constraints, a commitment of being responsive through flexibility and willingness to pivot for our system was a strength of SASWH as we were able to provide required safety training and education to over 10,000 frontline healthcare workers annually.
- COVID has challenged us to do things differently, work differently and to do so without the loss of quality or safety. We know the healthcare sector and system partners are resilient and can pull together when it is needed the most.
- Workplace violence continues in all aspects of care and as a system we know we can do more. Only through partnering and a commitment to change the way we do things are we then positioned to be more effective. The continued focus on conducting violence risk assessments in healthcare is a key driver for system improvement. This work must continue now and well into the future, and it requires all our collective leadership and effort.

We commend the SASWH team for their accomplishments, productivity, and consistent efforts to offer safety programs and services that strike a balance to keep the safety of the workforce and the safety of others top of mind.

Christina Denysek, Denise Dick, and Kyle Matthies

SASWH Board Executive

# MESSAGE FROM OUR CEO



I am pleased to report that throughout 2022 we were better prepared to support our members through the impact of the pandemic and believe me when I say, we are not done yet. In reflecting on the year, I am so impressed with the resiliency of our membership and the support from the SASWH team to respond in a timely manner to meet the demands for safety services.

To serve our membership better and address some of our own safety concerns, we aligned work assignments to allow for better geographical coverage. This change supported a better way to level the workload amongst our workplace safety specialists and reduce the amount of travel time for team members, which is one of the greatest risk factors for us. I'd like to thank our membership for their patience as we made this transition, and I am confident that we will continue to serve you well.

The Association continued to keep pace with the demands of the membership in their response to COVID-19 and provided services specific to safety education, training, and safety consultative services. The year held a focus on the SASWH team and extensions of our team and their overall resiliency despite the demands of the year.

It was a productive year for us, and the continued support offered to personal care home operators with respect to infection prevention and control has been one of the most rewarding accomplishments. The collaboration with system partners to support this work is a great example of what can be accomplished when we work together on a common goal. Home operators now have a solid information/resource hub on our website to access required resources when it comes to home safety support and infection prevention and control practices. I would like to acknowledge and thank the Ministry of Health and the Ministry of Social Services for their ongoing support and attention to safety within these homes and a special thank you to the efforts of the many caring home operators.

I, like many of our members have had the pleasure of working with two esteemed SASWH team members over the years - Sindi Duncan, Program Manager and Candice Jordan, Training Coordinator. Both retired after long careers supporting workplace safety with a passion for quality and safety that spilled over into every part of their daily work. On behalf of the SASWH team and our members I am sure you would join me in wishing them a happy retirement.

Our membership is fortunate to have healthcare workers and teams who continue to stand up and ensure safe work practices are a priority, and view safety as a required organizational practice. We are pleased that safety in healthcare remains a priority for all and eliminating workplace injuries remains a common goal.

On behalf of the SASWH team please enjoy a safe and productive 2023!

A handwritten signature in cursive script that reads "Sandra Cripps". The ink is dark and the signature is fluid.

Sandra Cripps



# BOARD OF DIRECTORS



Travis Bolen, Worker Director

Advanced Care Paramedic  
*Health Sciences*  
*Association of Saskatchewan*



Brent Kitchen, Employer Director

Executive Director, Enterprise &  
Risk Management  
*Saskatchewan Health Authority*



Neil Colmin, Worker Director

Vice President,  
*Service Employees'*  
*International Union West*



Kaitlyn Koch,  
Employer Director at Large

Executive Director,  
St. Joseph's Integrated Facility,  
Macklin



Christina Denyseck, Chair  
Employer Director

Executive Director, Continuing  
Care, Integrated Health  
*Saskatchewan Health Authority*



Kyle Matthies, Employer Director

Executive Director,  
Organizational Development &  
Employee Wellness  
*Saskatchewan Health Authority*



Denise Dick, Worker Director

First Vice-President,  
*Saskatchewan Union of Nurses*



Heather Monaghan,  
Employer Director at Large

*Association of Personal Care*  
*Home Operators of*  
*Saskatchewan*



Genny Goodyear, Worker Director

Health Information Management  
Practitioner  
*Saskatchewan Government & General*  
*Employees' Union*



Angela Muzyka, Employer Director

Executive Director, Quality & Safety  
*Saskatchewan Health Authority*



Judy Henley, Worker Director

President,  
*Canadian Union of Public Employees*  
*Health Care Council*



Worker Director at Large

# CORE VALUES



## HEALTH & SAFETY

Health and safety are realized as values which are attained through shared responsibility and placing high priority on behaviour that focuses on prevention

## TRANSPARENCY

Transparency is realized in environments that exhibit openness and the sharing of complete information



## COLLABORATION

Collaboration envisions attitudes of common purpose, willingness to give and take on issues, as well as seeking common ground and strengthening relationships

## COMMITMENT

Commitment flourishes when Board members can be counted on to deliver in spite of obstacles and opposition



## INNOVATION

Innovation flourishes with attitudes of flexibility, adaptability, openness, creativity, and forward thinking that embraces new ideas

## RESPECT

Respectful relationships are created with attitudes that embrace diversity and use sound judgement with a focus on active listening with intention



## TRUST

Trust is evidenced through accountability, reliability, sharing responsibility, and working towards common goals and strategies despite differences

## STEWARDSHIP

Stewardship is acted out with accountability, responsibility, ownership, decisiveness, and behaviour that supports the acquisition of knowledge



# STRATEGIC PRIORITIES



## Building and Guiding a Culture of Workplace Safety for Healthcare Employers and Workers in Saskatchewan

Our values are the basis and foundation for everything that happens in our workplace and for the services we provide to our members. These values align with our vision and mission. The Board has identified attitudes and behaviours that are supportive of the values.

Due to COVID and the challenges in getting together to conduct a revised strategic plan, the SASWH Board reviewed the 2018-2020 Strategic Plan and confirmed that it still aligned to our current business and was viable for extension into 2021-2022.





## Leadership Team



**Sandra Cripps**  
CEO



**Karen Moriarty**  
Exec. Admin/  
Office Manager



**Candy Rokosh**  
Finance/HR  
Clerk



**Stephanie Sauer**  
Manager of Member  
Programs & Services



**Jeff Schwan**  
Director of  
Workplace Safety



## Core Services

- Safety Management System (SMS) Audits
- Safety Education and Training
- Safety Consulting
- Violence Risk Assessments
- Respirator Fit Testing

## Who We Are

(SASWH) is a non-profit association, established March 12, 2010, which is funded by healthcare employers through a portion of their Saskatchewan Workers' Compensation Board (WCB) premiums. SASWH is governed by a Board of Directors representing health services workers, employers and unions with a vision to make workplace health and safety: a priority for all. This unprecedented, co-operative level of labour and management participation is critical to SASWH's success at eliminating injuries within the healthcare sector.

## 2022 Stats

- 7,500+ hours training
- 486 training classes delivered
- 10,372 participants trained

## Top Training Course



## Website Stats

- Over 40,000 visitors since our new website launch in May 2022
- 5,000+ resources downloaded in 2022

# PROGRAM SPOTLIGHT



## ERGONOMIC ASSESSMENTS

### WHAT IS THE PURPOSE OF AN ERGONOMIC ASSESSMENT?

The purpose of an office/industrial ergonomic assessment is to identify risk factors or ergonomic hazards and to recommend solutions to reduce or eliminate the risk of identified hazards.

**Problem:** Identify the problem and the reason for the assessment.

**Purpose:** An assessment of the office/work area and the varying components to create preventative measures for safer work processes for the employee.

**Scope:** An assessment of the employee's individual office/work area and the varying components of job tasks, environment, work structure and workstation and the interdependent connection with each other.

**Approach:** The workstation assessment will include interview/discussion, taking measurements, pictures, completion of assessment forms and assessment of equipment tools and devices.

**Desired Outcome of the Assessment:** Provide the worker with solutions that reduce the risk of injury by eliminating the hazard or reducing the risk associated with the hazard. Once the solutions are in place for a time, the Certified Ergonomic Specialists (CES) will check in with the worker to confirm that the solutions are working and to address any questions or concerns they might have.

"Applying the science of ergonomics can be particularly useful in reducing the risk of musculoskeletal injury (MSI), which is the most common work-related injury in Canada."

-EKG Inc.

## ERGONOMIC ASSESSMENTS



**Linda Szabo**  
Workplace Safety Specialist

Ergonomics: an applied science concerned with designing and arranging things people use so that the people and things interact most efficiently and safely

Assessments are done at your location by one of our Certified Ergonomic Specialists

For more information please call (306) 545-5595  
or email us at [info@saswh.ca](mailto:info@saswh.ca)



**Brenda Coben**  
Workplace Safety Specialist

SAFE WORKPLACES



# PROGRAM SPOTLIGHT



## INFECTION PREVENTION AND CONTROL (IPAC)

SASWH partnered with the Ministry of Social Services and the Ministry of Health to create the Infection Prevention and Control (IPAC) Initiative in 2020. This addressed the need for additional support and resources for infection control practices for non-SHA homes (personal care, group & residential homes) across Saskatchewan. The focus is on prevention, preparedness, and planning.

The approach of IPAC has been to host a series of Town Halls addressing various aspects of infection prevention and control, as well as offer ongoing consultation on:

- Personal Protective Equipment
- Outbreak – isolation and close contacts, necessary precautions
- Exposure control plans
- COVID-19 testing – protocols, sourcing rapid tests
- Staff health questions for return to work and group activities
- Other – education, IPAC requirement for day programs, other infectious illnesses



Mary Anderson,  
MN COHN (C) RN  
IPAC Consultant

### AVAILABLE SUPPORT:

Mary Anderson, our IPAC consultant, is available virtually (phone, email, video conference, etc.) to assist you with infection prevention and control measures.

- To provide advice and support to home operators with the intention to address concerns and challenges with respect to infection prevention and control practices, as well as assist to implement recommendations from Public Health after an outbreak.
- Develop an Infection Prevention and Control (IPAC) tool kit for home operators. Efforts will be to enlist and utilize best practice guidelines already established in the IPAC community of practice and provide education for same.



- An increase in the number of outbreaks in October correlates with the beginning of the winter cold/flu season. There has been a steady downward trend in numbers since November 2022. This is evidence of improved IPAC practices.

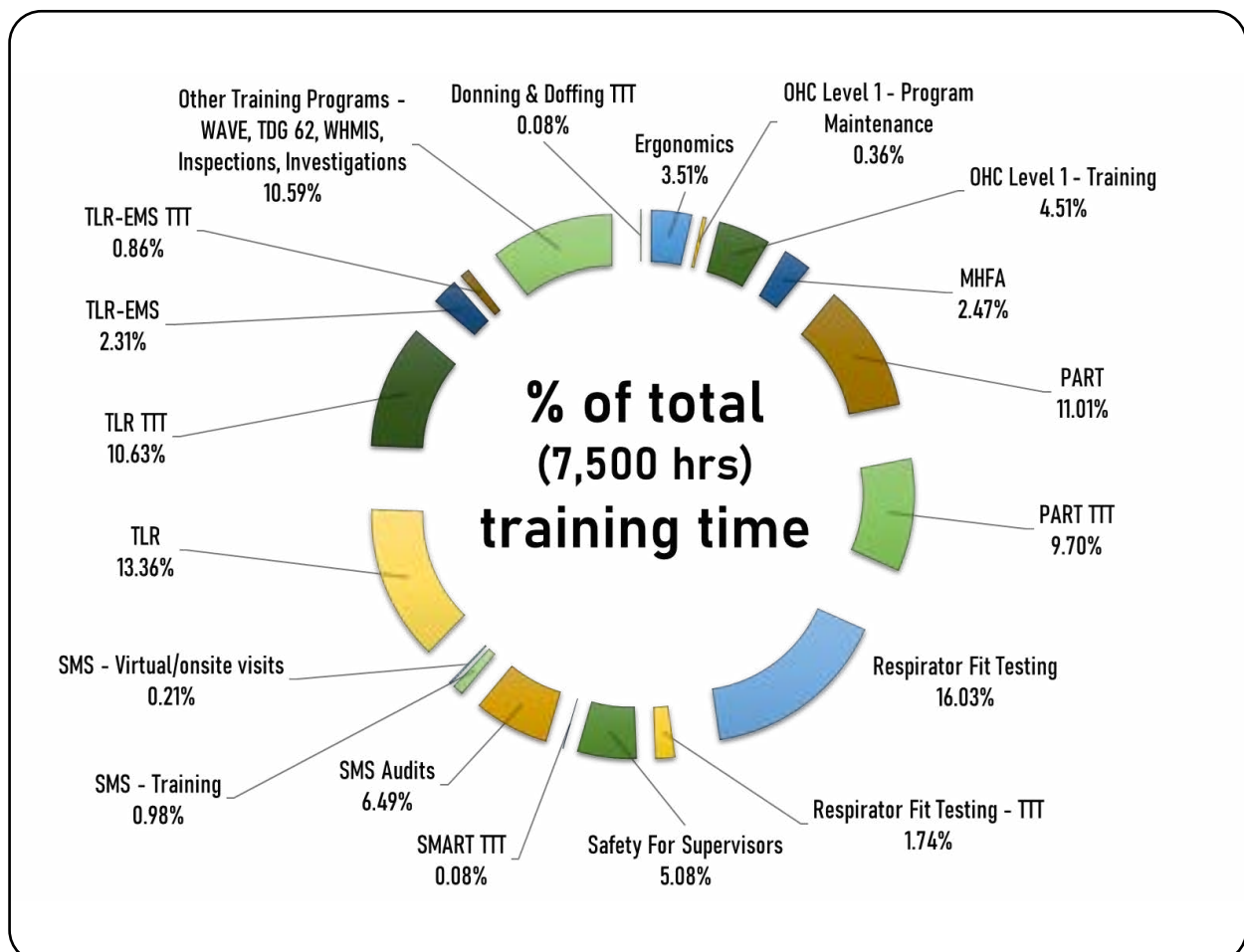
# TRAINING PROGRAM HIGHLIGHTS



With COVID-19 restrictions starting to ease, SASWH continued to meet the demand for respirator fit testing, while also focusing on in-person training. With over 7,500 hours of training time in 2022, our Workplace Safety Specialists quickly made headway on the backlog for four of SASWH's flagship training programs:

- Transferring Lifting Repositioning (TLR)
- TLR for Emergency Medical Services (EMS)
- Professional Assault Response Training (PART)
- Respirator Fit Testing

To assist with building capacity within the healthcare industry, over 20% of our training time was spent on train the trainer programs. This led to 86 individuals being trained as PART trainers and 173 individuals as TLR or TLR EMS trainers.



# FINANCIAL STATEMENTS



## **SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.**

**Financial Statements**

**Year Ended December 31, 2022**



# FINANCIAL STATEMENTS



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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of Saskatchewan Association for Safe Workplaces in Health Inc. have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Saskatchewan Association for Safe Workplaces in Health Inc.'s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility principally through its Finance Committee. The Finance Committee is appointed by the Board and meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.

  
Chief Executive Officer

  
Board Chair

Regina, SK  
March 10, 2023

# FINANCIAL STATEMENTS



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## INDEPENDENT AUDITOR'S REPORT

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**To the Members of Saskatchewan Association for Safe Workplaces in Health Inc.**

### **Opinion**

We have audited the financial statements of Saskatchewan Association for Safe Workplaces in Health Inc. (the Association), which comprise the statement of financial position as at December 31, 2022, 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 the association as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### **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 association in accordance with 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 the financial statements in accordance with ASNPO, 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 association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

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

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*An asset to our clients, not an expense*

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# FINANCIAL STATEMENTS



Independent Auditor's Report to the Members of Saskatchewan Association for Safe Workplaces in Health Inc. *(continued)*

## **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 association'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 association'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 association 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.

*MWC LLP*

Chartered Professional Accountants

Regina, Saskatchewan  
March 10, 2023



# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Financial Position  
December 31, 2022

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 603,825	\$ 471,486
Accounts receivable	29,990	9,806
Goods and services tax recoverable	2,837	2,712
Prepaid expenses	14,166	15,186
Investments (Note 4)	1,016,370	1,052,849
	<b>1,667,188</b>	<b>1,552,039</b>
<b>CAPITAL ASSETS (Note 5)</b>	<b>19,913</b>	<b>34,536</b>
<b>INTANGIBLE ASSETS (Note 6)</b>	<b>-</b>	<b>607</b>
	<b>\$ 1,687,101</b>	<b>\$ 1,587,182</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 51,891	\$ 50,295
Wages payable	56,969	50,235
Employee deductions payable	13,562	11,734
Deferred revenue (Note 7)	350,935	313,527
	<b>473,357</b>	<b>425,791</b>
<b>NET ASSETS</b>	<b>1,213,744</b>	<b>1,161,391</b>
	<b>\$ 1,687,101</b>	<b>\$ 1,587,182</b>
<b>CONTINGENT FUNDING (Note 8)</b>		
<b>COMMITMENTS (Note 9)</b>		

ON BEHALF OF THE BOARD

 Director

\_\_\_\_\_  
Director

See notes to financial statements

# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Operations and Changes in Net Assets  
Year Ended December 31, 2022

	2022	2021
<b>REVENUES</b>		
<u>Saskatchewan Workers' Compensation Board funding:</u>		
Annual operating	\$ 1,777,000	\$ 1,777,000
Education Sector Safety Initiative	175,416	110,877
<u>Ministries of Health and Social Services funding:</u>		
Specialized Infection Prevention and Control	137,976	233,934
<u>Other revenues:</u>		
Training and development program fees	86,776	74,633
Interest	17,950	10,417
Miscellaneous revenue	-	1,443
Prairie Harm Reduction Initiative	8,974	-
EMS lift sheet program	1,255	107
	<u>2,205,347</u>	<u>2,208,411</u>
<b>EXPENSES</b>		
Salaries and benefits	1,353,646	1,367,242
Special projects ( <i>Schedule 1</i> )	326,230	344,811
Training and development	197,564	121,719
Rent	111,693	112,277
Office	52,262	46,138
Communications	46,471	46,897
Amortization of capital assets	14,624	14,624
Professional fees	11,988	16,981
Insurance	10,897	9,411
Utilities	10,083	8,157
Repairs and maintenance	8,698	7,302
Pandemic response	5,000	40,192
Advertising	2,916	-
Amortization of intangible assets	607	7,160
Memberships	315	815
	<u>2,152,994</u>	<u>2,143,726</u>
<b>EXCESS OF REVENUES (EXPENSES) FROM OPERATIONS</b>	<b>52,353</b>	<b>64,685</b>
<b>OTHER INCOME</b>		
Canada Emergency Wage Subsidy	-	61,979
<b>EXCESS OF REVENUES (EXPENSES)</b>	<b>52,353</b>	<b>126,664</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>1,161,391</b>	<b>1,034,727</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 1,213,744</b>	<b>\$ 1,161,391</b>

See notes to financial statements

# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Cash Flows  
Year Ended December 31, 2022

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Excess of revenues (expenses)	\$ 52,353	\$ 126,664
Items not affecting cash:		
Amortization of capital assets	14,624	14,624
Amortization of intangible assets	607	7,160
Change in investment earnings accrual	(6,989)	309
	<u>60,595</u>	<u>148,757</u>
Changes in non-cash working capital:		
Accounts receivable	(20,185)	(1,413)
Accounts payable	1,597	4,065
Deferred revenue	37,408	102,689
Prepaid expenses	1,020	(5,146)
Goods and services tax recoverable	(125)	156
Government subsidy receivable	-	495,699
Wages payable	6,734	(6,540)
Employee deductions payable	1,828	(16,091)
	<u>28,277</u>	<u>573,419</u>
Cash flow from operating activities	<u>88,872</u>	<u>722,176</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	-	(1,155)
Redemption of investments	752,178	100,000
Purchase of investments	(708,711)	(643,405)
	<u>43,467</u>	<u>(544,560)</u>
Cash flow from (used by) investing activities	<u>43,467</u>	<u>(544,560)</u>
<b>INCREASE IN CASH FLOW</b>	<b>132,339</b>	<b>177,616</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>471,486</b>	<b>293,870</b>
<b>CASH - END OF YEAR</b>	<b>\$ 603,825</b>	<b>\$ 471,486</b>

See notes to financial statements



# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements  
Year Ended December 31, 2022

### 1. NATURE OF OPERATIONS

Saskatchewan Association for Safe Workplaces in Health Inc. (the "Association") is a not-for-profit organization of Saskatchewan.

The Association's mission is to make workplace health and safety a priority for all. The Association is funded by the Saskatchewan Workers' Compensation Board (Sask WCB) through a portion of premiums paid by healthcare employees.

The Association is exempt from income taxes under subsection 146(1)(e) of the Canadian *Income Tax Act*.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### Revenue recognition

The Association follows the deferral method of accounting for contributions which includes funding from government agencies. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Training and development revenues are recognized in the year the related event occurs or service is provided.

Interest income is recognized in the period earned. Miscellaneous revenue is recognized when received.

#### Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates:

Office furniture and equipment	5 years
Leasehold improvements	5 years
Computer hardware	5 years

The association regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

#### Intangible assets

The website program is being amortized on a straight-line basis over the estimated useful life of five years.

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# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements  
Year Ended December 31, 2022

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets including cash, investments and accounts receivable are reported at amortized cost.

Financial liabilities including accounts payable and accrued liabilities are measured at amortized cost.

#### Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period.

Significant items subject to such estimates and assumption include the carrying amounts of accounts receivable, amortization of capital and intangible assets, and salary allocations. Actual results could differ from these estimates.

### 3. ECONOMIC DEPENDENCE

The Association is reliant on the ongoing funding from Sask WCB in order to maintain operations at the current level.

### 4. INVESTMENTS

	2022	2021
Fixed income securities	\$ 915,614	\$ 407,842
Term deposits	100,756	644,946
Cash	-	61
	<u>\$ 1,016,370</u>	<u>\$ 1,052,849</u>

Fixed income securities include market GICs earning interest between 1.85% and 4.94% and maturing between February 2023 and February 2025. Term deposits include GIC's earning interest at 1.00% and mature March 2023.

Investments are reported as current as they are available upon short notice. Investments are intended to be renewed on maturity and are held for long-term sustainability of the Association.

# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements  
Year Ended December 31, 2022

### 5. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Office furniture and equipment	\$ 112,542	\$ 100,080	\$ 12,462	\$ 20,822
Leasehold improvements	41,561	41,290	271	542
Computer hardware	127,952	120,772	7,180	13,172
	<u>\$ 282,055</u>	<u>\$ 262,142</u>	<u>\$ 19,913</u>	<u>\$ 34,536</u>

### 6. INTANGIBLE ASSETS

	2022	2021
Website program module	\$ 35,800	\$ 35,800
Accumulated amortization	(35,800)	(35,193)
	<u>\$ -</u>	<u>\$ 607</u>

### 7. DEFERRED REVENUE

The Association receives funding from agencies which is restricted to specific programming. The Sask WCB provides for the Education Sector Safety Initiative program which ran until July 31, 2022 and the Ministries of Health and Social Services (MHSS) provides for the Specialized Infection Prevention and Control program which runs until June 30, 2024. At the discretion of the funding agencies any unused funding is either returned to the funding agency or carried forward to be used for the ongoing specific program of the Association.

	Opening	Received in Year	Recognized in Current Revenue	Ending
Sask WCB	\$ 228,188	\$ 100,000	\$ (175,416)	\$ 152,772
MHSS	85,339	250,800	(137,976)	198,163
	<u>\$ 313,527</u>	<u>\$ 350,800</u>	<u>\$ (313,392)</u>	<u>\$ 350,935</u>

No funding was required to be returned to the funding agency in 2022 or 2021.



# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements  
Year Ended December 31, 2022

### 8. CONTINGENT FUNDING

As is common with most funding agreements there exists, at the discretion of the funding agency, to require repayment of funds if the Association is not in compliance with the terms and conditions of the agreements or if the services are not able to be carried out in entirety.

No provision for possible funding repayments is recorded in the current financial statements as the Association has considered all activities to be in compliance with the requirements of the funding. Any notice of funding repayment is recorded in the year it is made known to the Association.

### 9. COMMITMENTS

As at December 31, 2022, the Association had commitments for contracted work related to the infection prevention and control programs which expire June 30th, 2023. The Association also has lease commitments related to the rental of office space and vehicles. The office rental terminates April 30, 2027 and has an option to renew for an additional five years. The vehicle leases vary in terms with expiration dates ranging from June 4, 2025 to December 16, 2027.

	Program			
	Contracts	Office Rental	Vehicles	Total
2023	\$ 66,025	\$ 68,100	\$ 52,677	\$ 186,802
2024	-	68,100	52,677	120,777
2025	-	68,100	41,895	109,995
2026	-	68,100	13,073	81,173
2027	-	22,700	13,073	35,773

### 10. ALLOCATED EXPENSES

Included in special project expenses is an allocation of salaries and benefits based on the time spent on projects activities by specific employees, office supplies, IT support and rent for the portion attributed to specific programs. The amount allocated expenses for the year was \$90,068 (2021 - \$96,505).

### 11. FINANCIAL INSTRUMENTS

The association is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the association's risk exposure and concentration as of December 31, 2022.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The association is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, and accounts payable.

(continues)

# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements  
Year Ended December 31, 2022

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### 11. FINANCIAL INSTRUMENTS *(continued)*

#### Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The association is exposed to credit risk related to services provided to customers in advance of payments being received. The Association has assessed credit risk as low.

Although the Association has, at various times during the year, a significant receivable related to the funding under the Sask WCB and MHSS programming, no concentration of risk has been identified due to the nature of the funding agencies.

The Association utilizes an allowance for doubtful collections based on specific identification of customer accounts which have been assessed by management as uncollectible. As at yearend no allowance has been recorded as all amounts are considered fully collectible.

# FINANCIAL STATEMENTS



## SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Special Projects  
Year Ended December 31, 2022

(Schedule 1)

	2022	2021
<b>EXPENSES</b>		
Educational Sector Safety Initiative	\$ 175,416	\$ 110,877
Specialized Infection Prevention and Control	137,976	233,934
Prairie Harm Reduction Initiative	12,838	-
	<b>\$ 326,230</b>	<b>\$ 344,811</b>

Prairie Harm Reduction Initiative includes the Association's in-kind contribution to the program and represents cost allocations for space utilization and time spent by employees on the project.


See notes to financial statements


SASKATCHEWAN ASSOCIATION FOR

# SAFE WORKPLACES

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 SASWHSK

*“A safe workforce is required to ensure safe patient care.”*

*Sandra Cripps, SASWH CEO*