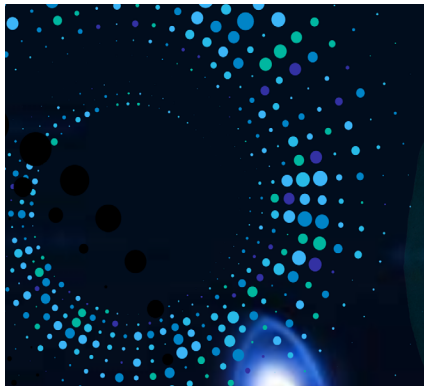


2024

ANNUAL REPORT



VISION

WORKPLACE HEALTH AND SAFETY: A PRIORITY FOR ALL



MISSION

TO GUIDE THE HEALTH-RELATED INDUSTRY IN THE
ELIMINATION OF WORKPLACE ILLNESS AND INJURY.

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LEADERSHIP TEAM

Sandra Cripps

Chief Executive Officer

Sarah Barker

Exec Admin/Office Manager

Candy Rokosh

Finance/HR Clerk

Jeff Schwan

Director of Workplace Safety

Aimée Smith

Director of Programs and Innovation

SASWH STAFF

Sandra Cripps.....	CEO
Jeff Schwan	Director of Workplace Safety
Aimée Smith	Director of Programs and Innovation
Sarah Barker.....	Exec Admin/Office Manager
Vince Bell	Workplace Safety Specialist
Geminiece Cheesman.....	Workplace Safety Specialist
Brenda Coben	Workplace Safety Specialist
Tom Dickson.....	WSS - Trainer/Facilitator
Brittany Gosselin	Training Coordinator
Tia Hampton.....	Temp. Training Coordinator
Tim Hosaluk	Workplace Safety Specialist
Katryona King	Training Coordinator
Jody Palmer.....	Workplace Safety Specialist
Louise Rogoschewsky.....	WSS - Trainer/Facilitator
Candy Rokosh.....	Finance/HR Clerk
Bruce Romanow	Workplace Safety Specialist
Megan Santoro.....	Workplace Safety Specialist
Linda Szabo	Workplace Safety Specialist
Julius Villanueva.....	Workplace Safety Specialist



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.

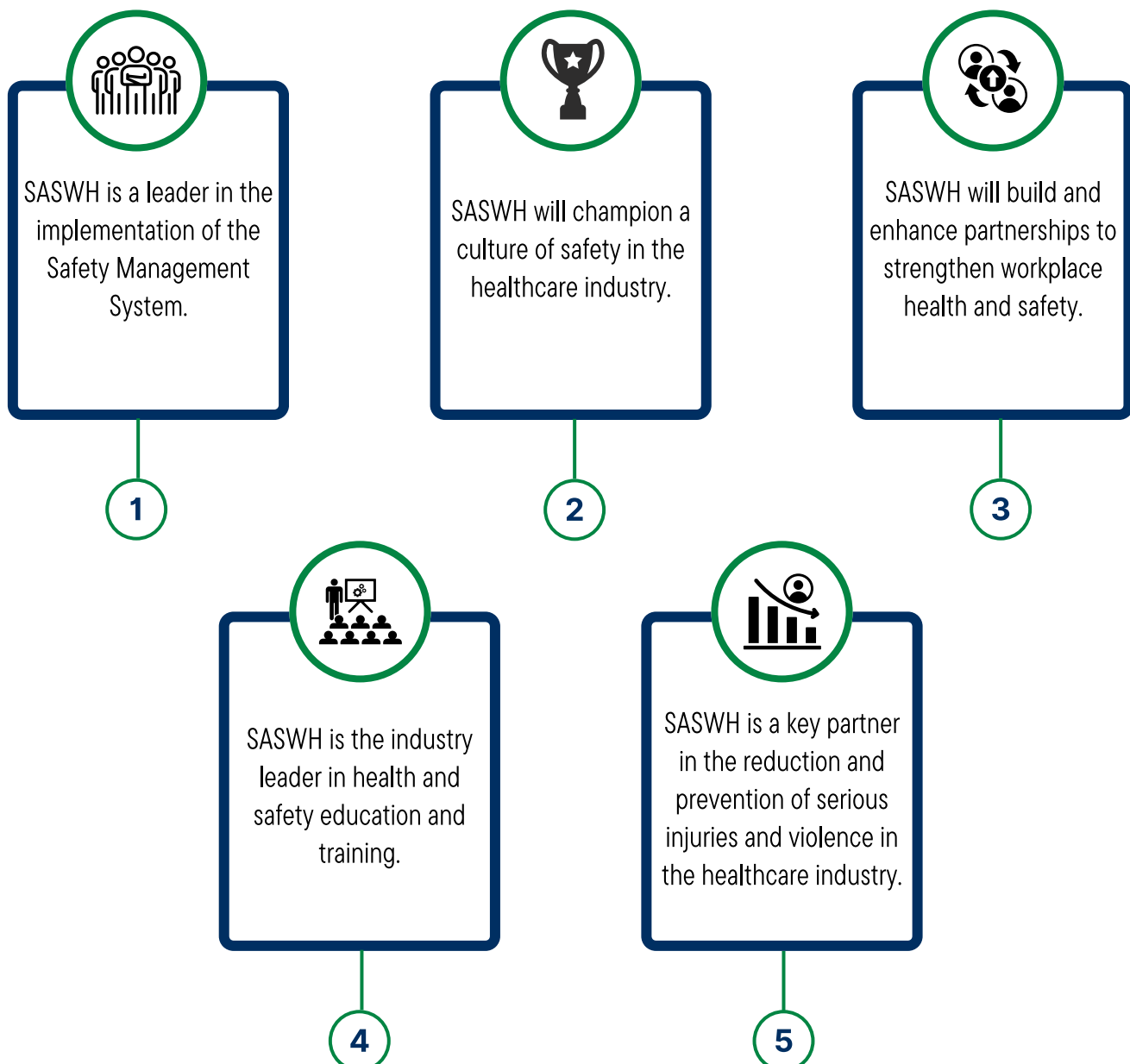
STEWARDSHIP

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



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

In late 2022, the Board of SASWH met to review our current Strategic Priorities and implement changes for the period of 2023-2025. The following five key strategic priorities are the areas of focus identified as the most critical considerations for this three-year period.





2024 BOARD OF DIRECTORS





DENISE DICK, CHAIR, WORKER DIRECTOR

SUN - First Vice-President

KYLE MATTHIES, VICE-CHAIR, EMPLOYER DIRECTOR

SHA - Executive Director, Organizational Development and Employee Wellness

MIKE EDGE, TREASURER, EMPLOYER DIRECTOR

SHA - Executive Director, Staff Safety

KAREN ABREY, EMPLOYER DIRECTOR

SHA - Executive Director, Continuing Care

NICK FATTORE, WORKER DIRECTOR AT LARGE

HSAS - Labour Relations Officer

GENNY GOODYEAR, WORKER DIRECTOR

SGEU - Health Information Management Practitioner

KERRI HYSUICK, EMPLOYER DIRECTOR

SHA - Executive Director, Tertiary and Surgical Services Regina

BRENT KITCHEN, EMPLOYER DIRECTOR (FINAL YEAR)

SHA - Executive Director, Enterprise and Risk Management

HEATHER MONAGHAN, EMPLOYER DIRECTOR AT LARGE

APCHOS - Personal Care Home Operator

JASON MONTEITH, WORKER DIRECTOR

SEIU West - Vice-President

CORINNE SOPEL, WORKER DIRECTOR

CUPE Local 5430 - General Vice-President

FRANK SUCHORAB, EMPLOYER DIRECTOR AT LARGE

Oliver Lodge - Executive Director/CEO

KRISHNA VEGUNTA, WORKER DIRECTOR (FINAL YEAR)

HSAS - Physiotherapist



BOARD EXECUTIVE MESSAGE



Denise Dick, Chair
Worker Director

*First Vice-President
SUN*



Mike Edge, Treasurer
Employer Director

*Executive Director, Staff Safety
SHA*



Kyle Matthies, Vice-Chair
Employer Director

*Executive Director, Org. Dev. and Employee Wellness
SHA*



2024 was packed with many accomplishments for our safety association! One of those achievements is the organization's ongoing commitment to engage with our membership. There were numerous opportunities where SASWH collaborated with system partners on key safety issues facing the healthcare industry. It is through these collective efforts with system partners that bring evidence of the organization's commitment towards making health and safety a priority for all.

The Association celebrated another year of providing safety training and education to over 15,000 participants, with an increase of 5.1% over the prior year. This growth aligns with the ongoing trend of rising demand for safety training among G22 members, healthcare programs students, and non-members. Despite the surge in demand, SASWH staff managed to maintain efficiency and responsiveness, ensuring that all members received timely access to essential training opportunities. This accomplishment not only underscores the Association's commitment to enhancing safety standards but also highlights its ability to adapt and meet the evolving needs of our diverse audience.

The membership survey that launched last summer provided the organization with excellent feedback on how SASWH's services can best meet the needs of our members. Within the responses, we heard a request for more frequent communication including information on legislative changes, injury statistics in healthcare, and updates on safety training and education. SASWH responded to this request with the launch of SASWH Connects e-magazine which focuses on legislative updates, safety talks, industry statistics, and engaging articles that are relevant to the healthcare industry. The current and prior issues can be found on our website at SASWH Connects e-magazine.

The theme for the upcoming Annual General Meeting (AGM) is *Innovation Reduces Injury*. This virtual event will showcase the benefits of investing in innovative ideas, employers and workers working collaboratively to address safety concerns, as well as best and promising practices in health and safety. Small changes in daily practices can lead to big improvements in a workplace's safety culture!

As part of the AGM, Dr. Michelle Cardoso and Dr. Wayne Albert will be sharing information regarding the Vendlet powered patient transfer aid system. SASWH is excited to partner with the Saskatchewan Workers' Compensation Board and the University of Moncton in a research development partnership to potentially introduce the Vendlet system into the Canadian healthcare system. This technology shows promise in the reduction of worker injury and promotion of safe patient care in the healthcare sector.

On behalf of the Board, we would like to extend our gratitude to the Worker and Employer Directors who completed their terms of office. We are fortunate to have such knowledgeable and dedicated individuals participate on the Board of Directors, and all have left a positive influence on the organization! We are encouraged by the new Directors appointed to the Board and look forward to their contributions in the coming years.

We commend our safety association's staff for their accomplishments, productivity, and consistent efforts to offer safety programs and services. The team continues to exemplify SASWH's mission, vision, and values in their work with healthcare professionals across the province.

Denise Dick, Kyle Matthies, and Mike Edge
SASWH Board Executive



MESSAGE FROM THE CEO

2024 was a blur of activity and productivity for the Saskatchewan Association for Safe Workplaces in Health! Team members showed impressive leadership in taking on priority tasks throughout the year. At the top of the list is the revision of Professional Assault Response Training®, one of SASWH's flagship training programs. Linda Szabo, Workplace Safety Specialist, collaborated with PART® instructors from across the province and her SASWH team members to develop and refine new PART® 6th Edition content which enhances the program's focus on de-escalation techniques and improved clarity for trainers and participants.

We extend our heartfelt gratitude to everyone involved in the revisions for their unwavering dedication and collaborative spirit, which were crucial in achieving a quality outcome. By actively listening to the input of our partners, we demonstrated the kind of leadership that is essential for fostering an organizational culture that prioritizes worker safety.

This accomplishment is a testament to the power of teamwork and collective effort, and we are proud of what we have achieved together.





Below are a few examples of what was achieved in 2024 through teamwork and a common goal of workplace health and safety:

- Our association now has a full complement of staff, enhancing our ability to meet the needs of membership. We are especially excited to see the impact of the recently developed position of Director of Programs and Innovation.
- SASWH team members travelled 140,741 kilometers to provide quality training programs and safety consultation services.
- Over 15,000 participants received safety training.
- SASWH launched the Series of Seven educational modules to enhance education for healthcare professionals at all levels of an organization: personal care home operators, supervisors, managers, and front-line workers.
- Safety Management System base audits and compliance audits were conducted with feedback provided to members on what is working well in their organization and what areas require greater focus.
- Workplace Violence Risk Assessments were completed in four system partner locations.

In collaboration with one of our members, LutherCare Communities, we established an SASWH training center in Saskatoon. This milestone accomplishment not only promotes the delivery of required safety programs and services to our members in the area but also reduces the administrative burden to locate a suitable training space for members who don't have one readily available. SASWH would like to extend special thanks to Sandra Myers, Vikramjit Singh, and Richard Lungal for their support and collaboration.

In 2025, I look forward to enriching our successful existing partnerships, researching and developing new methods of creating safe workplaces, reducing injuries, and strengthening the workplace safety culture in the healthcare sector. I would also like to thank the Board of Directors, past and current, for the development of the strong foundation of SASWH's values and mission. SASWH's staff have committed to promote and uphold these standards to ensure workplace health and safety is a priority for all.

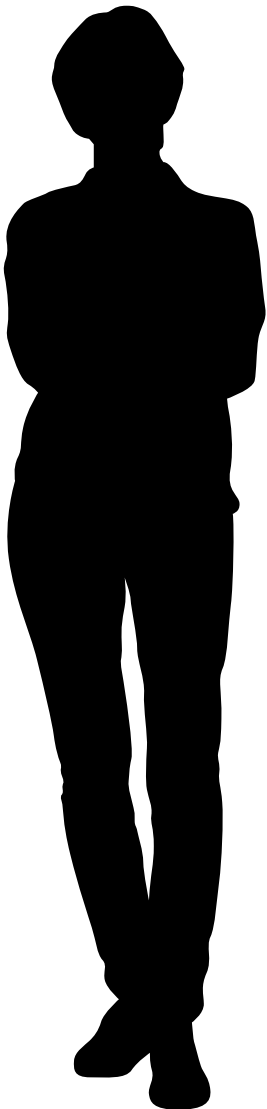
On behalf of the SASWH team, please enjoy a safe 2025!

Sandra Cripps
CEO





2024 INDUSTRY UPDATES



2019-2023

TOP FIVE PARTS OF THE BODY INJURED G22 RATE CODE

Source: Saskatchewan Workers' Compensation Board

Back - 20.4%

Hand - 14.6%

Body system - 12.7%

Shoulder - 10.9%

Multiple injuries - 9.8%

The Transferring Lifting Repositioning (TLR®) Program® helps address common injuries for the G22 rate code. The healthcare industry is an unpredictable work environment which can sometimes lead to increased injury rates. SASWH is proud to offer TLR® training to all G22 members at no cost to help reduce musculoskeletal injuries. Sessions are offered at our training space in Regina and Saskatoon, or we can provide a private session at your facility.

TOP CONTRAVENTIONS FOR G22

OHS Reg 31-6	Patient moving and handling
OHS Reg 4-4	Frequency of meetings
OHS Reg 3-8	Training of workers
OHS Reg 3-14	Maintenance and repair of equipment
OHS Reg 4-9	Training of representatives, committee members
OHS Reg 3-26	Violence Policy
OHS Reg 3-1	General duties of employers
OHS Reg 21-12	Eye flushing equipment
OHS Reg 3-6	Supervision of work
OHS Reg 25-2	Fire safety plans
OHS Reg 6-18	Musculoskeletal injuries
Act 3-21	Duty re: policy statement on violence and prevention plan
OHS Reg 3-24	Working alone or at isolated place of employment

Source: Ministry of Labour Relations and Workplace Safety

Have questions regarding a contravention? Please reach out to SASWH and we will be able provide you with a variety of resources and training that align to the current legislation.



The SASWH Programs and Services Guide includes information on all the training and services provided to our members. If you are listed under the G22 rate code with WCB, you are automatically a member of SASWH, and are eligible for the following membership perks:

- Safety training at low to no cost.
- Safety Management System consulting and assistance.
- Train the Trainer programs to assist with building internal capacity.
- Safety Talks and resources.

SASWH Programs and Services Guide

TOP FIVE CAUSES OF SERIOUS INJURIES

G22 RATE CODE
2019-2023

1. Overexertion
2. Bending, climbing, crawling, reaching, twisting
3. Exposure from witnessing or hearing about traumatic or stressful events
4. Overexertion in lifting
5. Fall to floor, walkway, or other surface

2024 G22 premium rate was

\$1.90

per \$100 assessable payroll

This was a

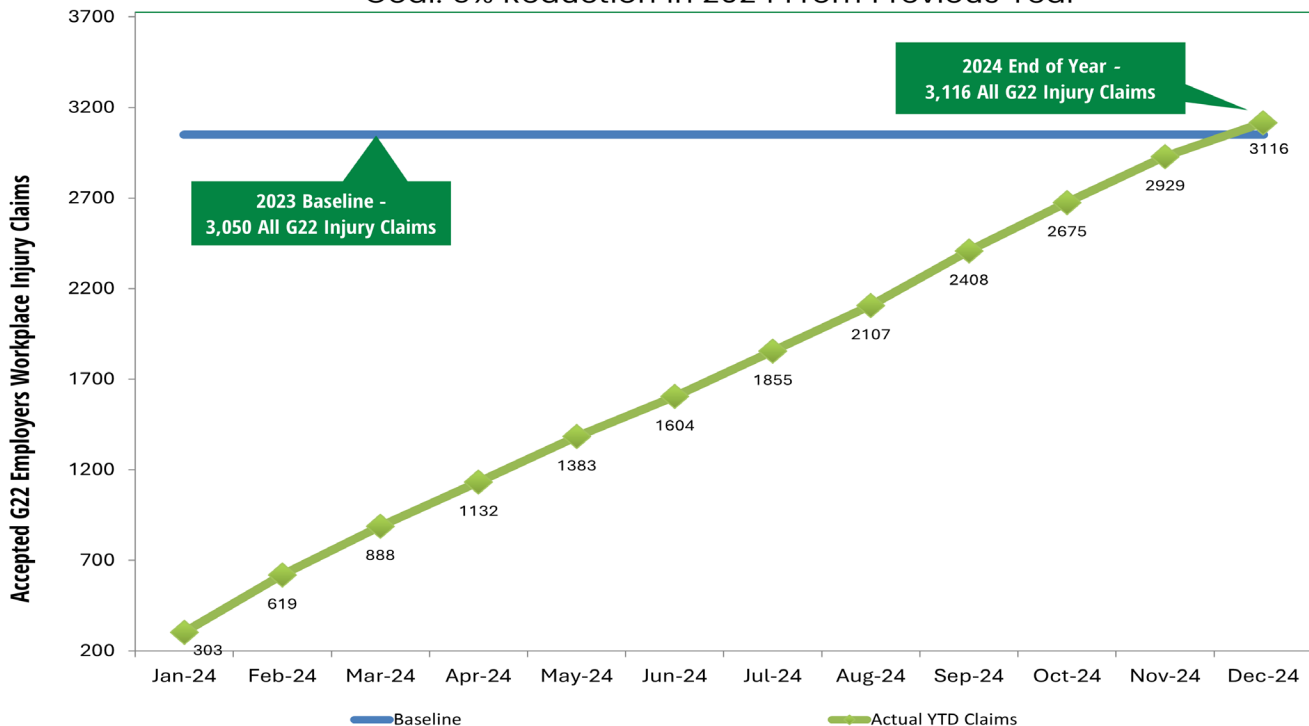
3.8%

increase over 2023

G22 premium rate for **2025** will be **\$1.93** per \$100.00 assessable payroll

Accepted WCB Injury Claims for All G22 Employers

Goal: 5% Reduction in 2024 From Previous Year



INJURY AND TIME LOSS STATS

WorkSafe Saskatchewan released an update to the 2023-2028 Fatalities and Serious Injuries Strategy in June 2024. While Saskatchewan's 2023 total injury rate was the lowest on record for the province with a drop of 57.62% from 2009 to 2023, the healthcare industry continues to be a high-risk industry, having reported the most serious injuries of all sectors in 2023.

Musculoskeletal injuries are the top reported cause of serious injury claims in healthcare. SASWH continues to advocate for MSI prevention through the use of training such as Transferring Lifting Repositing (TLR®). Employers should prioritize worker safety and reduce injuries by ensuring training is up-to-date and include TLR® Safety Talks into staff meetings on a regular basis.

SASWH is committed to working with our system partners in pursuit of WorkSafe's objective of reducing serious injuries in the healthcare sector by 10% by December 31, 2028.



Average age of worker
when injured (G22)

42.3

In 2024 there were 61,733
compensation days paid in the
G22 sector which is equivalent
to removing 237 FTE from the
workforce due to workplace
injury.

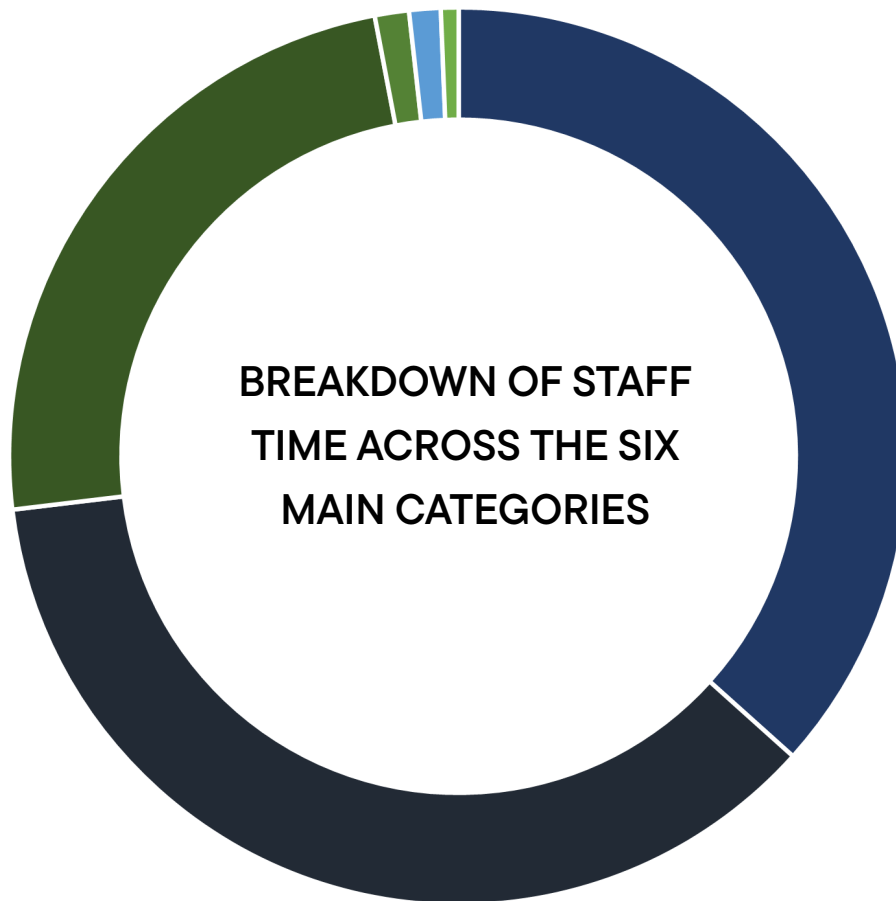
Percentage of injuries to
workers under age 35

31%

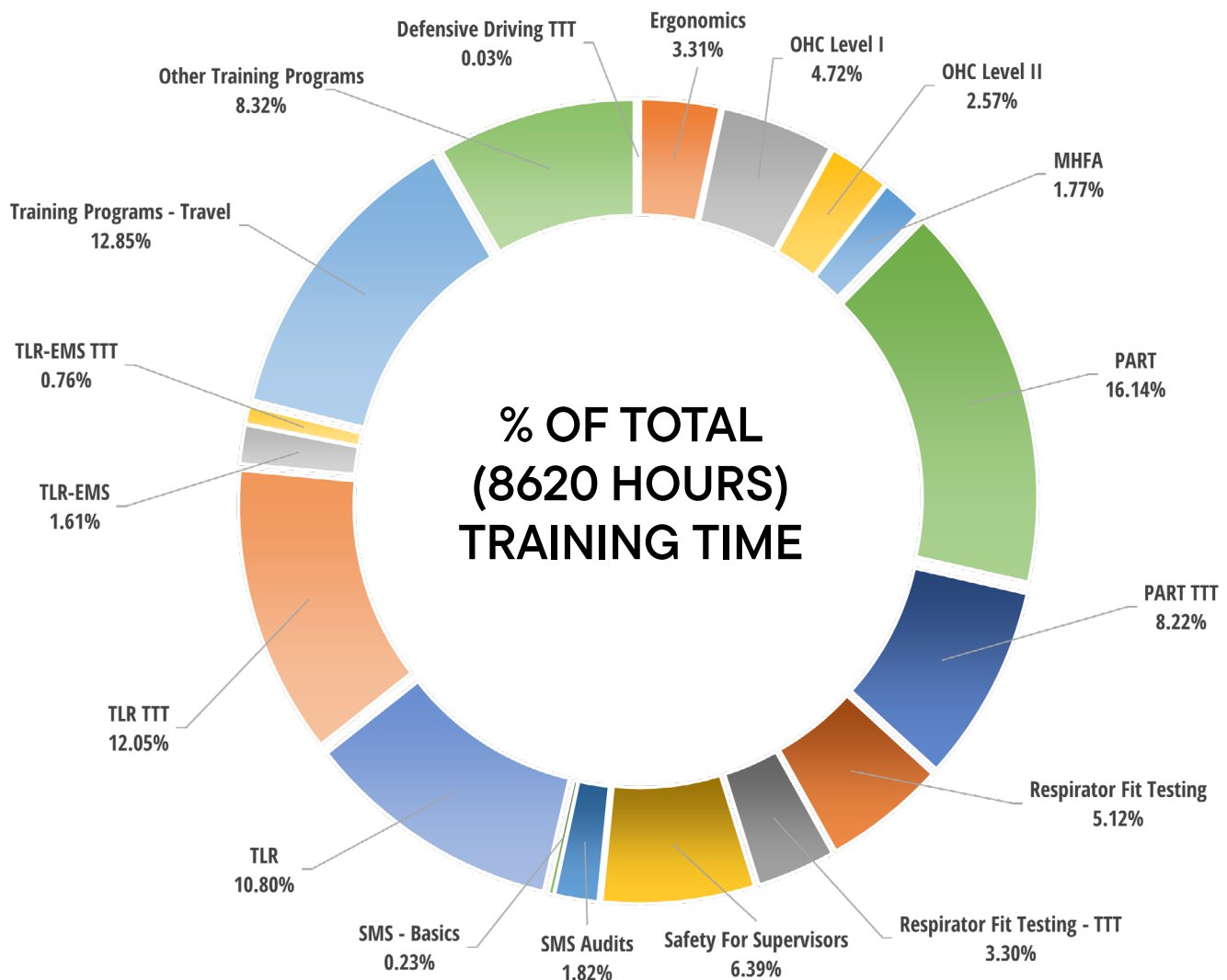
Statistics provided from Saskatchewan Workers' Compensation Board



2024 OPERATIONAL UPDATES



- TRAINING PROGRAMS
- ADMINISTRATION & IT
- OPERATIONS & INITIATIVES
- VIOLENCE RISK ASSESSMENTS
- COACHING & CONSULTING
- SPECIAL FUNDING INITIATIVES



The demand for safety training continues to increase year-over-year, with an additional 600 hours of staff time going towards training members, non-members, and students in healthcare programs. PART® and TLR® continue to be the training programs with the highest demand, while Safety for Supervisors was the training session that saw the largest growth in demand from the prior year.

24%

of staff time went
towards operations
and initiatives

TOTAL TRAINED

15,946

TOTAL TRAINING SESSIONS

454

37%

of staff time went
towards training
programs



2024

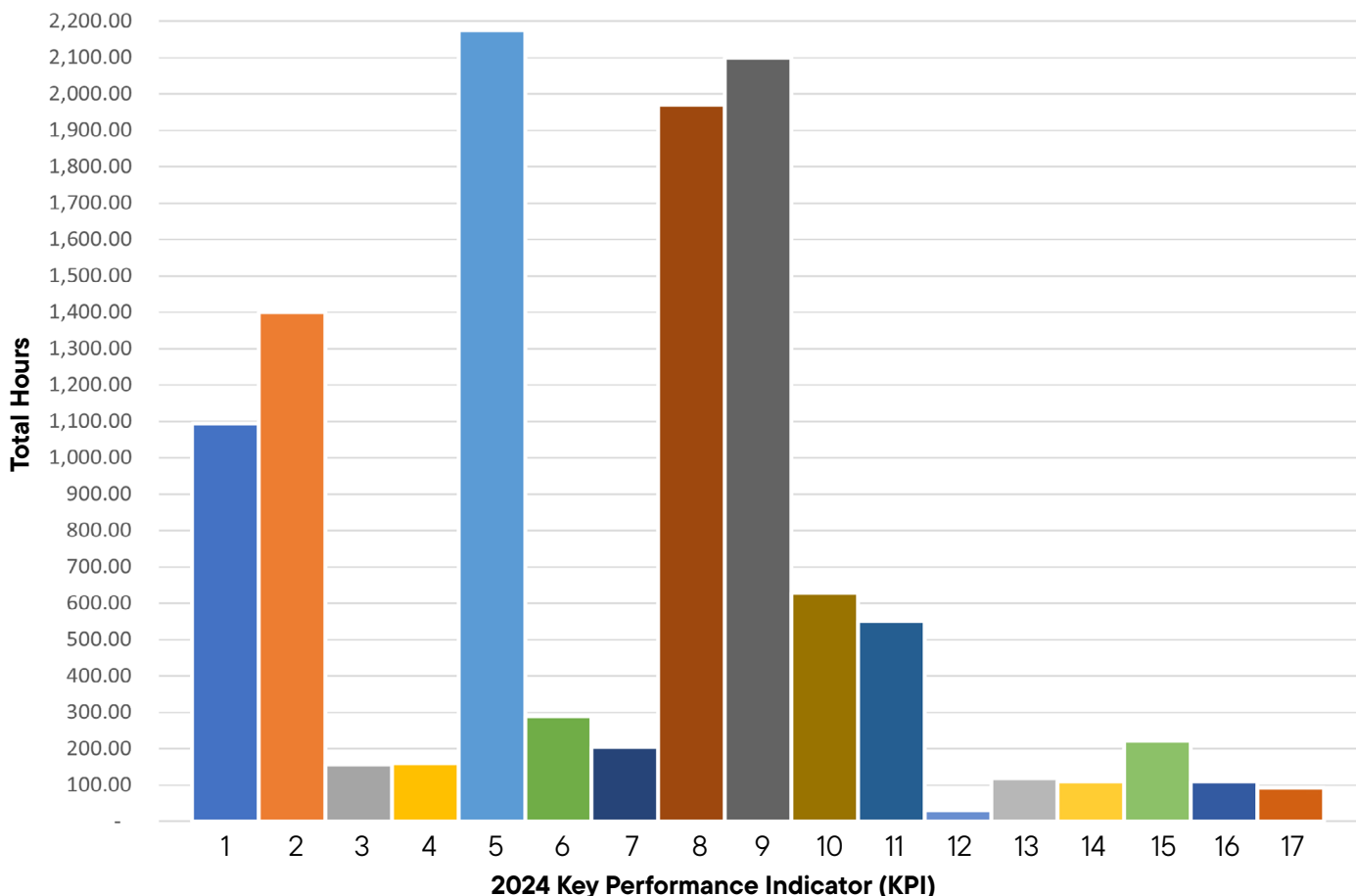
STAFF TIME TOWARDS KPI

Annually, SASWH creates a series of Key Performance Indicators (KPI) that cover a variety of tasks performed by staff and goals for the organization. The objectives are reviewed quarterly, with updates provided to our Board of Directors and Saskatchewan Workers' Compensation Board, who is SASWH's primary funding partner.

These objectives do not cover all areas of operations, but focus mostly on SASWH's top goals for the year.

Key Performance Indicators (KPIs):

A quantifiable measure used to evaluate the key strategic objectives (outcomes) that contribute to the achievement of a strategic priority. KPIs have been provided for each key initiative and will be used to measure the outcome.



Colour Key	2024 Key Performance Indicator (KPI)	Hours Towards KPI
1	Each Workplace Safety Specialist will have 75% connectivity with their assigned G22 membership in 2024, achieving 18.75% connectivity each quarter.	1093.80
2	Strengthen current relationships and build new connections to support safety in the healthcare sector by participating in meetings, etc. with members.	1400.83
3	Each Workplace Safety Specialist will identify up to three G22 members to ensure that they have an effective Safety Management System in place.	156.75
4	Increase the staffing complement of Workplace Safety Specialists by two FTE positions.	160.25
5	Respond to requests from targeted G22 members/facilities for needed services within 24 business hours of receipt of the request.	2175.17
6	Conduct Workplace Violence Risk Assessments.	288.75
7	Provide Transferring Lifting Repositioning (TLR®) for EMS training (General and Train the Trainer).	204.42
8	Provide Transferring Lifting Repositioning training (General and Train the Trainer) and Rollout TLR® Onsite Re-evaluation Assessment Tool – Trainers Only.	1969.59
9	Provide Professional Assault Response Training (PART®) (General and Train the Trainer).	2099.63
10	Provide Occupational Health Committee (OHC) Level I and Level II training.	628.42
11	Provide Safety for Supervisors training.	551.24
12	Conduct a satisfaction survey of G22 membership.	31.00
13	IPAC support for home operators and assess the activity of the past four years to support home operators to address infection prevention and control and produce a summary report for the funders by Q3.	118.58
14	Contracted safety consultants will continue to work with the Good Spirit School Division to align safety work to the elements of the Safety Management System.	109.42
15	File all required documents and reports within established timelines.	220.67
16	Complete annual financial audits including preparation and post-audit follow-up.	110.50
17	Collaborate with WCB and others on funding guidelines for safety association funding agreements.	93.83



TRAINING SPACES

SASWH is proud to offer both private and open sessions at our training centres in Regina and Saskatoon. Each location is fully equipped for all training programs offered.

Open registration sessions are scheduled in advance and listed in the training calendar on our website. Employers can book individual workers into these sessions if they do not have the minimum amount of participants needed for a private session.

Private sessions for a single organization can be held at an SASWH training centre or at the employers' facility. For more information on private training sessions, please email info@saswh.ca.

CLICK HERE TO ACCESS THE CURRENT TRAINING CALENDAR



Top Photo - Regina training equipment

Bottom Photo - Regina classroom training space



Photos left to right- Saskatoon training space, lift equipment, two styles of beds



SASWH saw a **12.7% DECREASE** in "windshield time" in 2024!!

In 2023, a significant goal was set to reduce "windshield time," the duration employees spend driving, due to its impact on safety. We are pleased to announce a successful reduction of 12.7% over the past year. This achievement is largely attributed to the establishment of a dedicated training space in Saskatoon and the strategic expansion of our workforce which has enabled us to more effectively meet the needs of our G22 members. By investing in these initiatives, we've not only enhanced safety but also improved operational efficiency, paving the way for continued progress in our safety and service goals.





AND THE SURVEY SAYS....

Last year, G22 workers and employers were invited to participate in a survey to help SASWH identify the health and safety priorities of our membership. This valuable feedback will be consulted for many projects over the coming years, including the development of new materials, planning and scheduling training programs and other events, and establishing SASWH's Strategic Priorities for 2026-2028.

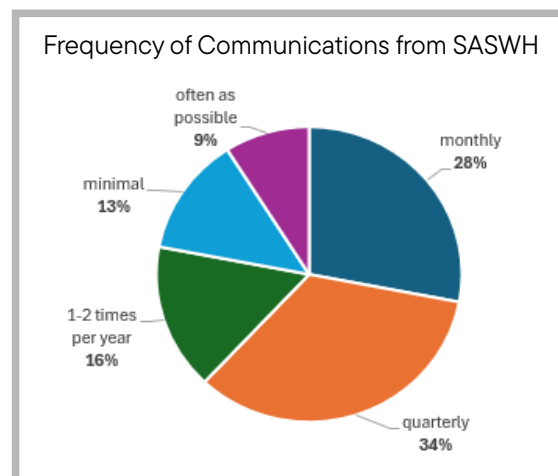
What sector do you work in?	Frontline	Supervisors
Long-term care	47%	29%
Hospital setting	32%	24%
Home and community care	10%	25%
Emergency medical services	3%	8%
Assisted/independent living	2%	10%
Other*	6%	4%

*Other: office | FN health | staff safety | clinic | infection control | education – healthcare | HR

How long have you worked in healthcare?	
Less than 2 years	5%
2-5 years	11%
6-10 years	14%
10-15 years	18%
16-20 years	16%
More than 20 years	36%

A key component of the survey was to assess the demand for additional communication between SASWH and our members. The feedback was that the majority of those surveyed would like to receive regular updates regarding:

- Health and safety legislation;
- Best practices;
- Upcoming health and safety events;
- Statistics on safety; and,
- Organization/industry updates.



We are happy to announce that in fall of 2024, the quarterly SASWH Connects e-magazine was launched! The publication is available in flipbook format and PDF format. Interested in joining our mailing list to get the next issue delivered to your inbox? Please click the link below.

[SIGN UP NOW FOR THE SASWH MAILING LIST](#)

SASWH

CONNECTS

Quarterly Magazine

2024

Safety Association
Highlights

PART®

Refreshed and
Ready to Roll Out:
Professional Assault
Response Training,
6th Edition

COMPLIANCE

Violence Prevention
Policy Requirements
and What They Mean
for Employers

#IWillReport

COLLABORATING WITH SASKATCHEWAN HEALTHCARE PROFESSIONALS TO CREATE A SAFER WORKPLACE

2024 - ISSUE 1 • WWW.SASWH.CA

2024 FINANCIAL STATEMENTS



SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Financial Statements

Year Ended December 31, 2024



MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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 (ASNPO). 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.

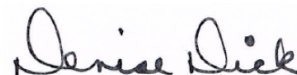
The integrity and reliability of Saskatchewan Association for Safe Workplaces in Health Inc.'s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable 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 03, 2025



Chartered Professional
Accountants LLP

INDEPENDENT AUDITOR'S REPORT

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, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2024, 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.

(continues)

An asset to our clients, not an expense

102 – 4701 Parliament Ave, Regina, SK S4W 0T9 ☎306-352-8621 📠306-565-8476 🌐mwc-cpa.ca

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 3, 2025

MWC Chartered Professional Accountants LLP

3

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Financial Position

December 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 928,753	\$ 743,034
Investments (Note 4)	1,126,129	1,124,153
Accounts receivable	20,927	24,429
Goods and services tax recoverable	907	3,633
Prepaid expenses	16,180	12,350
	2,092,896	1,907,599
CAPITAL ASSETS (Note 5)	50,667	5,289
	\$ 2,143,563	\$ 1,912,888
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 37,352	\$ 54,585
Wages payable	54,179	58,688
Employee deductions payable	17,253	13,661
Deferred revenue (Note 6)	357,965	457,306
	466,749	584,240
DEFERRED CAPITAL FUNDING (Note 6)	42,376	-
	509,125	584,240
NET ASSETS		
Unrestricted Fund	508,309	204,495
Reserve and Capital Restricted Fund	1,126,129	1,124,153
	1,634,438	1,328,648
	\$ 2,143,563	\$ 1,912,888

CONTINGENT FUNDING (Note 7)

LEASE COMMITMENTS (Note 8)

ON BEHALF OF THE BOARD

Mike Edge Director

Denise Dick Director

See notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Operations Year Ended December 31, 2024

	2024	2023
REVENUES		
<u>Saskatchewan Worker's Compensation Board funding</u>		
Annual operating	\$ 2,121,800	\$ 1,871,800
Education Sector Safety Initiative	153,623	220,479
<u>Ministries of Health and Social Services funding:</u>		
Specialized Infection Prevention and Control	67,237	113,039
Specialized Infection Prevention and Control - capital funding	10,594	-
<u>Other revenues</u>		
Training and development program fees	135,130	95,377
Interest	51,144	38,532
Prairie Harm Reduction Initiative	3,518	34,277
EMS lift sheet program	131	39
Defensive Driving Initiative	39	36,013
	2,543,216	2,409,556
EXPENSES		
Salaries and benefits	1,487,662	1,364,142
Special Projects (<i>Schedule 1</i>)	224,611	417,508
Training and development	204,854	222,464
Rent	129,691	123,039
Office	64,192	53,224
Communications	51,948	54,801
Professional fees	21,029	9,682
Insurance	12,352	11,772
Amortization of infection prevention equipment	10,594	-
Utilities	9,716	10,506
Repairs and maintenance	8,386	9,787
Amortization of capital assets	7,072	14,624
Advertising	3,625	2,789
Memberships	1,694	315
	2,237,426	2,294,653
EXCESS OF REVENUES OVER EXPENSES	\$ 305,790	\$ 114,903

See notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Changes in Net Assets Year Ended December 31, 2024

	Unrestricted Fund	Reserve and Capital Restricted Fund	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 204,495	\$ 1,124,153	\$ 1,328,648	\$ 1,213,745
EXCESS OF REVENUES OVER EXPENSES	254,646	51,144	305,790	114,903
INVESTMENT EARNINGS TRANSFER	49,168	(49,168)	-	-
NET ASSETS - END OF YEAR	\$ 508,309	\$ 1,126,129	\$ 1,634,438	\$ 1,328,648

See notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Cash Flows Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 305,790	\$ 114,903
Items not affecting cash:		
Amortization	17,666	14,624
Reinvested interest	(1,977)	(11,076)
Deferred capital funding recognized	(10,594)	-
	<u>310,885</u>	<u>118,451</u>
Changes in non-cash working capital:		
Accounts receivable	3,502	5,561
Accounts payable	(17,231)	2,694
Deferred revenue	(99,341)	106,371
Prepaid expenses	(3,830)	1,816
Goods and services tax payable	2,726	(796)
Wages payable	(4,509)	1,719
Employee deductions payable	3,592	99
	<u>(115,091)</u>	<u>117,464</u>
Cash flow from operating activities	<u>195,794</u>	<u>235,915</u>
INVESTING ACTIVITIES		
Purchase of investments	-	(96,706)
Purchase of capital assets	(63,045)	-
Cash flow used by investing activities	<u>(63,045)</u>	<u>(96,706)</u>
FINANCING ACTIVITY		
Capital funding received	52,970	-
Cash flow from financing activity	<u>52,970</u>	<u>-</u>
INCREASE IN CASH FLOW	<u>185,719</u>	<u>139,209</u>
CASH - BEGINNING OF YEAR	<u>743,034</u>	<u>603,825</u>
CASH - END OF YEAR	<u>\$ 928,753</u>	<u>\$ 743,034</u>

See notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements Year Ended December 31, 2024

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.

Fund accounting

The Association used fund accounting with the following funds:

- a) Unrestricted Fund - reports the day-to-day operations of the Association
- b) Reserve and Capital Restricted Fund - internally restricted by the Board of Directors, reports monies set aside to provide sustainable operations for the Association, provide for special initiatives as directed by the Board, and a capital reserve. Investment earnings which are received in the year are not restricted and are transferred to the Unrestricted Fund for general operations.

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
Respirator fit test equipment	5 years

(continues)

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements Year Ended December 31, 2024

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

The Association regularly reviews its capital assets to eliminate obsolete items. A full year of amortization is taken in the year of acquisition.

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 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

	2024	2023
<u>Investments consist of:</u>		
Fixed income securities	\$ 1,100,000	\$ 1,100,110
Accrued interest	26,129	24,028
Cash	-	15
	<u>\$ 1,126,129</u>	<u>\$ 1,124,153</u>

Fixed income securities include market GICs earning interest between 2.25% and 5.20% (2023 - 2.11% and 5.70%) and mature between February 2025 and December 2025 (2023 - February 2024 and February 2025).

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.

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements Year Ended December 31, 2024

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Office furniture and equipment	\$ 112,542	\$ 112,542	\$ -	\$ 4,102
Leasehold improvements	41,561	41,561	-	-
Computer hardware	138,027	129,736	8,291	1,187
Respirator fit test equipment	52,970	10,594	42,376	-
	<u>\$ 345,100</u>	<u>\$ 294,433</u>	<u>\$ 50,667</u>	<u>\$ 5,289</u>

6. 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 was extended to July 31, 2025 and the Defensive Driving Initiative. The Ministries of Health and Social Services (MHSS) provides for the Specialized Infection Prevention and Control program which ran until June 30, 2024 and as of yearend the Association is in discussions with the funder to extend the contract. 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.

Funding components related to the acquisition of capital assets is recognized into income on the same basis the related asset is amortized.

As part of the operational deferred revenues there are \$735 of fees paid in advance from members for training and education courses.

	Opening	Received	Recognized	Ending
<u>Operational funding</u>				
Sask WCB	\$ 200,582	\$ 87,908	\$ (153,577)	\$ 134,913
MHSS	256,724	32,830	(67,237)	222,317
Training and development fees	-	735	-	735
	<u>457,306</u>	<u>121,473</u>	<u>(220,814)</u>	<u>357,965</u>
<u>Capital funding</u>				
MHSS	-	52,970	(10,594)	42,376
	<u>\$ 457,306</u>	<u>\$ 174,443</u>	<u>\$ (231,408)</u>	<u>\$ 400,341</u>

No funding was required to be returned to the funding agency in 2024 or 2023.

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements Year Ended December 31, 2024

7. 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.

8. COMMITMENTS

As at December 31, 2024, the Association 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 May 31, 2029.

	Office Rental	Vehicles	Total
2025	\$ 61,800	\$ 55,571	\$ 117,371
2026	61,800	26,749	88,549
2027	22,700	26,749	49,449
2028	-	13,676	13,676
2029	-	5,152	5,152

9. 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, 2024.

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.

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.

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

**Notes to Financial Statements
Year Ended December 31, 2024**

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 \$24,378 (2023 - \$61,572).

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Special Projects
Year Ended December 31, 2024

(Schedule 1)

	2024	2023
EXPENSES		
Educational Sector Safety Initiative	\$ 153,623	\$ 220,479
Specialized Infection Prevention and Control	67,237	113,039
Prairie Harm Reduction Initiative	3,712	47,977
Defensive Driving Initiative	39	36,013
	\$ 224,611	\$ 417,508

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

IN HEALTH

952 Albert Street
Regina, SK S4R 2P7

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

Sandra Cripps, SASWH CEO