



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

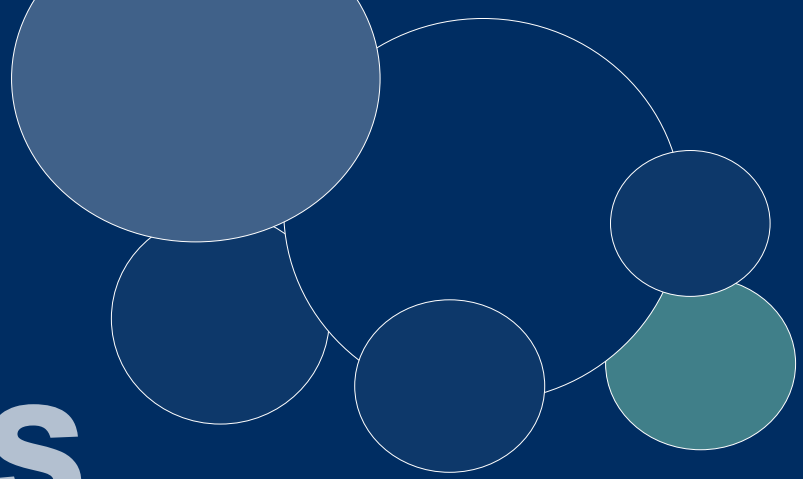
Jeff Schwan
Director of Workplace Safety

Aimée Smith
Director of Programs and Innovation

SASWH TEAM MEMBERS

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
Brittany Gosselin	Training Coordinator
Tia Hampton	Admin Support
Erin Heimbecker	Workplace Safety Specialist
Tim Hosaluk	Workplace Safety Specialist
Kat King	Training Coordinator
Jody Palmer	Workplace Safety Specialist
Louise Rogoschewsky	WSS - Trainer/Facilitator
Candy Rokosh	Finance/HR Clerk
Megan Santoro	Workplace Safety Specialist
Haley Smith	WSS - Trainer/Facilitator
Linda Szabo	Workplace Safety Specialist
Julius Villanueva	Workplace Safety Specialist

CORE VALUES



HEALTH AND SAFETY

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

INNOVATION

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

TRANSPARENCY

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

RESPECT

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

COLLABORATION

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

TRUST

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

COMMITMENT

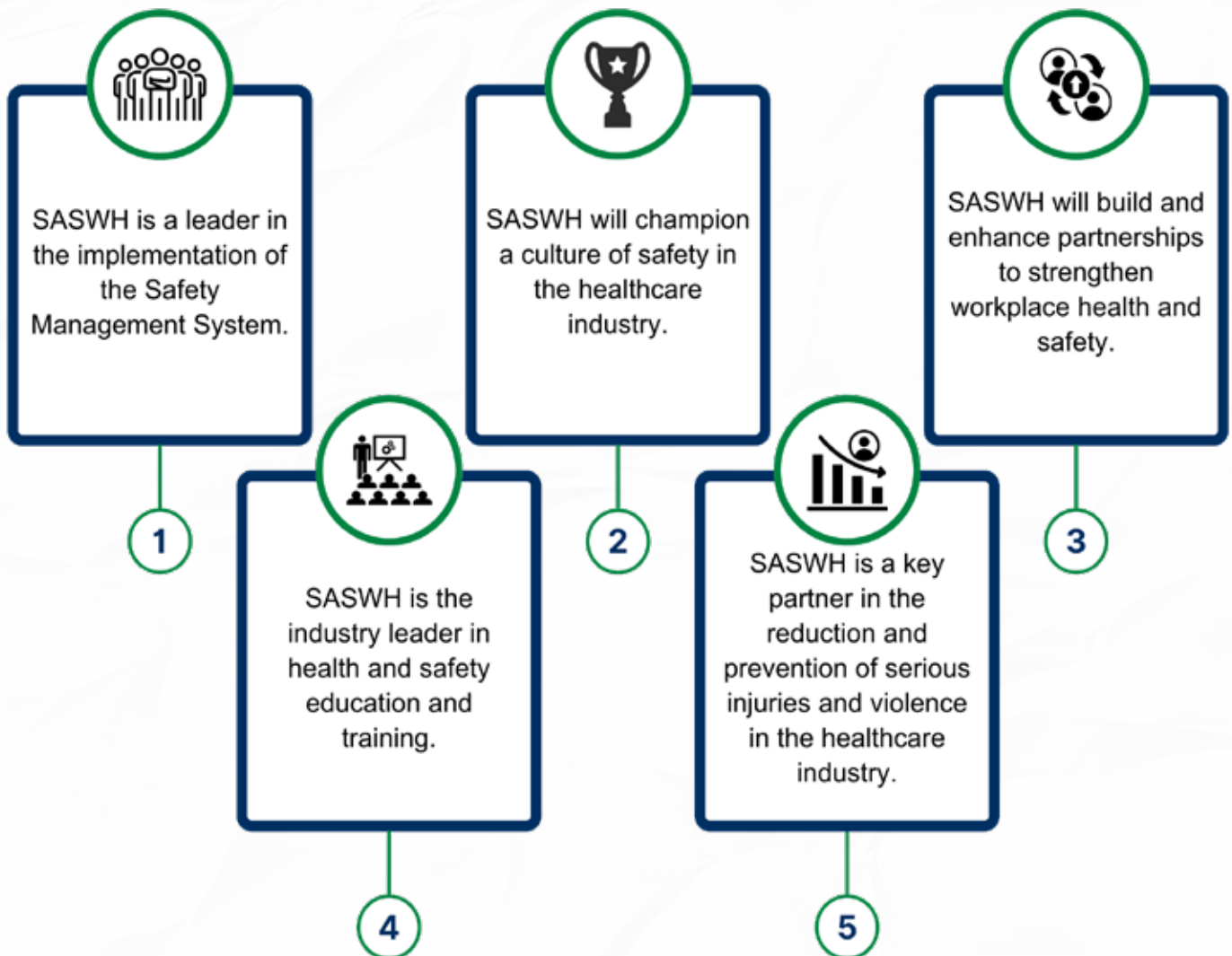
Commitment flourishes when Board members can be counted on to deliver in spite of obstacles and opposition.

STEWARDSHIP

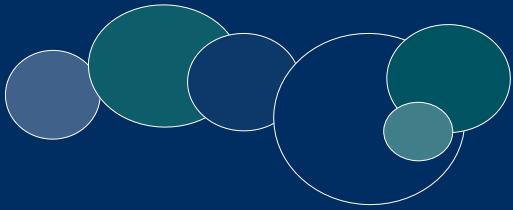
Stewardship is acted out with accountability, responsibility, ownership, decisiveness, and behaviour that supports the acquisition of knowledge.

STRATEGIC PRIORITIES

BUILDING AND GUIDING A CULTURE OF WORKPLACE SAFETY FOR HEALTHCARE EMPLOYERS AND WORKERS IN SASKATCHEWAN



BOARD OF DIRECTORS



2025



DENISE DICK, CHAIR, WORKER DIRECTOR

SUN - First Vice-President

KYLE MATTHIES, VICE-CHAIR, EMPLOYER DIRECTOR

SHA - Executive Director, Org. Development and Employee Wellness

MIKE EDGE, TREASURER, EMPLOYER DIRECTOR

SHA - Executive Director, Staff Safety

KAREN ABREY, EMPLOYER DIRECTOR

SHA - Executive Director, Continuing Care

ALEX BABER, WORKER DIRECTOR

HSAS - Primary Care Paramedic

TRAVIS BOLEN, WORKER DIRECTOR

HSAS - Advanced Care Paramedic

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

HEATHER MONAGHAN, EMPLOYER DIRECTOR AT LARGE

Helping Hands - 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

BOARD EXECUTIVE MESSAGE



Kyle Matthies, Vice-Chair
Employer Director

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

Denise Dick, Chair
Worker Director

*First Vice-President
SUN*

Mike Edge, Treasurer
Employer Director

*Executive Director,
Staff Safety
SHA*

2025 was a year of meaningful progress and successful collaboration between SASWH and its members. Together, we advanced shared priorities and delivered impactful outcomes that have reinforced health and safety as a priority for all.

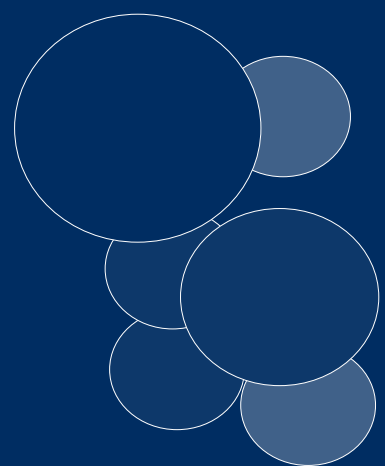
It would not be possible to fit all the association's successes on a single page; instead, I would like to draw attention to some highlights from the past year:

- Workplace Safety Specialists delivered 380 training sessions and supported 11,736 individuals through required safety training and education, reflecting the organization's continued commitment to meeting member safety needs.
- SASWH's Professional Assault Response Training (PART®) Program® was redesigned to more effectively respond to the risks inherent in all healthcare roles, showing meaningful action towards addressing violence and aggression in the sector.
- A comprehensive review and update of online resources and materials was completed to better support home operators in strengthening their infection prevention and control practices.
- New videos were developed for SASWH's Transferring Lifting Repositioning (TLR®) for EMS Program®. These educational training videos show TLR® techniques being used on field equipment and will be incorporated into the TLR® EMS Program® to better support Saskatchewan's EMS community.
- 2025 marked the 15-year anniversary for SASWH, celebrating a decade and a half of delivering trusted safety advice and training to healthcare employers across the province.

These initiatives represent only a portion of the association's accomplishments. The ability of the SASWH team to consistently show up and respond to the needs of members remains a point of pride, with over 93% of inquiries responded to within 12 hours. SASWH Workplace Safety Specialists continue to provide timely, expert guidance, while the administrative team ensures operational excellence behind the scenes. Each year, the reach and value of our services grows, and flourishes further through strong member and system partner engagement.

If you have not already done so, I encourage you to connect with SASWH and share how the safety association can further support safe workplaces in health-care. We look forward to continuing this important work together!

“ Each year, the reach and value of our services grows, and flourishes further through strong member and system partner engagement. ”





MESSAGE FROM THE CEO

GET TO KNOW THE CEO!

Years in the industry:
36

Biggest professional influence:
My parents

Favourite way to start the day:
Cuppa tea and a call with a friend

Leadership philosophy in one word:
Kindness

A book or resource you recommend:
A Fine Balance by Rohinton Mistry

Best advice received:
Don't compromise your values

MY MOST VALUABLE CAREER LESSON IS...

The strength found in partnerships. Collaboration, trust, and shared goals create stronger outcomes than working alone, and meaningful partnerships make it possible to achieve far more together than individually.

"Knowing the value that SASWH brings in supporting our members to achieve better safety performance is what inspires my work."

It is hard to believe another year has passed! As I reflect on the team's accomplishments, I am filled with pride for the meaningful progress that has been made in advancing safety across healthcare in Saskatchewan. As with many initiatives of this scale, some of the work begun in 2024 continued into 2025, allowing the association to complete several important milestones.

One significant achievement was the renovation of our training classroom in Saskatoon. This updated facility now provides a modern, safe, and comfortable learning environment that better supports the training needs of our members. Following the release of PART®, 6th Edition in 2024, select SASWH team members and collaborators dedicated a significant part of the past year to the development, testing, and rollout of the redesigned program. This important work will continue into 2026 as we gather feedback from learners and identify opportunities for further enhancements.

In addition to program development, the team and board invested considerable effort to strengthening the association's internal operations. This included a comprehensive review and update of the human resources manual, along with value stream mapping to better understand and refine processes. One key area of focus was the intake and delivery of member service requests: by examining this process from start to finish, several improvements were identified to streamline the process and create a better overall experience for membership. This behind-the-scenes work ensures that SASWH can continue to deliver timely and effective support to those we serve.

This past year also provided an opportunity to expand our resources for home operators. SASWH developed a series of educational videos on hand hygiene and

the proper donning and doffing of personal protective equipment. These videos were filmed on location in a member's facility, and SASWH extends our sincere thanks to the team at Selo Gardens for their generosity in opening their home to us! Their support enabled the creation of practical resources that will benefit caregivers across the province and help reinforce strong infection prevention and control practices.

As part of our ongoing commitment to innovation, the association continues to monitor emerging technologies that have the potential to improve workplace safety. In 2025, members of the SASWH team travelled to New Brunswick to collaborate with researchers exploring advancements in ergonomics for patient handling. The research team was introduced to the Transferring Lifting Repositioning (TLR®) Program®, allowing them to examine how the safe body mechanics embedded within the program, combined with new technologies, may help reduce injuries associated with patient movement tasks. We look forward to sharing more about this work at the upcoming Annual General Meeting on April 15th!

Updates and insights about the association's ongoing work are also shared through SASWH Connects, a quarterly e-magazine hosted on our website. I encourage all of our members to subscribe if you have not already and stay connected with your safety association!

On behalf of the entire SASWH team, thank you for your continued partnership and commitment to workplace safety. Together, we look forward to another year of progress and collaboration. Please enjoy a safe and successful 2026.

INDUSTRY UPDATES

2020-2024

TOP FIVE PARTS OF THE BODY INJURED

G22 RATE CODE



Back	- 20.2%
Hand	- 14.1%
Body system	- 13.5%
Shoulder	- 10.7%
Multiple injuries	- 9.9%

Source: Saskatchewan Workers' Compensation Board

Unpredictable work environments and moving tasks are both common in the healthcare sector, and are major contributors to the types of injury frequently seen in the G22 rate code. Ensuring employers and workers have the knowledge and training required to avoid preventable injuries is critical to SASWH's mission. The **Transferring Lifting Repositioning (TLR®) Program®** emphasizes the importance of proper body mechanics and the minimal use of manual effort with the maximum use of equipment to reduce the risk of injury to workers and clients. G22 members can take TLR® training at no cost through SASWH. Sessions are offered at SASWH training spaces in Regina and Saskatoon, and private sessions can be conducted at the employer's facility by request. Contact info@saswh.ca for more information.

TOP CONTRAVENTIONS FOR G22 IN 2025

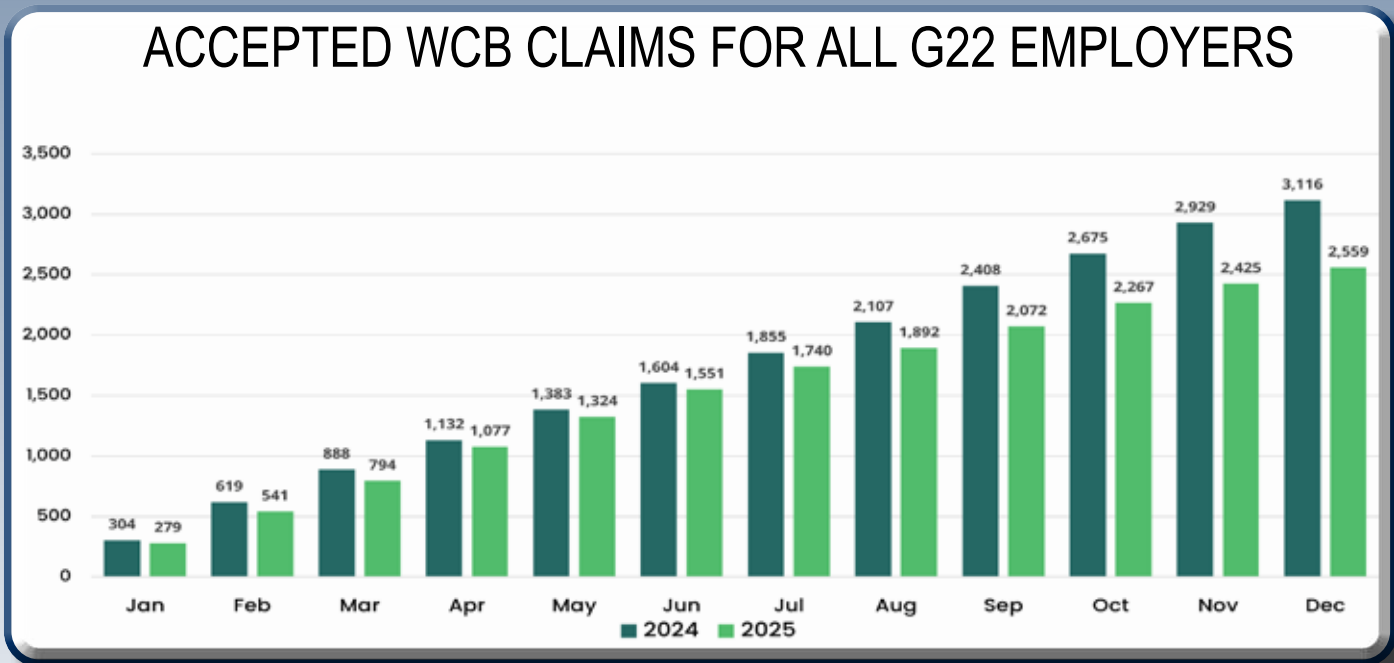
OHS Reg 4-4	Frequency of meetings
OHS Reg 31-4	Patient moving and handling
OHS Reg 3-1	General duties of employers
OHS Reg 3-8	Training of workers
OHS Reg 4-9	Training of representatives, committee members
OHS Reg 3-26	Violence Policy
OHS Reg 22-7	Workplace label for decanted products
OHS Reg 21-12	Eye flushing equipment
OHS Reg 4-5	Minutes
OHS Reg 10-4	Safeguards
OHS Reg 3-14	Maintenance and repair of equipment

Source: Ministry of Labour Relations and Workplace Safety

Have questions regarding a compliance undertaking or notice of contravention? SASWH can assist G22 members with legislatively compliant resources, training, and consultation services.

By the Numbers: 2025 Injury Statistics and Trends

The G22 rate code saw a decrease in accepted claims which is a positive indicator of the healthcare industry's ongoing commitment to workplace safety.



Source: Saskatchewan Workers' Compensation Board

Average age of worker when injured (G22).

42.1

Percentage of injuries to workers under age 35 (G22).

30.8%

2025 G22 premium rate was

\$1.93

per \$100.00 assessable payroll.

This was a

1.58%

increase over 2024.

TOP FIVE CAUSES OF SERIOUS INJURIES

G22 RATE CODE
2020-2024

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

As of December 1, 2025, there were **52,415** compensation days paid in the G22 sector which is equivalent to removing **237 FTE** from the workplace due to workplace injury.

*Estimated with the assumption that there are 250 working days in a year.

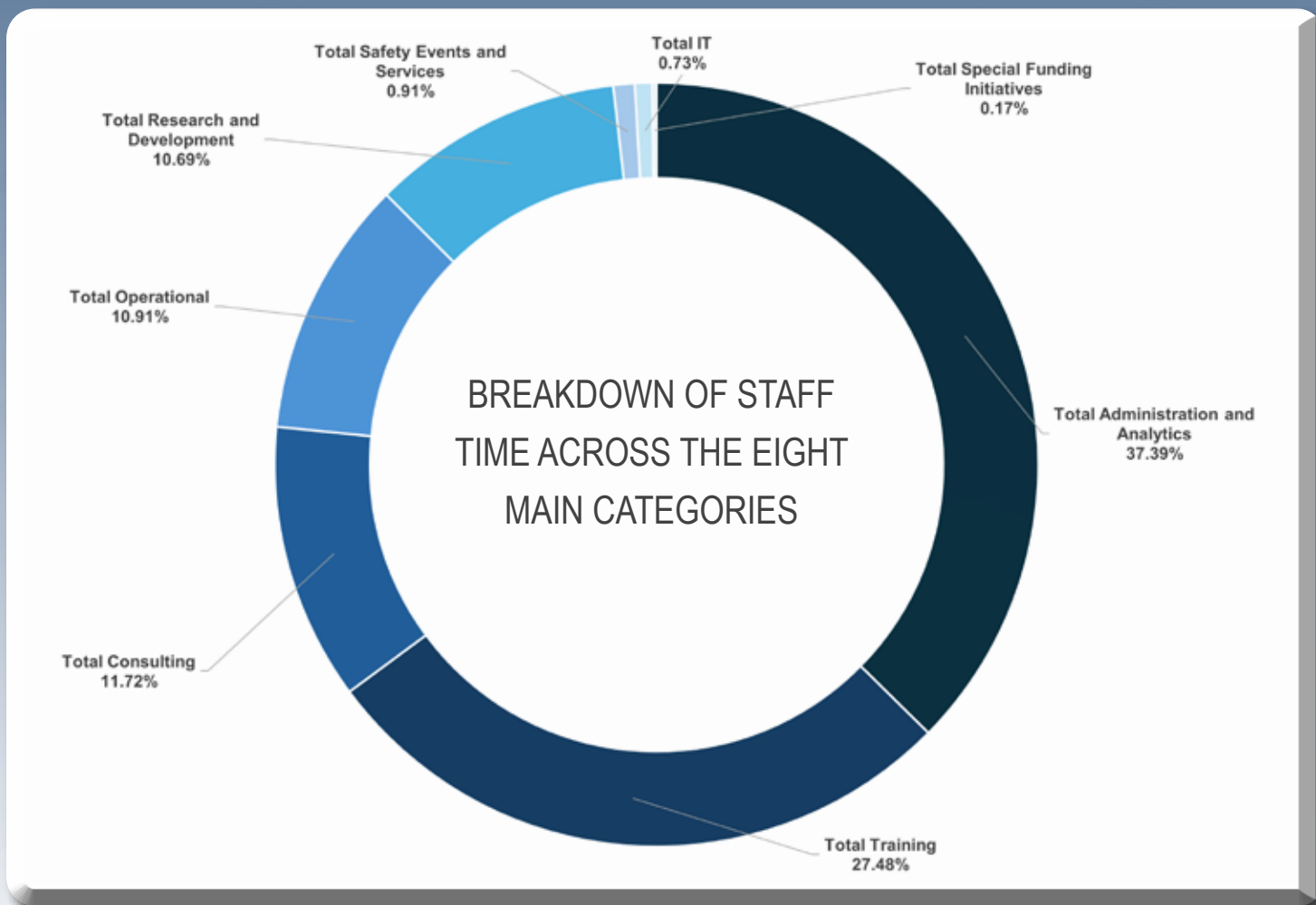
G22 premium rate for **2026** will be

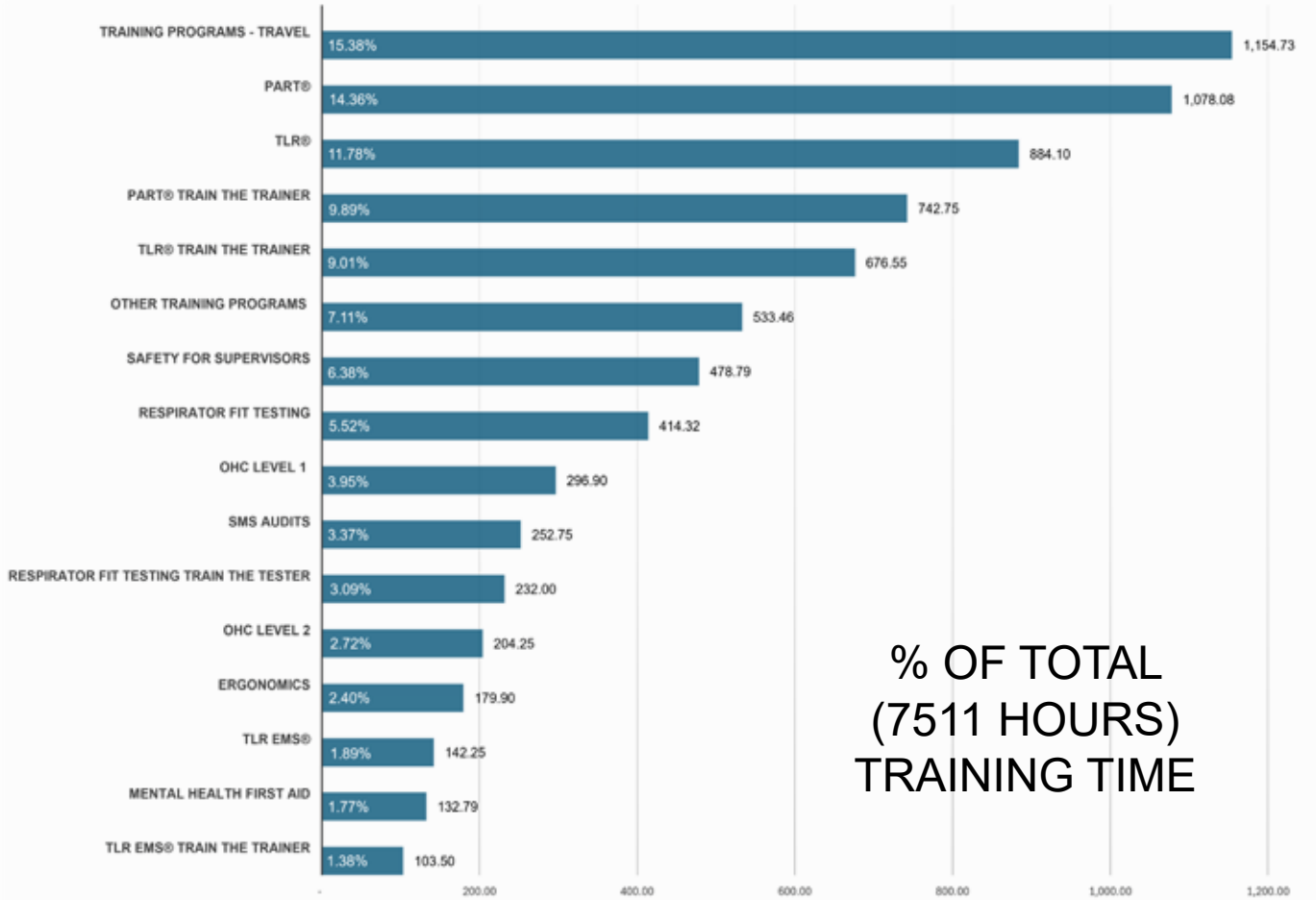
\$1.91 per \$100.00 assessable payroll.

This is a **1%** decrease from 2025.

Source: Saskatchewan Workers' Compensation Board

2025 OPERATIONAL UPDATES





**% OF TOTAL
(7511 HOURS)
TRAINING TIME**

In 2025, the total number of individuals trained decreased compared to the previous year, primarily due to a decline in online education participation. While virtual enrolment saw a reduction, in-person training remained steady, reflecting continued demand for face-to-face learning and hands-on instruction.

24%

OF STAFF TIME WENT
TOWARDS OPERATIONS
AND INITIATIVES

TOTAL TRAINED

11,736

TOTAL TRAINING SESSIONS

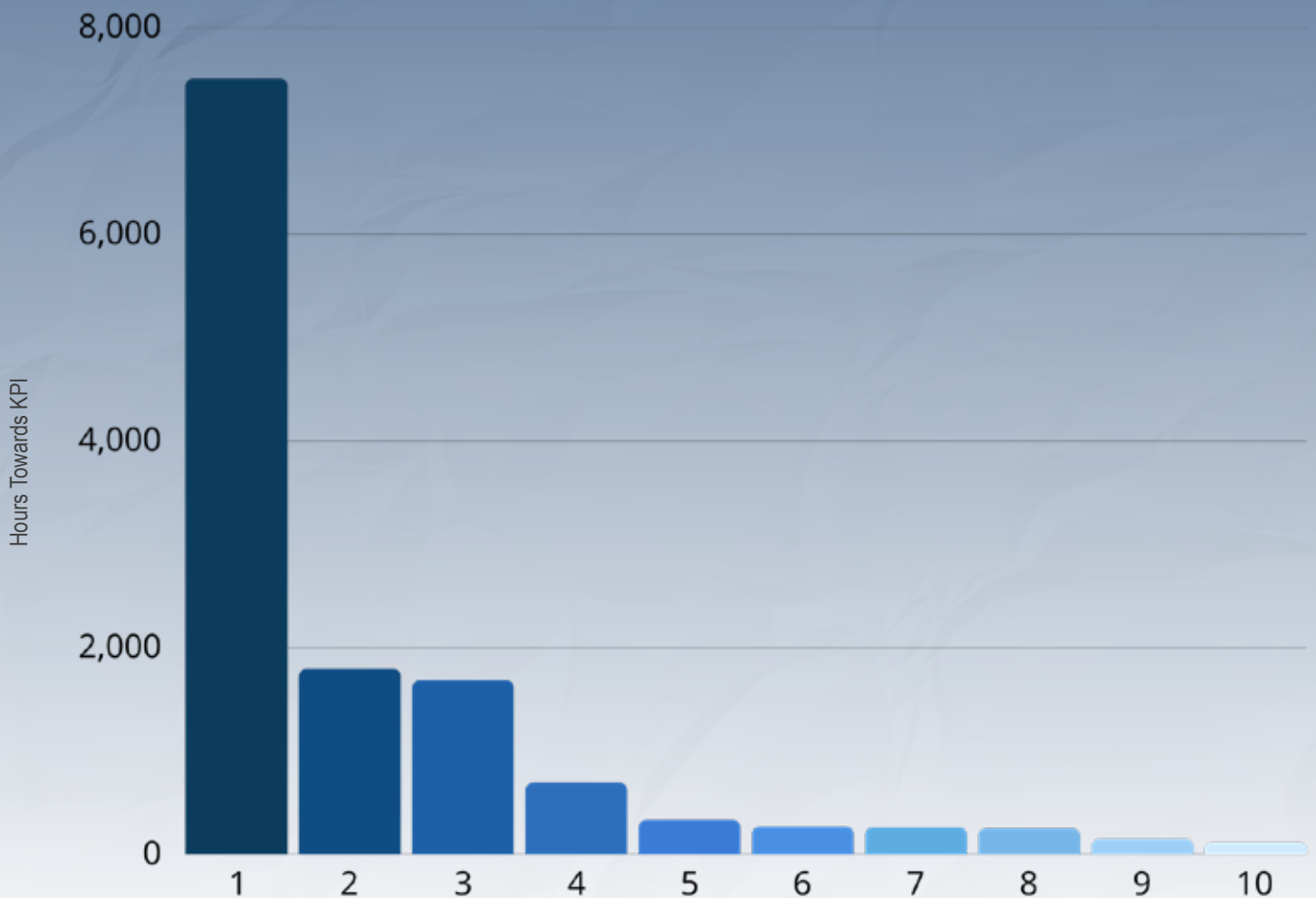
380

37%

OF STAFF TIME WENT
TOWARDS TRAINING
PROGRAMS

2025

STAFF TIME TOWARDS KPI



Top Ten 2025 Key Performance Indicators (Colour Key)

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.

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, the association's primary funding partner.

These objectives highlight specific key initiatives that were tracked and monitored for completion in 2025, and do not cover all areas of operations.

Colour Key	2025 Key Performance Indicator (KPI)	Hours Towards KPI	% of Total Hours
1	Offer required training and education programs to the G22 membership.	7510.62	56.58%
2	Respond to requests from targeted G22 members/facilities for needed services within 24 hours of receipt of the request.	1795.66	13.53%
3	Strengthen current relationships and build new connections to support safety in the healthcare sector by participating in meetings, etc. with members.	1686.79	12.71%
4	Roll out the revised Professional Assault Response Training (PART [®]) program [®] to membership.	695.00	5.24%
5	File all required documents and reports within established timelines.	335.00	2.52%
6	Respond to the results of the satisfaction survey of G22 membership.	270.75	2.04%
7	Violence Risk Assessments.	263.25	1.98%
8	Each Safety Specialist will identify up to three G22 members to ensure that they have an effective Safety Management System in place.	252.75	1.90%
9	Collaborate with WCB and others on funding guidelines for safety association funding agreements.	148.00	1.11%
10	Facilitate emergency preparedness and contingency planning tabletop exercises for home operators.	119.42	0.90%

Clicks, Comments and Connections

As part of the association's ongoing commitment to increasing engagement with members, SASWH launched a quarterly e-magazine in late 2024. This new communications strategy has been successful, with increased connections and traffic across all platforms. SASWH looks forward to expanding its audience further so that all G22 members in Saskatchewan utilize the safety training, education, and consultation services and resources available to them.

In 2025, SASWH had an increase in Facebook followers from 491 to 1,184. That is a 141% increase!

Engagement with SASWH's social media content surged by over 124%, reflecting a significant rise in audience interaction.



Active mailing list participation rose by 41%, demonstrating increased member engagement and interest in our communications.

Website traffic reached over 60,000 unique users, representing a 23% year-over-year increase.

SIGN UP NOW FOR THE SASWH MAILING LIST

SASWH

Quarterly Magazine

CONNECTS

Issue 6

**OHS ACTS + REGS
REVIEW DUE SOON**

**SAFE WORK PRACTICES
POLICY REVIEW**

UPDATE SMS DATA SHEETS

**SAFETY TALK TUESDAY:
LADDER SAFETY**

**Compliance
to Culture**

2026 Annual General Meeting

**From Compliance
to Culture:**

*Leadership and
Workplace Safety in
Saskatchewan*



Workplace health and safety: a priority for all.

SASWH
+

Saskatchewan Association for
Safe Workplaces in Health

TRAINING SPACES

New Training Equipment

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 SASWH's 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 employer's facility. For more information on private training sessions, please email info@saswh.ca.

SASWH TRAINING CALENDAR



You asked, SASWH answered!

Last year, additional resources were developed to support proper donning and doffing procedures, as well as effective hand hygiene practices, in private care home settings. These resources were designed to reinforce best practices among workers, reduce the risk of infection transmission, and promote a safer environment for both workers and residents. By providing clear guidance and practical tools, the materials help ensure that personal protective equipment is used correctly and that hand hygiene protocols are consistently followed in day-to-day care activities.



2025 FINANCIAL STATEMENTS



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

Financial Statements

Year Ended December 31, 2025

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.


Sandra Lippert

Chief Executive Officer


Janice Dick

Board Chair

Regina, SK
March 09, 2026



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, 2025, 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, 2025, 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

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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 9, 2026

MWC Chartered Professional Accountants LLP

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SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.



Statement of Financial Position
December 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 786,221	\$ 928,753
Investments (Note 4)	1,117,761	1,126,129
Accounts receivable	17,579	20,927
Goods and services tax recoverable	1,801	907
Prepaid expenses	35,027	16,180
	1,958,389	2,092,896
CAPITAL ASSETS (Note 5)	56,558	50,667
	\$ 2,014,947	\$ 2,143,563
 LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 40,646	\$ 37,353
Wages payable	48,666	54,179
Employee deductions payable	18,190	17,253
Deferred revenue (Note 6)	314,953	357,965
	422,455	466,750
DEFERRED CAPITAL FUNDING (Note 6)	31,782	42,376
	454,237	509,126
 NET ASSETS		
Unrestricted Fund	442,949	508,308
Reserve and Capital Restricted Fund	1,117,761	1,126,129
	1,560,710	1,634,437
	\$ 2,014,947	\$ 2,143,563

CONTINGENT FUNDING (Note 7)

LEASE COMMITMENTS (Note 8)

ON BEHALF OF THE BOARD


 _____ Director

 _____ Director

See accompanying notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Operations
Year Ended December 31, 2025

	2025	2024
REVENUES		
<u>Saskatchewan Worker's Compensation Board funding</u>		
Annual operating	\$ 2,179,988	\$ 2,121,800
Education Sector Safety Initiative	13,295	153,623
<u>Ministries of Health and Social Services funding:</u>		
Specialized Infection Prevention and Control	24,375	67,237
Specialized Infection Prevention and Control - capital funding	10,594	10,594
<u>Other revenues</u>		
Training and development program fees	124,225	135,130
Interest	39,949	51,144
Prairie Harm Reduction Initiative	-	3,518
EMS lift sheet program	131	131
Defensive Driving Initiative	4,608	39
Other income	355	-
	2,397,520	2,543,216
EXPENSES		
Salaries and benefits	1,817,144	1,487,662
Training and development	258,868	204,854
Rent	134,403	129,691
Office	80,409	64,192
Communications	52,013	51,948
Special Projects (<i>Schedule 1</i>)	42,278	224,611
Advertising	26,452	3,625
Insurance	12,990	12,352
Professional fees	11,151	21,029
Amortization of infection prevention equipment	10,594	10,594
Utilities	9,512	9,716
Repairs and maintenance	9,247	8,386
Amortization of capital assets	4,946	7,072
Memberships	1,240	1,694
	2,471,247	2,237,426
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (73,727)	\$ 305,790

See accompanying notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Changes in Net Assets Year Ended December 31, 2025

		Unrestricted Fund	Reserve and Capital Restricted Fund	2025	2024
NET ASSETS - BEGINNING OF YEAR	\$	508,308	\$ 1,126,129	\$ 1,634,437	\$ 1,328,647
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(113,676)	39,949	(73,727)	305,790
INVESTMENT EARNINGS TRANSFER		48,317	(48,317)	-	-
NET ASSETS - END OF YEAR	\$	442,949	\$ 1,117,761	\$ 1,560,710	\$ 1,634,437

See accompanying notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Cash Flows
Year Ended December 31, 2025

	<u>2025</u>	<u>2024</u>
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ (73,727)	\$ 305,790
Items not affecting cash:		
Amortization	15,540	17,666
Reinvested interest	-	(1,977)
Deferred capital funding recognized	<u>(10,594)</u>	<u>(10,594)</u>
	<u>(68,781)</u>	310,885
Changes in non-cash working capital:		
Accounts receivable	3,348	3,502
Accounts payable	3,291	(17,231)
Deferred revenue	<u>(43,012)</u>	<u>(99,341)</u>
Prepaid expenses	<u>(18,847)</u>	<u>(3,830)</u>
Goods and services tax payable	(894)	2,726
Wages payable	<u>(5,513)</u>	<u>(4,509)</u>
Employee deductions payable	937	3,592
	<u>(60,690)</u>	<u>(115,091)</u>
Cash flow from (used by) operating activities	<u>(129,471)</u>	195,794
INVESTING ACTIVITIES		
Net withdrawals (purchases) of investments	8,368	-
Purchase of capital assets	<u>(21,429)</u>	<u>(63,045)</u>
Cash flow used by investing activities	<u>(13,061)</u>	<u>(63,045)</u>
FINANCING ACTIVITY		
Capital funding received	-	52,970
Cash flow from financing activity	<u>-</u>	<u>52,970</u>
INCREASE (DECREASE) IN CASH FLOW	(142,532)	185,719
CASH - BEGINNING OF YEAR	<u>928,753</u>	<u>743,034</u>
CASH - END OF YEAR	<u>\$ 786,221</u>	<u>\$ 928,753</u>

See accompanying notes to financial statements

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SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements
Year Ended December 31, 2025

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 & 10 years
Leasehold improvements	5 & 10 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, 2025

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

	2025	2024
<u>Investments consist of:</u>		
Fixed income securities	\$ 1,100,000	\$ 1,100,000
Accrued interest	17,761	26,129
	\$ 1,117,761	\$ 1,126,129

Fixed income securities include market GICs earning interest between 2.75% and 3.51% (2024 - 2.25% and 5.20%) and mature between March 2026 and December 2026 (2024 - February 2025 and December 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, 2025

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Office furniture and equipment	\$ 118,508	\$ 113,138	\$ 5,370	\$ -
Leasehold improvements	51,458	42,550	8,908	-
Computer hardware	143,593	133,095	10,498	8,291
Respirator fit test equipment	52,970	21,188	31,782	42,376
	<u>\$ 366,529</u>	<u>\$ 309,971</u>	<u>\$ 56,558</u>	<u>\$ 50,667</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 subsequent to the yearend the Association received an extension of the contract from the funder. 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 \$Nil (2024 - \$735) of fees paid in advance from members for training and education courses.

	Opening	Received	Recognized	Ending
<u>Operational funding</u>				
Sask WCB	\$ 134,913	\$ -	\$ (17,902)	\$ 117,011
MHSS	222,317	-	(24,375)	197,942
Training and development fees	735	123,490	(124,225)	-
	<u>357,965</u>	<u>123,490</u>	<u>(166,502)</u>	<u>314,953</u>
<u>Capital funding</u>				
MHSS	42,376	-	(10,594)	31,782
	<u>\$ 400,341</u>	<u>\$ 123,490</u>	<u>\$ (177,096)</u>	<u>\$ 346,735</u>

No funding was required to be returned to the funding agency in 2025 or 2024.

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements
Year Ended December 31, 2025

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, 2025, 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 February 9, 2026 to October 16, 2030.

	Office Rental	Vehicles	Total
2026	\$ 68,100	\$ 54,251	\$ 122,351
2027	22,700	53,133	75,833
2028	-	40,060	40,060
2029	-	23,494	23,494
2030	-	10,644	10,644

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, 2025.

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, 2025

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 \$10,019 (2024 - \$24,378).

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Special Projects
Year Ended December 31, 2025

(Schedule 1)

	2025	2024
EXPENSES		
Educational Sector Safety Initiative	\$ 13,295	\$ 153,623
Specialized Infection Prevention and Control	24,375	67,237
Prairie Harm Reduction Initiative	-	3,712
Defensive Driving Initiative	4,608	39
	\$ 42,278	\$ 224,611

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 accompanying notes to financial statements

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Saskatchewan
Association for
Safe Workplaces
in Health

952 Albert Street
Regina, SK
(306) 545-5595

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

Sandra Cripps, SASWH CEO