

MFL OCCUPATIONAL HEALTH

AND SAFETY CENTRE INC.

FINANCIAL STATEMENTS

MARCH 31, 2021

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

FINANCIAL STATEMENTS

MARCH 31, 2021

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**SIMON HALL  
CHARTERED PROFESSIONAL ACCOUNTANT  
WINNIPEG, MANITOBA**

**INDEPENDENT AUDITOR`S REPORT**

TO THE DIRECTORS  
MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.  
Winnipeg, Manitoba

**Qualified Opinion**

I have audited the accompanying financial statements of MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC. (OHC hereafter), which comprise the statement of financial position as at MARCH 31, 2021, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the accompanying financial statements present fairly, in all material respects, the financial position of the OHC as at MARCH 31, 2021, and the results of its operations and its cash flow for the year then ended in accordance with Canadian Accounting Standards for not-for-profit organizations.

**Basis for Qualified Opinion**

In common with many not-for-profit organizations, the OHC derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts in the records of the OHC. Therefore, I was not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses and cash flows from operations for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1 and March 31, for both the 2021 and 2020 years. My audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the OHC in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Responsibilities of Management & Those Charged with Governance  
for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 purposes of expressing an opinion on the effectiveness of the Organization's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However future events or conditions may cause the OHC 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.

I 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 I identify during the audit.

Winnipeg, Manitoba  
August 24, 2021

**SIMON HALL**  
**CHARTERED PROFESSIONAL ACCOUNTANT**

**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.****STATEMENT OF FINANCIAL POSITION****MARCH 31, 2021**

	<u>2021</u>	<u>2020</u>
	\$	\$
<b>ASSETS</b>		
<b>Current assets</b>		
Cash (Note 3)	223,288	318,523
Accounts Receivable (Note 4)	25,497	13,267
Term deposits (Note 5)	278,461	110,297
Prepaid expenses	-	425
	<u>527,246</u>	<u>442,512</u>
<b>Long term assets</b>		
Accounts receivable (Note 4)	85,898	60,020
Term Deposits (Note 5)	59,938	228,770
Investment in Union Centre: (Note 7)	150,000	150,000
Capital assets	129,908	-
	<u>425,744</u>	<u>438,790</u>
<b>Total assets</b>	<u><u>952,990</u></u>	<u><u>881,302</u></u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable & accrued liabilities (Note 8)	208,452	192,377
Deferred revenue (Note 10)	56,104	35,271
	<u>264,556</u>	<u>227,648</u>
<b>Total liabilities</b>	<u>264,556</u>	<u>227,648</u>
<b>Contingent Liabilities</b> (note 11)		
<b>Net assets</b>		
Invested in fixed assets	120,363	-
Internally restricted	175,000	175,000
Unrestricted	393,071	478,654
	<u>688,434</u>	<u>653,654</u>
<b>Total liabilities &amp; Net assets</b>	<u><u>952,990</u></u>	<u><u>881,302</u></u>

**APPROVED BY BOARD:**Original Document Signed : DirectorOriginal Document Signed : DirectorOriginal Document Signed : Director

"See Auditor's Report and Accompanying Notes"

**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**STATEMENT OF OPERATIONS**

**AS AT MARCH 31, 2021**

	<u>2021</u>	<u>2020</u>
	\$	\$
<b>REVENUES:</b>		
WRHA: Global	747,997	733,604
WRHA: Medical	158,063	148,761
Gov't of Canada-IRCC	118,409	115,813
Gov't of Canada-Justice	77,955	45,017
Workers Compensation Board	29,568	38,336
Interest	9,769	12,642
Grants - other (Note 10)	23,585	-
Fundraising	2,236	7,226
Fees & other	-	592
Other	-	293
	<u>1,167,582</u>	<u>1,102,284</u>
<b>EXPENSES:</b>		
Amortization of capital assets	20,611	-
Bad debts	3,255	-
Bank charges	217	142
Computer services	4,229	5,637
Equipment rental & minor purchases	10,064	24,745
Insurance	5,852	5,340
Memberships	1,300	1,135
Office supplies	31,710	23,574
Professional fees	11,259	11,071
Public relations	2,352	1,445
Purchased services	53,095	33,964
Repairs & maintenance	8,847	-
Rent & Occupancy	67,887	69,362
Staff education & recruitment	2,581	3,619
Staff parking	2,993	9,065
Staff travel	198	6,354
Telephone	15,882	9,627
Salaries - Sessional	158,061	148,761
Salaries	732,406	726,946
	<u>1,132,799</u>	<u>1,080,787</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u><u>34,783</u></u>	<u><u>21,497</u></u>

"See Auditor's Report and Accompanying Notes"

**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**STATEMENT OF CHANGES IN NET ASSETS**

**AS AT MARCH 31, 2021**

	<u>Operating</u>	<u>Internally Restricted</u>	<u>Invested in Fixed Assets</u>	<u>2021</u>	<u>2020</u>
	\$	\$	\$	\$	\$
Net Assets, opening	478,652	175,000	-	<b>653,652</b>	632,157
Surplus/(deficiency)	55,393	-	(20,611)	<b>34,782</b>	21,497
Addition of fixed assets	<u>(140,974)</u>	<u>-</u>	<u>140,974</u>	<u>-</u>	<u>-</u>
<b>Closing fund balance</b>	<b><u>393,071</u></b>	<b><u>175,000</u></b>	<b><u>120,363</u></b>	<b><u>688,434</u></b>	<b><u>653,654</u></b>

"See Auditor's Report and Accompanying Notes"



**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDING MARCH 31, 2021**

	<u>2021</u>	<u>2020</u>
	\$	\$
<b>CASH PROVIDED BY OPERATIONS:</b>		
Surplus for the year	34,782	21,497
Add: amortization	<u>20,611</u>	<u>-</u>
	55,393	21,497
Change in working capital:		
Accounts receivable	(38,108)	(5,088)
Prepaid expenses	425	(425)
Accounts payable & accrued liabilities	16,072	2,350
Deferred revenue	<u>20,833</u>	<u>28,891</u>
	<u>(778)</u>	<u>25,728</u>
Net cash from operations	<u>54,615</u>	<u>47,225</u>
<b>CASH PROVIDED BY INVESTMENT &amp; FINANCING ACTIVITIES:</b>		
Term deposits	668	(7,492)
Investment in leaseholds	<u>(150,520)</u>	<u>-</u>
Cash from (used for) investing & financing	<u>(149,852)</u>	<u>(7,492)</u>
Increase (decrease) in cash for the year	(95,237)	39,733
Cash, beginning of year	<u>318,525</u>	<u>278,792</u>
Cash, end of year (note 3)	<u><u>223,288</u></u>	<u><u>318,525</u></u>

"See Auditor's Report and Accompanying Notes"

**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2021**

**1. FORM OF ORGANIZATION**

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC. was incorporated as a non-share, non-profit organization under the Cooperatives Act of Manitoba and is non-taxable pursuant to paragraph 149(1)1 of the Income Tax Act. The purpose of the organization is to assist individuals and groups in Manitoba to improve workplace health and safety.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, which encompass the following principles:

***i) Capital Assets***

Capital asset acquisitions are accounted for on the following basis:

Purchases of computers, equipment and furniture are capitalized in the year of acquisition and are amortized over their useful life on a straight line basis over the following number of years:

Computers	3 years
Office furniture	5 years
Leasehold improvements	10 years
Equipment	5 years

Revenues received which are designated for capital purchases are deferred in the year of receipt and recognized annually at the same rate as the amortization on the related assets.

***ii) Investments***

Investments are presented at fair value less any reduction in value due to impairment.

***iii) Recognition of Revenues***

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which related expenses are incurred. All other contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2021**

***iv) Financial Instruments***

The Centre's financial instruments consist of receivables, an investment in share capital and payables. It is management's opinion that the corporation is not exposed to significant interest, currency, credit or market risks arising from its financial instruments. Market risks result from changes in interest rates, exchange rates or foreign currencies and market prices of financial instruments.

***v) Use of Estimates***

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

<b>3. CASH</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>\$</b>	<b>\$</b>
Operating	221,644	142,237
Savings	68	174,728
Shares	<u>1,576</u>	<u>1,558</u>
	<b><u>223,288</u></b>	<b><u>318,523</u></b>
<b>4. ACCOUNTS RECEIVABLE</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>\$</b>	<b>\$</b>
Trade receivables	22,439	8,491
WRHA receivable (Province of Manitoba)	85,898	60,020
Receiver General (GST)	<u>3,058</u>	<u>4,776</u>
	<b><u>111,395</u></b>	<b><u>73,287</u></b>

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**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2021**

<b>5. INVESTMENT IN TERM DEPOSITS</b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		\$	\$
Short-term		278,461	110,295
Long-term		<u>59,938</u>	<u>228,770</u>
		<u><u>338,399</u></u>	<u><u>339,065</u></u>

Interest rates on short-term term deposits ranges from 1.90 to 2.45%  
Interest rates on long-term term deposits are 3.00%  
Long term investments mature on June 18, 2023

**6. CAPITAL ASSETS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value 2021</u>	<u>Net Book Value 2020</u>
	\$	\$	\$	\$
Leaseholds	108,558	(10,856)	97,702	-
Information tech	34,085	(8,180)	25,905	-
Furniture	<u>7,875</u>	<u>(1,575)</u>	<u>6,300</u>	<u>-</u>
	<u><u>150,518</u></u>	<u><u>(20,611)</u></u>	<u><u>129,907</u></u>	<u><u>-</u></u>

**7. INVESTMENT IN UNION CENTRE INC.**

The Centre holds \$150,000 in preferred share capital of the Union Centre Inc. The shares are non-interest bearing and redeemable at the option of the organization.

The investment is valued at fair value and adjusted for impairments to its value as they become known.

<b>8. ACCOUNTS PAYABLE &amp; ACCRUED LIABILITIES</b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		\$	\$
Trade payables		27,005	14,687
Accrued liabilities		171,394	159,939
Statutory government remittances		6,946	14,644
Trust liabilities		<u>3,107</u>	<u>3,107</u>
		<u><u>208,452</u></u>	<u><u>192,377</u></u>

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**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2021**

<b>9. DEFERRED REVENUE</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>\$</b>	<b>\$</b>
W.C.B.	11,670	28,238
Winnipeg Foundation	19,115	-
Gov't of Canada - Justice	<u>25,319</u>	<u>7,033</u>
	<u><u>56,104</u></u>	<u><u>35,271</u></u>
<b>10. GRANT REVENUE</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>\$</b>	<b>\$</b>
Winnipeg Foundation	6,886	-
A.C.U.	2,200	-
C.A.C.H.C.	6,500	-
M.F.L.	<u>8,000</u>	<u>-</u>
	<u><u>23,586</u></u>	<u><u>-</u></u>

**11. CONTINGENT LIABILITY**

The Occupational Health & Safety Centre's funders may disallow certain expenditures with respect to administration or programming. Adjustments, if any, for disallowed expenditures will be accounted for in the year of determination.

**12. COMPARATIVE FIGURES**

Certain prior year figures have been reclassified to conform with the current year presentation.

**13. FINANCIAL COMMITMENTS**

The OHC leases its clinic and office space. The monthly lease cost is \$5,163. The lease is in effect from August 1, 2020 until July 31, 2030

**14. ECONOMIC DEPENDENCE**

The Centre derives the majority of its revenues pursuant to an agreement with the Winnipeg Regional Health Authority. Should the revenues derived from this agreement be significantly reduced or eliminated, the Centre would have difficulty offering the same services it currently does.

"See Auditor's Report"

**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2021**

**15. INTERNALLY RESTRICTED NET ASSETS**

The Board of Directors has internally restricted funds to be used on special projects of the Centre.

**16. RESTATEMENT OF PRIOR YEARS FINANCIAL RESULTS**

Due to an oversight, the prior financial statements did not include the income protection liability owing at March 31, 2020. This error has been corrected retroactively in the records of the organization. As a result:

The accrued employee liabilities at March 31, 2020 were increased by \$19,511 and the opening net asset at April 1, 2019 have been reduced by \$19,511.

**17. UNCERTAINTY DUE TO COVID-19 ISSUE**

On January 30, 2020 the World Health Organization (WHO) announced a global health emergency because of a new strain on coronavirus originating in Wuhan, China and the risks to the international community as the virus spreads globally beyond its point of origin. On March 11, 2020 the WHO classified the Covid-19 outbreak as a pandemic, based on the rapid increase in exposure globally. On March 20, 2020 the Manitoba government declared a province-wide state of emergency and the Chief Public Health Officer issued public health orders to protect the health and safety of all Manitobans and reduce the spread of Covid-19.

As a result, effective March 20, 2020 the Organization has followed public health procedures that changed its practices. Social distance protocols have been implemented to protect the safety of the staff and patients. The Organization provides personal protective equipment to all all staff, patients and visitors and it is required to be worn on the premises. These practices are expected to continue indefinitely.

**18. RISK MANAGEMENT**

The Centre is exposed to different types of financial risk in the normal course of operations.

***i) Liquidity Risk***

Liquidity risk is the risk that the organization will not be able to meet its obligations as they come due. The organization is not subject to significant liquidity risk as it manages its working capital to ensure its obligations can be met as they come due.

"See Auditor's Report"

**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2021**

***ii) Credit Risk***

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the organization to credit risk consist primarily of cash in the bank, term deposits, accounts receivable and other investments.

The Organization is not exposed to credit risk for its bank and term deposit balances as all funds are held in a credit union with deposits fully guaranteed. Credit risk for accounts receivable is not significant as these balances are spread among a broad client base and payment is typically collected. Credit risk for other investments is limited as they are asset backed.

**19. EMPLOYEE FUTURE BENEFITS**

Based upon a collective agreement, employees of the Organization are entitled to a pre-retirement leave benefit if they retire in accordance with the provisions of the agreement. The Organization's commitment is to pay four days of salary per year of service upon retirement if the employee complies with the agreement.

The Organization had an actuarial valuation of the pre-retirement leave benefit owing at March 31, 2021. The significant actuarial assumptions adopted in measuring the Organization's accrued retirement entitlement include mortality and withdrawal rates, the discount rate and the rate of salary increases as well as age related merit promotions. There was no provision for disability.

The Province includes in its ongoing annual funding to the Centre, an amount equivalent to the annual change in the pre-retirement liability.

**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.****SUPPLEMENTARY STATEMENT OF OPERATIONS****FOR THE YEAR ENDED MARCH 31, 2021****OPERATING FUND**

	W.R.H.A. PAGE 16	Fundraising & Other Programs	Food Processing RWIP	Nail Salon RWIP	Justice Canada	IRCC	Total Fund 2021	Total Fund 2020
	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUES :</b>								
WRHA:Global	747,997	-	-	-	-	-	<b>747,997</b>	733,604
:Medical	158,063	-	-	-	-	-	<b>158,063</b>	148,761
Interest	-	9,769	-	-	-	-	<b>9,769</b>	12,642
Other	-	14,514	-	-	-	-	<b>14,514</b>	9,293
W.C.B.	-	-	871	28,697	-	-	<b>29,568</b>	29,336
Fundraising	-	2,236	-	-	-	-	<b>2,236</b>	7,226
IRCC	-	-	-	-	-	118,409	<b>118,409</b>	115,813
Grants - other	-	23,585	-	-	-	-	<b>23,585</b>	-
Medical fees	-	-	-	-	-	-	-	592
Justice Canada	-	-	-	-	77,957	-	<b>77,957</b>	45,017
Deferred from past year	-	-	-	-	-	-	-	-
Total Revenues	<u>906,060</u>	<u>50,104</u>	<u>871</u>	<u>28,697</u>	<u>77,957</u>	<u>118,409</u>	<b><u>1,182,098</u></b>	<u>1,102,284</u>
<b>EXPENDITURES - OPERATING:</b>								
<b>Total Operating Expenditures</b>	<u>902,673</u>	<u>18,709</u>	<u>871</u>	<u>28,697</u>	<u>77,957</u>	<u>118,409</u>	<b><u>1,147,316</u></b>	<u>1,080,787</u>
<b>Surplus/(deficit)</b>	<u>3,387</u>	<u>31,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b><u>34,782</u></b>	<u>21,497</u>

"See Auditor's Report"



MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.SUPPLEMENTARY STATEMENT OF OPERATIONS CONTINUEDFOR THE YEAR MARCH 31, 2021OPERATING FUND EXPENDITURE BREAKDOWN

	W.R.H.A. <u>PAGE 16</u>	Donations & Other <u>Programs</u>	Food Processing <u>RWIP</u>	Nail Salon <u>RWIP</u>	Justice <u>Canada</u>	<u>IRCC</u>	<u>Total</u> <u>2021</u>	Total <u>2020</u>
	\$	\$	\$	\$	\$	\$	\$	\$
<b>EXPENSES:</b>								
Amortization	20,611	4,773	-	-	-	-	<b>25,384</b>	-
Accreditation fees	-	-	-	-	-	-	-	108
Auditing/accounting	11,130	-	-	-	-	-	<b>11,130</b>	10,829
Bad debts	3,256	-	-	-	-	-	<b>3,256</b>	-
Computer software	4,229	-	-	-	-	-	<b>4,229</b>	5,637
Delivery	259	-	-	-	-	-	<b>259</b>	-
Employee benefits	91,375	-	-	1,819	9,967	10,129	<b>113,290</b>	118,936
Equipment rental & minor purchases	15,432	-	-	-	-	-	<b>15,432</b>	21,793
Membership fees	1,300	-	-	-	-	-	<b>1,300</b>	1,135
Insurance	5,852	-	-	-	-	-	<b>5,852</b>	5,340
Legal	430	-	-	-	-	-	<b>430</b>	242
Meeting Expense	-	-	-	-	-	-	-	62
Miscellaneous	217	-	-	-	-	14,514	<b>14,731</b>	1,271
Office supplies/Printing/ Stationary	10,835	5,376	871	1,613	451	6,336	<b>25,482</b>	24,124
Postage	902	-	-	-	-	-	<b>902</b>	930
Pre-retirement	8,886	-	-	-	-	-	<b>8,886</b>	5,576
Publications	184	6,448	-	-	-	-	<b>6,632</b>	1,570
Public relations	2,352	-	-	-	-	-	<b>2,352</b>	1,445
Purchased services	10,843	2,112	-	9,893	10,615	15,079	<b>48,542</b>	33,856
Rent	67,887	-	-	-	-	-	<b>67,887</b>	69,362
Repairs/maintenance	1,867	-	-	-	-	-	<b>1,867</b>	-
Staff educ/recruit	1,812	-	-	-	22	575	<b>2,409</b>	3,529
Staff parking	2,585	-	-	-	408	-	<b>2,993</b>	9,066
Staff travel	193	-	-	-	-	5	<b>198</b>	5,154
Telephone	15,882	-	-	-	-	-	<b>15,882</b>	9,627
Salaries-Sessional	158,062	-	-	-	-	-	<b>158,062</b>	148,761
Salaries	466,292	-	-	15,372	56,494	71,771	<b>609,929</b>	602,434
Total Expenses	<u>902,673</u>	<u>18,709</u>	<u>871</u>	<u>28,697</u>	<u>77,957</u>	<u>118,409</u>	<b><u>1,147,316</u></b>	<u>1,080,787</u>

"See Auditor's Report"

**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.****SUPPLEMENTARY STATEMENT OF OPERATIONS****FOR THE YEAR ENDED MARCH 31, 2021****WRHA FUNDED OPERATING PROGRAMS**

	<u>2021</u>	<u>2020</u>
	\$	\$
<b>REVENUE</b>		
WRHA: Global	747,997	733,604
WRHA: Medical	<u>158,063</u>	<u>148,761</u>
	<u>906,060</u>	<u>882,365</u>
<b>EXPENSES</b>		
Accreditation Fees	-	108
Amortization of equipment	20,611	-
Audit & accounting	11,130	10,829
Bad debt	3,256	-
Bank charges & interest	169	142
Computer software & services	4,229	5,637
Delivery	259	-
Employee benefits	91,375	95,162
Equipment rental & minor purchases	15,432	21,793
Memberships	1,300	1,135
Insurance	5,852	5,340
Legal	430	242
Meeting expenses	-	62
Miscellaneous	48	1,129
Pre-retirement expenses	8,886	5,576
Printing/stationery/office	10,835	3,902
Postage	902	930
Public relations	2,352	1,445
Publications	184	1,570
Purchased services	10,843	4,850
Rent	67,887	69,362
Repairs & maintenance	1,867	-
Staff education & recruitment	1,812	2,054
Staff parking	2,585	8,308
Staff travel & expenses	193	1,277
Telephone	15,882	9,627
Salaries - Sessional	158,062	148,761
Salaries	<u>466,292</u>	<u>483,517</u>
	<u>902,673</u>	<u>882,758</u>
<b>(DEFICIT) /SURPLUS</b>	<u><u>3,387</u></u>	<u><u>(393)</u></u>

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**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**  
**SUPPLEMENTARY STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

**RWIP - FOOD PROCESSING**

	<b>Total</b>	Total
	<b><u>2021</u></b>	<u>2020</u>
	\$	\$
<b>Revenue</b>		
Deferred revenue	<u>871</u>	<u>5,443</u>
<b>Expenses</b>		
Refreshments	871	2,442
Stipends	-	1,724
Travel	<u>-</u>	<u>1,277</u>
	<u>871</u>	<u>5,443</u>
<b>Surplus/ (Deficit)</b>	<u><u>-</u></u>	<u><u>-</u></u>

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**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**  
**SUPPLEMENTARY STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

**RWIP - NAIL SALON**

	Total <u>2021</u> \$	Total <u>2020</u> \$
<b>Revenue</b>		
W.C.B. - RWIP	13,000	51,194
Deferred revenue in	15,697	-
Revenue deferred	<u>-</u>	<u>(27,301)</u>
	<u>28,697</u>	<u>23,893</u>
<b>Expenses</b>		
Consultants	2,600	1,500
Honoraria	4,548	850
Knowledge transfer	2,745	2,158
Materials & Supplies	1,613	2,951
Salaries & benefits	<u>17,191</u>	<u>16,434</u>
	<u>28,697</u>	<u>23,893</u>
<b>Surplus/ (Deficit)</b>	<u><u>-</u></u>	<u><u>-</u></u>

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**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**  
**SUPPLEMENTARY STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

**IMMIGRATION REFUGEE & CITIZENSHIP CANADA (IRCC)**

	Total <u>2021</u> \$	Total <u>2020</u> \$
<b>Revenue</b>		
Gov't of Canada - IRCC	<u>118,408</u>	<u>115,813</u>
<b>Expenses</b>		
Administration	14,514	-
Employee Benefits	10,129	14,662
Focus group	575	569
Meeting space/refreshments	6,336	3,161
Purchased services-workshops	15,079	22,864
Salaries	71,771	70,892
Travel	<u>4</u>	<u>3,626</u>
	<u>118,408</u>	<u>115,774</u>
<b>Surplus/ (Deficit)</b>	<u>-</u>	<u>39</u>

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**MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**  
**SUPPLEMENTARY STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

**JUSTICE CANADA**

	Total <u>2021</u> \$	Total <u>2020</u> \$
<b>Revenue</b>		
Justice Canada	96,241	52,050
Revenue deferred	<u>(18,286)</u>	<u>(7,033)</u>
	<u>77,955</u>	<u>45,017</u>
<b>Expenses</b>		
Education	21	905
Office supplies	451	2,652
Purchased services	10,615	-
Parking	408	758
Salaries & benefits	<u>66,460</u>	<u>40,702</u>
	<u>77,955</u>	<u>45,017</u>
<b>Surplus/ (Deficit)</b>	<u><u>-</u></u>	<u><u>-</u></u>

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