

# Annual Report 2021

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**Made Safe NL**

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“Employers in the manufacturing and processing sector care greatly about the safety of their employees. The Employers’ Council, CME, the Association of Seafood Producers and other employer representatives have been committed to establishing a Manufacturing & Processing Safety Sector Council for many years. We are incredibly excited to see this initiative get off the ground and give congratulations to our partners at the Federation of Labour and WorkplaceNL.”  
- Richard Alexander, Employers’ Council Executive Director

“The Newfoundland and Labrador Federation of Labour is pleased with this announcement of support and commitment to the Manufacturing and Processing Safety Sector. There are over 8,000 workers engaged in this industry. We know there is a real need to build a strong safety culture and to better prevent serious injuries and occupational illness in both manufacturing and fish processing. We are fully committed and ready to help with this work.” - Mary Shortall, Federation of Labour President



OUR PARTNERS

Made Safe NL is a CME initiative that works collaboratively with other organizations on different initiatives to ensure workplaces throughout our province are healthy, safe and productive.



WorkplaceNL





## OUR MISSION

Made Safe NL enriches the safety culture throughout the manufacturing and processing sector through health and safety education and awareness activities, the delivery of professional safety training and return-to-work program advice, worker engagement in advancing occupational health and safety, all with the purpose of building healthy, safe, and productive work environments.

## OUR VISION

Made Safe NL will be recognized by the manufacturing and processing sector as the leading health and safety organization in Newfoundland and Labrador. Our goal is a demonstrated improvement in industry health, safety and returns to work practices.



## ABOUT MADE SAFE NL PROGRAM

In Partnership with Workplace NL, Made Safe NL works collaboratively with employers and employees in the manufacturing and processing sector to ensure workplaces throughout our province are healthy, safe, and productive. Guided by an industry-led Council, Made Safe NL offers training, access to events, resources, consulting and certification by manufacturers and processors, for manufacturers and processors.





## 2021 ACCOMPLISHMENTS

*2021 provided Made Safe NL with excellent outreach opportunities within the manufacturing and processing sector with attendance at OHS Committee meetings, training sessions, safety diagnostics as well as participation in client site toolbox talks. Staff worked in the following areas: strategic planning and deployment, training and program development, safety diagnostics as well as the development of the National Auditing Standard for manufacturing.*

- Four successful council meetings, with four successful fish processing subcommittee meetings.
- New Safety Advisor was hired in March 2021.
- Safety Leadership for Senior Executives and Business Owners was deployed with positive feedback from all participants.
- Hazard Assessment developed and deployed.
- Participation in Hoshin Kanri for strategic planning and deployment, TeamTime (facilitation and instructional delivery skills) and Lean 101 training.
- Program safety diagnostic was developed and piloted with an employer in Q1.
- Staff had the opportunity to visit, tour and meet with management and employees at Icwater Seafoods in Arnold's Cove.
- Safety Consortium draft charter was created.
- New Safety Advisor attended numerous industry webinars and the pilot of NL's Hazard Recognition, Evaluation and Control program.





## COUNCIL

The purpose of Made Safe NL is to promote and improve all aspects of occupational health and safety in the Newfoundland and Labrador Manufacturing and Processing Sector. Made Safe NL is guided by an industry Council, with balanced representation from employers and workers, providing input and direction to the activities of Made Safe NL.

## FISH PROCESSING SUBCOMMITTEE

A fish processing subcommittee with balanced representation from employers and workers has been established to identify a plan of action to help improve unique industry OH&S issues and reports to the Council.



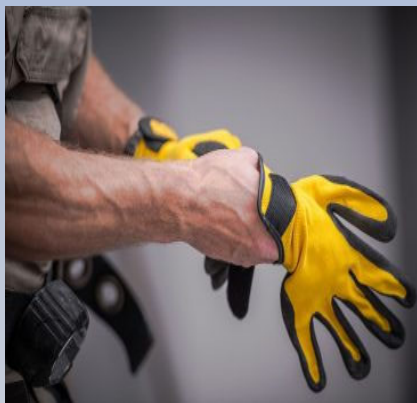
## 2021 ACCOMPLISHMENTS CONTINUED

- Development and deployed a comprehensive website and social media campaign for the Day of Mourning and NAOSH/Mental Health/Emergency Preparedness weeks in May.
- Partnered with Canadian Mental Health Association-NL and Workplace NL to a co-deliver session on Mental Health Association and Musculoskeletal Injury Prevention.
- Initial work began to develop a National Audit Standard (NAS) for manufacturing was developed primarily by the Manufacturing Safety Alliance of BC with support and input from the Manufacturing Safety Associations of ON, MB, SK, and AB, with Made Safe NL participation in the development of the standard, representation on the Steering Committee and Working Group.
- Partnered with Canadian Mental Health Association-NL and Workplace NL to a co-deliver session on Mental Health Association and Musculoskeletal Injury Prevention.
- Initial work began to develop a National Audit Standard (NAS) for manufacturing was developed primarily by the Manufacturing Safety Alliance of BC with support and input from the Manufacturing Safety Associations of ON, MB, SK, and AB, with Made Safe NL participation in the development of the standard, representation on the Steering Committee and Working Group.
- Safety Shares are regularly developed and posted to the *website*.



## 2021 ACCOMPLISHMENTS CONTINUED

- *Developed and deployed a Health and Safety Countdown to Christmas social media campaign through the month of December, including industry links and media graphics.*
- Provided a number of on-site toolbox talks for clients as well as coaching and mentoring opportunities with worksites on a variety of issues and concerns.
- Eight diagnostics have been completed to date, six with manufacturers and two with fish processors. Initial engagement meetings were held with each workplace, a site tour, interviews with approximately 5-9 key people (number varies depending on size, scale, and availability at each worksite), a compilation of interview data, development and consultation on the road map, report, follow up and monitoring of agreed road map action items.
- A total of approximately 50 action items have been identified with these eight organizations to implement (tracked utilizing a tracking tool). Work is ongoing into 2022 with these workplaces with their roadmaps including coaching, guiding, and mentoring where needed to support implementation.





## SAFETY DIAGNOSTIC

To compliment the work of Made Safe NL program, the Safety Diagnostic is an engagement tool that provides a 'fresh eyes' snapshot of an organization's status of health and safety program implementation across a specific site. It provides a useful platform for an organization to identify strengths and weaknesses, as well as improvement opportunities. The Safety Diagnostic will also facilitate the development of a safety implementation strategy and provide an action plan (Road Map) to integrate safety principles into the organization with support and mentorship from Made Safe NL staff.

The Safety Diagnostic captures the status of your health and safety program and gauges the level of implementation and improvement that may be required in several key health and safety components which include:

- Management and Leadership Commitment
- OH&S Committees
- Education and Training
- Communication
- Hazard Recognition, Evaluation and Control
- Safe Work Procedures and Instructions
- Personal Protective Equipment
- Workplace Inspections
- Emergency Preparedness and Response
- Incident Reporting and Investigation
- Early and Safe Return to Work
- Safety Culture







## INDUSTRY SPOTLIGHT

“Icewater’s purchase of the Flexicut has improved my work process and reduced stress on repetitive motion. From an OH&S standing, it made my duties much easier,” says Brenda King, Pre-trimmer.

“Our workers are also our neighbours. That’s why their wellness is top-of-mind in everything we do at Icewater Seafoods,” says Alberto Wareham, President & CEO.



Made Safe NL posted its first employer’s profile. Icewater Seafoods was profiled as new technology to provide a competitive advantage to the business and the occupational health and safety (OH&S) benefit it provides its workers, both in the short and long term. The new technology will focus on minimizing the risks of repetitive strain injuries and reducing repetitive strain.



#### THANK YOU FOR YOUR CONTINUED SUPPORT

The success of the Made Safe NL Program will continue to show growth with sustained support, partnership, and collaboration with participating companies, MSNL Council Members, Workplace NL, NL Employers Council and NL Federation of Labour. In 2022, our primary focus will be to deploy safety diagnostics in the manufacturing and processing sectors, implement roadmaps, train the worker, and coach guide and mentor employees in applying the 10 elements of OH&S.

We thank everyone who contributed to the success of the Made Safe NL program in 2021.

**Alliance of Manufacturers & Exporters Canada  
o/a Canadian Manufacturers & Exporters**

**Manufacturing and Processing Safety Sector Council  
Program**

**Financial Statements**  
For the year ended December 31, 2021

**Alliance of Manufacturers &  
Exporters Canada  
(o/a Canadian Manufacturers &  
Exporters)**

**Manufacturing and Processing  
Safety Sector Council Program**

**Financial Statements**  
For the year ended December 31, 2021

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## Independent Auditor's Report

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To Directors of the Alliance of Manufacturers & Exporters Canada

### Opinion

We have audited the financial statements of the Manufacturing and Processing Safety Sector Council Program of the Alliance of Manufacturers & Exporters Canada (operating as Canadian Manufacturers & Exporters) (the "Program"), which comprise the balance sheet as at December 31, 2021 and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Program as at December 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with the basis of accounting described in Note 1(b) of the financial statements.

### 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 Program in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1(b) of the financial statements, which describes the basis of accounting. The financial statements are prepared to assist management of the Alliance of Manufacturers & Exporters Canada to comply with the financial reporting requirements in subsection 4.2 of the Manufacturing and Processing Safety Sector Council Program Funding Agreement with The Workplace Health, Safety And Compensation Commission (operating as WorkplaceNL) dated June 24, 2020. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in Note 1(b) of the financial statements; this includes determining that the applicable financial reporting framework is acceptable for the preparation of the financial statements in the circumstances, 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 Program'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 Program or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Program'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 Program'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 Program 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.

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

Toronto, Ontario  
March 29, 2022



**Alliance of Manufacturers & Exporters Canada  
(o/a Canadian Manufacturers & Exporters)  
Manufacturing and Processing Safety Sector Council Program  
Balance Sheet**

December 31	2021	2020
<b>Assets</b>		
<b>Current</b>		
Accounts receivable (Note 2)	\$ 122,360	\$ 162,592
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 2)	\$ 8,000	\$ 21,949
Deferred revenue	114,360	140,643
	<b>122,360</b>	162,592
<b>Net assets</b>	<b>-</b>	<b>-</b>
	<b>\$ 122,360</b>	<b>162,592</b>

The accompanying notes are an integral part of these financial statements.



**Alliance of Manufacturers & Exporters Canada  
(o/a Canadian Manufacturers & Exporters)  
Manufacturing and Processing Safety Sector Council Program  
Statement of Operations and Changes in Net Assets**

	For the year ended 2021		For the period from December 1, 2019 to December 31, 2020	
<b>Revenue</b>				
Government funding	\$	275,083	\$	184,541
Registration		150		-
		<u>275,233</u>		<u>184,541</u>
<b>Expenses</b>				
Salaries		141,235		79,779
Staff support		45,846		45,695
Program development		19,663		8,397
Rent, property tax, insurance		17,730		2,980
Professional fees and memberships		16,365		10,005
Accounting and legal fees		8,450		7,500
Office supplies		7,707		1,242
Technology and website		6,453		18,050
Travel and accomodation		4,735		5,976
Meals and entertainment		3,345		993
Advertising and promotion		2,776		3,416
Telephone		532		478
Bank charges		396		30
		<u>275,233</u>		<u>184,541</u>
<b>Excess of revenue over expenses for the period and net assets, end of period</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Alliance of Manufacturers & Exporters Canada  
(o/a Canadian Manufacturers & Exporters)  
Manufacturing and Processing Safety Sector Council Program  
Statement of Cash Flows**

For the  
period from  
**For the** December 1, 2019  
**year ended** to December 31,  
**2021** **2020**

**Cash was provided by (used in)**

**Operating activities**

Excess of revenue over expenses for the period	\$	-	\$	-
Adjustments to reconcile excess of revenue over expenses to net cash provided by operating activities				
Changes in non-cash working capital balances				
Accounts receivable		40,232		(162,592)
Accounts payable and accrued liabilities		(13,949)		21,949
Deferred revenue		(26,283)		140,643
		<hr/>		<hr/>

**Increase (decrease) in cash during the period**

**Cash, beginning of period**

**Cash, end of period**

-	-
<hr/>	<hr/>
\$	\$
-	-

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**Alliance of Manufacturers & Exporters Canada  
(o/a Canadian Manufacturers & Exporters)  
Manufacturing and Processing Safety Sector Council  
Notes to Financial Statements**

**December 31, 2021**

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**1. Significant Accounting Policies**

**(a) Nature and Purpose of Organization and Program**

The Alliance of Manufacturers & Exporters Canada (operating as Canadian Manufacturers & Exporters) (the "Organization") is a national industry organization representing manufacturers and exporters and providing advocacy and a wide range of services to its members.

The Organization is a not-for-profit organization under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

Commencing December 1, 2019, the Organization established the Manufacturing and Processing Safety Sector Council Program (the "Program") for the purpose of educating employers and improving the health and safety of workers in related industry workplaces within Newfoundland. A portion of the funding for the Program is provided by the Workplace Health, Safety and Compensation Commission (operating as WorkplaceNL), and is governed by the Manufacturing and Processing Safety Sector Council Program Funding Agreement (the "Agreement"). Upon termination or expiry of the Agreement, the Program must return any remaining unused funds.

**(b) Basis of Presentation and Accounting**

These financial statements present the financial position and results of operations and cash flows of the Manufacturing and Processing Safety Sector Council Program and do not include any other assets, liabilities, revenues or expenses of the Organization or its other programs.

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") to assist management of the Alliance of Manufacturers & Exporters Canada to comply with the financial reporting requirements in subsection 4.2 of the Manufacturing and Processing Safety Sector Council Program Funding Agreement with the Workplace Health, Safety and Compensation Commission (operating as WorkplaceNL) dated June 24, 2020.

**(c) Financial Instruments**

Unless otherwise noted, the Program measures its financial assets and liabilities initially at fair value and subsequently measures its financial assets and liabilities at amortized cost.

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**Alliance of Manufacturers & Exporters Canada  
(o/a Canadian Manufacturers & Exporters)  
Manufacturing and Processing Safety Sector Council  
Notes to Financial Statements**

**December 31, 2021**

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**1. Significant Accounting Policies - (Continued)**

(d) Revenue Recognition

The Program follows the deferral method of accounting for its contributions revenue. Funding revenue restricted for specified purposes are recognized as revenue in the year in which the related expenses are incurred or over the relevant period, based on the term of the agreements. 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.

(e) Expense Allocation

The Organization engages in a number of Divisional and National programs. The costs of each program include the salaries, supplies, transportation and other expenses that are directly related to providing the program. The Organization also incurs a number of general and administrative support expenses that are common to the administration of the Organization and each of its programs, including the Program.

The allocation of salary and benefits and general and administration expenses in the amount of approximately \$45,846 (2020 - \$45,695) are based upon additional work that was required to have the Program operational.

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**2. Related Party Balance**

Accounts receivable include \$122,360 (2020 - accounts payable and accrued liabilities include \$15,504) due to the Organization. The amount is unsecured, non-interest bearing and due on demand.

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**3. COVID-19 Impact**

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus ("COVID-19") a pandemic. There have been significant disruptions to the Canadian and global economies. As the impact of COVID-19 continues to evolve, management is actively monitoring the effect on its financial condition, liquidity, operations, suppliers, industry, and workforce.

Although the Organization and Program continue to operate, it is not possible to reliably estimate the length or effect of these developments, including the impact on the financial results of the Organization and Program in future periods.