



Annual Report

2022

Made Safe NL

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## AGENDA

- A. Call to Order – Welcome to the 1<sup>st</sup> Annual General Meeting
- B. Presentation of Annual Report
  - 2022 Highlights
    - i. Where have we been?
    - ii. Where are we?
    - iii. Where are we going?
    - iv. Financials
- C. Affirmation of *Made Safe NL* Manufacturing and Processing Safety Sector Council and Fish Processing Subcommittee
- D. Adjournment





The Newfoundland and Labrador Federation of Labour congratulates Made Safe NL for its commitment to improving health and safety in manufacturing and fish processing. We recognize these are high-risk industries that necessitate the strongest commitment to occupational health and safety. The success of Made Safe NL can only mean safer workplaces. That is why, we will continue to support their every effort to ensure workers return home safe at the end of every shift.

*Mary Shortall, President, Newfoundland and Labrador Federation of Labour*

Sector councils like MadeSafeNL address unique safety issues in high-risk industries where a collaborative approach is key. Since 2017, the Employers Council has partnered with CME, the Federation of Labour, and WorkplaceNL to support MadeSafeNL through its development, launch, and continued operations. Employers are committed to ensuring the health and safety of our employees. We must continuously work to improve safety culture and protect our most valued resource - our people. We congratulate MadeSafeNL on a productive year and look forward to continuing to support the organization as it works to make Newfoundland & Labrador's manufacturing and processing industry a safety leader in Canada and beyond.

*Jaclyn Sullivan, Executive Director, NL Employers Council.*



## OUR PARTNERS



**MANUFACTURING AND PROCESSING SAFETY SECTOR COUNCIL**  
The council's purpose is to promote and improve all aspects of occupational health and safety in the Newfoundland and Labrador Manufacturing and Processing sectors. The Made Safe NL program is guided by the 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.



## MESSAGE FROM CME NL VICE PRESIDENT AND MADE SAFE NL EXECUTIVE DIRECTOR



The year 2022 began with optimism as vaccination campaigns signalled a potential end of the COVID-19 pandemic or at least a return to something closer to normal. Companies had shown remarkable resilience throughout a very difficult 2020-2021, and the Made Safe NL Manufacturing and Processing Safety Sector Council (Made Safe NL) supported them every step of the way.

Made Safe NL experienced a strong year, with growth and improvement in developing and deploying the 10+ core element training modules, safety diagnostics, and creation of the Made Safe NL Safety Consortium. Throughout the past 10 months, Made Safe NL has also concentrated on increasing our presence on social media and developing marketing materials to help strengthen our brand awareness throughout the manufacturing and processing community, which we will continue to do in 2023.

There has never been a more critical time to build strong safety cultures and systems. I look forward to working with our partners, stakeholders, and companies active in Made Safe NL's various initiatives, training, and events, including the newly formed Safety Consortium and our 1st Annual Made Safe NL Safety Symposium.

We are grateful to the companies participating in the program and welcome all organizations in the manufacturing and processing sector to join us in our quest to improve health and safety in our workplaces.

I sincerely thank our stakeholders and partners for their ongoing support of Made Safe NL and our staff. We take great pride in our work and are honoured to bolster and improve safety culture and outcomes for Newfoundland and Labrador's manufacturing and processing sectors.

Sincerely,

**David Haire**

CME NL Vice President and Made Safe NL Executive Director

## MESSAGE FROM MADE SAFE NL COUNCIL CHAIR



As Chair of the Made Safe NL Manufacturing and Processing Safety Sector Council (Made Safe NL), it is my distinct pleasure to present the 2022 Annual Report.

We, the Council, recognize that Made Safe NL is still in its early years of development, but we are proud of the Council's accomplishments to date. We acknowledge that Made Safe NL's growth and success is a group effort. Dedicated staff, partner organizations, and invested stakeholders give their time, expertise, and attention to further our mission to improve health and safety culture and outcomes in NL's manufacturing and processing sectors.

Our hope is for Made Safe NL to create an intuitive provincial workplace culture that promotes safety first through awareness and education initiatives to ensure employees and employers feel safe and prepared in the workplace.

Through my position as Vice President of the Marine Division of DF Barnes Ltd., I have experienced the real-life results that Made Safe NL's service offerings facilitate in an organization. I see the improvements that Made Safe NL's expert guidance, training, and coaching have garnered in my organization's safety culture and daily outcomes. Therefore, not only am I Chair of the Council, but I am also a proud advocate of Made Safe NL and the tangible results we deliver.

As the manufacturing and processing community, we must recognize that safety is everyone's responsibility. We must be vigilant and strive for continuous improvement by keeping safety top-of-mind from the shop floor to the C-suite of our organizations.

It has been my pleasure to serve as Chair of the Made Safe NL Manufacturing and Processing Safety Sector Council, and I look forward to being a part of Made Safe NL's growth and continued success in 2023.

Respectfully,

Pat Whittle  
Made Safe NL Chairperson



## MADE SAFE NL

Made Safe NL Manufacturing & Processing Safety Sector Council is operated by Canadian Manufacturers & Exporters Newfoundland and Labrador Division (CME NL) in collaboration and partnership with WorkplaceNL.

In 2021 WorkplaceNL provided funding for Made Safe NL to work with the manufacturing and fish processing industry, employers, and workers, to promote healthy, safe, and productive work environments. This focused, industry-led approach is working. The lost-time incidence rate in 2021 for manufacturing was 1.69 per 100 workers, and the lost-time rate in fish processing was 2.40 per 100 workers.

Working with employers and workers, Made Safe NL is focused on industry-specific risks to help build programs and systems that improve health and safety. Our services are open to all organizations operating in the NL manufacturing and processing industries (including fish processing).

Our expert safety advisors work with stakeholders at various levels within their organization to identify the strengths and weaknesses of your current health and safety practices. We accomplish this by completing a Made Safe NL Safety Diagnostic - free of charge. The diagnostic tool gives the participating organization a confidential safety rating on a scale of 1-100. Using the information gathered by the diagnostic, we create a road map outlining how your organization can improve health and safety practices and better protect your greatest asset, your people. Workplaces should be safe places. We're here to help.

Made Safe NL's hands-on approach ensures real-life, day-to-day learning that sticks by providing your employees with timely step-by-step, one-on-one education, training, coaching, and mentoring. We also offer follow-up evaluations to measure progress and improvements, supported by data and metrics you can trust.







## TRAINING AND EDUCATION

Made Safe NL offers Health & Safety Education, Training, Coaching, Mentoring, & Awareness-Building Campaigns based on the key 10+ core elements of an OH&S program:

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







## MADE SAFE NL - MANUFACTURING & PROCESSING SAFETY SECTOR COUNCIL

### Council Members:

Chair – Pat Whittle, Vice President – Marine, DF Barnes Ltd.,  
Allan Moulton, Staff Representative, IRO, FFAW-Unifor  
Perry Feltham, Vice President Local 9316  
Joey Warford, Executive Board, FFAW-Unifor  
Frank Pittman, Labour Relations Specialist, NAPE  
Sharon Walsh, Unifor National Representative  
Ian MacKinnon, President and General Manager, Country Ribbon Inc.  
Derek Butler, Executive Director, Association of Seafood Producers  
Kevin Fisher, EHS Manager, St. John's/Moncton, Molson Coors Canada  
Gary Williams, Manager, Plant Operations, Browning Harvey Limited

### Ex-Officio:

David Lacey, Manager, Prevention Services, WorkplaceNL  
Andrew Pike, Sector Council Advisor, NLEC  
Bill Hynd, Sector Council Advisor, NL Federation of Labour  
Nancy Wilson, Manager, Occupational Health and Safety Division,  
Government of Newfoundland and Labrador  
David Haire, CME NL Vice President NL & Executive Director Made  
Safe NL

### OUR MISSION

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



## FISH PROCESSING SUBCOMMITTEE MEMBERS

### Committee Members:

Marie Trimm, OHS / CI Coordinator, Clearwater Seafoods

Kim Rose, Occupational Health and Safety Advisor, Ocean Choice International

Doretta Strickland, Vice-President, IRO, OCI Triton, FFAW-Unifor

Allan Moulton, Staff Representative, IRO, FFAW-Unifor

Sheila Howell, Executive Board - Cape Freels South to Cape Pine, FFAW-Unifor / Beothic Fish Processors Valleyfield

Derek Butler, Executive Director, Association of Seafood Producers

### Ex-Officio:

Andrew Pike, Sector Council Advisor, NLEC

Bill Hynd, Sector Council Advisor, NL Federation of Labour

David Haire, CME NL Vice President NL & Executive Director Made Safe NL

### OUR VISION

Made Safe NL will analyze, create, and deploy innovative health and safety system solutions for the sector that include diagnostic analysis, roadmaps/plans, awareness/education/training, audits/inspections, safety consortium and boots-on-the-ground improvements addressing corrective/preventive/continuous improvement actions.



## MADE SAFE NL MANDATE

Made Safe NL is to be recognized as the most influential “Go-to” safety sector service provider for Manufacturing and Processing in NL, effectively advocating, representing, and helping the sector become a safety leader.

- Made Safe NL will analyze, create, and deploy innovative safety system solutions for the sector, including diagnostic analysis, roadmaps/plans, awareness/education/training, audits/inspections, safety consortium, and boots-on-the-ground countermeasures addressing corrective/preventive/continuous improvement actions.
- Made Safe NL will create solid collaborations and cooperation with various stakeholders to ensure best practices and lessons learned are leveraged and pitfalls avoided while avoiding duplication of efforts via our synergies.
- Made Safe NL will create strong collaborations and cooperation with various stakeholders to ensure best practices and lessons learned are leveraged and pitfalls avoided while avoiding duplication of efforts via our synergies.
- Made Safe NL will create and update current Safety key performance indicators with clear measurables posted for the sector and its stakeholders.





## 2022 ACCOMPLISHMENTS

Since the inception of Made Safe NL, we have been committed to providing superior health and safety services and training to the manufacturing and processing sectors. We believe that creating a safety culture is crucial to the continued success of the employers and the health and safety of their employees.

In 2022, Made Safe NL provided excellent outreach opportunities within the manufacturing and processing sector. Safety diagnostics, internal and external training sessions. Staff worked in the following areas: strategic planning and deployment, training and program development, safety diagnostics, with company-specific roadmaps and the creation of a Hearing Conservation Campaign.

### EDUCATION

Sharing industry standards, experiences, knowledge and skills.

### NETWORKING

Developing new connections, ideas and fresh perspectives while strengthening the industry.

### COLLABORATION

Improving industry performance by replicating success throughout manufacturing and processing.





## GOVERNANCE, OPERATIONAL AND ADMINISTRATIVE EFFECTIVENESS

- ✓ 2022 annual plan and budget submitted to WorkplaceNL
- ✓ Three successful council and fish processing subcommittee meetings
- ✓ Two new Safety Advisors were hired, Corinna Tracey & Jacqueline Adams
- ✓ Quarterly meetings with WorkplaceNL to review statistics and discussion on opportunities for improvement
- ✓ 2021 annual report and audited financial statements posted to the Made Safe NL website
- ✓ Meetings were held with WorkplaceNL and other Safety Sector Councils to create better partnerships and collaboration.
- ✓ Launch of the Made Safe NL Consortium with draft charter.
- ✓ Quarterly activity and financial reporting to WorkplaceNL







**MADE SAFE NL**  
 Manufacturing & Processing  
 Safety Sector Council



## EDUCATION, TRAINING, AWARENESS, AND IMPLEMENTATION

Made Safe NL expert safety advisors offer FREE health and safety education, training, coaching, and mentoring on the 10+ elements of an OH&S program (list on page 8)|| Made Safe NL aims to support and improve workplace health and safety culture and outcomes in Newfoundland and Labrador’s manufacturing and processing sectors.

### MADE SAFE NL SAFETY DIAGNOSTIC

To complement the work of Made Safe NL, the Safety Diagnostic is an engagement tool that provides a ‘fresh eyes’ snapshot of an organization’s current 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.

- ✓ Currently, there have been seventeen diagnostics completed since the beginning of the Made Safe NL program
- ✓ Thirteen diagnostics completed for manufacturers and four completed for fish processing with individualized company roadmaps created
- ✓ Safety Kaizen training module was created. Kaizen is an approach to creating continuous improvement based on the idea that small, ongoing positive changes can reap significant improvements.
- ✓ In-house First Aid training introduced to the program
- ✓ The Made Safe NL Advisors were trained in SafetyVantage, an online training course to supplement the Audit 360 training with the National Audit Standard (NAS)
- ✓ The Safety Diagnostic captures the status of your health and safety program. It gauges the level of implementation and improvement that may be required in several key health and safety components, which include:

(See accompanying graphs)





Section	Score	NORMALIZE SCORING		
		Weight	Weighted Score	
Section 11: Early and Safe Return to Work	17.31	2.0	34.63	of 40
Section 07: Personal Protective Equipment	29.32	1.1	32.25	of 40
Section 03: Education and Training	18.63	1.7	31.67	of 40
Section 02: OH&S Committees	23.68	1.3	30.78	of 40
Section 10: Incident Reporting & Investigation	15.38	2.0	30.75	of 40
Section 09: Emergency Preparedness and Response	27.81	1.1	30.59	of 40
Section 12: Safety Culture	27.55	1.1	30.31	of 40
Section 01: Management and Leadership Commitment	29.26	1.0	29.26	of 40
Section 08: Workplace Inspections	20.54	1.4	28.75	of 40
Section 05: Hazard Recognition, Evaluation and Control	16.49	1.7	28.03	of 40
Section 04: Communication	28.01	1.0	28.01	of 40
Section 06: Safe Work Procedures & Instructions	18.49	1.4	25.89	of 40
<b>Total</b>			<b>360.94</b>	<b>480</b>
<b>Diagnostic Score</b>			<b>75%</b>	





## MADE SAFE NL CONSORTIUM

The Made Safe NL Consortium is company-led to learn and share collaboratively. The primary focus is to diagnose and address workplace health and safety challenges.

Some likely activities include:

- Member-sharing of best practices, lessons learned, reports, books, websites, toolkits etc.
- Brainstorming to assist members with specific challenges
- Safety diagnostics (member-specific or with results shared with others)
- Facility tours and safety walks
- Webinars, podcasts, e-learning seminars
- Workshops/conferences
- Speakers/guests

## COLLABORATION

- ✓ Formed a Made Safe NL Symposium committee with members from the Council and Subcommittee
- ✓ Formed a Made Safe NL Hear Conservation campaign committee with members from the Council and Subcommittee
- ✓ WorkplaceNL and Safety Sector Councils review of prevention strategy consultation
- ✓ Met and toured facilities with preferred vendors to discuss opportunities, expectations and deliverables, which are listed on the Made Safe NL website
  - Dallas Mercer Consulting
  - Forestry Safety Association of Newfoundland and Labrador
  - Rogers Enterprises Limited
  - Newfoundland and Labrador Construction Safety Association
- ✓ Meetings were held with Safety Sector Advisors, other Safety Sector Councils, WorkplaceNL and stakeholders for consultation on the five-Year Plan Workplace Injury Preventions Strategy 2023-2028 discussion paper
- ✓ Safety Climate Assessment and Audit Tool (CAAT) meetings with WorkplaceNL and Safety Sector Councils
- ✓ Communications and future partnership with the Canadian Hard of Hearing Association to promote hearing screening and other relevant services available to manufacturers and processors
- ✓ Made Safe NL Consortium formed, an inaugural meeting was hosted on October 5<sup>th</sup>, with eight companies in attendance





## COMMUNICATIONS AND MARKETING

- ✓ Made Safe NL branding and built brand awareness
- ✓ Safety Resources developed and posted to Made Safe NL website
- ✓ Made Safe NL messaging for the newsletter
- ✓ Hearing Campaign Resources developed and researched, posted to the Made Safe NL website.

## CONCLUSION

The success of the Made Safe NL Program will continue to show growth with sustained support, partnership, and collaboration with participating companies, Made Safe NL Manufacturing & Processing Safety Sector Council Members, WorkplaceNL, NL Employers Council and NL Federation of Labour. As we advance, the focus will be to continue deploying safety diagnostics in the manufacturing and processing sectors, implement roadmaps, and coach, guide, and mentor workers/companies in applying the 10+core elements of OH&S.

We thank everyone who have contributed to the success of the Made Safe NL program thus far. We appreciate your guidance, support, ideas and overall commitment. We look forward to continued success and making manufacturing and processing workplaces healthier and safer.







**MADE SAFE NL**  
Manufacturing & Processing  
Safety Sector Council



AUDITED FINANCIAL STATEMENTS  
APRIL 1, 2021, TO MARCH 31, 2022

**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, 2022



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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, 2022 and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Program as at December 31, 2022, 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.





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## Independent Auditor's Report

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#### Opinion

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#### 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 13, 2023



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

December 31	2022	2021
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 91,566	\$ 122,360
<hr/>		
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 19,772	\$ 8,000
Deferred revenue	71,794	114,360
	<hr/>	<hr/>
	91,566	122,360
<b>Net assets</b>	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
	\$ 91,566	122,360
<hr/>		

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**

<b>For the year ended December 31</b>	<b>2022</b>	<b>2021</b>
<b>Revenue</b>		
Government funding	\$ 342,566	\$ 275,083
Registration	2,685	150
	<b>345,251</b>	<b>275,233</b>
<b>Expenses</b>		
Salaries	146,523	141,235
Staff support	47,340	45,846
Program development	44,638	19,663
Professional fees and memberships	24,543	16,365
Travel and accomodation	23,839	4,735
Rent, property tax, insurance	18,840	17,730
Advertising and promotion	17,920	2,776
Accounting and legal fees	9,095	8,450
Office supplies	7,021	7,707
Meals and entertainment	4,119	3,345
Bank charges	710	396
Telephone	652	532
Technology and website	11	6,453
	<b>345,251</b>	<b>275,233</b>
<b>Excess of revenue over expenses for the year and net assets, end of year</b>	<b>\$ -</b>	<b>\$ -</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 Cash Flows**

<b>For the year ended December 31</b>	<b>2022</b>	<b>2021</b>
<b>Cash was provided by (used in)</b>		
<b>Operating activities</b>		
Excess of revenue over expenses for the year	\$ -	\$ -
Adjustments to reconcile excess of revenue over expenses to net cash provided by operating activities		
Changes in non-cash working capital balances		
Accounts payable and accrued liabilities	11,772	(13,949)
Deferred revenue	(42,566)	(26,283)
	<b>(30,794)</b>	<b>(40,232)</b>
<b>Increase (decrease) in cash during the year</b>	<b>(30,794)</b>	<b>(40,232)</b>
<b>Cash, beginning of year</b>	<b>122,360</b>	<b>162,592</b>
<b>Cash, end of year</b>	<b>\$ 91,566</b>	<b>\$ 122,360</b>



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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, 2022**

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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, 2022**

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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 \$47,340 (2021 - \$45,846) are based upon additional work that was required to have the Program operational.

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**2. Comparative Amounts**

Certain prior year figures have been reclassified to conform to the current year's financial statement presentation.