




Institute
for Work &
Health



Annual Report 2010

INFORMING POLICY



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ENGAGING IN DIALOGUE ABOUT EMERGING ISSUES.

FRAMING MEANINGFUL RESEARCH QUESTIONS.

CONDUCTING INDEPENDENT RESEARCH WITH SOUND METHODS.

COMMUNICATING FINDINGS CLEARLY.

These are key elements of the research and knowledge exchange process at the Institute for Work & Health (IWH). It is a process designed to produce work that is relevant: relevant to the practice of preventing workplace injury and work disability, and to the development of occupational health and safety, return-to-work and workers' compensation policies.

Informing policy has long been a key objective of IWH.

THIS REPORT HIGHLIGHTS OUR EFFORTS

A MESSAGE FROM THE CHAIR AND PRESIDENT

The protection of workers was front and centre when it came to public policy development in Ontario in 2010. The tragic incident near the end of 2009 in which four construction workers lost their lives had an immediate emotional impact. It was also a reminder that, despite progress in the prevention of work injury and illness in Ontario, much remains to be done.

The Ontario Minister of Labour responded quickly, with the announcement early in 2010 that Tony Dean, a former Cabinet Secretary and former Deputy Minister of Labour, would chair an Expert Advisory Panel tasked with conducting a review of Ontario's occupational health and safety system. Key staff from across the prevention system supported this work.

The Panel presented a wide-ranging, consensus report in December 2010. The Ontario government accepted the Panel's recommendations and introduced legislation to provide a framework for their implementation. With some amendments, the legislation was passed unanimously in May 2011.

In this year's annual report, we highlight our contributions to the work of the Expert Advisory Panel and describe research in progress that may help us understand better the performance of Ontario's occupational health and safety system. Over the course of 2010, the Institute for Work & Health also conducted research supporting initiatives within the Workplace Safety and Insurance Board. We completed an important study of the adequacy of earnings replacement benefits for permanently disabled workers in Ontario and continued research on the factors affecting the increase in long-duration disability claims in the province.

During 2010, IWH scientists published 60 articles in peer-reviewed journals and made more than 60 presentations to conferences and professional groups in Ontario, Canada and internationally. The Institute was pleased to host the 2010 meeting of the Canadian Association for Research on Work and Health, gathering more than 220 researchers and policy-makers from across

TO HELP INFORM POLICY DEVELOPMENT.

Canada to present current research on the prevention and management of work-related disability.

The Institute's Board of Directors welcomed two new directors in 2010: Dev Chopra, executive vice-president of Corporate Services and Development at the Centre for Addiction and Mental Health, and Jane Davis, a director of the Canadian Deposit Insurance Corporation of Ontario, both of whom accepted three-year appointments. The Board of Directors also acknowledged the valued service of directors who completed their terms in 2010: Rosemary McCarney, president and CEO of Plan International Canada, and Moira McIntyre, vice-president of Strategic Communications, Policy and Research at Ontario's Workplace Safety and Insurance Board.

We were also very pleased to welcome three new members to the Institute's Scientific Advisory Committee in 2010: Dr. Les Boden of Boston University in the United States, Dr. Margaret Whitehead of the University of Liverpool in the United Kingdom, and Dr. Eira Viikari-Juntura of the Finnish Institute of Occupational Health in Finland.

We warmly acknowledge the efforts of the Institute's staff for another productive year. They are a dedicated group with expertise in research, knowledge transfer and exchange, library services, information services and

administration. We gratefully acknowledge the support of Ontario's Workplace Safety and Insurance Board, our primary funder. We look forward to another year of working closely with our partners to achieve our collective goals of preventing workplace injury and illness and helping injured workers recover and return to work.



John O'Grady
Chair, Board of Directors



Dr. Cameron Mustard
President and Senior Scientist





HAVING IMPACT

WHY ENGAGE IN RESEARCH AND
KNOWLEDGE EXCHANGE ON
WORKPLACE INJURY AND DISABILITY
PREVENTION?

TO IMPROVE THE HEALTH AND
SAFETY OF WORKERS.



IWH seeks to have this impact through many channels. One of them is by providing policy-makers with the evidence they need to make informed decisions, in a manner that works for them in the real world of policy and program development. Another is by fostering dialogue with all stakeholders on current and emerging occupational health and safety (OHS) and work disability issues, and identifying research, past or future, that could help policy-makers and OHS practitioners address these issues. IWH has a longstanding commitment to knowledge exchange, to conducting research that is relevant for policy and practice, and to engaging stakeholders directly in the research process.



TWENTY YEARS OF INFORMING POLICY

2010 marked the 20th anniversary of the establishment of the organization that came to be known as the Institute for Work & Health. Throughout its history, IWH has played a role in informing policy. “The research of the Institute for Work & Health is not only technically sound, but also relevant to real-world problems in Ontario and around the globe,” says Dr. Barbara Silverstein, research director of the Safety and Health Assessment and Research for Prevention Program at Washington State’s Department of Labor & Industries, and chair of IWH’s Scientific Advisory Committee.

For example, some of the early work of the Institute helped shape compensation system policies regarding the clinical management of work-related injury and disease.

Later, IWH research influenced the design of the case management system of Ontario’s Workplace Safety and Insurance Board (WSIB). Recently, IWH research helped inform efforts by the WSIB and the Ontario Ministry of Labour (MOL) to prevent workplace injuries, and has influenced the reshaping of policies regarding return to work and labour market re-entry at the WSIB.

IWH AND THE EXPERT ADVISORY PANEL ON OCCUPATIONAL HEALTH AND SAFETY

2010 was a particularly important year for the development of OHS policy in Ontario. Following an incident in December 2009 in which four construction workers died after the collapse of a high-rise swing stage, the Ontario Minister of Labour appointed Tony Dean to lead a comprehensive review of Ontario’s occupational health and safety system. Mr. Dean, a former Cabinet Secretary and former Deputy Minister of Labour, chaired an Expert Advisory Panel (EAP) that had nine other members: three from organized labour, three from the employer community and three academics. The latter included Carolyn Tuohy, a member of the IWH Board of Directors, and Joan Eakin, an adjunct scientist at IWH.

In December 2010, the EAP presented a consensus report with 46 recommendations to improve occupational health and safety in the province of Ontario. The government

“THE RESEARCH OF THE INSTITUTE FOR WORK & HEALTH IS NOT ONLY TECHNICALLY SOUND, BUT ALSO RELEVANT TO REAL-WORLD PROBLEMS IN ONTARIO AND AROUND THE GLOBE.”

Dr. Barbara Silverstein, Research Director, Safety and Health Assessment and Research for Prevention Program, Washington State Department of Labor & Industries (Chair, IWH Scientific Advisory Committee)

immediately announced its acceptance of these recommendations, and legislation was passed in May 2011 to provide the framework for their implementation.

The central change is the establishment of a new prevention organization within the Ministry of Labour, led by a Chief Prevention Officer, guided by a multi-stakeholder Prevention Council. The new organization will be responsible for the development and implementation of an occupational injury and illness prevention strategy, the oversight of the health and safety associations (HSAs), and the development of training standards.

IWH was asked at the outset of the process to support the work of the EAP. It did so in several ways.

PROFILES OF OHS PREVENTION SYSTEMS IN SEVEN JURISDICTIONS

IWH President Dr. Cameron Mustard prepared a set of papers describing the OHS system and delivery of prevention services in seven jurisdictions: Ontario, Quebec, British Columbia, the state of Victoria in Australia, the United Kingdom, Germany and New Zealand. These papers, available on the IWH website, were among the earliest background materials to be presented to the EAP. They also provided highly valued information as the EAP embarked on its work.

“The IWH has long been a trusted, independent source of evidence that is important for the prevention of occupational injuries,” says Carmine Tiano, director of WSIB Advocacy & Occupational Services for the Provincial Building and Construction Trades Council of Ontario and a member of the Expert Advisory Panel. “The prevention system summaries were very helpful background for the work of the EAP.”

This sentiment is echoed by H. Allan Hunt, another EAP member and a senior economist at the W.E. Upjohn Institute for Employment Research: “The profiles of prevention systems prepared by IWH provided an invaluable context for our review of the OHS system in Ontario.”

PARTICIPATION IN AND SUPPORT FOR THE WORKING GROUPS

Much of the information gathering and options development for the EAP was done by eight working groups. Two IWH scientists participated as working group members: Dr. Peter Smith on the Working Group on Data and Performance Measurement, and Dr. Ron Saunders on the Working Group on Vulnerable Workers. “The support from IWH was instrumental in the development of a conceptual framework on vulnerable workers,” says Yvonne Slupinski, a senior policy advisor at the Ontario

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"The IWH has long been a trusted, independent source of evidence that is important for the prevention of occupational injuries. The prevention system summaries were very helpful background for the work of the EAP."

Carmine Tiano, Director, WSIB Advocacy & Occupational Services,
Provincial Building and Construction Trades Council of Ontario
(Member, Expert Advisory Panel)



“THE PROFILES OF PREVENTION SYSTEMS PREPARED BY IWH PROVIDED AN INVALUABLE CONTEXT FOR OUR REVIEW OF THE OHS SYSTEM IN ONTARIO.”

H. Allan Hunt, Senior Economist, W.E. Upjohn Institute for Employment Research (Member, Expert Advisory Panel)

Ministry of Labour and chair of the EAP's Working Group on Vulnerable Workers.

Dr. Saunders also served as liaison between IWH and the secretariat of the EAP. He arranged for IWH support, as needed, for all of the working groups, for the Panel itself and for the EAP subcommittee on small employers.

Several IWH scientists stood before one or more of the working groups to present their research findings relevant to the mandate of the EAP. They included:

- Dr. Lynda Robson, on the systematic review that she led on the effectiveness of OHS training;
- Dr. Peter Smith, on the OHS hazards faced by immigrant workers;
- Dr. Agnieszka Kosny, on the difficulties that immigrants face in navigating the OHS and workers' compensation systems in Ontario;
- Dr. Ben Amick, on the development of leading indicators of OHS outcomes in workplaces; and
- Dr. Emile Tompa, on the systematic review he led on the effectiveness of insurance and regulatory mechanisms for occupational health and safety.

IWH scientists provided the working groups with brief reports on key issues. For example, Dr. Mustard provided an overview of the literature on the controversial topic

of behaviour-based safety programs. Dr. Ellen MacEachen authored a report on preliminary findings of an IWH project on OHS issues and challenges regarding temporary agency workers, a growing part of the labour force. And Dr. Curtis Breslin met with the EAP secretariat to talk about his research on young workers. IWH also provided data to the Working Group on Vulnerable Workers and to the EAP subcommittee on small employers.

IWH's position as an independent research organization meant it could bring a balanced, analytical view to many of the issues, especially controversial ones. "Having an independent source for research and analysis was very important, particularly for the deliberations on issues related to OHS training," says Sandra Miller of Workplace Safety & Prevention Services, who chaired the Working Group on Training.

IWH research is cited in the report of the EAP, and numerous IWH publications are identified in the section on supporting resources. "IWH research helped shape the policy ideas that emerged from the working groups and the recommendations of the Expert Advisory Panel, particularly in the areas of training, vulnerable workers and data systems," says John VanderDoelen of the Ontario Ministry of Labour and head of the Expert Advisory Panel Secretariat.

“IWH HAS BEEN A VALUABLE PART OF THE OHS SYSTEM IN ONTARIO. I EXPECT THAT IT WILL CONTINUE TO PLAY AN IMPORTANT ROLE IN INFORMING POLICY AND PRACTICE REGARDING THE PREVENTION OF OCCUPATIONAL INJURY AND ILLNESS.”

Cynthia Morton, Deputy Minister, Ontario Ministry of Labour

The Expert Advisory Panel recommendations include this endorsement of the value of research to support improvements in the health of workers in Ontario: “Research is an important tool that supports innovation. It functions as a conduit to new ideas and concepts. It can also help deal with ongoing problems, identify new issues and identify solutions. Research priorities should be informed by ongoing dialogue with leaders of the prevention system.” (EAP report, pp. 22–23)

MOVING FORWARD TO SUPPORT THE NEW SYSTEM

The report of the Expert Advisory Panel points to several areas where research is needed to underpin the development of the new OHS prevention system. In 2010, IWH was active in each of these areas. Indeed, as EAP Chair Tony Dean puts it, “OHS research, to which IWH has been a key contributor, was critical for the work of the Panel, and will be essential for the effective implementation of the EAP report.”

IMPROVING OUR UNDERSTANDING OF SYSTEM PERFORMANCE

IWH has supported efforts to measure the performance of the OHS system for many years, assisting in the development and use of a logic model that conceptualized how resources and activities can affect system output and outcomes. In 2010, IWH scientists continued work

on several projects that are looking at the performance of the OHS or workers’ compensation systems.

For example, IWH Senior Scientist Dr. Sheilah Hogg-Johnson led research that examined the effectiveness of targeting employers to receive additional support from health and safety associations or the Ministry of Labour under a program in place from 2004 to 2008. (Projects looking at the workers’ compensation system are featured on pages 14–15, “Beyond Primary Prevention.”)

This kind of research on how well the system is performing, or not, is needed. John Macnamara, vice-president of Health, Safety and Environment at Hydro One and a member of the Expert Advisory Panel, points this out: “The new prevention system must be workplace-focused and evidence-based, and that includes the development of sound measures of performance at the system and workplace levels.”

IDENTIFYING LEADING INDICATORS OF OHS PERFORMANCE IN WORKPLACES

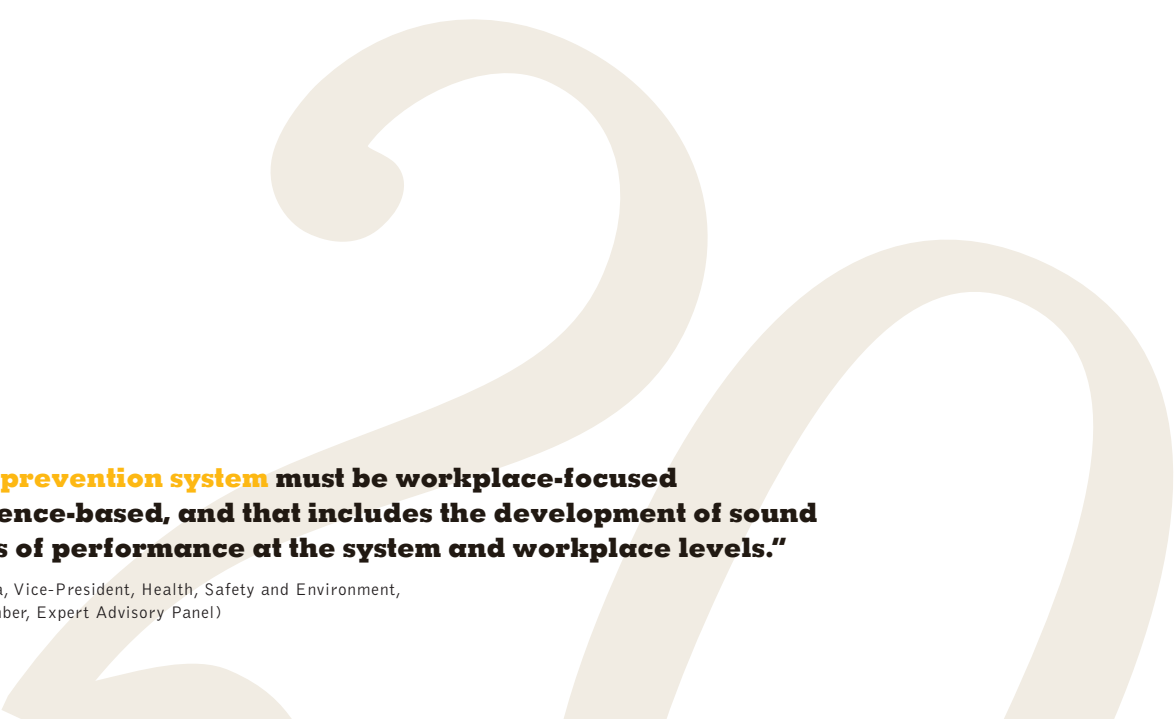
A leading indicator is a variable that predicts future OHS outcomes – a measure of an organization’s ongoing conditions leading to illness and injuries. In 2010, IWH launched several studies that may provide important insights on leading indicators.



“ IWH research helped shape the policy ideas that emerged from the working groups and the recommendations of the Expert Advisory Panel, particularly in the areas of training, vulnerable workers and data systems.”

John VanderDoelen, Ontario Ministry of Labour (Head, Expert Advisory Panel Secretariat)





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John Macnamara, Vice-President, Health, Safety and Environment,
Hydro One (Member, Expert Advisory Panel)



“OHS RESEARCH, TO WHICH IWH HAS BEEN A KEY CONTRIBUTOR, WAS CRITICAL FOR THE WORK OF THE PANEL, AND WILL BE ESSENTIAL FOR THE EFFECTIVE IMPLEMENTATION OF THE EAP REPORT.”

Tony Dean, Chair, Expert Advisory Panel on Occupational Health & Safety

In one project, IWH Scientist Dr. Emile Tompa and several colleagues partnered with researchers from York University’s Schulich School of Business to examine how OHS practices relate to firms’ business objectives. Another project, led by IWH Associate Scientist Dr. Lynda Robson, is exploring what it takes to go from being a poor health and safety performer to one of the best.

A third study (informally known as the “5000 firms study”) is being led by IWH Scientific Director Dr. Ben Amick. It sees IWH joining forces with the four sector-based health and safety associations and the Occupational Health Clinics for Ontario Workers to explore how OHS policies and practices relate to workplace injuries and illness in thousands of Ontario firms.

The results from these studies will, ideally, help improve the way Ontario firms manage their occupational health and safety programs. “It’s exciting to be involved in work that will identify leading indicators of OHS outcomes,” says Kiran Kapoor, manager of Research and Program Evaluation for Workplace Safety & Prevention Services. “The results of the 5000 firms study will identify opportunities to develop evidence-based measurement

tools, products and services to further support Ontario workplaces in improving their occupational health and safety.”

IDENTIFYING AND SHARING BEST PRACTICES

IWH has developed several evidence-based tools to support effective practice in OHS and return to work. In 2010, the Institute added an important resource to this toolkit: the Health & Safety Smart Planner. The Smart Planner is based on an economic evaluation framework developed by Dr. Tompa and his team. The software tool is designed to calculate the costs and benefits of workplace health and safety initiatives, and can be used by anyone involved in considering or undertaking a health and safety initiative.

Work like this and more from the Institute will hopefully play an important role in the years to come as Ontario and other jurisdictions endeavour to improve their systems to protect the health and well-being of workers. “IWH has been a valuable part of the OHS system in Ontario,” says Ontario Deputy Minister of Labour Cynthia Morton. “I expect that it will continue to play an important role in informing policy and practice regarding the prevention of occupational injury and illness.”

BEYOND PRIMARY PREVENTION



While the focus of the Expert Advisory Panel was on the prevention of work injury and illness, the mandate of the Institute for Work & Health includes research on treating musculoskeletal disorders, preventing work injury from becoming disabling, facilitating sustainable return to work, and improving the design of workers' compensation systems. IWH remained active in all of these areas in 2010.

“IWH research has helped us in many ways, for example, in forming the questions that we ask to determine if an injured worker needs support to return to work, in guiding improvements in the Labour Market Re-entry program, and in giving us insight into factors affecting the incidence of long-duration claims.”

Judy Geary, Vice-President, Work Reintegration,
Workplace Safety and Insurance Board

A core function of workers' compensation programs is to replace earnings lost by injured workers as a result of their injury. A team led by IWH Scientist Dr. Emile Tompa measured the adequacy of earnings replacement benefits for permanently disabled workers under three workers' compensation benefit regimes: two in Ontario, before and after the 1990 change in the system, and one in British Columbia that was in place in the 1980s and 1990s.

In Ontario and some other jurisdictions, a growing proportion of workers' compensation claims are lasting for a long time after the date of injury. An IWH research team led by IWH Senior Scientist Dr. Sheilah Hogg-Johnson has been working to identify the factors affecting the growth in long-duration claims. One key study in the project looked at Ontario workers' compensation beneficiaries with long-term disabilities who reach a point where their benefits are “locked-in” because they are unlikely to recover any further.

Other notable studies included:

- a systematic review of the literature on depression in the workplace, led by IWH Associate Scientist Dr. Andrea Furlan;

- an update of a systematic review of factors that predict time away from work in workers with acute low-back pain, led by IWH Associate Scientist Dr. Ivan Steenstra;
- a study of workers who attended Workplace Safety and Insurance Board (WSIB) specialty clinics for upper limb disorders, led by IWH Scientist Dr. Dorcas Beaton; and
- an examination of the role of organizational policies and practices in return to work, led by IWH Scientific Director Dr. Ben Amick and Dr. Hogg-Johnson.

IWH will continue its research and knowledge exchange activities on all aspects of its mandate, including disability prevention and workers' compensation. Judy Geary, vice-president of Work Reintegration at WSIB, has considered IWH research in much of the work she does. She gives some examples: “IWH research has helped us in many ways, for example, in forming the questions that we ask to determine if an injured worker needs support to return to work, in guiding improvements in the Labour Market Re-entry program, and in giving us insight into factors affecting the incidence of long-duration claims.”

THE YEAR IN NUMBERS

Staff

87 total staff (67 full-time;
20 part-time)

35 adjunct scientists

Students

7 PhD students

5 post-doctoral appointments

1 completed PhD



Projects

- 60 active research projects
- 60 papers published or in press
- 66 presentations of results/stakeholder consultations
- 45 external grants awarded
- 36 national/provincial project collaborations
- 10 international project collaborations
- 40 national/provincial policy advisory roles
- 6 international policy advisory roles

Funding

- \$2,419,823 research grant funding
- \$4,690,370 Workplace Safety and Insurance Board funding

AUDITORS' REPORT

To the Directors of the Institute for Work & Health

We have audited the accompanying financial statements of the Institute for Work & Health, which comprise the balance sheet as at December 31, 2010 and the statements of operations, net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board of Directors' responsibility

The Board of Directors is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as the Board of Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation

of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Institute for Work & Health as at December 31, 2010 and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting standards.

Stern Cohen LLP

Stern Cohen LLP
Chartered Accountants
Licensed Public Accountants
Toronto, Canada
April 15, 2011

STATEMENT OF OPERATIONS

For the year ended December 31,	2010 \$	2009 \$
Revenue		
Workplace Safety and Insurance Board of Ontario	4,690,370	4,879,185
Other (Note 6a)	2,419,823	1,894,779
Investment income (Note 6b)	32,707	42,942
	7,142,900	6,816,906
Expenses		
Salaries and benefits	6,008,078	5,332,089
Travel	134,862	123,929
Supplies and service	107,219	106,228
Occupancy costs	561,550	541,474
Equipment and maintenance	111,291	96,464
Publication and mailing	57,181	72,609
Voice and data communications	44,378	45,631
Staff training	59,623	38,587
Professional services (Note 6c)	121,072	154,848
Other	139,051	77,276
Amortization of capital assets	59,368	76,866
	7,403,673	6,666,001
Excess (deficiency) of revenue over expenses for the year	(260,773)	150,905

See accompanying notes.

STATEMENT OF NET ASSETS

For the year ended December 31,	Invested in capital assets \$	Unrestricted \$	2010 Total \$	2009 Total \$
		(Note 6d)		
Beginning of year	105,376	911,344	1,016,720	865,815
Excess (deficiency) of revenue over expenses for the year	(59,368)	(201,405)	(260,773)	150,905
Investment in capital assets	59,364	(59,364)	—	—
End of year	105,372	650,575	755,947	1,016,720

See accompanying notes.

STATEMENT OF CASH FLOW

For the year ended December 31,	2010 \$	2009 \$
Operating activities		
Excess (deficiency) of revenue over expenses for the year	(260,773)	150,905
Items not involving cash		
Amortization of capital assets	59,368	76,866
Adjustment to fair value	3,446	(13,011)
Working capital from (required by) operations	(197,959)	214,760
Net change in non-cash working capital balances related to operations		
Accounts receivable	(232,566)	(91,654)
Prepaid expenses and deposits	(95,795)	(35,744)
Accounts payable	66,078	116,517
Deferred revenue	240,221	211,343
Cash from (required by) operations	(220,021)	415,222
Investing activities		
Purchase of capital assets	(59,364)	(62,441)
Short-term investments	192,448	(424,358)
	133,084	(486,799)
Change in cash during the year	(86,937)	(71,577)
Cash		
Beginning of year	451,977	523,554
End of year	365,040	451,977

See accompanying notes.

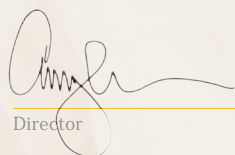
BALANCE SHEET

As at December 31,	2010 \$	2009 \$
Assets		
Current assets		
Cash	365,040	451,977
Short-term investments (Note 2)	1,063,527	1,259,421
Accounts receivable (Note 3)	818,734	586,168
Prepaid expenses and deposits	170,027	74,232
	2,417,328	2,371,798
Capital assets (Note 4)	105,372	105,376
	2,522,700	2,477,174
Liabilities		
Current liabilities		
Accounts payable	493,051	426,973
Deferred revenue (Note 5)	1,273,702	1,033,481
	1,766,753	1,460,454
Net assets		
Invested in capital assets	105,372	105,376
Unrestricted	650,575	911,344
	755,947	1,016,720
	2,522,700	2,477,174
Other information (Note 6) See accompanying notes.		

Approved on behalf of the Board:



Director



Director

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

The Institute for Work & Health was incorporated without share capital on December 20, 1989 as a not-for-profit organization.

The Institute is a knowledge-based organization that strives to research and promote prevention of workplace disability, improved treatment, optimal recovery and safe return to work. The Institute is dedicated to research and the transfer of research results into practice in clinical, workplace and policy settings.

The Institute is predominantly funded by the Workplace Safety and Insurance Board of Ontario (WSIB) up to the Institute's approved WSIB budget. Other revenues are generated through research activities and certain interest earned.

1 / Significant accounting policies

(a) Amortization

Capital assets are stated at cost. Amortization is recorded at rates calculated to charge the cost of the assets to operations over their estimated useful lives. Maintenance and repairs are charged to operations as incurred. Gains and losses on disposals are calculated on the remaining net book value at the time of disposal and included in income.

Amortization is charged to operations on a straight-line basis over the following periods:

Furniture and fixtures – 5 years
Computer equipment – 3 years

(b) Revenue recognition

The Institute follows the deferral method of accounting for contributions. Restricted contributions, which are contributions subject to externally imposed criteria that specify the purpose for which the contribution can be used, are recognized as revenue in the year in which related expenses are incurred. Unrestricted contributions, which include contributions from the WSIB, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Revenue in excess of expenditures from fee-for-service contracts is recognized at the completion of the contract.

(c) Short-term investments

Short-term investments are recorded at fair value.

(d) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenditures during the year. Actual results could differ from these estimates.

2 / Short-term investments

	2010 \$	2009 \$
Guaranteed Investment Certificates	703,145	855,479
Corporate Note	165,464	168,481
Money Market Mutual Fund	194,918	235,461
	1,063,527	1,259,421

The Guaranteed Investment Certificates earn an average interest of 3.56% and mature at various dates between 2011 and 2014. The Corporate Note earns interest of 4.5% and matures in 2012.

3 / Accounts receivable

	2010 \$	2009 \$
The Foundation for Research and Education in Work and Health Studies	99,819	78,925
Other	718,915	507,243
	818,734	586,168

4 / Capital assets

	Cost \$	Accumulated amortization \$	2010 \$	Net 2009 \$
Furniture and fixtures	41,011	17,606	23,405	29,699
Computer equipment	264,645	182,678	81,967	75,677
	305,656	200,284	105,372	105,376

5 / Deferred revenue

	2010 \$	2009 \$
CAN	32,253	36,959
CIHR	374,208	290,912
OCA	27,453	83,957
WCB Manitoba	59,095	—
Worksafe BC	290,328	208,688
WSIB – RAC	432,595	325,666
Other	57,770	87,299
	1,273,702	1,033,481

6 / Other information

(a) Other revenue

	2010 \$	2009 \$
ACC	—	67,713
CIHR	767,883	507,809
MOHLTC	—	49,000
Foundation	76,702	71,295
NIOSH	—	14,694
OCA	81,504	16,518
SSHRC	27,699	—
WCB Manitoba	30,998	17,801
Worksafe BC	237,355	207,383
WSIB - RAC	789,952	714,995
Other	407,730	227,571
	2,419,823	1,894,779

(b) Reconciliation of investment income

The investment income of the Institute includes the following:

	2010 \$	2009 \$
Interest	36,153	29,931
Gain (loss) on adjustment to fair value	(3,446)	13,011
Total	32,707	42,942

(c) Professional services

	2010 \$	2009 \$
University co-investigators	—	14,000
Other project-related services	99,792	91,341
Other services	21,280	49,507
	121,072	154,848

(d) Unrestricted net assets

Unrestricted net assets are not subject to any conditions which require that they be maintained permanently as endowments or otherwise restrict their use.

	2010 \$	2009 \$
Total assets	2,522,700	2,477,174
Invested in capital assets	(105,372)	(105,376)
	2,417,328	2,371,798
Liabilities	(1,766,753)	(1,460,454)
Unrestricted net assets	650,575	911,344

(e) Pension

For those employees of the Institute who are members of the Healthcare of Ontario Pension Plan, a multi-employer defined benefit pension plan, the Institute made contributions of \$329,481 to the Plan during the year (2009 – \$313,147).

(f) Commitments

The Institute is committed under a lease for premises which expires July 31, 2014 with annual rents, exclusive of operating costs, as follows:

	\$
2011	\$ 262,000
2012	\$ 267,000
2013	\$ 267,000
2014	\$ 156,000

(g) Financial instruments

The organization's financial instruments consist of cash, short-term investments, accounts receivable and accounts payable. It is management's opinion that the Institute is not exposed to significant interest rate, currency, market or credit risks arising from these financial instruments.

Unless otherwise noted, it is management's opinion that the carrying amount of the company's financial instruments approximates fair value.

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ABOUT THE INSTITUTE

The Institute for Work & Health (IWH) is an independent, not-for-profit research organization. Our mission is to conduct and share research that protects and improves the health of working people and is valued by policy-makers, workers and workplaces, clinicians, and health and safety professionals.

What We Do

Since 1990, we have been providing research results and producing evidence-based products to inform those involved in preventing, treating and managing work-related injury and illness. We also train and mentor the next generation of work and health researchers.

How We Share Our Knowledge

Along with research, knowledge transfer and exchange is a core business of the Institute. IWH commits significant resources to put research findings into the hands of our key audiences. We achieve this through an exchange of information and ongoing dialogue with our audiences. This approach ensures that research information is both relevant and applicable to their decision-making.

How We Are Funded

Our primary funder is the Ontario Workplace Safety and Insurance Board. Our scientists also receive external peer-reviewed grant funding from major granting agencies.

Our Community Ties

The Institute has formal affiliations with four universities: McMaster University, University of Toronto, University of Waterloo and York University. Because of our association with the university community and our access to key data sources, IWH has become a respected advanced training centre. We routinely host international scientists. In addition, graduate students and fellows from Canada and abroad are also associated with IWH. They receive guidance and mentoring from scientific staff, and participate in projects, which gives them first-hand experience and vital connections to the work and health research community.



**Institute
for Work &
Health**

Research Excellence
Advancing Employee
Health

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