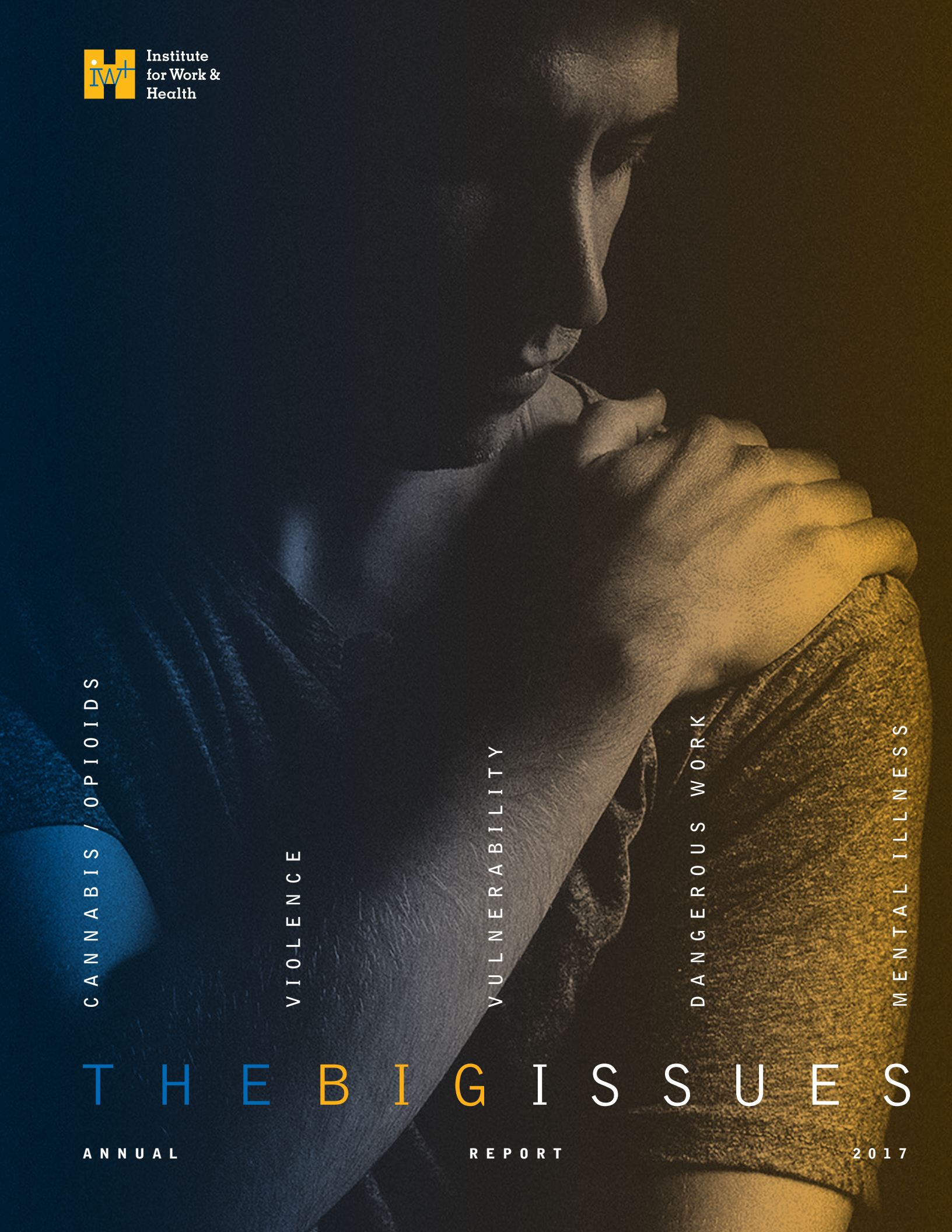
Institute for Work & Health



CANNABIS / OPIOIDS

VIOLENCE

VULNERABILITY

DANGEROUS WORK

MENTAL ILLNESS

THE BIG ISSUES

ANNUAL REPORT 2017

CONTENTS

WHETHER YOU'RE A POLICY-MAKER, employer, health and safety professional or worker representative, you are constantly being called upon to navigate emerging and challenging societal issues that also affect workplace health and safety—from violence to the legalization of cannabis to the impact of mental illness.

CANNABIS / OPIOIDS

VIOLENCE

VULNERABILITY

TO DO SO EFFECTIVELY, you need to understand the scope of these issues, their impact on work, the potential problems they bring, and the policies and programs that will address them. This is where the Institute for Work & Health (IWH) comes in. We are listening to you, our stakeholders, to ensure we are exploring the questions you have about the health and safety of work today and in the future.

DANGEROUS WORK

MENTAL ILLNESS

OUR AIM IS TO PROVIDE the evidence you need to find the best way forward, so that you can effectively protect the health and safety of workers and safeguard the productivity of workplaces. In this annual report, we highlight IWH research that is taking a close look at some of today's big issues, the health and safety challenges they pose, and ways to address them.

THE BIG ISSUES

CANNABIS

OPIOIDS

In October 2018, the recreational use of cannabis became legal in Canada—and policy-makers and workplace parties are continuing to ask questions. Will cannabis use increase at work? Will workplace health, safety and productivity be affected and, if so, how?

In 2017, IWH Scientist Dr. Andrea Furlan and Post-Doctoral Fellow Dr. Nancy Carnide began examining what we already know from the published research literature about the effect of drugs that act on the central nervous system—including cannabis—and workplace deaths, injuries and near misses. It turns out we don't know much.

What the scientists have found striking is how little high-quality evidence there is on the impacts of cannabis in the workplace and, where evidence does exist, how inconsistent it is. They say the need is urgent for high-quality research studies to better understand the effects of cannabis on work.

Some of this research is underway at IWH. In early 2018, Carnide and Senior Scientist Dr. Peter Smith were among 14 research teams in Canada to be awarded a Canadian Institutes of Health Research (CIHR) grant to learn more about the impact of legalization.

Carnide and Smith have already surveyed workers about their current use of cannabis at work and their perceptions about its effects and risks. And because they surveyed workers before recreational cannabis became legal, their findings, once available, will potentially allow for important before- and after-legalization comparisons.

In 2017, Furlan and Carnide also focused their attention on a far more dangerous drug: opioids. According to Health Canada, almost 4,000 people in Canada lost their lives to opioids in 2017.

To help stem this tide, Furlan led an IWH team that reviewed the literature for strategies to prevent deaths, overdoses and addictions resulting from the misuse of prescription opioids. The team found the most promising strategies involve education aimed at health professionals and/or opioid users, clinical practice changes, naloxone distribution, prescription monitoring programs, regulatory changes, collaborations across different disciplines and professions, public health campaigns, and opioid substitution treatments.

Because this review looked at research up until mid-2015, Furlan and Carnide are currently conducting another review that is based on more recent research, and they are expanding the scope to include both prescription and illicit opioids.

In 2017, Carnide also concluded her research on the effects of early prescribing of opioids for low-back pain. Based on data from British Columbia, Carnide's findings suggest workers who are prescribed opioids early in their workers' compensation claims stay on benefits longer compared to those receiving nonsteroidal anti-inflammatory drugs (e.g. aspirin, ibuprofen, naproxen) or muscle relaxants.

Although the underlying reasons for this association are unclear, what is clear is that prescribing opioids early in a claim provides no greater benefits than prescribing other painkillers. Given opioids' potential for serious harm, Carnide says her study supports the need for insurers and doctors to be cautious when managing injured workers with low-back pain, while continuing to ensure workers' pain is adequately treated.

What the scientists have found striking is how little high-quality evidence there is on the impacts of cannabis in the workplace

The risks of physical violence at work are about the same for men and women

Workplaces across Canada are being called upon to comply with increasingly stringent occupational health and safety (OHS) and labour laws meant to prevent violence and harassment (including sexual harassment) at work. Yet injuries due to workplace violence are on the rise while non-violence-related work injuries are declining.

In 2017, IWH research made important contributions to understanding and preventing workplace violence. Dr. Peter Smith wrapped up a study on the incidence of work-related aggression and violence in Canada. He found that, taking all personal and workplace factors into account, the risks of physical violence at work are about the same for men and women. However, the same cannot be said for sexual violence: he found women to be at about four times greater risk than men, regardless of what other factors are taken into account.

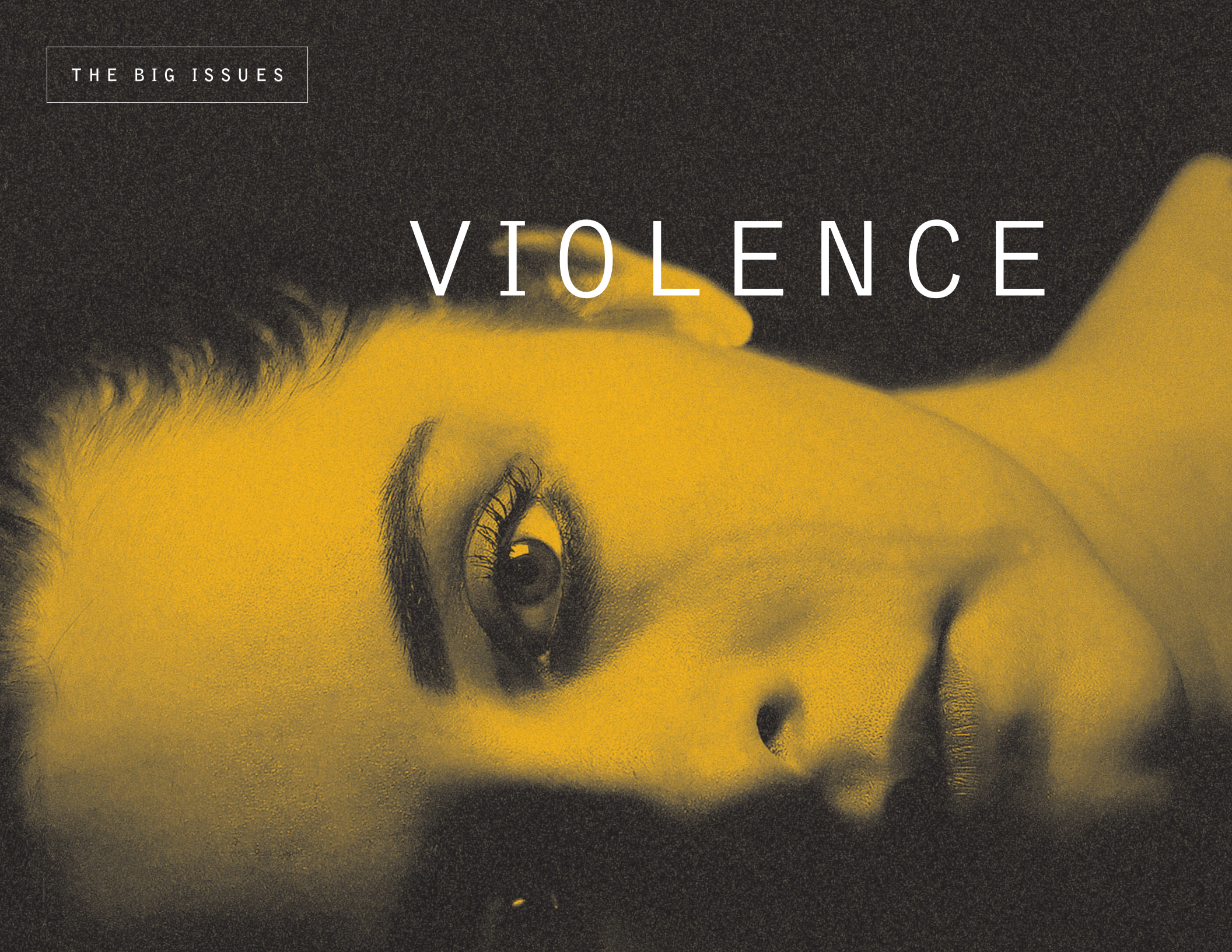
In another study, Smith looked at workers' compensation claims and emergency department records from 2002 to 2015 to determine injury rates resulting from workplace violence in Ontario. He found that, during this period, the incidence of workplace violence increased for women, but not for men, especially in the education sector.

Two IWH studies in 2017 focused on violence in the health-care sector. Then Scientist Dr. Agnieszka Kosny looked at the process of meeting legislated violence prevention requirements in five acute-care hospitals in Ontario. She found challenges in six broad categories: training, risk assessment, identification of patients with aggressive behaviours, use of alarms, security services and incident reporting.

A hospital-based study led by Smith focused on reporting. Based on a 2017 survey of over 1,000 workers in six Ontario hospitals, Smith concluded that about two-thirds of workplace violence events are not reported to hospital reporting systems. He found this to be the case for three main reasons: workers don't consider the incidents serious, especially if they don't result in injury; workers are desensitized to violence, considering it part of the job; and workers don't feel reporting will result in change. Given these findings, Smith suggests being cautious in the short term about using hospital reports of workplace violence as a performance indicator for prevention efforts.

THE BIG ISSUES

VIOLENCE



THE BIG ISSUES

VULNERABILITY

"Vulnerable" in the health and safety world describes those at increased risk of work injury or disease. But who is vulnerable, and why?

In 2017, IWH continued its long involvement in answering this question for policy-makers and workplaces. Some of this research used the Institute's evidence-based OHS Vulnerability Measure developed by Dr. Peter Smith and colleagues. The tool considers a worker vulnerable when exposed to workplace hazards in combination with inadequate workplace policies and procedures, low awareness of OHS rights, responsibilities and hazards, and/or low empowerment to speak up about hazards and their prevention.

For example, Smith used the measure to evaluate the impact of Ontario's mandatory awareness training, introduced in 2014, on worker vulnerability. He found awareness and empowerment did increase among Ontario workers who took the training, but no more than they did in British Columbia where mandatory training had not been introduced.

In another study based on responses to the OHS Vulnerability Measure in Ontario and B.C., Scientist Dr. Curtis Breslin found workers with disabilities are more vulnerable to risk of job injury than workers without. He found people with disabilities are more likely to be exposed to hazards, as well as more likely to report inadequate OHS policies and procedures and inadequate OHS empowerment.

The vulnerability of newcomers to Canada was the subject of a study led by Dr. Agnieszka Kosny. Based on interviews and focus groups with over 130 stakeholders, including 100 recent immigrants and refugees, Kosny and her team found that, because newcomers have difficulty finding work, they often end up in precarious first jobs where they lack health and safety protection.

The research team recommended that health and safety awareness training be delivered more systematically in language-training and employment-preparation classes for newcomers. Ontario's then Ministry of Citizenship and Immigration responded by adding a requirement to some of its funding agreements with settlement agencies to provide in-class training on health, safety and employment standards.

Vulnerability due to gaps in essential skills (such as literacy and numeracy) was the focus of a 2017 study led by then Senior Scientist and Director of Knowledge Transfer & Exchange Dr. Ron Saunders. The study modified the curriculum of a training program in the construction sector to include essential skills learning.

Trainees who completed the modified training had significantly better scores on tests of course content than those who took the regular training program. In the wake of these findings, Saunders and his team produced a guide that lays out the steps involved in embedding essential skills learning into OHS training.

Workers with disabilities are more vulnerable to risk of job injury than workers without

The construction industry is looking for evidence on the prevention of occupational diseases

Targeting high-hazard sectors has been one of the key priorities in the Ontario Ministry of Labour's OHS strategy. One of those sectors is construction. Although the construction sector makes up only 6.7 per cent of Ontario's employment, it accounts for about 30 per cent of all work-related traumatic fatalities and occupational disease fatality claims in the province.

In 2017, IWH scientists led several projects to better understand how regulators, employers and workers can help reduce risks in this sector.

Scientist Dr. Lynda Robson began her study examining the effectiveness of Ontario's mandatory working-at-heights training program, introduced by the province in 2015. Based on initial findings from interviews with inspectors and surveys of construction employers (findings from surveys of worker trainees are still being analyzed), she found widespread awareness of the province's mandatory training program and an indication that employer practices are changing as a result. For example, about 40 per cent of surveyed employers report buying new equipment, and a third report increases in inspections of fall protection equipment.

Senior Scientist Dr. Ben Amick embarked on a project with the Construction Safety Association of Manitoba to identify leading OHS indicators in the construction sector. Initiated in 2017 and still ongoing, the project is creating a dashboard that will allow construction firms to manage and improve their OHS metrics over time.

The construction sector is looking for evidence not only on the prevention of traumatic injuries and deaths, but also on the prevention of occupational diseases—especially cancers. IWH Senior Scientist Dr. Emile Tompa was very active in this area in 2017.

Tompa began working with the Occupational Cancer Research Centre (OCRC) to reduce the risk of work-related cancers in Ontario's construction sector. He and OCRC are estimating the number of cancer cases that are likely to occur in Ontario up to the year 2060 due to work exposures in the sector, searching the evidence for strategies to prevent these cancers, and evaluating the potential savings if these strategies are implemented and cancers are prevented.

Again working with OCRC, Tompa completed related work estimating the direct, indirect and quality-of-life costs of occupational cancers in Canada—in all sectors, not just construction (although construction workers are in the high-risk group for the types of cancers studied). For example, Tompa calculated that the cost to Canadian society of cases newly diagnosed in 2011 of mesothelioma and lung cancer due to work-related asbestos exposures is $2.35 billion. He also calculated that the cost of non-melanoma skin cancers newly diagnosed in 2011 and due to work-related sun exposure is $34.6 million.

Another sector historically considered dangerous is underground mining. In 2017, IWH President and Senior Scientist Dr. Cameron Mustard continued to help create a tool to measure the functioning of the internal responsibility system (IRS) in Ontario's underground mines.

As a member of the Ontario Ministry of Labour's 2014 Mining, Safety and Prevention Review advisory group, Mustard set out a series of best-practice statements to respond to a Ministry request that the sector develop an IRS guideline. Mustard then worked with Workplace Safety North to create a questionnaire based on these statements. The result was the Internal Responsibility System Climate Assessment and Audit Tool (IRS CAAT), which has since been successfully piloted in Ontario's underground mines.

THE BIG ISSUES

DANGEROUS WORK

THE BIG ISSUES

MENTAL ILLNESS

According to the Centre for Addiction and Mental Health, mental illness results in nearly 500,000 employed Canadians missing some work each week. Therefore, workplaces are eager for solutions to help workers with mental illness, especially depression, remain at and return to work.

IWH researchers are helping provide the advice workplaces are seeking. According to a key finding of a 2017 systematic review update on workplace interventions to manage depression, led by IWH Director of Research Operations Emma Irvin, work-focused cognitive behavioural therapy is effective in helping workers remain at and return to work.

Scientist Dr. Dwayne Van Eerd and Associate Scientist Dr. Kim Cullen then led a team that integrated the findings of the review update with the team's findings from stakeholder surveys, interviews and focus groups about current practices. They used these integrated findings to create an evidence-informed guide on strategies to support employees with depressive symptoms—an approach designed to bridge the research-to-practice and research-to-policy gaps that currently exist for depression-related disability management programs.

In February 2018, the Mental Health Commission of Canada published a report on the business case for employing people with mental illnesses. Dr. Emile Tompa conducted the cost-benefit analyses of four workplace accommodations highlighted in the report. In each case, he found a net benefit for employers, ranging from two to seven times the costs incurred.

IWH scientists are also including depression in studies looking more broadly at chronic, episodic conditions—those often unpredictable and invisible illnesses with intermittent symptoms that fluctuate over time. These include arthritis, multiple sclerosis, Crohn's disease and colitis, as well as depression and anxiety, among others.

Associate Scientific Director and Senior Scientist Dr. Monique Gignac is leading a multi-year, multi-partner study that got underway in 2017. It aims to develop evidence-informed resources to facilitate communication and accommodation planning for workers with episodic mental and physical health conditions.

The first phase of Gignac's study included interviews with workplace managers. She identified important communication challenges when dealing with these episodic conditions: the complexity surrounding the amount, type and timing of information shared by workers; the difficulty of not focusing solely on performance problems; and the need to acknowledge and address biases based on personal experiences and stereotypes, the likability of workers involved, the work context, and more.

Another 2017 study led by Gignac looked at the employment experiences and needs of baby boomers with arthritis. She found their accommodation needs at work are largely met and, if not, it is often due to their work context (e.g. working part-time, in industries such as education, health and retail, or in high-stress work).

Associate Scientist Arif Jetha also studied workers with arthritis, focusing on their accommodation needs at different stages of their lives. He found that young, middle-aged and older workers with arthritis have similar needs, but that young people and those new to jobs are more likely to report barriers to accessing accommodations, leaving them more susceptible to work disability down the road.

Workplaces are eager for solutions to help workers with mental illness

OTHER PROJECTS IN 2017

Employer investments in OHS

How much are employers in Ontario spending on workplace health and safety? Dr. Cameron Mustard completed a study in 2017 that answered this question. Based on expenditure estimates from over 300 employers with 20 or more employees, companies are spending an average of $1,300 per year per employee on health and safety, with expenditures three times higher in the goods-producing sectors ($2,415 per employee per year) than in the service sectors ($845 per employee per year).

Prolonged standing and heart disease

Working with the Institute for Clinical Evaluative Sciences (ICES), Dr. Peter Smith followed 7,300 Ontario workers (aged 35-74 and all initially free of heart disease) for 12 years. His aim was to find out about the effects of prolonged sitting and standing on the job. He found that, after taking into account a wide range of personal, health and work factors, people who primarily stand on the job are twice as likely as people who primarily sit on the job to have a heart attack or congestive heart failure.

Participatory ergonomics in long-term care

Dr. Dwayne Van Eerd began an evaluation of a participatory ergonomics program called Employees Participating in Change (EPIC), developed by the Public Services Health & Safety Association. He is working with four long-term care facilities in Ontario to assess the implementation of EPIC and its effect on reducing musculoskeletal disorders or slip, trip and fall injuries.

Off-work leisure-time exercise levels

Mustard Post-Doctoral Fellow Dr. Aviroop Biswas completed a project looking at leisure-time exercise levels among workers who have access to fitness-promoting facilities at or near work, such as a pleasant place to walk, playing fields, a gym, fitness classes, organized team sports, showers/change rooms and programs to improve health. He found off-work exercise levels are twice as high among workers with access to all of these facilities compared to workers with access to none of them.

Workplace-based return-to-work programs

Workplaces that offer multi-faceted return-to-work (RTW) interventions that offer a combination of health services, RTW planning/coordination and work modifications can help reduce time away from work for workers with musculoskeletal disorders (MSDs) and pain-related conditions. This is according to a systematic review update completed in 2017, led by Dr. Kim Cullen and Emma Irvin. A related review of effective system-level RTW interventions is ongoing.

Disability management in municipal sector

Dr. Cameron Mustard continued his partnership with six Ontario municipalities to identify areas within the sector for innovation in disability management practices. He found three potential areas of innovation: work-linked cognitive behavioural therapy programs for municipal employees on short-term disability due to a mental health condition; a brief, interactive education program for front-line managers and supervisors to strengthen their skills in offering and supporting work accommodations; and information technology applications to support the work of disability management specialists.

Gender, age and return to work

A study exploring the impact of gender and age on return to work following a musculoskeletal injury, led by Dr. Peter Smith and completed in 2017, found little difference in RTW outcomes among men and women one year after injury, and little difference in outcomes related to age.

Centre for Research on Work Disability Policy (CRWDP)

CRWDP undertook a number of noteworthy activities in 2017, the mid-term of this seven-year initiative co-led by Dr. Emile Tompa. It hosted a successful stakeholder conference in Ottawa to discuss future disability-and-work strategies in Canada, played a foundational role in a new initiative to develop a Canadian standard on work disability management systems, and developed business case studies and best-practice guidelines for recruiting and retaining workers with serious mental health conditions. For more on CRWDP activities, see: www.crwdp.ca

Extended working life and health (THRIVE)

An ongoing collaboration among researchers in the United Kingdom, Sweden, Denmark and Canada—led in Canada by IWH's Dr. Cameron Mustard—is looking at the impact of chronic illnesses on the working lives of older workers. In 2017, one of the important achievements of the project (called THRIVE) was to complete harmonized analyses of the prevalence of chronic conditions among older working-age adults over a 20-year period in each of the four countries.

New website

On March 1, 2018, IWH launched a reorganized and redesigned website. The 18-month project, undertaken in-house by the Institute's communications team, involved months of testing and analyzing users' habits and preferences, and thinking long and hard about the best ways to present Institute research projects, findings and impacts. You can see the outcome at: www.iwh.on.ca

THE YEAR IN NUMBERS

(Year ending March 31, 2018)

FUNDING & PROJECTS

$4,606,484
Province of Ontario funding

$2,532,403
research grant and other funding

38
active research projects
(8 completed, 30 ongoing)

57
papers published or in press

7
external grants awarded

PEOPLE

56
total staff (48 full-time,
8 part-time)

33
adjunct scientists

7
PhD students

2
post-doctoral appointments

2
completed PhDs

STAKEHOLDER ENGAGEMENT

54
project advisory committee
meetings

11
formal stakeholder
networks

201
formal stakeholder network
members

WEBSITE & SUBSCRIBERS

891,207
unique website page views
during year

688,012
unique website users
during year

24,314
unique document downloads
from website during year

5,372
IWH News subscribers
at year end

SOCIAL MEDIA & MEDIA

3,121
Twitter followers
at year end

2,158
LinkedIn followers at
year end

9,622
YouTube video views
during year

364
media mentions (website, print,
radio/TV) during year

A MESSAGE FROM THE CHAIR AND THE PRESIDENT

MANY OF OUR STAKEHOLDERS—including policy-makers, employers and worker representatives—are called upon to address emerging and challenging issues that affect workplace health, safety and productivity. Often these issues are reflective of broader societal trends and challenges. The Institute for Work & Health provides useful, relevant research evidence that decision-makers can rely on to understand the scope of such issues, their impacts on work, and the programs and policies that will address them most effectively.

OUR REFLECTION ON CHALLENGING and emerging workplace health and safety issues is timely as we come to the end of our five-year 2012-2017 strategic plan and identify priorities for the next five years.

In this report, we highlight the Institute's work from the past year on some of these "big issues": the contributions we have made and how we will support policy-makers and workplace parties in the future—recognizing that these issues will continue to evolve and pose challenges for decision-makers.

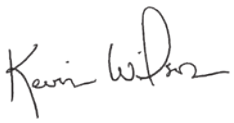
Our reflection on these issues is also timely as we come to the end of our five-year 2012-2017 strategic plan and identify priorities for the next five years. As we enter our next strategic cycle, we have taken the opportunity to change our fiscal year-end to March 31, to align with that of the Ontario Ministry of Labour to facilitate integration of planning, activities and reporting. The financial statements and activity summaries in this report reflect this change.

We are pleased to note the addition of Dr. Andréane Chénier as a new member of the Institute's Board of Directors in 2017. Dr. Chénier brings a background in health sciences research to her role as a national representative specializing in health and safety with the Canadian Union of Public Employees (CUPE).

We also gratefully acknowledge the outstanding contributions of Lisa McCaskell, who stepped down from the Board of Directors in 2017. We thank her for many years of service and her guidance as a member of the board since 2010 and vice-chair since 2013.

As always, we thank the staff of the Institute for their professionalism and dedication to the IWH mission. The success of the Institute relies on their hard work and commitment to providing and sharing the evidence that can help make workplaces safer, healthier and more productive.

We recognize and note our appreciation for the core funding we receive from the Province of Ontario, which enables the Institute to achieve its mission to promote, protect and improve the safety and health of working people by conducting actionable research that is valued by employers, workers and policy-makers.



Kevin Wilson
Chair, Board of Directors
Institute for Work & Health

Dr. Cameron Mustard
President and Senior Scientist
Institute for Work & Health

INDEPENDENT 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 March 31, 2018, the statements of operations, net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility

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

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' judgment, 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 in our audit 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 March 31, 2018, and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Stern Cohen LLP

Stern Cohen LLP
Chartered Professional Accountants
Chartered Accountants
Licensed Public Accountants

Toronto, Canada
May 29, 2018

STATEMENT OF OPERATIONS

For the year ended March 31,	2018 $	2017 $
Revenue		
Ontario Ministry of Labour	**4,606,484**	4,457,043
Grant revenue (Note 6a)	**2,118,489**	1,666,717
Other (Note 6b)	**380,205**	673,846
Investment income	**33,709**	30,913
	7,138,887	6,828,519
Expenses		
Salaries and benefits	**5,568,652**	5,145,143
Travel	**83,528**	93,777
Supplies and service	**73,569**	85,761
Occupancy costs	**691,227**	662,633
Equipment and maintenance	**143,851**	122,475
Publication and mailing	**56,630**	58,734
Voice and data communications	**34,092**	33,076
Staff training	**19,267**	31,390
Professional services	**273,974**	147,307
Other	**50,395**	372,594
Amortization of capital assets	**55,337**	50,427
	7,050,522	6,803,317
Excess of revenues over expenses for the year	**88,365**	25,202

See accompanying notes.

STATEMENT OF NET ASSETS

For the year ended March 31,			2018 $	2017 $
	Invested in capital assets $	Unrestricted $	Total $	Total $
		(Note 6c)		
Beginning of year	80,173	800,832	**881,005**	855,803
Excess (deficiency) of revenues over expenses for the year	(55,337)	143,702	**88,365**	25,202
Investment in capital assets	44,716	(44,716)	—	—
End of year	69,552	899,818	**969,370**	881,005

See accompanying notes.

STATEMENT OF CASH FLOW

For the year ended March 31,	2018 $	2017 $
Operating activities		
Excess of revenue over expenses for the year	**88,365**	25,202
Items not involving cash		
Amortization of capital assets	**55,337**	50,427
Working capital from operations	**143,702**	75,629
Net change in non-cash working capital balances related to operations		
Accounts receivable	**14,110**	83,429
Prepaid expenses and deposits	**(37,668)**	61,163
Accounts payable	**(79,917)**	78,454
Deferred revenue	**231,330**	(386,715)
Cash from (required by) operations	**271,557**	(88,040)
Investing activities		
Purchase of capital assets	**(44,716)**	(52,912)
Disposal (purchase) of short-term investments, net	**174,160**	(37,924)
	129,444	(90,836)
Change in cash during the year	**401,001**	(178,876)
Cash beginning of year	**660,739**	839,615
Cash end of year	**1,061,740**	660,739

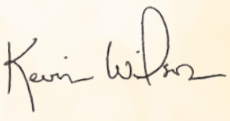
See accompanying notes.

BALANCE SHEET

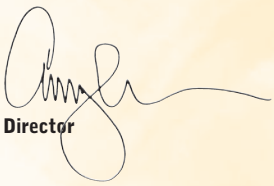
As at March 31,	2018 $	2017 $
Assets		
Current assets		
Cash	1,061,740	660,739
Short-term investments (Note 2)	1,970,446	2,144,606
Accounts receivable (Note 3)	268,378	282,488
Prepaid expenses and deposits	73,456	35,788
	3,374,020	3,123,621
Capital assets (Note 4)	69,552	80,173
	3,443,572	3,203,794
Liabilities		
Current liabilities		
Accounts payable	133,519	213,436
Deferred revenue (Note 5)	2,340,683	2,109,353
	2,474,202	2,322,789
Net assets		
Invested in capital assets	69,552	80,173
Unrestricted	899,818	800,832
	969,370	881,005
	3,443,572	3,203,794

Other information (Note 6)
See accompanying notes.

Approved on behalf of the Board:



Director



Director

NOTES TO FINANCIAL STATEMENTS

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

The Institute is an independent, not-for-profit research organization with a mission to promote, protect and improve the safety and health of working people by conducting actionable research that is valued by employers, workers and policy-makers.

The Institute is predominantly funded by the Ontario Ministry of Labour (MOL) up to the Institute's approved MOL budget. Other revenues are generated through research activities and certain interest earned.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) 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 MOL, 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.

Investment income from interest is recognized on an accrual basis, and changes in fair value of investments are recognized in excess of revenue over expense

(b) Capital assets

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
Leaseholds—term of the lease

The Institute has a policy to derecognize capital assets when fully amortized.

(c) Short-term investments

Short term investments are recorded at fair value. These investments are classified as short-term because they are highly liquid and available for sale prior to maturity date.

(d) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires the Institute 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.

(e) Financial instruments

The Institute initially measures its financial assets and liabilities at fair value. The Institute subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and deferred revenue.

2. SHORT-TERM INVESTMENTS

	2018 $	2017 $
Guaranteed Investment Certificates	1,702,728	1,705,027
Money Market Mutual Fund	267,718	439,579
	1,970,446	2,144,606

The Guaranteed Investment Certificates earn an average interest of 1.90% and mature at various dates between April 2018 and April 2021.

3. ACCOUNTS RECEIVABLE

	2018 $	2017 $
Foundation for Research and Education in Work and Health Studies	(29,517)	79,004
Projects and other	268,529	179,899
HST rebate	29,366	23,585
	268,378	282,488

4. CAPITAL ASSETS

	Cost $	Accumulated amortization $	Net 2018 $	Net 2017 $
Furniture and fixtures	19,126	17,690	1,436	5,738
Computer equipment	190,196	124,494	65,702	69,758
Leaseholds	9,051	6,637	2,414	4,677
	218,373	148,821	69,552	80,173

5. DEFERRED REVENUE

The Institute records restricted contributions as deferred revenue until they are expended for the purpose of the contribution.

	2018 $	2017 $
Opening balance — deferred revenue	2,109,353	2,338,257
Less: revenue recognized (Note 6a)	(2,118,489)	(1,666,717)
Add: current year funding received	2,349,819	1,437,813
Ending balance — deferred revenue	2,340,683	2,109,353

The details of the deferred revenue balance are as follows:

	2018 $	2017 $
Cancer Care Ontario	80,216	76,410
Canadian Institutes of Health Research	1,248,860	886,023
Max Bell	12,560	37,138
Memorial University	187	10,188
Ministry of Labour—Supplemental	151,614	—
Ministry of Labour—Research Opportunity Program	356,787	779,869
Ontario Human Capital Research and Innovation Fund	37,085	—
Workers Compensation Board—Manitoba	50,489	8,508
Worksafe BC	100,453	117,611
Workplace Safety & Insurance Board—Research Advisory Committee	52,580	11,300
Other	249,852	182,306
	2,340,683	2,109,353

6. OTHER INFORMATION

(a) Grant revenue

	2018 $	2017 $
Canadian Institutes of Health Research	614,608	737,181
Cancer Care Ontario	25,819	10,458
Employment and Social Development Canada	5,154	30,898
Max Bell	24,578	76,851
Memorial University	10,001	21,754
Ministry of Labour—Supplemental	343,526	—
Ministry of Labour—Research Opportunity Program	720,045	525,149
Mustard Foundation	60,094	41,372
Workers Compensation Board—Manitoba	80,208	30,452
Worksafe BC	136,407	38,954
World Health Organization	—	33,671
Workplace Safety & Insurance Board—Research Advisory Committee	12,013	2,687
Public Services Health and Safety Association	—	56,940
Other	86,036	60,350
	2,118,489	1,666,717

(b) Other revenue

	2018 $	2017 $
Conferences	—	384,005
Other	380,205	289,841
Total	380,205	673,846

(c) Unrestricted net assets

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

	2018 $	2017 $
Total assets	3,443,572	3,203,794
Invested in capital assets	(69,552)	(80,173)
	3,374,020	3,123,621
Liabilities	(2,474,202)	(2,322,789)
Unrestricted net assets	899,818	800,832

(d) 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 $371,319 of contributions to the plan during the year (2017 — $335,750).

(e) Commitments

The Institute is committed under a lease for premises, which expires July 31, 2019, with annual rents, exclusive of operating costs, as follows:

	$
2019	302,000
2020	101,000
	403,000

(f) Financial instruments

It is management's opinion that the Institute is not exposed to significant interest rate, currency, market or credit risks arising from its financial instruments.

(g) Change in year end and comparative figures

The Institute, at the recommendation of the Ontario Ministry of Labour, received permission from Canada Revenue Agency to change its fiscal year end to March 31st, commencing with fiscal period ended March 31, 2018.

The fiscal 2017 figures have been restated to reflect a full year of comparative information.

(h) 2020 World Congress on Safety and Health at Work

During the year, the Institute entered into an agreement to co-host the 2020 World Congress on Safety and Health at Work with the Canadian Centre for Occupational Health and Safety. To finance the Institute's expected cash outflows for the Congress planning secretariat over the 2017–2020 period, the Foundation for Research and Education in Work and Health has established a credit facility with the Royal Bank of Canada. This facility may be drawn upon to meet the Institute's share of Congress secretariat cash outflows over the 2017–2020 period. Any outstanding amounts owed on this credit facility will be reimbursed by the Institute from Congress revenues in 2020. As of March 31, 2018, the amount financed by the Foundation is $168,980.

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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 promote, protect and improve the safety and health of working people by conducting actionable research that is valued by employers, workers and policy-makers.

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 Province of Ontario. 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.

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