

MFL OCCUPATIONAL HEALTH

AND SAFETY CENTRE INC.

FINANCIAL STATEMENTS

MARCH 31, 2020

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

FINANCIAL STATEMENTS

MARCH 31, 2020

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SIMON HALL
CHARTERED PROFESSIONAL ACCOUNTANT
WINNIPEG, MANITOBA

INDEPENDENT AUDITOR'S REPORT

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

Opinion

I have audited the accompanying financial statements of MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC., which comprise the statement of financial position as at MARCH 31, 2020, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements present fairly, in all material respects, the financial position of MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC. as at MARCH 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for not for profit organizations.

Basis for Opinion

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

Responsibilities of Management & Those Charged with Governance of Financial Statements

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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Organization's internal control.

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

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

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Winnipeg, Manitoba
June 12, 2020

SIMON HALL
CHARTERED PROFESSIONAL ACCOUNTANT

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2020

	Operating Fund	Special Projects Fund	Total 2020	Total 2019
	\$	\$	\$	\$
CURRENT ASSETS:				
Cash (Note 3)	141,336	-	141,336	106,355
Short term				
Investments (Note 4)	96,039	175,000	271,039	280,296
Accounts Rec (Note 5)	64,797	-	64,797	59,709
Prepaid expenses	425	-	425	-
	<u>302,597</u>	<u>175,000</u>	<u>477,597</u>	<u>446,360</u>
LONG TERM ASSETS:				
Investments				
(Note 4)	245,213	-	245,213	223,715
Investment in				
Union Centre: (Note 6)	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
	<u>395,213</u>	<u>-</u>	<u>395,213</u>	<u>-</u>
TOTAL ASSETS	<u><u>697,810</u></u>	<u><u>175,000</u></u>	<u><u>872,810</u></u>	<u><u>820,075</u></u>
CURRENT LIABILITIES:				
Accounts payable &	159,866	-	159,866	157,517
accrued liabilities (Note 7)				
Deferred revenue	<u>48,271</u>	<u>-</u>	<u>48,271</u>	<u>19,380</u>
(Note 8)				
	<u>208,137</u>	<u>-</u>	<u>208,137</u>	<u>176,897</u>
CONTINGENT LIABILITIES: (note 9)				
NET ASSETS:				
Invested in Union Centre	150,000	-	150,000	150,000
Internally restricted	-	175,000	175,000	175,000
Unrestricted	<u>339,673</u>	<u>-</u>	<u>339,673</u>	<u>318,178</u>
	<u>489,673</u>	<u>175,000</u>	<u>664,673</u>	<u>643,178</u>
TOTAL LIABILITIES &				
NET ASSETS	<u><u>697,810</u></u>	<u><u>175,000</u></u>	<u><u>872,810</u></u>	<u><u>820,075</u></u>

APPROVED BY BOARD:

Original document signed _____ Director

Original document signed _____ Director

_____ : Director

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

STATEMENT OF OPERATIONS

AS AT MARCH 31, 2020

	Operating Fund \$	Special Projects Fund \$	Total 2020 \$	Total 2019 \$
REVENUES:				
WRHA: Global	733,604	-	733,604	724,672
WRHA: Medical	148,761	-	148,761	137,031
Interest	12,642	-	12,642	9,191
Other	14,808	-	14,808	8,341
WCB-RWIP Food Process	5,443	-	5,443	50,687
WCB-RWIP Nail Salon	51,194	-	51,194	-
Fundraising	7,226	-	7,226	20,723
Gov't of Cda - IRCC	115,813	-	115,813	109,740
Medical fees	592	-	592	1,144
Justice Canada	52,050	-	52,050	-
Deferred revenue out	(34,334)	-	(34,334)	-
Total Revenues	<u>1,107,799</u>	<u>-</u>	<u>1,107,799</u>	<u>1,061,529</u>
EXPENDITURES:	<u>1,086,304</u>	<u>-</u>	<u>1,086,304</u>	<u>1,047,243</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>21,495</u>	<u>-</u>	<u>21,495</u>	<u>14,286</u>

"See Auditor's Report and Accompanying Notes"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.**STATEMENT OF OPERATIONS CONT'D.****AS AT MARCH 31, 2020**

	Operating Fund \$	Special Projects Fund \$	Total 2020 \$	Total 2019 \$
EXPENDITURES BREAKDOWN - OPERATING:				
Amortization on equip	-	-	-	2,996
Audit & accounting	10,829	-	10,829	11,271
Accreditation Fees	108	-	108	108
Computer software and services	5,637	-	5,637	7,468
Bank charges	142	-	142	165
Employee benefits	118,936	-	118,936	116,729
Equipment rental & minor purchases	21,793	-	21,793	11,786
Fundraising	-	-	-	678
Insurance	5,340	-	5,340	5,133
Memberships	1,135	-	1,135	1,075
Legal	242	-	242	145
Meeting Expense	62	-	62	1,486
Miscellaneous	1,129	-	1,129	2,193
Misc - Med supplies	-	-	-	-
Newsletter	-	-	-	-
Printing/Stationery & Office Supplies	24,125	-	24,125	22,863
Postage	930	-	930	-
Pre-retirement	5,576	-	5,576	5,204
Publications	1,570	-	1,570	1,381
Public relations	1,445	-	1,445	2,875
Purchased services	39,371	-	39,371	29,326
Rent	69,362	-	69,362	69,966
Staff education & recruitment	3,529	-	3,529	2,020
Staff parking	9,066	-	9,066	8,254
Staff travel & exp.	5,156	-	5,156	6,334
Telephone	9,627	-	9,627	8,505
Wages & salaries	751,194	-	751,194	729,282
Total Operating Expenditures	1,086,304	-	1,086,304	1,047,243

"See Auditor's Report and Accompanying Notes"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

STATEMENT OF CHANGES IN NET ASSETS

AS AT MARCH 31, 2020

	Operating Fund \$	Special Projects Fund \$	Invested in Fixed Assets \$	Total 2020 \$	Total 2019 \$
Fund balance, beginning of year	468,178	175,000	-	643,178	628,892
Surplus (deficiency) for the year	21,495	-	-	21,495	14,286
Interfund transfers	-	-	-	-	-
Closing fund balance	<u>489,673</u>	<u>175,000</u>	<u>-</u>	<u>664,673</u>	<u>643,178</u>

"See Auditor's Report and Accompanying Notes"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDING MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
	\$	\$
CASH PROVIDED BY OPERATIONS:		
Surplus for the year	21,495	14,286
Add: amortization	<u>-</u>	<u>2,996</u>
	21,495	17,282
Change in working capital:		
Accounts receivable	(5,088)	10,568
Short term investments	9,257	53,493
Prepaid expenses	(425)	-
Accounts payable & accrued liabilities	2,349	(18,783)
Repayable to WRHA	-	(3,931)
Deferred revenue	<u>28,891</u>	<u>(8,787)</u>
	<u>34,984</u>	<u>32,560</u>
Cash from (used for) operations	<u>56,479</u>	<u>49,842</u>
CASH PROVIDED BY INVESTMENT & FINANCING ACTIVITIES:		
Long term investments	(21,498)	(62,393)
Deferred contributions	<u>-</u>	<u>-</u>
Cash from (used for) investing & financing	<u>(21,498)</u>	<u>(62,393)</u>
Increase (decrease) in cash for the year	34,981	(12,551)
Cash, beginning of year	<u>106,355</u>	<u>118,906</u>
Cash, end of year (note 3)	<u><u>141,336</u></u>	<u><u>106,355</u></u>

"See Auditor's Report and Accompanying Notes"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

1. FORM OF ORGANIZATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles for non-profit organizations, which encompass the following principles:

i) Capital Assets

Capital asset acquisitions are accounted for on the following basis:

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

Computers	3 years
Office furniture	10 years
Equipment	10 years

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

ii) Investments

Investments are presented at fair value.

iii) Recognition of Revenues

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which related expenses are incurred. 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.

Revenue from Winnipeg Regional Health Authority is recognized when received or receivable; any subsequent settlement is shown as an adjustment to income in the year of adjustment.

"See Auditor's Report"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

iv) Fund Accounting

Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund.

The Special Projects fund reports on revenues and expenses related to the allocation to and from the Operating Fund by the vote of the Board of Directors of internally restricted funds to be used on extraordinary projects of the Centre.

v) Financial Instruments

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

vi) Use of Estimates

Accounting estimates are included in financial statements to approximate the effect of past business transactions or events, or to approximate the present status of an asset or liability. It is possible that changes in future conditions could require changes in the recognized amounts for accounting estimates. Should an adjustment become necessary, it would be reported in earnings in the period in which it became known.

3. CASH	<u>2020</u>	<u>2019</u>
	\$	\$
Operating	141,228	106,255
Shares	<u>108</u>	<u>100</u>
	<u>141,336</u>	<u>106,355</u>
 4. INVESTMENT IN GUARANTEED INVESTMENT CERTIFICATES	 <u>2020</u>	 <u>2019</u>
	\$	\$
Short term	271,039	280,294
Long term	<u>245,213</u>	<u>223,715</u>
	<u>516,252</u>	<u>504,009</u>

Interest rates range from 2.20% to 3.00%

Long Term Investments mature between May 25, 2021 and July 18, 2023

"See Auditor's Report"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

5. ACCOUNTS RECEIVABLE	<u>2020</u>	<u>2019</u>
	\$	\$
Trade receivables	-	25,978
WRHA receivable	60,020	31,321
Receiver General (GST)	<u>4,777</u>	<u>2,410</u>
	<u><u>64,797</u></u>	<u><u>59,709</u></u>

6. INVESTMENT IN UNION CENTRE INC.

The MFL Occupational Health and Safety Centre Inc. invested \$150,000 in share capital of the Union Centre Inc.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	<u>2020</u>	<u>2019</u>
	\$	\$
Trade payables	14,687	14,632
Accrued liabilities	127,428	123,940
Trust liabilities	<u>17,751</u>	<u>18,945</u>
	<u><u>159,866</u></u>	<u><u>157,517</u></u>

8. DEFERRED REVENUE	<u>2020</u>	<u>2019</u>
	\$	\$
WCB - RWIP	27,528	3,298
Justice Canada	7,743	-
WRHA - Phone system	-	3,082
WRHA: Insurance reserve	<u>13,000</u>	<u>13,000</u>
	<u><u>48,271</u></u>	<u><u>19,380</u></u>

9. CONTINGENT LIABILITY

Subsequent to the annual audit, Winnipeg Regional Health Authority, the Centre's primary funder, performs its own financial reviews to determine additional amounts owed to the Centre or recoveries due back. As these amounts are not known at the time of the audit, Winnipeg Regional Health Authority revenues to the Centre are listed on these statements on a confirmed payment basis from Winnipeg Regional Health Authority with prior year adjustments listed in the year of notification.

"See Auditor's Report"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

10. PUBLIC SECTOR DISCLOSURE ACT

In accordance with the Public Sector Disclosure Act the following compensation in excess of \$75,000 during the year was paid to O.H.C. employees:

	<u>Wages</u>	<u>Benefits</u>	<u>Other</u>	<u>Total</u>
	\$	\$	\$	\$
Executive Director	72,965	13,201	-	86,166
Health Educator	70,362	14,684	-	85,046
Occupational Health Nurse	94,747	16,081	-	110,828
Occupational Health Nurse	70,832	14,358	-	85,190
Cross Cultural	70,893	14,353	-	85,246
Finance/Office Admin	74,271	14,714	-	88,985

11. COMPARATIVE FIGURES

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

12. FINANCIAL COMMITMENTS

The OHC leases its office space from the Union Centre. The monthly lease cost is \$5,876. The lease is in effect to August 15, 2020.

13. ECONOMIC DEPENDENCE

The Centre derives the majority of its revenues pursuant to an agreement with the Winnipeg Regional Health Authority.

"See Auditor's Report"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2020

14. RESTATEMENT OF PRIOR YEAR FINANCIAL STATEMENTS

In prior years the organization recorded its investment in the Union Centre Building at \$204,669. This investment amount was overstated and has been retroactively adjusted in the financial statements to a value of \$150,000. As a result the following balances on the financial statements have been amended:

Investment in the Union Centre has been reduced by \$54,669; and
Net assets invested in the Union Centre has been reduced by \$54,669.

Prior year financial statements excluded \$8,458 of revenue from the Immigrant Refugee and Citizenship Canada program. The accounts have been retroactively adjusted to reflect the restatement of this amount. As a result the following balances on the financial statements have been amended:

Accounts receivable was increased by \$8,458; and
Net assets was reduced by \$8,458.

"See Auditor's Report"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

SUPPLEMENTARY STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2020

OPERATING FUND

	W.R.H.A. PAGE 16	Fundraising & Other Programs	Food Processing	Nail Salon	Justice Canada	IRCC	Total Fund 2020	Total Fund 2019
	\$	\$	\$	\$	\$	\$	\$	\$
REVENUES:								
WRHA:Global	733,604	-	-	-	-	-	733,604	724,672
:Medical	148,761	-	-	-	-	-	148,761	137,031
Interest	-	12,642	-	-	-	-	12,642	9,191
Other	-	14,808	-	-	-	-	14,808	8,341
RWIP	-	-	5,443	51,194	-	-	56,637	50,687
Fundraising	-	7,226	-	-	-	-	7,226	20,723
IRCC	-	-	-	-	-	115,813	115,813	109,740
Medical fees	-	592	-	-	-	-	592	1,144
Justice Canada	-	-	-	-	52,050	-	52,050	-
Deferred to future year	-	-	-	(27,301)	(7,033)	-	(34,334)	-
Deferred from past year	-	-	-	-	-	-	-	-
Total Revenues	882,365	35,268	5,443	23,893	45,017	115,813	1,107,799	1,061,529
EXPENDITURES - OPERATING:								
Total Operating Expenditures	888,275	7,902	5,443	23,893	45,017	115,774	1,086,304	1,047,243
Surplus/(deficit)	(5,910)	27,366	-	-	-	39	21,495	14,286

"See Auditor's Report"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

SUPPLEMENTARY STATEMENT OF OPERATIONS CONTINUED

FOR THE YEAR MARCH 31, 2020

OPERATING FUND EXPENDITURE BREAKDOWN

W.R.H.A. PAGE 16	Donations & Other Programs	Food Processing	Nail Salon	Justice Canada	IRCC	Total	
						2020	2019
\$	\$	\$	\$	\$	\$	\$	
EXPENSES:							
Amortization	-	-	-	-	-	2,996	
Accreditation fees	108	-	-	-	-	108	
Auditing/accounting	10,829	-	-	-	-	11,271	
Bank charges	142	-	-	-	-	165	
Computer software	5,637	-	-	-	-	5,637	
Employee benefits	95,162	-	2,803	6,309	14,662	118,936	
Equipment rental & minor purchases	21,793	-	-	-	-	11,786	
Fundraising	-	-	-	-	-	678	
Membership fees	1,135	-	-	-	-	1,135	
Insurance	5,340	-	-	-	-	5,340	
Legal	242	-	-	-	-	242	
Meeting Expense	62	-	-	-	-	62	
Miscellaneous	1,129	-	-	-	-	1,486	
Office supplies/Printing/ Stationary	3,902	7,728	2,442	2,652	4,360	22,863	
Postage	930	-	-	-	-	-	
Pre-retirement	5,576	-	-	-	-	5,576	
Publications	1,570	-	-	-	-	1,570	
Public relations	1,445	-	-	-	-	1,445	
Purchased services	10,365	-	1,724	-	22,864	29,326	
Rent	69,362	-	-	-	-	69,966	
Staff education & recruitment	2,054	-	-	906	569	2,020	
Staff parking	8,308	-	-	758	-	8,254	
Staff travel	1,279	174	1,277	-	2,426	6,334	
Telephone	9,627	-	-	-	-	8,505	
Wages & salaries	632,278	-	13,631	34,392	70,893	729,282	
Total Expenses	888,275	7,902	5,443	45,017	115,774	1,047,243	

"See Auditor's Report"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

SUPPLEMENTARY STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2020

WRHA FUNDED OPERATING PROGRAMS

	<u>2020</u>	<u>2019</u>
	\$	\$
REVENUE		
WRHA: Global	733,604	724,672
WRHA: Medical	<u>148,761</u>	<u>137,031</u>
	<u>882,365</u>	<u>861,703</u>
EXPENSES		
Accreditation Fees	108	108
Amortization of equipment	-	2,996
Audit & accounting	10,829	11,271
Bank charges & interest	142	165
Computer software & services	5,637	7,468
Employee benefits	95,162	94,320
Equipment rental & minor purchases	21,793	11,786
Memberships	1,135	1,075
Insurance	5,340	5,133
Legal	242	145
Meeting expenses	62	1,486
Miscellaneous	1,129	1,115
Miscellaneous - Med & Surgical Supp	-	-
Pre-retirement expenses	5,576	5,204
Printing/stationery/office	3,902	6,651
Postage	930	19
Public relations	1,445	2,375
Publications	1,570	1,381
Purchased services	10,365	11,532
Rent	69,362	69,966
Staff education & recruitment	2,054	1,342
Staff parking	8,308	8,254
Staff travel & expenses	1,279	1,414
Telephone	9,627	8,505
Wages & salaries	<u>632,278</u>	<u>619,841</u>
	<u>888,275</u>	<u>873,552</u>
(DEFICIT) /SURPLUS	<u><u>(5,910)</u></u>	<u><u>(11,849)</u></u>

"See Auditor's Report and Accompanying Notes"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

SUPPLEMENTARY STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2020

RWIP - FOOD PROCESSING

	<u>Total</u> <u>2020</u> \$	<u>Total</u> <u>2019</u> \$
Revenue		
W.C.B. - RWIP	-	45,000
Deferred revenue	<u>5,443</u>	<u>5,687</u>
	<u>5,443</u>	<u>50,687</u>
Expenses		
Wages & benefits	-	37,845
Refreshments	2,442	786
Stipends	1,724	8,566
Travel	<u>1,277</u>	<u>3,490</u>
	<u>5,443</u>	<u>50,687</u>
Surplus/ (Deficit)	<u><u>-</u></u>	<u><u>-</u></u>

"See Auditor's Report and Accompanying Notes"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

SUPPLEMENTARY STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2020

RWIP - NAIL SALON

	Total <u>2020</u> \$	Total <u>2019</u> \$
Revenue		
W.C.B. - RWIP	51,194	-
Revenue deferred	<u>(27,301)</u>	<u>-</u>
	<u>23,893</u>	<u>-</u>
Expenses		
Consultants	1,500	-
Honoraria	850	-
Knowledge transfer	90	-
Materials & Supplies	2,951	-
Salaries & benefits	<u>18,502</u>	<u>-</u>
	<u>23,893</u>	<u>-</u>
Surplus/ (Deficit)	<u><u>-</u></u>	<u><u>-</u></u>

"See Auditor's Report and Accompanying Notes"

MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

SUPPLEMENTARY STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2020

IMMIGRATION REFUGEE & CITIZENSHIP CANADA (IRCC)

	Total <u>2020</u> \$	Total <u>2019</u> \$
Revenue		
Gov't of Canada - IRCC	<u>115,813</u>	<u>109,740</u>
Expenses		
Salaries	70,893	70,890
Employee Benefits	14,662	14,548
Focus group	569	293
Meeting space/refreshments	3,161	4,972
Conference & workshops	22,864	17,794
Travel	<u>3,625</u>	<u>1,243</u>
	<u>115,774</u>	<u>109,740</u>
Surplus/ (Deficit)	<u><u>39</u></u>	<u><u>-</u></u>

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MFL OCCUPATIONAL HEALTH AND SAFETY CENTRE INC.

SUPPLEMENTARY STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2020

JUSTICE CANADA

	Total <u>2020</u> \$	Total <u>2019</u> \$
Revenue		
Justice Canada	52,050	-
Revenue deferred	<u>(7,033)</u>	<u>-</u>
	<u>45,017</u>	<u>-</u>
Expenses		
Education	905	-
Insurance	2,498	-
Office supplies	2,652	-
Parking	758	-
Salaries & benefits	<u>38,204</u>	<u>-</u>
	<u>45,017</u>	<u>-</u>
Surplus/ (Deficit)	<u><u>-</u></u>	<u><u>-</u></u>

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