



Annual Report
2023

Made Safe NL





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ANNUAL GENERAL MEETING (AGM) 2024

AGENDA

1. Call to Order – Welcome to the 1st Annual General Meeting
2. Acceptance of Agenda
3. Presentation of Annual Report
 - a. Acceptance of Annual Report
4. Presentation of the Annual Audited Financial Statements
 - a. Acceptance of Audited Financial Statements
5. Affirmation of Made Safe NL Manufacturing and Processing Safety Sector Council and Fish Processing Subcommittee
6. Adjournment





OUR PARTNERS

We sincerely thank our valued partners for their support and collaboration in advancing workplace safety across the industry.

WorkplaceNL

Health | Safety | Compensation

EMPLOYERS' COUNCIL
NEWFOUNDLAND & LABRADOR

CM
& E

CANADIAN
MANUFACTURERS
& EXPORTERS



MANUFACTURING AND PROCESSING SAFETY SECTOR COUNCIL

The council aims to enhance all facets of occupational health and safety within the manufacturing and processing sectors of Newfoundland and Labrador. The Made Safe NL program, steered by the council, benefits from balanced representation from both employers and workers, who contribute to the program's initiatives and direction

FISH PROCESSING SUBCOMMITTEE

A fish processing subcommittee, comprising equal representation from both employers and workers, has been formed to develop an action plan addressing the industry's specific occupational health and safety challenges. This subcommittee reports directly to the Council



Message from the Chair

Pat Whittle, Vice President – Marine, DF Barnes Ltd.

As Chair of Canadian Manufacturers & Exporters' (CME) Made Safe NL, I am proud to reflect on a year of growth, resilience, and collaboration. In 2023, we strengthened our commitment to safety in Newfoundland and Labrador's manufacturing and processing sectors.

This year, we expanded our focus beyond diagnostics to build stronger employer relationships, emphasizing safety-focused cultures. Our outreach efforts grew with more tailored roadmaps and improved planning and communication. Training and development opportunities also surged, with unprecedented engagement on social media, connecting leaders and frontline workers alike.

Our collaboration with CME, Made Safe Manitoba in Winnipeg offered valuable insights that are shaping our approaches, and several members achieved safety improvements, with some being removed from WorkplaceNL's Priority Employer Program.

As we look forward, MSNL is committed to supporting sustainable, competitive growth for our industry. Thank you to our members, partners, and staff for your dedication. Together, we will shape the future of manufacturing in Newfoundland and Labrador.

Warm regards,
Pat Whittle
Vice President, Marine, DF Barnes LTD



MADE SAFE NL – WHO WE ARE

The Made Safe NL Manufacturing & Processing Safety Sector Council (Made Safe NL), operated by Canadian Manufacturers & Exporters Newfoundland and Labrador Division (CME NL) in partnership with WorkplaceNL, aims to promote healthy, safe, and productive work environments. Funded by WorkplaceNL, Made Safe NL collaborated with manufacturers and fish processors in 2023 to foster this goal. This focused, industry-led approach is yielding results: From 2022-2023 the lost-time incidence rate (LTI) in manufacturing have decreased to 2.18 from 2.21 per 100 workers, and the rate in fish processing has increased to 2.91 from 2.40 per 100 workers. LTI rates in manufacturing have decreased by 1.6 percent, while fish processing has increased 32.6 percent. High injury rates contributing to this increase in fish processing LTI's consist of higher-than-normal hearing loss, ear, eye, and head injuries within the sector.

Made Safe NL unites employers and workers to address industry-specific risks and develop effective safety programs and systems to protect workers. Our services are available to all organizations in the NL manufacturing and processing industries, including fish processing.

Our safety specialists collaborate with stakeholders at all levels within your organization to identify the strengths and weaknesses of your current health and safety practices. We support employers through training, education, and awareness, using our safety diagnostic tool to pinpoint areas for improvement and create a roadmap for continuous enhancement. The diagnostic tool provides your organization with a confidential safety rating,



and based on this information, we outline steps for improving health and safety practices to better protect your most valuable asset: your people. We believe that workplaces should be safe, and we are here to help.

Made Safe NL’s hands-on approach ensures practical, day-to-day learning for your employees through step-by-step, one-on-one education, training, coaching, and mentoring. We also offer follow-up evaluations to measure progress and improvements, backed by reliable data and metrics.

Work Safe. Home Safe. Every Day.

MADE SAFE NL - MANUFACTURING & PROCESSING SAFETY SECTOR COUNCIL MEMBERS

The Council is our collaborative body made up of industry members, working together to promote safety standards, provide training, and support safer workplaces across their sector.

Council Members:

Chair – Pat Whittle, Vice President – Marine, DF Barnes Ltd.,

Allan Moulton, Staff Representative, IRO, FFAW-Unifor

Perry Feltham, Vice President Local 9316

Joey Warford, Executive Board, FFAW-Unifor

Frank Pittman, Labour Relations Specialist, NAPE

Sharon Walsh, Unifor National Representative

Ian MacKinnon, President and General Manager, Country Ribbon

Renae Butler, Manager of Collective Bargaining, Seafood

Producers Association





Kevin Fisher, EHS Manager, St. John's/Moncton, Molson Coors
Gary Williams, Manager, Plant Operations, Browning Harvey Ltd

Ex-Officio:

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

FISH PROCESSING SUBCOMMITTEE MEMBERS

The Fish Processing Subcommittee allows for more focused collaboration, ensuring that stakeholders have a direct influence on key discussions and the direction of our initiatives.

Committee Members:

Marie Trimm, OHS / CI Coordinator, Clearwater Seafoods
Kim Rose, Occupational Health and Safety Advisor, Ocean Choice
International
Doretta Strickland, Vice-President, IRO, OCI Triton, FFAW-
Unifor
Allan Moulton, Staff Representative, IRO, FFAW-Unifor



Sheila Howell, Executive Board - Cape Freels South to Cape Pine,
FFAW-Unifor / Beothic Fish Processors Valleyfield
Derek Butler, Executive Director, Seafood Producers Association

Ex-Officio:

Andrew Pike, Sector Council Advisor, NLEC
Bill Hynd, Sector Council Advisor, Federation of Labour
Mark Bailey, Safety Specialist-Program Supervisor, Made Safe NL
David Haire, CME NL Vice President NL & Executive Director
Made Safe NL

MADE SAFE NL MANDATE

CME's Made Safe NL is acknowledged as the premier safety sector service provider for Manufacturing and Processing in Newfoundland and Labrador, efficiently advocating for, representing, and supporting the industry.

- Made Safe NL will develop, implement, and deploy innovative safety system solutions for the sector. This includes diagnostic, roadmaps and plans, awareness, education and training programs, audits and inspections, a safety consortium, and practical countermeasures to address corrective, preventive, and continuous improvement actions.
- Made Safe NL will create solid collaborations and cooperation with various stakeholders to ensure best practices and lessons learned are leveraged, and pitfalls avoided while avoiding duplication of efforts via our synergies.

OUR MISSION

Made Safe NL enhances the safety culture within the manufacturing and processing industry by providing health and safety education, raising awareness, delivering professional safety training, offering return-to-work program advice, and engaging workers in advancing occupational health and safety. These efforts are aimed at creating safe and productive work environments.

OUR VISION

Made Safe NL will analyze, create, and deploy innovative health and safety system solutions for the sector that include diagnostic analysis, roadmaps/plans



2023 ACCOMPLISHMENTS

In 2023, Made Safe NL made significant strides in its mission to deliver exceptional health and safety services and training to the manufacturing and processing sectors. The year marked a shift in strategy, focusing not only on improving diagnostic tools for safety but also on building stronger relationships with employers to enhance their safety cultures.

A key priority was to improve the customer experience and expand our influence within organizations, a goal that had been previously underemphasized. By revisiting and enhancing key performance indicators (KPIs) and developing tailored roadmaps for specific employers, we were able to solidify engagement and foster meaningful partnerships. As a result, outreach efforts increased significantly, leading to higher levels of employer involvement in planning and communication.

Training and development opportunities were abundant, with Made Safe NL offering more resources than ever before. Through platforms like LinkedIn and Facebook, we successfully engaged employers, leaders, and frontline workers in the manufacturing and processing sectors, creating unprecedented opportunities for outreach and collaboration.

The growth of our consortium and safety networks was another highlight of the year, with regular meetings—ten per year—drawing strong attendance and engagement. Agendas were centered around current trends, best practices, and educational resources, providing participants with relevant and practical insights.

MADE SAFE NL PURPOSE

Made Safe NL is recognized as the most influential “Go-to” safety sector service provider for the Manufacturing and Processing sector in NL, effectively educating, supporting, advocating, and



Made Safe NL also expanded its influence through participation in industry events, such as presenting at the NAIA (The National Association of Institutional Agribusiness) Conference and encouraging greater participation in the MADE SAFE program. Additionally, our visit to the regional branch in Winnipeg provided valuable insights into operational efficiencies and funding strategies, with a focus on potentially adapting these practices within Newfoundland and Labrador.

There was tangible evidence that the employers we support made notable improvements in their safety programs. Several were recognized with awards and removed from the Employer Priority Program by WorkplaceNL, indicating their significant progress in conforming to safety standards. This recognition reflects the positive impact Made Safe NL efforts had on improving safety across the industry.

2023 was a successful year for CME's Made Safe NL, with improved outreach, stronger employer relationships, enhanced safety training, and a growing network of engaged industry participants. We look forward to continuing this momentum in the years ahead.

TRAINING AND EDUCATION

In 2023 Made Safe NL provided a comprehensive suite of services, including Health & Safety Education, Training and Awareness-Building tailored to relevant workplace topics. These offerings were further supported by Health and Safety Program Elements, aimed at addressing specific industry needs.

MADE SAFE NL SAFETY DIAGNOSTIC

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



A key focus this year was on diagnostic improvements, which allowed us to better assess the effectiveness of our training programs and ensure they were addressing the real needs of our partners. By applying diagnostics, we were able to fine-tune our services, making them more targeted and impactful. The offerings include the following topics:

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

2023 GOVERNANCE, OPERATIONAL AND ADMINISTRATIVE EFFECTIVENESS

In 2023, Made Safe NL made significant strides in strengthening governance and operational efficiency, ensuring transparency and accountability across all initiatives. Key achievements include:



- **Strategic Planning & Reporting:** Submitted the comprehensive 2023 annual plan and budget to WorkplaceNL, ensuring a clear roadmap for the year.
- **Council & Subcommittee Engagement:** Held three impactful council and fish processing subcommittee meetings, driving strategic discussions and decision-making.
- **Team Growth:** Welcomed a new Safety Specialist-Program Supervisor, enhancing our capacity to deliver safety initiatives.
- **Data-Driven Improvements:** Conducted strategic quarterly meetings with WorkplaceNL to review statistics and identify opportunities for continuous improvement.
- **Transparency:** Published the 2022 annual report and audited financial statements on the Made Safe NL website, reinforcing our commitment to transparency.
- **Partnership Strengthening:** Engaged in collaborative meetings with WorkplaceNL and other Safety Sector Councils to foster stronger partnerships.
- **Regular Performance Updates:** Delivered insightful quarterly activity and financial reports to WorkplaceNL, ensuring alignment with our strategic objectives.

MADE SAFE NL CONSORTIUM

The Consortium will operate as a less-formal, member-led, enterprise-to-enterprise, leveraged-learning and sharing collaboratively, focusing on diagnosing and addressing workplace health and safety challenges.

Some likely activities include:

- Member-sharing of best practices, lessons learned, reports, books, websites, toolkits etc.
- Brainstorming to assist members with specific challenges



COLLABORATIONS

Throughout 2023, Made Safe NL strengthened its collaborative partnerships, engaging with various stakeholders to enhance workplace safety initiatives. Key efforts included:

Formation of Committees: Established the Made Safe NL Symposium Committee and the Hearing Conservation Campaign Committee, both comprising members from the Council and Subcommittees.

Consultations with WPNL and Safety Sector Councils: Actively participated in the review of the Prevention Strategy through consultations with WPNL and other Safety Sector Councils, contributing to the development of the five-year Workplace Injury Prevention Strategy (2023-2028).

Safety Climate Assessment and Audit Tool (CAAT): Engaged in CAAT meetings with WorkplaceNL and Safety Sector Councils to assess and refine safety climates within organizations.

Hearing Conservation Initiatives: Initiated discussions and future collaborations with the Canadian Hard of Hearing Association to promote hearing screenings and relevant services for manufacturers and processors.

Made Safe NL Consortium: Formed the Made Safe NL Consortium and hosted its inaugural meeting on October 5th, with participation from eight companies.

Made Safe Manitoba: worked closely with MSMB to seek out examples of mature Made Safe programs to aid us in our further development.



COMMUNICATIONS AND MARKETING

In 2023, Made Safe NL made significant strides in strengthening its brand presence and expanding its outreach through multiple channels. A key focus was on building brand awareness across the manufacturing and processing sectors, leveraging social media platforms such as LinkedIn and Facebook to engage with employers, leaders, and frontline workers more effectively.

Made Safe NL also developed and posted various safety resources on its website, including comprehensive materials for the Hearing Conservation Campaign, ensuring stakeholders have easy access to vital information. Additionally, the organization used newsletters to consistently deliver tailored messaging, keeping partners and industry members informed of initiatives, updates, and opportunities.

Furthermore, Made Safe NL expanded its networking efforts by fostering engagement through regular consortium and safety network meetings, helping create a well-connected community focused on safety improvements.





LOOKING AHEAD

In 2024 Made Safe NL is focused on building upon the successes of 2023 while continuing to drive innovation in workplace safety across the manufacturing and processing sectors. Our priorities include expanding our diagnostic tools even further to ensure even more tailored and effective safety programs, strengthening our partnerships within the industry, and continuing to offer cutting-edge training and development opportunities.

We are particularly excited to advance our collaborations with new and existing partners to improve safety climates, and we plan to explore additional funding options to enhance our outreach efforts. Building on the insights gained from our exploration of CME's strategies in Manitoba, we will be working toward implementing new operational efficiencies and exploring untapped resources to support employers. Additionally, we look forward to expanding our impact by introducing new safety campaigns, increasing participation in our consortiums, and broadening our support for employers looking to improve their safety performance.

In the coming year, our focus will remain on fostering a culture of safety that resonates throughout all levels of the organizations we serve, ensuring that every workplace becomes a safer, healthier environment for employees.



ACKNOWLEDGMENTS

The accomplishments of 2023 would not have been possible without the collective efforts of our dedicated members, partners, and stakeholders. We extend our sincere gratitude to the employers, industry leaders, and safety professionals who contributed their time, expertise, and commitment to advancing safety in Newfoundland and Labrador's manufacturing and processing sectors.

We would like to thank WorkplaceNL, the Safety Sector Councils, and our preferred vendors for their invaluable collaboration in shaping the safety programs and initiatives that helped create safer workplaces this year. Special recognition goes to the members of our Consortium and Committees, whose input and dedication were vital to our success.

Finally, we wish to acknowledge the hard work of our Made Safe NL team, whose unwavering passion and commitment continue to drive our mission forward. Together, we are creating safer, healthier environments for employees across the province, and we look forward to what we will achieve together in the coming year.

CONCLUSION

The success of the Made Safe NL Program will continue to show growth with sustained support, partnership, and collaboration with participating companies, Made Safe NL Manufacturing & Processing Safety Sector Council Members, WorkplaceNL, NL Employers Council and NL Federation of Labour. As we advance, the focus will be to continue deploying safety diagnostics in the manufacturing and processing sectors,



MADE SAFE NL

Manufacturing & Processing
Safety Sector Council



implement roadmaps, and coach, guide, and mentor workers/companies in applying the 15+core elements of OH&S programs.

We thank everyone who contributed to the success of the Made Safe NL program, we look forward to making a difference in the future.

AUDITED FINANCIAL STATEMENTS

APRIL 1, 2022, TO MARCH 21, 2023



MADE SAFE NL

Manufacturing & Processing
Safety Sector Council



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

**Manufacturing and Processing Safety Sector Council
Program**

Financial Statements
For the year ended December 31, 2023



MADE SAFE NL

Manufacturing & Processing
Safety Sector Council



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

**Manufacturing and Processing
Safety Sector Council Program**

Financial Statements
For the year ended December 31, 2023

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Toronto, ON M5K 1H1 Canada

Independent Auditor's Report

To Directors of the Alliance of Manufacturers & Exporters Canada

Opinion

We have audited the financial statements of the Manufacturing and Processing Safety Sector Council Program of the Alliance of Manufacturers & Exporters Canada (operating as Canadian Manufacturers & Exporters) (the "Program"), which comprise the balance sheet as at December 31, 2023 and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Program as at December 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with the basis of accounting described in Note 1(b) of the financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Program in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in Note 1(b) of the financial statements; this includes determining that the applicable financial reporting framework is acceptable for the preparation of the financial statements in the circumstances, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



MADE SAFE NL
Manufacturing & Processing
Safety Sector Council





Independent Auditor's Report (Continued)

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Program to cease to continue as a going concern.



Independent Auditor's Report (Continued)

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Program to cease to continue as a going concern.



MADE SAFE NL

Manufacturing & Processing
Safety Sector Council



Independent Auditor's Report

(Continued)

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

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

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Toronto, Ontario
April 23, 2024



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

December 31	2023	2022
Assets		
Current		
Cash	\$ 7,949	\$ 91,566
Accounts receivable (Note 2)	<u>70,311</u>	<u>-</u>
	78,260	91,566
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 20,612	\$ 19,772
Deferred revenue	<u>57,648</u>	<u>71,794</u>
	78,260	91,566
Net assets	<u>-</u>	<u>-</u>
	\$ 78,260	91,566



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

For the year ended December 31	2023	2022
Revenue		
Government funding	\$ 372,200	\$ 342,566
Registration	15,979	2,685
	388,179	345,251
Expenses		
Salaries	186,888	146,523
Staff support	59,344	47,340
Program development	41,083	44,638
Travel and accommodation	22,746	23,839
Professional fees and memberships	21,718	24,543
Rent, property tax, insurance	17,270	18,840
Accounting and legal fees	15,003	9,095
Office supplies	7,414	7,021
Technology and website	6,453	11
Advertising and promotion	4,186	17,920
Meals and entertainment	4,330	4,119
Bank charges	815	710
Telephone	929	652
	388,179	345,251
Excess of revenue over expenses for the year and net assets, end of year	\$ -	\$ -



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

For the year ended December 31	2023	2022
Cash was provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	\$ -	\$ -
Adjustments to reconcile excess of revenue over expenses to net cash provided by operating activities		
Changes in non-cash working capital balances		
Accounts receivable	(70,311)	-
Accounts payable and accrued liabilities	840	11,772
Deferred revenue	(14,146)	(42,566)
Decrease in cash during the year	(83,617)	(30,794)
Cash, beginning of year	91,566	122,360
Cash, end of year	\$ 7,949	\$ 91,566



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

December 31, 2023

1. Significant Accounting Policies

(a) Nature and Purpose of Organization and Program

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

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

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

(b) Basis of Presentation and Accounting

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

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

(c) Financial Instruments

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



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

December 31, 2023

1. Significant Accounting Policies - (Continued)

(d) Revenue Recognition

The Program follows the deferral method of accounting for its contributions revenue. Funding revenue restricted for specified purposes are recognized as revenue in the year in which the related expenses are incurred or over the relevant period, based on the term of the agreements. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(e) Expense Allocation

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

The allocation of salary and benefits and general and administration expenses in the amount of \$59,344 (2022 - \$47,340) are based upon additional work that was required to have the Program operational.