

MAY
2021



THE MEMBERS' VOICE

THE NEWSLETTER OF CUPE LOCAL 15, VANCOUVER MUNICIPAL EDUCATION AND COMMUNITY WORKERS
We are on the unceded Coast Salish Territories of the xʷməθkʷəy̍əm (Musqueam), Skwxwú7mesh (Squamish), and Səlilwətaʔ (Tsleil-Waututh)

Please note!

The union office continues to be open to staff only and closed to members, executive, and other visitors. Union business is being conducted by telephone, email, video conferencing, conference calls, and outside the office when necessary.

Office telephone hours are 8:30 a.m. to 5:30 p.m. Monday through Friday.

MAY

GENERAL MEMBERSHIP MEETING

The Annual General Membership and Annual General Society meetings will be held on May 26, 2021.

In addition, a Special General Membership meeting to amend Local 15 bylaws has been scheduled on June 9, 2021 from 5:30 to 7:30 p.m. All meetings will take place using the Zoom platform and you will be sent an invitation by email if the union office has a personal email address on file for you. Details will also be posted at www.cupe15.org. If you do not receive emails from the union office and would like to attend these meetings please call us at 604-879-4671 to update your information or email us at email@cupel5.org.

Under Discussion:

- 2021 Union and Society Audited Reports
- Committee and Staff Reports
- Bylaw Amendments (Notice served in the March 2019 issue of the Members' Voice and posted under the Bylaws tab on the website)
- Election of Delegates to the CUPE National Convention

Return undeliverable
Canadian addresses to:
CUPE Local 15
545 W. 10th Ave.
Vancouver, BC
V5Z 1K9



Meet our members for May!



Erica Mark

Community Youth Development Coordinator, Parks Sector

Q. What do you love about your job?

A. I love working with young people because every day is different, they bring fresh perspectives, they know how to have fun, and they always keep it real. Every day in my role, I feel like I am making a positive difference and there is not much more you can ask for at the end of the day.

Q. What do you think that you are much better at than you actually are?

A. Singing – there are times when I feel like I would really be able to match Mariah Carey in a singing contest... however... we all know that is not reality. LOL.

Q. First car?

A brown Ford Fiesta with 300,000 KMs on it when I got it. One sunny day, I opened the sun roof and it flew off. I was unable to get it back so had to drive from there on with a big hole in the roof. Not ideal when you live in rainy Vancouver. Friends would make arm motions as if they were directing plane traffic when I would drive up – that was how loud the car was. I most literally drove that car into the ground until it would not go any more.

Q. What famous people, living or dead, would you want at your fantasy dinner party?

I feel like there are so many different ways I want to answer this question but I guess I will go with Tupac, Martin Luther King Jr., Malcom X, Rosa Parks, and Coretta Scott King because they were all amazing advocates who did what they could to make positive change in the world.

Q. Tea or coffee?

Coffee most definitely.

Q. What's something that your parents yelled at you for a lot when you were growing up?

A. Hummm... Probably cleaning my room. That was never something I was interested in doing. Too many other fun things to do.



Bernie Dionne

Community Youth Worker, Parks Sector

Q. What do you love about your job?

A. I get to work with the youth every day; build relationships with them, advocate for them, and support them. The most rewarding part is seeing them grow over the years from teenagers to socially responsible young adults.

Q. What do you think that you are much better at than you actually are?

A. I'd like to think I'm a great listener but as my fiance reminds me from time to time, sometimes I talk more than I listen.

Q. First car?

A. White 1978 Mustang.

Q. What famous people, living or dead, would you want at your fantasy dinner party?

A. Ray Liotta, Robert de Niro, Joe Pesci. I think it'd be great to have dinner with some Goodfellas.

Q. Tea or coffee?

A. Coke Zero.

Q. What's something that your parents yelled at you for a lot when you were growing up?

A. Sneaking out of the house.



Thanks to our hardworking members!



WARREN WILLIAMS
PRESIDENT

by *Warren Williams,*
President

Hello Members,

Approximately 70% of CUPE members are women so to all the mothers, I hope you had a very happy Mother's Day. I

also encourage each and every member to get vaccinated so next Mother's Day we can all be with our families.

As the pandemic continues, so does the work of the union. One of our important goals is to finish the work of amending the CUPE Local 15 Bylaws. For many months leading up to March 2019, the Bylaw Committee and the Executive Board worked hard to put a document together for the members to review

and vote on. Because of the complexity of the task, each bylaw is voted on individually by the members and then forwarded to the CUPE National President for approval in accordance with the CUPE National Constitution.

Notice of Motion was served in the March 2019 issue of the Members' Voice and the document has been posted on the website under the Bylaws tab since that time. To date, bylaws have been brought forward for a vote to the regularly scheduled General Membership Meetings and one Special Membership Meeting in March 2021 convened especially for this purpose. The only items on the agenda are bylaw amendments. Voting on Sections 1 through 12 and most of Section 13 is complete. As the proposed document has 31 sections there is still much work to be done.

To that end, the remainder of Section 13 (one item) will be brought to the virtual Annual

General Meeting on May 26th for approval and another virtual Special General Meeting has been scheduled on June 9, 2021 from 5:30 to 7:30 p.m. to continue this work. It is my hope that these meetings will be well attended as general membership meetings provide all members with an opportunity to participate in decisions that affect the union. See page one of this issue for information on the Zoom invitations.

Once the work on the bylaw document is complete the committee will be re-convened to begin work on updating the Policy and Procedures manual.

Thank you for your support in our ongoing efforts on your behalf.

Register online for the vaccine

To register online, you must provide:

- First and last name
- Date of birth
- Postal code
- Personal Health Number
- An email address that gets checked regularly or a phone number that can receive text messages
- Find your Personal Health Number on the back of your B.C. driver's licence, BC Services Card or CareCard.



PLEASE GET YOUR VACCINATION!

It's important to prevent illness and injury everywhere

by *Debbie Mohabir, Secretary-Treasurer*



DEBBIE MOHABIR
SECRETARY-TREASURER

Hello Everyone,

Safety and Health Week

May 2nd – 8th has been designated as Safety and Health week by the Canadian Centre for Occupational Health and Safety. The

goal is to focus employers, employees,

partners, and the public on the importance of preventing injury and illness in the workplace, at home, and in the community

Education

Educational opportunities continue to be offered to stewards from CUPE National, the Vancouver and District Labour Council and the BC Federation of Labour, etc. Stewards receive emails with new courses or reminders of upcoming offerings. We also continue to register new stewards for steward training.

I would like to welcome some of our new stewards who have completed the Intro to Stewarding Part 1 and 2 from November 2020. Russel Adams - Parks, Susan Gee - VSB, Charlene Heilman - VCH/Community, Jas Jandha - City, Cassidy Kannemeyer - VSB,

Huyanne Lee - City, Angelica Lillico-Ouachour - Langara, Brian Moore - VCH, Geoff Stowe - City, Winnie Fuggersburger - VSB, Aniz Jiwani - VSB, Arvind Thadhani - VAG and Sheri Nielson - VSB.

If you are interested in becoming a shop steward and would like to know more about what it entails, please email me at dmohabir@cupe15.org.

Site Contacts

Please consider being a site contact if your worksite doesn't currently have one.

If you are interested please call the union office at 604-879-4671.

2021/2022 Bursaries

Member Bursaries – Full and Part-Time Studies

Ten full-time bursaries and ten part-time bursaries are available annually to CUPE Local 15 members. Full-time bursaries are to a maximum of \$1,200 of tuition only and part-time bursaries are to a maximum of \$600 of tuition only.

Dependant Bursaries – Full-Time Studies Only

Ten dependant bursaries are available annually to dependants of CUPE Local 15 members. Dependant bursaries are to a maximum of \$1,200 of tuition only.

Application Process

The application forms will be available on the CUPE 15 website on June 1, 2021. Please read the Bursary Policy on Page 2 of the form to determine whether or not you are eligible. Complete the application in full and forward it to the union office via email, fax, or mail. Application forms for both Member and Dependant bursaries must be received at the union office by June 30, 2021.



The 30th biennial convention will be held November 22nd to November 26th, 2021. At the time of print, a decision has not been made whether the convention will take place using an online platform or as an in person event at the Vancouver Convention Centre.

The format will be confirmed and announced sometime in June. Delegate elections will be held at the Annual General Membership Meeting on May 26th. Delegate elections will take place at the May 26th AGM. In order to be eligible to stand as a CUPE 15 delegate a member must have attended a minimum of 50% of the General Membership meetings in the last 12 months.

Call for Nominations CUPE Human Rights Awards

Nominations are now open for CUPE's three human rights awards which recognize the achievement and activism of CUPE members in advancing equity and human rights. The awards will be presented at the 2021 CUPE National Convention in November.

Nominations are due no later than August 24, 2021. The online nomination forms and criteria for each award can be found at the links below.

Ed Blackman Award:

<https://cupe.ca/ed-blackman-award-submit-nominations-online>



Grace Hartman Award:

<https://cupe.ca/grace-hartman-award-submit-nominations-online>



National Disability Rights Activism Award:

<https://cupe.ca/cupe-national-disability-rights-activism-award-submit-nomination-online>



MEMBER & EXECUTIVE DECISIONS

The Executive Decided

At the Executive and Society Board meetings on April 20, 2021 the following decisions were made:

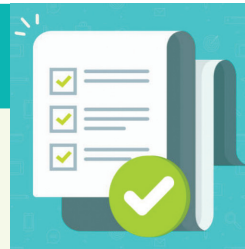
- To adopt the proposed policy *Guidelines for Determining Inside or Outside Counsel*.
- To donate \$1,000 to the 2021 National Indigenous Peoples' Day Celebration.
- To appoint Steven Anderson as the OH&S Site Alternate for the Park Rangers.
- To appoint Derek Linwood as the OH&S Site Alternate for West Point Grey Community Centre.
- To appoint Casey Lefler as the OH&S Site Alternate for Britannia Community Services Centre.
- To appoint Kinga Wdowiak as the OH&S Site Representative for Britannia Community Services Centre.
- To approve a \$20/day per diem for virtual conventions.
- To recommend to the members the endorsement of Sheryl Burns for CUPE BC General Vice President.
- To recommend to the members the endorsement of Trevor Davies for CUPE BC Secretary-Treasurer.
- To recommend to the members the endorsement of Cindy McQueen for CUPE BC President.
- To endorse the Rent Strike Bargain Campaign.

The Members Decided

At the Virtual General Membership Meeting on April 28, 2021 the members in attendance made the following decisions:

- To defeat a motion to donate \$1,500 to the Canadian Anti-Racism Education and Research Society.
- To rename Section 12 of the Bylaws to Officers and Trustees.
- To amend Bylaw 12.1: Officers. The proposed amendments have been sent to the CUPE National President for approval.
- To amend Bylaw 12.3: Quorum at Executive Meetings. The proposed amendments have been sent to the CUPE National President for approval.
- To amend Bylaw 12.7.3: Work Schedule of Full Time Paid Officers. The proposed amendments have been sent to the CUPE National President for approval.
- To add a new bylaw to Section 13.3: Election of Officers. The new language has been sent to the CUPE National President for approval.

Note: Full details of the above bylaw amendments were published in the April issue of the Members' Voice which is available on the website.



Notices of Motion- Union 1. 2020 Audited Financial Statement

The Executive recommends that the members receive the Union Audited Financial Statement for 2020.

2. 2021 Union Audit

The Executive recommends that Fairhall Zhang and Associates be appointed to conduct the 2021 Union Audit.

Notices of Motion - Society 1. 2020 Audited Financial Statement

The Executive recommends that the members receive the Society Audited Financial Statement for 2020.

2. 2021 Society Audit

The Executive recommends that Fairhall Zhang and Associates be appointed to conduct the 2021 Society Audit.

VMECW Society Financial Statements, December 31, 2020

To the Executive Board of
Vancouver Municipal Education
and Community Workers Society,

Opinion

We have audited the accompanying financial statements of Vancouver Municipal, Education and Community Workers' Society, which comprise the statement of financial position as at December 31, 2020, and the statement of operations and changes in net assets, and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Vancouver Municipal, Education and Community Workers' Society as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Vancouver Municipal, Education and Community Workers' Society 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.

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 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 Vancouver Municipal, Education and Community Workers' Society'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 Vancouver Municipal, Education and Community Workers' Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Vancouver Municipal, Education and Community Workers' Society'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 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 purpose of expressing an opinion on the effectiveness of Vancouver Municipal, Education and Community Workers' Society'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 Vancouver Municipal, Education and Community Workers' Society'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 Vancouver Municipal, Education and Community Workers' Society to cease to continue as a going concern.

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

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

Fairhall Zhang & Associates Ltd.
Chartered Professional Accountants
Burnaby, BC
May 03, 2021

Statement of Financial Position

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
Assets				
Current				
Cash and cash equivalents	\$ 877,102	\$ 1,180,264	\$ 2,057,366	\$ 1,789,234
Accounts receivable - (Note 4)	-	-	-	2,970
Prepaid expenses	34,061	-	34,061	29,791
	<u>911,163</u>	<u>1,180,264</u>	<u>2,091,427</u>	<u>1,821,995</u>
Long Term				
Loans receivable - (Note 5)	47,835	-	47,835	72,835
Capital assets - (Note 6)	-	360,145	360,145	367,118
	<u>47,835</u>	<u>360,145</u>	<u>407,980</u>	<u>439,953</u>
	\$ 958,998	\$ 1,540,409	\$ 2,499,407	\$ 2,261,948
Liabilities & Building Fund				
Current				
Accounts payable & accrued liabilities	\$ 25,378	\$ -	\$ 25,378	\$ 26,681
Deferred revenue - Note 6	2,342	-	2,342	-
	<u>27,720</u>	<u>-</u>	<u>27,720</u>	<u>26,681</u>
Net Assets				
Unrestricted fund (Page 5)	931,278	-	931,278	837,991
Building fund (Page 6)	-	1,115,769	1,115,769	965,799
Strike hardship fund (Page 7)	-	54,616	54,616	54,581
Memorial fund (Page 8)	-	9,879	9,879	9,778
Capital assets fund (Page 9)	-	360,145	360,145	367,118
	<u>931,278</u>	<u>1,540,409</u>	<u>2,471,687</u>	<u>2,235,267</u>
	\$ 958,998	\$ 1,540,409	\$ 2,499,407	\$ 2,261,948

Statement of Operations

	<u>2020</u>	<u>2019</u>
Revenues		
Interest income	\$ 6,855	\$ 21,021
Transfer from building fund (Note 9)	-	5,868
Equipment and furniture lease (Note 7)	229,560	199,920
Office rental (Note 7)	233,250	207,180
Transfer - health members (Note 8)	6,794	78,108
	<u>476,459</u>	<u>512,097</u>
Total Revenues	476,459	512,097
Less: Transfer to building fund	<u>140,000</u>	<u>120,000</u>
Net Revenues	<u>336,459</u>	<u>392,097</u>
Expenses		
<u>Building</u>		
Insurance	34,818	31,934
Repairs and maintenance	9,825	15,183
Supplies	5,126	2,774
Property taxes & utilities	68,450	101,226
New building feasibility	-	5,868
	<u>118,219</u>	<u>156,985</u>
<u>Leases & Member Services</u>		
Bursaries	23,935	23,039
Amortization of equipment, furniture and fixtures	19,761	20,307
Children's winter party	-	13,393
Leases	26,085	24,330
Good & welfare	2,425	3,585
Member activities	1,671	14,623
Repairs and maintenance - equipment	10,624	8,639
Professional development - health members (Note 8)	6,794	78,108
Sick benefits (Note 10)	7,081	11,256
	<u>98,376</u>	<u>197,280</u>
<u>General</u>		
Donations	2,475	2,700
Annual fees	325	340
Audit	5,750	5,250
Loans contingency	25,000	-
	<u>33,550</u>	<u>8,290</u>
Total Expenses	<u>250,145</u>	<u>362,555</u>
Excess of revenues over expenses	\$ 86,314	\$ 29,542

		<u>2020</u>	<u>2019</u>
Statement Of Unrestricted Fund			
	Balance, beginning of year	\$ 837,991	\$ 790,534
	Add:		
	Amortization	19,761	20,307
	Excess of revenues over expenses for the year	<u>86,314</u>	<u>29,542</u>
		944,066	840,383
	Deduct:		
	Purchase of capital assets	<u>12,788</u>	<u>2,392</u>
	Balance, end of year	<u>\$ 931,278</u>	<u>\$ 837,991</u>
<hr/>			
		<u>2020</u>	<u>2019</u>
Statement Of Building Fund			
	Balance, beginning of year	\$ 965,800	\$ 833,308
	Add:		
	Interest income	9,969	18,369
	Transfer from unrestricted fund	<u>140,000</u>	<u>120,000</u>
		1,115,769	971,677
	Deduct:		
	Service charges	-	10
	Transfer to unrestricted fund	<u>-</u>	<u>5,868</u>
	Balance, end of year	<u>\$ 1,115,769</u>	<u>\$ 965,799</u>
<hr/>			
		<u>2020</u>	<u>2019</u>
Statement Of Strike Hardship Fund			
	Balance, beginning of year	\$ 54,581	\$ 54,526
	Add:		
	Interest Income	<u>95</u>	<u>115</u>
		54,676	54,641
	Deduct:		
	Service charges	<u>60</u>	<u>60</u>
	Balance, end of year	<u>\$ 54,616</u>	<u>\$ 54,581</u>
<hr/>			
		<u>2020</u>	<u>2019</u>
Statement Of Memorial Fund			
	Balance, beginning of year	\$ 9,779	\$ 9,569
	Add:		
	Interest Income	<u>100</u>	<u>209</u>
	Balance, end of year	<u>\$ 9,879</u>	<u>\$ 9,778</u>
<hr/>			
		<u>2020</u>	<u>2019</u>
Statement Of Capital Assets Fund			
	Balance, beginning of year	\$ 367,118	\$ 385,033
	Add:		
	Purchase of capital assets	<u>12,788</u>	<u>2,392</u>
		379,906	387,425
	Deduct:		
	Amortization	<u>19,761</u>	<u>20,307</u>
	Balance, end of year	<u>\$ 360,145</u>	<u>\$ 367,118</u>

Statement of Cash Flows

	<u>2020</u>	<u>2019</u>
Cash Provided By (Used In):		
Operating Activities		
Excess of revenues over expenses for the year		
Unrestricted fund	\$ 86,314	\$ 29,542
Strike hardship fund	35	55
Memorial fund	100	209
Building fund	<u>149,969</u>	<u>132,492</u>
	236,418	162,298
Items not requiring an outlay of cash:		
Amortization	<u>19,761</u>	<u>20,307</u>
	<u>256,179</u>	<u>182,605</u>
Changes In Non-Cash Working Capital		
Accounts receivable	2,970	(645)
Prepaid expenses	(4,269)	945
Accounts payable and accrued charges	1,040	(28,391)
Loans and notes receivable	<u>25,000</u>	<u>(3,000)</u>
	<u>24,741</u>	<u>(31,091)</u>
Cash Provided By (Used In) Operating Activities	<u>280,920</u>	<u>151,514</u>
Financing Activities		
Funds to CUPE Local 15	<u>-</u>	<u>(828,154)</u>
Cash Provided By (Used In) Financing Activities	<u>-</u>	<u>(828,154)</u>
Investing Activities		
Additions to property, plant and equipment	<u>(12,788)</u>	<u>(2,392)</u>
Cash Provided By Investing Activities	<u>(12,788)</u>	<u>(2,392)</u>
(Decrease) Increase In Cash Flow	268,132	(679,032)
Cash, Beginning of Year	<u>1,789,234</u>	<u>2,468,267</u>
Cash, End of Year	<u>\$ 2,057,366</u>	<u>\$ 1,789,235</u>
As represented by:		
Unrestricted fund	\$ 877,102	\$ 759,075
Strike hardship fund	54,616	54,581
Memorial fund	9,879	9,779
Building fund	<u>1,115,769</u>	<u>965,800</u>
	<u>\$ 2,057,366</u>	<u>\$ 1,789,235</u>

Notes to the Financial Statements

1 Purposes of the Society

The purposes of Vancouver Municipal, Education and community Workers' Society (the "Society") are to hold the Capital Assets used by the Canadian Union of Public Employees Local 15 - VMECW (referred to as Local 15) and to provide benefits to Society members, as determined by Society policy or membership resolution. It was incorporated under the Society Act of British Columbia and is therefore exempted from income tax.

The Society and Local 15 are under common control of the same board members.

2 Significant Accounting Policies**(a) Basis of Accounting and Presentation**

The Union prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

The financial statements have been prepared using the deferral method of accounting. Under this method, revenue and expenses are reflected in the accounts in the year in which they have been earned and incurred respectively, whether or not such transactions have been finally settled by the receipt or payment of money.

The Union has internally restricted funds and has adopted fund accounting as a basis of reporting the funds' activities. These financial statements present all the funds' activities on a combined basis. The "Funds" of the Union consist of the following:

Notes to the Financial Statements

- i Unrestricted Fund Its purpose is be used for the Society's administrative activities.
- ii Building Fund Its purpose is to cover the costs of future renovations and/or purchase of office building.
- iii Memorial Fund Its purpose is to provide memorial donations to members' families.
- iv Strike Hardship Fund Its purpose is to assist members in times of financial hardship during a strike.
- v Capital Assets Fund Amounts included in this fund represent the acquisition of capital assets at cost, net of accumulated amortization.

(b) Revenue Recognition

The Society follows the deferral method of accounting for revenue.

Interest income is recognized on accrual basis.

Rental income from operating leases and building leases is recognized on a straight-line basis over the term of the lease.

(c) Capital Assets

Purchased Capital Assets are recorded at cost. Amortization of Capital Assets is provided for on the straight line basis at the annual rates set out below. The final year amortization is not taken if the asset remains in use.

Building:	4% Straight Line
Equipment, furniture, & fixtures:	20% Straight Line

(d) Cash and cash equivalents

Cash equivalents are comprised of highly liquid term deposits that are readily convertible to cash with maturities that are less than three months from the date of acquisition. As at December 31, 2020, there is no cash equivalents.

(e) Use of estimates

The preparation of financial statements in conformity with ASNPO, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the financial position date and the reported amounts of revenues and expenses during the year. Assumptions are based on a number of factors including historical assumptions that are believed reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions. Estimates are used when accounting for the useful lives of tangible capital assets.

(f) Financial instruments

All financial instruments are initially measured on the statement of financial position at fair value. Subsequent measurement will depend on the relevant accounting policy.

The Society's financial instruments are cash and cash equivalents, accounts receivable, loans receivable, due to Local 15 and accounts payable.

These financial instruments are recorded at amortized cost.

3 Cash Restricted

Cash is restricted towards the future renovations and/or purchase of office building, for memorial donations to members' families, and to assist members in times of financial hardship during a strike. As at December 31, 2020, restricted cash is \$1,180,264 (2019 - \$1,030,159).

4 Accounts Receivable

	2020	2019
CUPE Local 391	\$ -	\$ 1,845
Purdy's Chocolates	-	161
Other	-	964
Net Accounts Receivable	<u>\$ -</u>	<u>\$ 2,970</u>

5 Loans Receivable from Members

	2020	2019
Total loans outstanding as at December 31	\$ 97,835	\$ 97,835
Less: Allowance for doubtful accounts	<u>(50,000)</u>	<u>(25,000)</u>
Net Loans Receivable	<u>\$ 47,835</u>	<u>\$ 72,835</u>

The Society is subject to higher than normal credit risk on loans to members as these loans are available only for hardship cases. The amount that represents the Society's maximum credit risk exposure on these loans as at December 31, 2020 has not been determined. During the year, management decided to increase the allowance for doubtful accounts from \$25,000 to \$50,000.

Notes to the Financial Statements**6 Capital Assets**

Capital Assets are recorded at cost and consist of:

	<u>Original Cost</u>	<u>Accumulated Amortization</u>	<u>NBV 2020</u>	<u>NBV 2019</u>
Land	\$ 15,000	\$ N/A	\$ 15,000	\$ 15,000
Building	415,688	173,386	242,302	244,251
Equipment & furniture	<u>561,453</u>	<u>458,610</u>	<u>102,843</u>	<u>107,867</u>
	\$ <u>992,141</u>	\$ <u>631,996</u>	\$ <u>360,145</u>	\$ <u>367,118</u>

7 Related Party Transactions

The Society rents its office space and leases its office equipment to the Canadian Union of Public Employees - Local 15 and office space to the Canadian Union of Public Employees - Local 391. The rental transactions between the Society and these related parties for the years ended December 31, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
CUPE 15 Lease - Office Equipment	\$ 229,560	\$ 199,920
CUPE 15 Rental - Office Space	229,470	199,800
CUPE 391 Rental - Office Space	<u>3,780</u>	<u>7,380</u>
	\$ <u>462,810</u>	\$ <u>407,100</u>

These transactions occurred in the normal course of operations and are measured at an exchange amount, which is the amount of consideration established and agreed to by the related parties.

8 Transfer - Health Members

Funding received from CUPE Paramedical Bargaining, for the purpose of professional development by Health Science Professionals Bargaining Association members. Any undistributed funds have been recorded as deferred revenue.

9 Interfund Transfers and Internally Restricted Fund Balances

In 2020, the Society's Board internally restricted resources amounting to \$140,000 (2019 - \$120,000), the amount is to be used towards the building replacement.

In 2020, \$12,788 (2019 - \$2,392) was transferred from the Unrestricted Fund to the Capital Asset Fund in order to fund the cash outlays for capital asset acquisitions.

In 2020, \$NIL (2019 - \$5,868) was transferred to the Unrestricted Fund from the Building Fund in order to fund the cash outlays for new building project expenditures.

10 Sick Benefits

The Society's benefits continuance policy covers benefits premiums for members while on unpaid sick leave for a period of up to six months.

11 Commitments

The Society has entered into an operating lease expiring on March 31, 2022 with Konica Minolta for the use of copiers. The minimum lease payments due for the next two years are as follows:

2021	\$ 15,680
2022	<u>3,920</u>
	\$ <u>19,600</u>

12 Financial Instruments

The Society is exposed to the following risks arising from financial instruments.

Credit risk

Credit risks arise from two sources: cash and cash equivalents, accounts receivable and loans receivable.

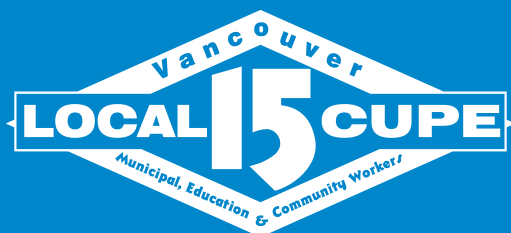
Cash and cash equivalents are deposited with reputable, major financial institutions to limit the credit risk exposure. The credit risk from counter parties not paying loans receivable is considered to be significant. The credit risk from accounts receivable is considered to be very low.

Interest rate risk

The Society is exposed to interest rate risk with respect to cash and cash equivalents. Changes in interest rates can affect the fair value of investments and the cash flows related to interest income and expense.

13 Comparative Figures

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



The Members' Voice is published nine times a year for members of CUPE Local 15 - Vancouver Municipal, Education and Community Workers. The deadline for submissions is 9:00 a.m. on the first Wednesday of each month. All submissions may be edited for brevity and clarity. Signed articles and letters do not necessarily reflect the views or policy of CUPE Local 15.

CUPE Local 15

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Local 15 is a chartered affiliate of the Canadian Union of Public Employees and is also affiliated with the CUPE British Columbia Division, CUPE Metro District Council, the Vancouver & District Labour Council, and the BC Federation of Labour. CUPE 15 is a member of the Canadian Association of Labour Media (CALM).

CUPE Local 15 Executive Board Table Officers:

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1st Vice President: Santino Scardillo
2nd Vice President: Ravina Lal

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College/University: Alex Fowler, Rose Palozzi
Cultural: Nicola Clur
Health/HSSCBA: Mona Mirzayan
Health/HSPBA: Mia Nickel
Parks: Starla Bayley, Henry Lee
K-12: Carley Romas, Cynthia Schadt

Trustees:

Donna Petersen, Lilianna Gut, Aaron Cook

Staff Representatives:

Kathie Currie, John Geppert, Steve Salsman, Gail Johnson, Joy Tullos

Office & Administrative Staff:

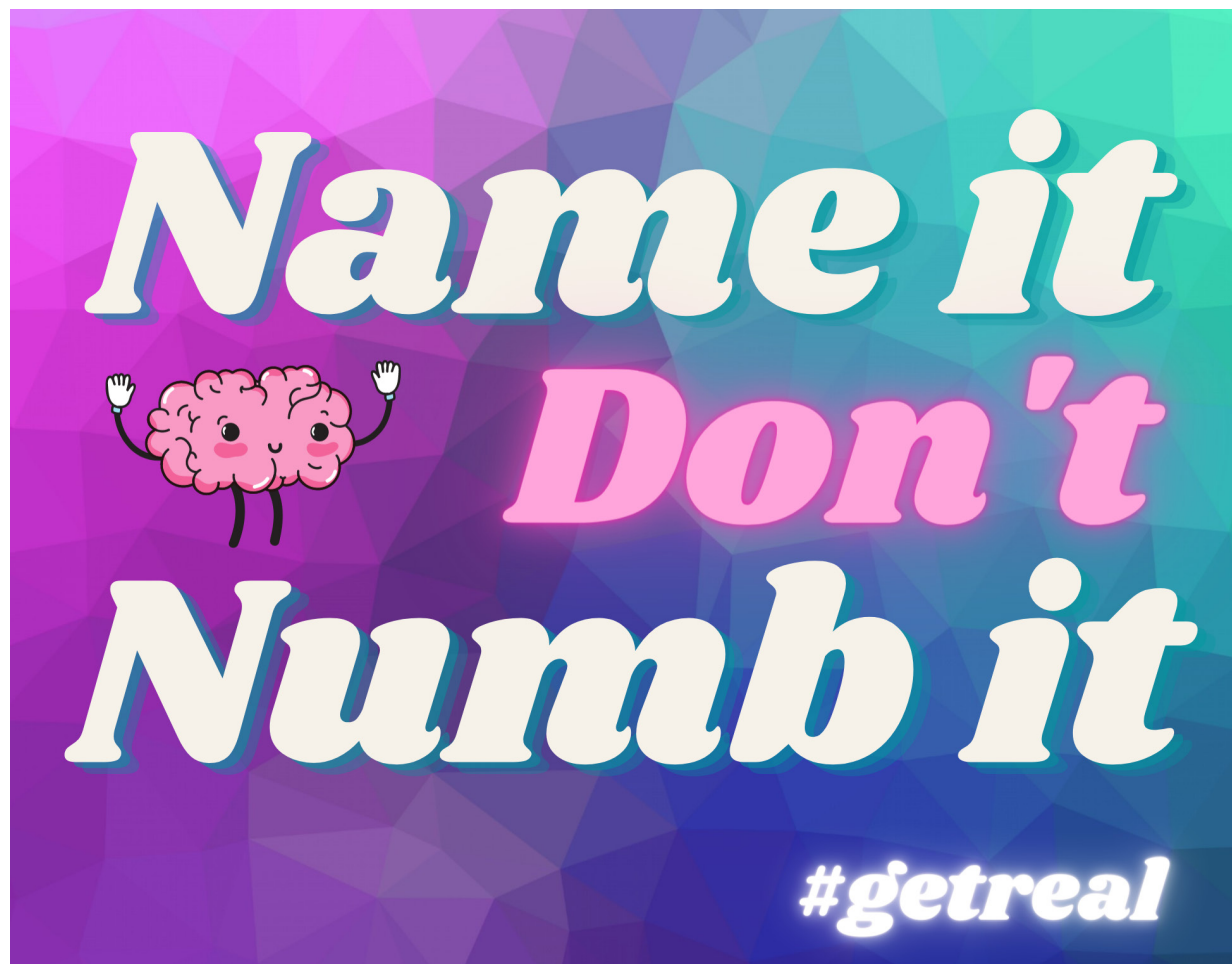
Mark Gloumeau, Accounting Coordinator
Rosemary Matheson, Office Manager
Barbara Simpson, Office Assistant
Nadia Thibault, Office Assistant
Nancy Strider, Accounting Assistant
Tia Tang, Office Assistant

Building Service Worker:

Elaine Duan

CUPE National Representatives:

Lee Mossman, Tanya Paterson



Mental Health Week can be practiced all year-round

By *Debbie Mohabir, Scertary-Treasurer*

The Canadian Mental Health Association designated May 3-9 as its annual Mental Health Week. This year marks the 70th year and the theme was “#GetReal about how you feel. Name it, don't numb it.” Please take some time to visit their website www.mentalhealthweek.ca where you will find some great articles that you may find informative.

“Even in times of extreme anxiety and stress, mental health is something we can protect, not just something we can lose.

Heavy feelings lighten when you put them into words. When we voice our emotions, the pain gives way. So, let's understand and name how we feel. Angry? Glad? Frustrated? Sad? It's all good.

This CMHA Mental Health Week, we focus on how naming, expressing, and dealing with our emotions — the ones we like and the ones we don't — is important for our mental health. This Mental Health Week, don't be uncomfortably numb. #GetReal about how you feel. And name it, don't numb it.” -CMHA

We have passed the one year mark of the COVID-19 pandemic and are still on restrictions which are causing ongoing COVID fatigue. Unfortunately, some of the things that helped with keeping our minds and body healthy have been restricted. As I have mentioned in past articles, anxiety and depression have been on the rise and now I

have learned a new term called “Languishing” from an article that I read in the NY Times, “It wasn't burnout, we still had energy. It wasn't depression, we didn't feel hopeless. We just felt somewhat joyless and aimless. It turns out that there is a name for that: languishing. Languishing is a sense of stagnation and emptiness. It feels as if you're muddling through your days, looking at life, your life, through a foggy windshield. And this might be the dominant emotion of 2021.”

Have any of you felt like this? I know I have on many days. It feels like the same thing over and over, wake up, work, go home, sleep, rinse and repeat everyday. There is an emotional exhaustion that seems to be quite prevalent right now and rightfully so. The article goes on to say “you don't have symptoms of mental illness but you are not the picture of mental health either. You're not functioning at full capacity. Languishing dulls your motivation, disrupts your ability to focus and triples the odd that you'll cut back on work. It appears to be more common than major depression.”

This connects with the theme of Mental Health Week, “Name it, don't numb it”, so here goes... I'm languishing. When we take time to name how we are feeling it helps us to practice emotional regulation or simply deal with our emotions.

I hope you keep this in mind when you find yourself feeling something but think “oh it's nothing”.