

OCTOBER
2020



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 x̱w̱məθkwəy̱əm (Musqueam), Sḵwx̱wú7mesh (Squamish), and Səlilwətaʔ (Tsleil-Waututh)

Please note!

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

Office telephone hours are 8:30 a.m. to 5:00 p.m. Monday through Friday.

OCTOBER

GENERAL MEMBERSHIP MEETING

Virtual Annual General Union and Annual General Society meetings will be held on October 28, 2020 via Zoom.

You will be sent an invitation via 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 please call us at 604-879-4671 to update your information or email us at email@cupel5.org.

Under Discussion:

- By-election for HSSCBA Sector Representative
- Call for Interest for Delegates to CUPE Metropolitan District Council
- Call for Interest for Delegates to the Vancouver and District Labour Council

Note: If there is more interest than delegate vacancies for CUPE Metro or the VDLC an election will be held.

- Financial Statement
- 2019 Union and Society Audited Financial Statements
- Appointment of Auditor for 2020
- Committee and Staff Reports
- Bylaw Amendments (current bylaws and proposed amendments are posted on the website under the "About" tab)

Gathering Place seeking clothing donations

The Gathering Place is a community centre in the downtown south area and services the needs of street kids, seniors, and the homeless. They are in desperate need of men's clothing donations, including all sizes of pants, jeans, sweatpants, t-shirts, shirts, jackets, sweaters, shoes, boots, runners, belts, and good condition underwear and socks. Women's items are not needed at this time. They are also in dire need of sleeping bags and backpacks.



Please drop off your donations at 609 Helmcken Street in Vancouver (at the corner of Helmcken and Seymour). For more information or to arrange a drop off, please call Jackie at 604-257-3853. Please consider purging your closets and drawers this weekend as all donations are gratefully appreciated by the citizens we serve. Thank you for your generosity.

Hey CUPE 15 kids!

Enter our Pumpkin Carving Contest!

Children can paint, decorate, or carve a pumpkin. It's your choice! Each category above will be judged in the following areas:



1. Funny
2. Original Idea
3. Scary
4. Best Theme
5. Most Unusual

Please take a photo with the pumpkin and email it to dmoahabir@cupel5.org ensuring you include the following information:

- CUPE 15 member's name and employer
- Child's name and age

The deadline to enter is **5:00 p.m. on Saturday, October 31st**. Winners will be notified and mailed their prize! Winners and their pumpkins will also be profiled in the next Members' Voice.

CUPE 15 MEMBER PROFILES:

Meet our Members!

GERRI YEE, SSA at Strathcona Elementary

1. What do you love about your job? Funny things kids say.

2. Name a food you didn't like to eat growing up. Eggs.

3. What was your first job?

Babysitting neighbourhood kids.

4. Cake or Pie? Cake!

5. What weird food combinations do you really enjoy? Milk mixed into jello.



KATIE YEE, Multicultural Worker at VSB

1. What do you love about your job?

I love my job because I can be part of the students' lives at VSB; seeing them struggle at school and trying their best to improve and succeed. I have seen tears and laughter. I am lucky to be part of the school teams' supporting these students in elementary, secondary, and even attend their graduations. I see them grow up as young mature adults. That's very rewarding for me!

2. Name a food you didn't like to eat growing up? Sweet potatoes.

3. What was your first job? Helping out at a relative's vegetable farm.

4. Cake or Pie? Apple pie.

5. What weird food combinations do you really enjoy? Thousand year old eggs with congee.



Return undeliverable Canadian addresses to:

CUPE Local 15
545 W. 10th Ave.
Vancouver, BC
V5Z 1K9



Happy Thanksgiving to all of our Members!

by Warren Williams, President



WARREN WILLIAMS
PRESIDENT

Thanksgiving will look and feel very different for most of us this year because of COVID-19. It will be difficult not to have large social gatherings but I encourage us all to consider the potential cost to all of us if we stop being diligent and do not continue to take the precautions as described by Doctor Bonnie Henry and the BC Ministry of Health. I encourage you to keep in mind that if we are diligent and have concern for each other we will come out on the other side of this global pandemic a lot quicker and that will benefit us all.

It is also time to vote for our Provincial Government. By the time you receive this edition of the Members' Voice I am hopeful you will already have cast your ballot. If not, I

strongly encourage you to do so as this is a critical election for all of us and should not be taken lightly. There are a number of options for voting due in part to the pandemic. Please visit www.elections.bc.ca for more information or the CUPE BC website.

Thank you for your patience and understanding during this time and the work you do to service the citizens of Vancouver, Richmond, and North Vancouver. Your service is critical and cannot be understated - stay safe, be kind, and respect each other.

A MESSAGE FROM SANTINO SCARDILLO, 1ST VICE PRESIDENT

Hello Fellow Members,

During these difficult times the union has been trying to reach out to all sectors at their worksites to hand out face coverings and discuss safety protocols. We have visited many Park Board sites so far as most of our Parks members have gradually returned to work.

The majority of us have had some type of re-deployment, which our staff has been busy working through. Many of my conversations with members have been about health and safety and seniority. One of the biggest issues is ensuring that members are returning back to their home base.

I would just like to say that our union appreciates all of you and are here for you through this change to our everyday lives from the pandemic.

A site visit can be arranged at your request to talk about safety protocols in the workplace and any other issues of concern. Call the union office and leave a message for the Secretary-Treasurer and arrangements will be made for a safe visit and we would be happy to bring some CUPE 15 face coverings.

What's been happening in the past few months

by Debbie Mohabir, Secretary-Treasurer



DEBBIE MOHABIR
SECRETARY-TREASURER

Hello Everyone,

Where has the time gone? September felt like a blur and somehow it is October! As I settle into my role as Secretary-Treasurer many things have been happening that I would like to share.

SOCIAL MEDIA

For those who follow our CUPE Local 15 Facebook page, you may have noticed some new postings of some pretty cool things that have happened at the Museum of Vancouver and Emily Carr University, as well as some more serious postings about recognizing Orange Shirt Day and the National Day to Honour Missing and Murdered Indigenous Women, Girls and 2 Spirited People.

I have been tasked with our FB page and my intention is to showcase members in all sectors and the work they do. Often, we are not aware of the important work we all do, and I am sure you have visited or been to many places where CUPE 15 members work. Make sure to check out our Facebook page and follow! We are also on Twitter so please follow us there as well.

EVENTS

Unfortunately, due to COVID-19, we are not able to host our annual events; the Children's Winter party and the CUPE Local 15 Open House. Some Executive members have been brainstorming different ideas on how we can offer something different given that we are not able to gather in large groups. This requires some serious thinking outside of the box so please stay tuned!

I am however pleased to announce that we will be having our first Pumpkin Carving Contest.

PUMPKIN CARVING CONTEST

Children can paint, decorate, or carve a pumpkin, it is your choice! Each category above will be judged in the following areas – funny, original idea, scary, best theme, and most unusual.

Please take a photo with the pumpkin and email it to me at dmohabir@cupe15.org ensuring you include the CUPE 15 member's name and employer and the child's name and age. The deadline to enter is 5:00 p.m. on Saturday, October 31st. Winners will be notified and mailed their prize! Winners and their pumpkins will also be profiled in the next Members' Voice.

EDUCATION COMMITTEE

The committee has been meeting over the past three months to discuss what education may look like during COVID-19 as well as what kind of education can be offered and how often. Most of the courses have moved to an online platform except for some courses offered by Vancouver and District Labour Council and the BC Federation of Labour.

I am currently working with the CUPE National Education Representative to organize an Intro to Stewarding course as we have a pretty big list of members who would like to be stewards, which is very exciting! Thank you for your patience around this, it is greatly appreciated. The course will be completely online and the facilitators are currently being trained to shift to online learning.

The VSB Retirement informal chat with Craig Hopkins has been scheduled for October 27th. The response has been enormous so we have scheduled another one which is fantastic. There is a limit of 40 participants so there will be sufficient time to answer everyone's questions. Stay tuned for the next date!

FINANCE COMMITTEE

It is draft budget time! The Finance Committee will be meeting soon to prepare for the upcoming draft budget which will be presented at the November General Membership meeting. Details will also be printed in the November edition of the Members' Voice. This is your opportunity to see where dues are spent, ask questions, and vote to approve the draft budget for the upcoming year. Your vote is important and I encourage everyone to attend the meeting.

THANK YOU TO OUR OFFICE STAFF!

I would like to take this opportunity to thank our office staff who have been working hard to support the Executive, Staff Representatives, and members. I would also like to thank our Staff Representatives who have been working tirelessly on behalf of members.

Bursary Thank You Letters

I'm writing in response to having received the CUPE Local 15 - VMECW Society Member Bursary for Part-Time Studies. I am so grateful and delighted to have received the bursary, which will aid in the completion of my Library and Information Technology Diploma program at Langara College. With the current state of the world, this bursary is particularly helpful and arrived at just the right moment as we head into another uncertain period of time. Best regards and many thanks again.



Gena Ellett

I would like to say thank you to CUPE Local 15 for granting me the VMECW Society Member Bursary this year. I am going to return full-time studies to further my education and work towards the Bachelor of Education degree at Simon Fraser University. The bursary is a big help in funding my first-year study to achieve my educational goal at the university. Thank you to all our union members for this benefit. I really appreciate it. I am proud of being a CUPE member.



Sincerely,
Xiao Ke Fan

I would like to thank CUPE 15 for awarding me the part-time, 2020/2021 VMECW Society Member Bursary. This is my second time receiving this award. In 2015 financial help from the member bursary allowed me to complete my diploma in Child and Youth Care at Douglas College. After years of precarious work, earning that credential helped me to secure my current regular full-time Community Youth Worker position at the Vancouver Park Board. Five years later, this second bursary is helping me to complete my bachelor's degree in the same field. I cannot stress enough how much these bursaries help members like me.



Thank you!
Gabe

My name is Claudia Navarro and I am a recipient of the 2020 VMECW Society Member Full Time Study Bursary.



I wanted to express my appreciation for the support this bursary will provide me during these uncertain times and through my remaining years of nursing school at Douglas College. Studying nursing has been an extremely challenging but rewarding experience as I have learned many new skills and have met incredible people along the way.

I hope everyone continues to stay safe, and once again thank you CUPE-15 for your support!

I am pleased to be selected to receive the 2020/21 CUPE 15 member bursary towards my third year at the UBC School of Social Work. I have been a member of the union since 2014, when I began lifeguarding and



teaching swim lessons at the Vancouver Aquatic Centre. Lifeguarding was a positive, powerful role which led me wanting to improve my ability to holistically support others, and social work was a natural transition. Pursuing higher education has allowed me to carve out a space for myself, elucidate my values and continue to expand in my potential to connect. This bursary will relieve some financial pressure, allowing room to prioritize and focus, for which I am grateful. Thank you very much, Ekaterina Vinarskaia

I would like to express my gratitude to CUPE Local 15 for awarding me the Dependant Bursary. This bursary is of great assistance to me as I just started my first year at UBC Vancouver and I'm very excited to begin my studies. Thank you for supporting my journey in higher education!



Kind regards,
Kirsten Fearman

I am writing to express my sincere gratitude and appreciation for being awarded the CUPE Local 15 – VMECW Society Dependant Bursary. This financial assistance will play a significant role in allowing me to continue to focus on my studies during my third year at the Sauder School of Business at UBC. I'm very grateful to be receiving this bursary, and appreciate all the dedication and hard work that my mother has put in at the City of Vancouver in order to provide me with the chance of receiving the VMECW Society Dependant Bursary, especially during this year as COVID-19 had terminated my summer job which cut off a major part of my university funding. With part of the financial burden lifted off my shoulders, it allows me to get more involved on campus. On top of a full course load, I also work on a UBC based start-up company called ThePlug Vancouver which focusses on developing campus culture through offering resources, throwing social events, and providing an outlet for all things campus. I also recently co-founded a news website and brand that covers a variety of topics targeted towards a Gen Z audience called The Caps Off. When I'm not busy working on classwork or side projects, I play junior hockey in the Lower Mainland for the Richmond Sockeyes. This bursary, and continuous support has allowed me to expand my horizons and explore my many interests at university, and I could not be more grateful for this opportunity.



Sincerely,
Michael Araki-Young

Thank you for the CUPE 15 – VMECW Society for the member bursary. I am excited to begin my schooling as a Master of Human Kinetics student. This bursary greatly assists me in financing my schooling. I appreciate the support!



Sincerely, Chris Piedt

VSJ JOB SHARE OPPORTUNITY

Job share partner wanted starting September 2021. Job will be at Norquay elementary school. Please email Stephanie at sdelbianco@vsb.bc.ca for more details.

decisions

The Executive Decided

At the Executive and Society meetings on September 15, 2020 and subsequent e-votes the following decisions were made:

- To provide lunch for the contact tracer training session in the Health Sector.
- To approve the COVID-19 reopening protocols.
- To send the Executive and Chief Shop Stewards to the CUPE National Virtual Sector Conference October 20-22, 2020.
- To send a letter of support and a \$1,000 donation to Unifor Local 597 in support of striking workers at Dominion (Loblaw) in Newfoundland and Labrador.

The Members Decided

At the General Membership Meeting on September 23, 2020 the members in attendance made the following decisions:

- To acclaim Nicola Clur to the vacant Cultural Sector Representative position on the Executive Board.
- To amend Section 5 of the CUPE Local 15 Bylaws are per the recommendation from CUPE National (as per the Notice of Motion in the September Members' Voice).
- To destroy the ballots from the Emily Carr University ratification of agreement vote.
- To destroy the ballots from the Langara College ratification of agreement vote.
- To defer a request for Association Membership to the October General Membership Meeting.
- To forward a request to support 1,400 striking Dominion (Loblaw) workers in Newfoundland and Labrador to the Executive Board for consideration.
- To hold a minute of silence for recently passed away CUPE Local 15 members Ana Maria Chacon (Vancouver School Board), Karen Rehbein (Vancouver Coastal Health), and Jeremiah Adam (City of Vancouver).

City, Parks, Ray-Cam, and Britannia Bargaining Update

Bargaining is resuming with three days scheduled in October with the employer. Look for a further update in the November issue of the Members' Voice.

VMECW Society Financial Statements, December 31, 2019

INDEPENDENT AUDITOR'S REPORT

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, 2019, 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, 2019, 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 used 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.

Burnaby, BC October 01, 2020

Fairhall Zhang & Associates Ltd.,
Chartered Professional Accountants

Financial Position

	Unrestricted	Restricted	2019	2018
Assets				
Current				
Cash and cash equivalents	\$ 759,075	\$ 1,030,158	\$ 1,789,233	\$ 2,468,267
Accounts receivable - (Note 4)	2,970	-	2,970	2,325
Prepaid expenses	29,791	-	29,791	30,736
	<u>791,836</u>	<u>1,030,158</u>	<u>1,821,994</u>	<u>2,501,328</u>
Long Term				
Loans receivable - (Note 5)	72,835	-	72,835	69,835
Capital assets - (Note 6)	-	367,118	367,118	385,033
	<u>72,835</u>	<u>367,118</u>	<u>439,953</u>	<u>454,868</u>
	\$ 864,671	\$ 1,397,276	\$ 2,261,947	\$ 2,956,196
Liabilities & Building Fund				
Current				
Accounts payable & accrued liabilities	\$ 26,681	\$ -	\$ 26,681	\$ 55,072
Due to Local 15 (Notes: 7&11)	-	-	-	828,154
	<u>26,681</u>	<u>-</u>	<u>26,681</u>	<u>883,226</u>
Net Assets				
Unrestricted fund (Page 5)	837,990	-	837,990	790,534
Building fund (Page 6)	-	965,799	965,799	833,308
Strike hardship fund (Page 7)	-	54,581	54,581	54,526
Memorial fund (Page 8)	-	9,778	9,778	9,569
Capital assets fund (Page 9)	-	367,118	367,118	385,033
	<u>837,990</u>	<u>1,397,276</u>	<u>2,235,266</u>	<u>2,072,970</u>
	\$ 864,671	\$ 1,397,276	\$ 2,261,947	\$ 2,956,196

Commitments (Note 12)

Statement of Operations

	2019	2018
Revenues		
Interest income	\$ 21,021	\$ 18,133
Transfer from building fund	5,868	4,379
Equipment and furniture lease (Note 7)	199,920	234,000
Office rental (Note 7)	207,180	239,460
Transfer - health members (Note 8)	78,108	-
Total Revenues	512,097	495,972
Less: Transfer to building fund	<u>120,000</u>	<u>120,000</u>
Net Revenues	392,097	375,972
Expenses		
Building		
Insurance	31,934	31,800
Repairs and maintenance	15,183	11,612
Supplies	2,774	3,434
Property taxes & utilities	101,226	89,471
New building feasibility	5,868	4,379
	<u>156,985</u>	<u>140,696</u>
Leases & Member Services		
Bursaries	23,039	21,000
Amortization of equipment, furniture and fixtures	20,307	10,620
Children's Winter party	13,393	18,934
Leases	24,330	21,283
Good & welfare	3,585	3,610
Member activities	14,623	71,900
Repairs and maintenance - equipment	8,639	9,181
Professional development - Health members (Note 8)	78,108	-
Sick benefits (Note 10)	11,256	10,917
	<u>197,280</u>	<u>167,445</u>
General		
Donations	2,700	3,000
Annual fees	341	339
Audit	5,250	5,250
	<u>8,291</u>	<u>8,589</u>
Total Expenses	362,556	316,730
Excess of revenues over expenses	\$ 29,541	\$ 59,242

Statement of Unrestricted Fund

	2019	2018
Balance, beginning of year	\$ 790,534	\$ 779,166
Add:		
Amortization	20,307	10,620
Excess of revenues over expenses for the year	<u>29,541</u>	<u>59,242</u>
	840,382	849,028
Deduct:		
Purchase of capital assets	<u>2,392</u>	<u>58,494</u>
Balance, end of year	\$ 837,990	\$ 790,534

Statement Of Building Fund

	2019	2018
Balance, beginning of year	\$ 833,308	\$ 704,855
Add:		
Interest income	18,369	12,832
Transfer from unrestricted fund	<u>120,000</u>	<u>120,000</u>
	971,677	837,687
Deduct:		
Service charges	10	-
Transfer to unrestricted fund	<u>5,868</u>	<u>4,379</u>
Balance, end of year	\$ 965,799	\$ 833,308

Statement Of Strike Hardship Fund

	2019	2018
Balance, beginning of year	\$ 54,526	\$ 54,472
Add:		
Interest Income	115	114
	<u>54,641</u>	<u>54,586</u>
Deduct:		
Service charges	60	60
Balance, end of year	\$ 54,581	\$ 54,526

Statement Of Memorial Fund

	2019	2018
Balance, beginning of year	\$ 9,569	\$ 9,403
Add:		
Interest Income	209	166
Balance, end of year	\$ 9,778	\$ 9,569

Statement Of Capital Assets Fund

	2019	2018
Balance, beginning of year	\$ 385,033	\$ 337,159
Add:		
Purchase of capital assets	2,392	58,494
	<u>387,425</u>	<u>395,653</u>
Deduct:		
Amortization	20,307	10,620
Balance, end of year	\$ 367,118	\$ 385,033

Statement of Cash Flows

	2019	2018
Cash Provided By (Used For):		
Operating Activities		
Excess of revenues over expenses for the year	\$ 29,541	\$ 59,242
Unrestricted fund	55	54
Strike hardship fund	209	166
Memorial fund	132,492	128,453
Building fund	<u>162,297</u>	<u>187,915</u>
Items not requiring an outlay of cash:		
Amortization	<u>20,307</u>	<u>10,620</u>
Changes In Non-Cash Working Capital		
Accounts receivable	(645)	3,580
Prepaid expenses	945	1,197
Accounts payable and accrued charges	(28,392)	32,809
Loans and notes receivable	(3,000)	(6,000)
	<u>(31,092)</u>	<u>31,586</u>
Cash Provided By (Used In) Operating Activities	151,512	230,121
Financing Activities		
Funds to CUPE Local 15	(828,154)	-
Cash Provided By (Used In) Financing Activities	(828,154)	-
Investing Activities		
Additions to property, plant and equipment	(2,392)	(58,494)
Cash Provided By Investing Activities	(2,392)	(58,494)
(Decrease) Increase In Cash Flow	(679,034)	171,627
Cash, Beginning of Year	2,468,267	2,296,640
Cash, End of Year	\$ 1,789,233	\$ 2,468,267
Unrestricted fund	\$ 759,075	\$ 1,570,864
Strike hardship fund	54,581	54,526
Memorial fund	9,778	9,569
Building fund	<u>965,799</u>	<u>833,308</u>
	\$ 1,789,233	\$ 2,468,267

VMECW Society Financial Statements, December 31, 2019

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:

- 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 Funds:** 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 in the income statement using the accrual basis. Rental income from operating leases and building leases is recognized in the income statement 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, 2019, 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. The Society's cash and cash equivalents, accounts receivable, loans receivable, due to Local 15 and accounts payable 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, 2019, restricted cash consists of \$1,030,159 (2018 - \$897,403).

4. Accounts Receivable

	2019	2018
City of Vancouver	\$ -	\$ 300
CUPE Local 391	1,845	1,800
Purdy's Chocolates	161	225
Other	964	-
Net Accounts Receivable	<u>\$ 2,970</u>	<u>\$ 2,325</u>

5. Loans Receivable from Members

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, 2019 has not been determined.

	2019	2018
Total loans outstanding as at December 31	\$ 97,835	\$ 94,835
Less: Allowance for doubtful accounts	<u>(25,000)</u>	<u>(25,000)</u>
Net Loans Receivable	<u>\$ 72,835</u>	<u>\$ 69,835</u>

6. Capital Assets

Capital Assets are recorded at cost and consist of:

	Original Cost	Accumulated Amortization	NBV 2019	NBV 2018
Land	\$ 15,000	\$ N/A	\$ 15,000	\$ 15,000
Building	415,688	171,437	244,251	246,200
Equipment & furniture	<u>548,665</u>	<u>440,798</u>	<u>107,867</u>	<u>123,833</u>
	<u>\$ 979,353</u>	<u>\$ 612,235</u>	<u>\$ 367,118</u>	<u>\$ 385,033</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, 2019 and 2018 are as follows:

	2019	2018
CUPE 15 Lease - Office Equipment	\$ 199,920	\$ 234,000
CUPE 15 Rental - Office Space	199,800	232,260
CUPE 391 Rental - Office Space	<u>7,380</u>	<u>7,200</u>
	<u>\$ 407,100</u>	<u>\$ 473,460</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

The transfer was made from Bill 29 settlement, 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 2019, the Society's Board internally restricted resources amounting to \$120,000 (2018 - \$120,000), the amount is to be used towards the building replacement. In 2019, \$2,392 (2018 - \$58,494) was transferred from the Unrestricted Fund to the Capital Asset Fund in order to fund the cash outlays for capital asset acquisitions. In 2019, \$5,868 (2018 - \$4,379) 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 benefits continuance policy covers benefits premiums while on unpaid sick leave for a period of up to six months.

11. Due to Local 15

This loan was unsecured, non interest bearing, and due on demand. The Society fully repaid the loan in the current year.

Due to CUPE Local 15	2019	2018
	\$0	\$ 828,154

12. Commitments

a) 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 three years are as follows:

2020	\$ 15,680
2021	\$ 15,680
2022	<u>\$ 3,920</u>
	<u>\$ 35,280</u>

13. 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 accounts receivable and loans receivable are considered to be significant.

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.

14. 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:

President: Warren Williams
Secretary-Treasurer: Debbie Mohabir
1st Vice President: Santino Scardillo
2nd Vice President: Gaye Fowler

Sector Representatives:

City: Kamal Gautam, Ravina Lal
College/University: Alex Fowler, Rose Palozzi
Cultural: Nicola Clur
Health/HSSCBA: Vacant
Health/HSPBA: Mia Nickel
Parks: Kyle Larson, Starla Bayley
K-12: Carley Romas, Cynthia Schadt

Trustees:

Donna Petersen, Michele Alexander,
Aaron Cook

Staff Representatives:

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

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:

Chris Losito, Patrick Barbosa

The CUPE Local 15 office is very old and unfortunately not accessible. For our members with mobility challenges please note that the office is on the 3rd floor and there is no elevator. If you are attending an appointment or meeting with one of our staff, please contact them in advance to make alternate arrangements for the meeting place or call the Secretary-Treasurer at 604-879-4671.

We sincerely apologize and want you to know we are working very hard to rectify the accessibility issues with our building.

The Working Mind

by Cynthia Schadt, K-12 Sector Representative

The Working Mind is a Workplace Mental Health and Wellness program offered by the Mental Health Commission of Canada. Their motto "Changing how we see and talk about mental health in the workplace."



I was fortunate to attend the one-week program "The Working Mind: Train the Trainer Workshop" in March 2020. A variety of individuals, two from each VSB stakeholder group were in attendance. The purpose of this course is to provide practical knowledge and skills to address mental health and mental illness in the workplace. They provide two different models. One for management and supervisors and one for non-managerial employees.

The goals of this course are to obtain practical knowledge to:

- Support the mental health and well-being of their employees
- Enable the full productivity of all their employees
- Ensure a workplace climate that is respectful and inclusive of all employees, including those with mental health problems
- Encourage people to seek help for mental health problems

October 23rd will be the first time this workshop will be offered to VSB employees during Professional Development Day. This is a unique and invaluable opportunity to hone your interpersonal skills in addressing mental health.

Notice of By-election

1. Member at Large – HSSCBA Sector Representative (Community Health)
This is for the balance of a three year term ending May 25, 2022. Only members from the HSSCBA Sector are eligible to be nominated or to vote.

Notice of Motion - Union

1. 2019 Audited Financial Statement
The Executive recommends that the members receive the Union Audited Financial Statement for 2019.
2. Union Audit
The Executive recommends that Fairhall Zhang and Associates be appointed to conduct the 2020 Union Audit.

Notice of Motion - Society

1. 2019 Audited Financial Statement
The Executive recommends that the members receive the Society Audited Financial Statement for 2019.
2. Society Audit
The Executive recommends that Fairhall Zhang and Associates be appointed to conduct the 2020 Society Audit.

OH&S COMMITTEE INFORMATION

Mission Statement

To promote and increase the profile of worker health and safety through direct contact with workplace health and safety committees and members, through use of site visits, education, providing resources and guidance across all CUPE Local 15 sectors.

- Parks Sector - Henry Lee, Chair (trendfitness@yahoo.ca). Alternate Chair - Aaron Cook
- Cultural Sector - Courtney Gillen, Recording Secretary (courtneytgillen@hotmail.com)
- City Sector - Aaron Cook (cupeaaron@hotmail.com). Alternate - Brad McGowan
- K-12 Sector - Tamara Coombes (tamaralocal15steward@gmail.com). Alternate - Cynthia Schadt
- College/University - Chad Cammer (chadcammer@hotmail.com). Alternate - Eduardo Rodriguez
- Health Sector - Vacant

Basic Rights to Health and Safety

Right to refuse to work if you have reasonable cause to believe that:

- your workplace presents a danger to you
- the use or operation of a machine or apparatus presents a danger to you or to another employee, and
- the performance of an activity constitutes a danger to you or to another employee

Right to be informed of known or foreseeable hazards in the workplace and to be provided with the information, instructions, training, and supervision necessary to protect your health and safety.

Right to participate as health and safety representatives or workplace health and safety committee or policy health and safety committee members, employees have the right to participate in identifying and correcting work-related health and safety concerns.

Education Opportunities

Are you on a Joint Occupational Health and Safety Committee?

Did you know that if you are a representative on a Joint Occupational Health and Safety Committee that you are eligible for a minimum eight hours paid OH&S education per year?

Take a look at what is offered by CUPE BC Education, BC Federation of Labour, CLC Education, and others.

If you wish to apply for any courses, fill in the CUPE Local 15 Application for Education form and submit it to the union office well in advance of the course. The form can be found at www.cupe15.org/education.

We are here to help. If you need more information on a specific health and safety issue or concern, please contact us.