



Winnipeg Association of Non-Teaching Employees

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President: wante@mymts.net

Website: www.wante.org

W.A.N.T.E.

(Winnipeg Association of Non-Teaching Employees)

ANNUAL REPORT

May 26, 2021

W.A.N.T.E. COMMITTEES – 2020-2021

** Bold & Italic denotes Chairperson, (CC) denotes Co-Chair

STANDING COMMITTEES:	
Budget and Finance	<i>Brittany Morrison</i> , Katie Torgerson (CC), Allison Baker-Thiessen, Irene Costa-Polanco, Jennifer Derrett, Amanda Ferbraché, Ashley Gushulak, Sheri Pimentel, Tricia Wiebe, Bruce Zilkowsky
Collective Bargaining	<i>Bruce Zilkowsky</i> , Tricia Wiebe (CC), Irene Costa-Polanco, Amanda Ferbraché, Rod Fraser, Chris Hayden, Ben Lacroix, Brittany Morrison, Michelle Short
Grievance	<i>Carla Paul</i> , Irene Costa-Polanco (CC), Jennifer Derrett, Ashley Gushulak, Chris Hayden, Brittany Morrison, Tricia Wiebe
Labour Education	<i>Bruce Zilkowsky</i> , Diane Proutt (CC), Tracey Anderson, Allison Baker-Thiessen, Kelly Bowen, Jennifer Derrett, Amanda Ferbraché, Sheera Maano
Liaison	<i>Irene Costa-Polanco</i> , Jennifer Derrett (CC), Tracey Anderson, Allison Baker-Thiessen, Jo-Anne Britton, Ashley Gushulak, Brittany Morrison, Sheri Pimentel, Michelle Short
Membership	<i>Michelle Short</i> , Diane Proutt (CC), Tracey Anderson, Kelly Bowen, Jo-Anne Britton, Chris Hayden, Sheera Maano, Katie Torgerson
Nominating **Must not be up for election	<i>Amanda Ferbraché</i> , Michelle Short (CC), Allison Baker-Thiessen, Katie Torgerson
Policies	<i>Amanda Ferbraché</i> , Michelle Short (CC), Tracey Anderson, Ashley Gushulak, Chris Hayden, Brittany Morrison, Tricia Wiebe, Bruce Zilkowsky
Social	<i>Tricia Wiebe</i> , Jo-Anne Britton (CC), Kelly Bowen, Irene Costa-Polanco, Amanda Ferbraché, Diane Proutt, Michelle Short, Bruce Zilkowsky
SPECIAL COMMITTEE:	
WANTE Professional Development	<i>Brittany Morrison</i> , Kelly Bowen (CC), Jo-Anne Britton, Irene Costa-Polanco, Sheera Maano, Sheri Pimentel, Diane Proutt, Michelle Short
APPOINTED COMMITTEES:	
Benefits Advisory	Carla Paul
Executive/Personnel	Carla Paul, Irene Costa-Polanco, Brittany Morrison
WSD Pension Committee	Dawn Bronk, Brittany Morrison, Bruce Zilkowsky (Observer)
Teller's Committee	Millie Mercier
Workplace Safety & Health Rep	Ashley Gushulak
Social Media Committee	<i>Katie Torgerson</i> , Chris Hayden (CC), Allison Baker-Thiessen, Tricia Wiebe, Bruce Zilkowsky
Newsletter Committee	<i>Katie Torgerson</i> , Jennifer Derrett (CC), Sheera Maano, Bruce Zilkowsky
ADVISORY COMMITTEES (one representative):	
South End	Jennifer Derrett
North	Amanda Ferbraché
French Immersion	Amanda Ferbraché
Central	Ashley Gushulak
Inner City	Michelle Short

EXECUTIVE AND COUNCIL REPRESENTATIVES 2020-2021

The 2020-2021 term has continued to be a unique year. W.A.N.T.E., as all businesses, continued with all aspects of daily business in innovative ways due to the Covid-19 Pandemic, which in itself, brought on many challenges as well many unforeseen situations because of this crisis.

Conferencing for meetings with members, meetings with Human Resources, meeting with members and Human Resources together, Executive and Council meetings have been held either at the admin building1, (Annex), members workplace, at the W.A.N.T.E. office or virtually.

We once again used Avenue 4 Communications to handle our Election of Nominations process this year. I would like to congratulate Jo-Anne Britton as the EA-C Rep, Carol Gossel as the Member-at-Large, Rachel Hanischuk as the Non-School Site Clerk Rep and Maria Carreira as the Jr/Sr High School Rep for the 2021-2022 school year.

This report explains the duties of your representatives for the 2020-2021 term. W.A.N.T.E.'s Standing Committees reports have been completed by the Chairperson of each committee. All reports outline the work accomplished for the 2020-2021 term.

The Executive consists of 8 members, President, Vice-President, Treasurer, Secretary and four (4) Members-at-Large positions. The Past President remains as a member of the Executive for one year. At this time, we do not have a past president who is able to be part of the Executive. Each member of the Executive is responsible for chairing a Standing Committee. The duties and responsibilities of each committee are outlined in the Constitution. A committee list is included in the Annual Report which provides the names of the Committee Chairperson and the members involved. The President is an ex-officio member of each committee excluding the Nominating Committee. Monthly meetings for the Executive committee are held the 2nd Wednesday of each month from September to June. The responsibility and authority of the Executive is to administer and conduct all aspects of the day-to-day affairs of the Association.

Council members are represented by ten (10) W.A.N.T.E. members in good standing, from the various components of our bargaining unit. Being a member in good standing means you are a permanent employee within our bargaining unit and have paid your five-dollar (\$5.00) membership fee. Monthly Council meetings are held the third (3rd) Wednesday of each month from September to June. The responsibility of Council is to help supervise day to day operations of the Association. The expectations and responsibilities of Council members are not limited to attend all regular meetings, supervise day to day business affairs of the association as well as to determine the policy of the Association.

We will continue to communicate with our members through the website, newsletters, bulletins, Facebook, and Twitter when information becomes available. All of our Social Media resources provide members with information on upcoming events, news, as well as offer membership access to beneficial information.

I would like to thank all members of the Executive and Council who have served our members through these uncertain and challenging times. Your support, commitment, hard work and dedication were truly appreciated. All of these representatives have made a difference in keeping a strong, successful Association.

Respectfully Submitted

A handwritten signature in black ink that reads "Carla Paul". The signature is written in a cursive, flowing style.

Carla Paul
President

BUDGET AND FINANCE COMMITTEE ANNUAL REPORT 2020-2021

Committee Members:

Brittany Morrison (Chairperson)	Katie Torgerson (Co-Chair)	
Allison Baker-Thiessen	Irene Costa-Polanco	Jennifer Derrett
Amanda Ferbraché	Ashley Gushulak	Tricia Wiebe
Bruce Zilkowsky		

The Budget and Finance Committee met on November 19, 2020, virtually. The committee reviewed all budget lines and made recommendations to adjust specific budgets after reviewing previous year's income, expenditures, and investments. A Draft Budget for the year 2021 was created and the proposed budget recommendations were presented to the Council for approval in November 2020.

The Annual Audit is complete and posted to W.A.N.T.E.'s website. All of W.A.N.T.E.'s yearly financials are sent to Grant Thornton LLP so they may conduct our audit in accordance with the Canadian generally accepted auditing standards. W.A.N.T.E. had a clean audit and the financial statements presented fairly, in all material respects, the financial position of the organization as of December 31, 2020, and its results of operations and its cash flows for the year ended in accordance with the Canadian accounting standards for not-for-profit organizations (Canadian accounting standards for not-for-profit organizations). More detailed information can be found in the attached Auditor's report.

Thank you to the committee members for pushing through one long meeting and being dedicated and supportive.

Respectfully Submitted,



Brittany Morrison
Chairperson
Budget and Finance Committee

COLLECTIVE BARGAINING COMMITTEE ANNUAL REPORT 2020-2021

Committee Members:

Bruce Zilkowsky (Chairperson)	Tricia Wiebe (Co-Chair)	
Irene Costa- Polanco	Amanda Ferbraché	Rod Fraser
Ashley Gushulak	Chris Hayden	Ben Lacroix
Brittany Morrison	Michelle Short	

The Collective Bargaining Committee has completed a proposal for a new contract and has forwarded it to our Labour Relations Lawyer for a final assessment and from there we will be contacting the Division for bargaining dates.

Respectfully submitted,



Bruce Zilkowsky
Chairperson
Collective Bargaining Committee

GRIEVANCE COMMITTEE ANNUAL REPORT 2020 - 2021

Committee Members:

Carla Paul (Chairperson)	Irene Costa Polanco (Co-Chair)	
Jennifer Derrett	Ashley Gushulak	Chris Hayden
Brittany Morrison	Tricia Wiebe	

The 2020-2021 term once again was a unique year. Due to the Covid-19 Pandemic, W.A.N.T.E., as all businesses, continued to navigate daily business in innovative ways. We again made adaptations in the way we conducted day-to-day business due to the Covid-19 Pandemic.

Conferencing for meetings with affected members, with Human Resources, meeting with members and Human Resources together, have been held either at the Admin Building (Annex), member's workplace, at the W.A.N.T.E. office or virtually.

W.A.N.T.E. grieved several situations this year: the reduction of hours for employees; accommodations for employees; and awarding of positions to name a few. Because they were denied at all 3 steps of the process, they have been referred to Arbitration and we are waiting for confirmed dates to proceed.

Responsibilities and duties of the Grievance Committee are as follows, but are not limited to: review all grievances put forward by members; handle concerns from membership; obtain information pertaining to the situation; and make inquiries when needed. This involves many hours of time worked in order to support our members, as well the committee always maintains a duty of fair representation.

I would like to thank all members of the Grievance Committee who have served our members through these uncertain and challenging times. Your support, commitment, hard work, and dedication is truly appreciated.

Respectfully Submitted



Carla Paul
President

LABOUR EDUCATION COMMITTEE ANNUAL REPORT 2020 - 2021

Committee Members:

Bruce Zilkowsky (Chairperson)	Diane Proutt (Co-Chair)	Tracy Anderson
Allison Baker-Thiessen	Kelly Bowen	Jennifer Derrett
Amanda Ferbraché	Sheera Maano	

The Labour Education committee is responsible for promoting and developing opportunities for professional development for the members of the Association. The committee is to provide information regarding those activities to the Association's members. Due to CoVid-19 restrictions, we were unable to hold any workshops.

The committee, in conjunction with the Executive and Council members, will be organising a question-and-answer platform beginning September 2021.

I would like to thank the committee for their input during these uncertain times.

Respectfully submitted,



Bruce Zilkowsky, Chairperson
Labour Education Committee

LIAISON REPRESENTATIVE COMMITTEE ANNUAL REPORT 2020-2021

Committee Members:

Irene Costa-Polanco (Chairperson)
Allison Baker-Thiessen
Brittany Morrison

Jennifer Derrett (Co-Chair) Tracey Anderson
Jo-Anne Britton Ashley Gushulak
Sheri Pimentel Michelle Short

This committee is responsible for the promotion of goodwill between the Association and the membership. This past year has proven to be a challenging and a different kind of year, so, again, meetings were not able to be held in person. However, we did have two Liaison Rep meetings via the Webex platform. The meetings went well, and we had both positive and negative feedback from the representatives from each school which was great to see. I would like to thank all the Liaison Representatives for their continued support and time, both in the workplace and in the meetings for the benefit of our Association. I would also like to extend my deepest appreciation to the committee members for their hard work and continued efforts in helping make the Liaison Committee do the best they can for our members. A big thank you to Carla Paul who is our President and who is also ex-officio of this committee.

Respectfully submitted,



Irene Costa-Polanco, Chairperson
Liaison Representative Committee

MEMBERSHIP COMMITTEE ANNUAL REPORT 2020 - 2021

Committee members:

Michelle Short (Chairperson)
Kelly Bowen
Sheera Maano

Diane Proutt (Co-Chair)
Jo-Anne Britton
Katie Torgerson

Tracey Anderson
Chris Hayden

Your Membership Chairperson attended monthly Executive and Council meetings. The main means of communication for this committee was done virtually through Webex, due to the Covid-19 pandemic.

As of May 30, 2021, there were 64 new W.A.N.T.E. members. I would like to thank the committee for their support during this time.

Respectfully Submitted,



Michelle Short
Chairperson
Membership Committee

NOMINATING COMMITTEE ANNUAL REPORT 2020 - 2021

Committee Members:

Amanda Ferbraché (Chairperson)
Allison Baker-Thiessen

Michelle Short (Co-Chair)
Katie Torgerson

Teller's Committee:

Millie Mercier

A "Call for Nominations" went out to all WSD work locations and was posted on the W.A.N.T.E. website by the end of January 2021. Submissions including members' intentions and profiles were due by March 17, 2021, at noon to Amanda Ferbraché.

Candidate profiles were sent out to all work locations and posted on our website. Permanent members received relevant information at their home address to complete online voting. Voting closed at midnight on May 19, 2021. Results were tabulated by Avenue 4 Communications. Results will be announced on the W.A.N.T.E. website at www.wante.org.

Thank you to everyone who put their name forward for nomination; we are "Members Working for Members."

Respectfully submitted,



Amanda Ferbraché
Chairperson
Nominating Committee

POLICIES COMMITTEE ANNUAL REPORT 2020 – 2021

Committee Members:

Amanda Ferbraché (Chairperson)
Tracey Anderson
Chris Hayden
Bruce Zilkowsky

Michelle Short (Co Chair)
Irene Costa-Polanco
Brittany Morrison
Ashley Gushulak
Tricia Wiebe

The Policy Committee members prepare all necessary changes to the Constitution/Bylaws and Standing Rules (including all deletions, additions, corrections, motions, and amendments). This Committee also helps to monitor meetings to help the President and members follow policies.

All Committee members were provided with the latest copy of the Robert's Rules of Order (12th Edition).

On October 23, 2020, all Executive and Council members participated in a Professional Development workshop: "Knowing Your Collective Agreement".

At an evening meeting on October 27, 2020 (via WebEx), an explanation was given to the committee members of all the expectations and responsibilities of this committee.

The Policies Committee met on April 26, 2021, at the W.A.N.T.E. office and via WebEx. Our meeting began at 1:10pm and adjourned at 4:15pm. We reviewed the Standing Rules and Constitution as well as the Motions that were made throughout the year.

All additions, deletions, motions, amendments as well as any corrections to the Constitution/Bylaws and the Standing Rules passed this year were presented to Council on May 19, 2021, for approval. Council approved all additions, deletions, motions amendments as well as all corrections. They will be forwarded to the W.A.N.T.E. office and will be available on the W.A.N.T.E. website at www.wante.org.

I would like to thank the Committee Members for all their continued support, commitment, dedication, and hard work. ***Members working for Members.***

Respectfully submitted,



Amanda Ferbraché
Chairperson
Policies Committee

PROFESSIONAL DEVELOPMENT COMMITTEE ANNUAL REPORT 2020-2021

Committee Members:

Brittany Morrison (Chairperson)	Kelly Bowen (Co-Chairperson)	Jo-Anne Britton
Irene Costa-Polanco	Sheera Maano	Sheri Pimentel
Diane Proutt	Michelle Short	

Members of the Professional Development Committee review funding requests and discuss whether funding can be approved based off the information and documentation provided by the member. If insufficient documentation is provided, the Chair of the committee has contacted the member to assist in the approval process (deadline permitting). Professional Development requests are sent to the W.A.N.T.E. Office where they are picked up by the committee Chair. The Chair will share the information with the committee (via e-mail or virtually) and begin discussion and come to a decision. Once a decision has been made, the Chair will notify the member, W.A.N.T.E. Office, Council, and Human Resources and assist in coordinating funds if/when needed.

Thank you to the Professional Development Committee for your timely responses and dedication to the members! It was a pleasure serving as Chair of this committee.

Respectfully submitted,



Brittany Morrison
Chairperson, Professional Development Committee

PENSION FUND COMMITTEE ANNUAL REPORT 2020 - 2021

Pension Committee Representatives:

Trustees:

Betty Edel Jamie Dumont Arlene Reid (Chair) Linda Schatkowsky

CUPE 110:

Hamid Hamzeh Mike Martin (*short-term replacement of Rick Peschel (Vice-Chair)*)

Non-CUPE 110/W.A.N.T.E.:

Jackie King, Controller Dawn Bronk Bruce Zilkowsky

Observers:

John Hearn (CUPE 110) Paul Herold (Non-CUPE 110/W.A.N.T.E.)
Brittany Morrison (Non-CUPE 110/W.A.N.T.E.)

Administration:

Pauline Clarke (Chief Superintendent)
Paul Kochan (Secretary Treasurer/Chief Financial Officer)
Dorota Noszczyk-Szpakowska (Payroll Manager)
Karen Stuart (Recording Secretary)

Actuaries:

Dennis Ellement Brandon Ellement Kyle Meilleur

The W.A.N.T.E. Representatives on this committee were :

Dawn Bronk - Voting Member
Bruce Zilkowsky - Voting Member
Brittany Morrison - Observer

Respectfully submitted



Carla Paul
President

BENEFIT'S COMMITTEE ANNUAL REPORT 2020 - 2021

Mercer Consultants act on behalf of W.A.N.T.E. They provide us with an annual analysis which is based on our position of the plan and the expenses incurred over twelve months. The premium rates established for the extended health care and dental plans are based on the years' experience and predicted increase in expenses.

It is mandatory that all permanent employees who work 25 or more hours per week are enrolled in both the Extended Health and Dental Plan unless they can prove alternate coverage. Any permanent employee who works less than 25 hours per week can voluntarily opt into the plan. The WSD is responsible for administering and for collecting premiums from active employees for payment to Blue Cross. Retirees who choose to opt into the retiree plan must make arrangements with Blue Cross for Direct Debit. Booklets for both Active and Retirees can be found on our website at www.wante.org.

If at any time you need information regarding the plan you may contact Mercer at: (204) 934-4823 or email www.mercer.ca. You may also contact Glen Anderson, Department Head Member Benefits at (204) 831-3052.

We no longer have an active committee as all business of the plan is dealt with through Mercer and a trust company. Any changes necessary in the plan are brought to the Executive and Council when needed.

Respectfully submitted,



Carla Paul
President

SOCIAL COMMITTEE ANNUAL REPORT 2020-2021

Committee Members:

Tricia Wiebe (Chairperson)	Gail Barker (Co-Chair until retirement)
Jo-Anne Britton (Co-Chair assumed duties)	Tracey Anderson
Kelly Bowen	Irene Costa-Polanco
Amanda Ferbraché	Sheri Pimentel
Diane Proutt	Michelle Short
Bruce Zilkowsky (until he became Chair of Collective Bargaining)	

The W.A.N.T.E. Annual Dinner that was booked for Thursday, October 23, 2020, at the Victoria Inn, was cancelled due to the COVID-19 pandemic. The event staff attempted to accommodate a space that would have been safe for all to attend. Three rooms and separate event staff would have been required to comply with all the safety guidelines; the cost became prohibitive to host the event. Our retiring members' dedication to the students was honoured in a video that was posted to our website. This video celebrated a combined total of 1,354 years of service to our students. What an amazing accomplishment. Thank you for your service.

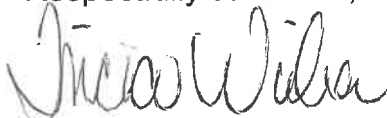
Less than 10 years	2
11-20 years	27
21-30 years	19
31-40 years	11
41-45 years	1
Total retirees	60

At this time, we would include the date and location for next year's celebration. We have not put a deposit down on a location because COVID-19 has made it impossible to predict the future.

We formally invite all 2019 and 2020 retirees to join the retirees of 2021 when we can all gather as colleagues, with family and friends to celebrate the essential services we bring to the educational system and the milestone of retirement.

Please check the Website: www.wante.org, Twitter@WanteWPG or Facebook <https://www.facebook.com/WANTEWpg/> for updates and upcoming events.

Respectfully submitted,



Tricia Wiebe
Social Committee Chair

WORKPLACE SAFETY & HEALTH COMMITTEE ANNUAL REPORT 2020 - 2021

It has been an honor to represent W.A.N.T.E as the Workplace Safety & Health Central Committee Representative for the 2020-2021 school year. The Central Committee meets several times a year at the Board Office. This year, being a Pandemic, the meetings were held virtually, and the dates and times were changed often due to glitches and scheduling accommodations. November 10, 2020, January 27, 2021, March 17, 2021, and a June date yet to be determined.

There are representatives on the committee from the Unions and Associations, the Secretary- Treasurer's Department, Building Department, Human Resource Services, and Workplace Safety & Health Officer(s).

The committee receives reports regarding health and safety issues related to Division Buildings and employees, as well as reviewing and determining policies related to health and safety. As representative on this committee, I am able to ensure that our members are protected and there are policies in place to ensure that our rights and safety are guaranteed and monitored as they relate to our ongoing responsibilities of the Winnipeg School Division.

Respectfully submitted,

A handwritten signature in black ink that reads "Ashley Gushulak". The signature is written in a cursive style with a long, sweeping underline.

Ashley Gushulak
Workplace Safety & Health Central Committee Representative

APPENDIX

W.A.N.T.E.

FINANCIAL STATEMENTS



Grant Thornton

An instinct for growth™

Financial Statements

Winnipeg Association of Non-Teaching Employees

December 31, 2020

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Independent Auditor's Report

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To the Members of
Winnipeg Association of Non-Teaching Employees

Opinion

We have audited the financial statements of Winnipeg Association of Non-Teaching Employees, which comprise the statement of financial position as at December 31, 2020, 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 organization as at December 31, 2020, and its results of 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 the organization 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 the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Independent Auditor's Report (continued)

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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If 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 organization 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.

Winnipeg, Canada
May 3, 2021

Grant Thornton LLP

Chartered Professional Accountants

Winnipeg Association of Non-Teaching Employees Statements of Operations and Changes in Net Assets

Year ended December 31	2020 Budget (unaudited)	2020 Actual	2019 Actual
Revenues			
Union dues	\$ -	\$ 224,070	\$ 228,890
El rebate	-	48,717	44,700
Interest earned	-	30,164	31,193
Membership initiation dues	-	65	60
Annual dinner	-	-	2,075
	<u>-</u>	<u>303,016</u>	<u>306,918</u>
Expenditures			
Annual dinner	8,000	-	9,318
Bank charges	200	77	95
Collective bargaining	16,000	2,522	28,707
Conferences, meetings and training	10,339	5,746	2,809
Equipment	1,500	2,661	3,432
Legal fees	40,000	34,776	21,581
Meals	3,850	2,810	4,842
Office	45,000	36,884	31,726
Professional development	6,000	2,538	2,751
Professional fees	-	8,467	8,306
Rent	35,000	31,903	31,920
Retirement gifts	15,000	21,139	18,300
Wages and benefits	127,050	127,387	121,499
	<u>307,939</u>	<u>276,910</u>	<u>285,286</u>
(Deficiency) excess of revenues over expenditures	<u>\$ (307,939)</u>	<u>\$ 26,106</u>	<u>\$ 21,632</u>
<hr/>			
Surplus, beginning of year		\$ 1,269,379	\$ 1,247,747
Excess of revenues over expenditures		<u>26,106</u>	<u>21,632</u>
Surplus, end of year		<u>\$ 1,295,485</u>	<u>\$ 1,269,379</u>

See accompanying notes to the financial statements.

Winnipeg Association of Non-Teaching Employees
Statement of Financial Position

December 31

2020

2019

Assets

Current

Cash	\$ 169,496	\$ 24,964
Term deposits (Note 4)	382,030	349,891
Accounts receivable (Note 3)	27,181	40,999
Interest receivable (Note 4)	20,511	25,418
Prepaid expenses	5,745	5,139
	<u>604,963</u>	<u>446,411</u>

Long-term

Term deposits (Note 4)	<u>698,811</u>	<u>837,981</u>
	<u>\$ 1,303,774</u>	<u>\$ 1,284,392</u>

Liabilities

Current

Accounts payable and accrued liabilities	\$ 8,289	\$ 15,013
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Surplus

	<u>1,295,485</u>	<u>1,269,379</u>
	<u>\$ 1,303,774</u>	<u>\$ 1,284,392</u>

On behalf of the board



Member



Member

Winnipeg Association of Non-Teaching Employees Statement of Cash Flows

Year ended December 31	2020	2019
Increase (decrease) in cash		
Operating		
Excess of revenues over expenditures	\$ 26,106	\$ 21,632
Change in non-cash working capital items		
Accounts receivable	13,818	351
Interest receivable	4,907	(1,671)
Prepaid expenses	(606)	(5,139)
Accounts payable and accrued liabilities	<u>(6,723)</u>	<u>2,600</u>
	37,502	17,773
Investing		
Term deposits	<u>107,030</u>	<u>(20,488)</u>
Increase (decrease) in cash	144,532	(2,715)
Cash		
Beginning of year	<u>24,964</u>	<u>27,679</u>
End of year	<u>\$ 169,496</u>	<u>\$ 24,964</u>

Winnipeg Association of Non-Teaching Employees

Notes to the Financial Statements

December 31, 2020

1. Nature of operations

The Winnipeg Association of Non-Teaching Employees (the "Association") was formed on September 15, 1980 to represent Clerical Staff and Educational Assistants working within the Winnipeg School Division.

The Association is a not-for-profit organization and is therefore not subject to income taxes.

2. Summary of significant accounting policies

The Association has prepared these financial statements in accordance with the Canadian accounting standards for not-for-profit organizations (ASNPO) and include the following significant accounting policies:

Cash

Cash includes cash on hand and balances with institutions.

Financial instruments

Initial measurement

The Association's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

Subsequent measurement

At each reporting date, the Association measures its financial assets and liabilities at cost or amortized cost. The financial instruments measured at amortized cost are cash, accounts receivable, interest receivable, term deposits, and accounts payable and accrued liabilities.

For financial assets measured at cost or amortized cost, the Association regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Association determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Unless otherwise noted, it is managements' opinion that the Association is not exposed to significant credit, liquidity or market risk arising from its financial instruments. The fair value of its financial instruments approximate their carrying value, unless otherwise noted.

Tangible capital assets

The Association expenses the full cost of tangible capital asset additions in the year acquired.

Winnipeg Association of Non-Teaching Employees

Notes to the Financial Statements

December 31, 2020

2. Summary of significant accounting policies (continued)

Revenue recognition

Revenues from union dues, membership initiation dues and EI rebate are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from the annual dinner is recognized when the related dinner occurs and collection from members is reasonably assured.

Interest revenue is recognized on a time proportion basis.

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

3. Accounts receivable

	<u>2020</u>	<u>2019</u>
Union dues	\$ 4,980	\$ 23,205
EI rebate	<u>22,201</u>	<u>17,794</u>
	<u>\$ 27,181</u>	<u>\$ 40,999</u>

4. Term deposits

The Association currently holds the following Guaranteed Investment Certificates with the Cambrian Credit Union which have varying maturity dates and interest rates.

	<u>2020</u>	<u>2019</u>
GIC #29 3.30% Maturing January 30, 2024	\$ 171,112	\$ 165,646
GIC #32 3.10% Maturing March 21, 2023	160,139	155,311
GIC #39 2.60% Maturing April 13, 2020	-	129,891
GIC #36 1.90% Maturing January 30, 2023 (2019: 2.65%)	110,000	110,000
GIC #37 1.90% Maturing January 30, 2023 (2019: 2.65%)	110,000	110,000
GIC #31 2.40% Maturing January 19, 2021	162,472	158,664
GIC #34 2.20% Maturing January 30, 2021	125,462	122,754
GIC #35 2.20% Maturing January 30, 2021	94,096	92,065
GIC #21 2.80% Maturing January 19, 2022	<u>147,560</u>	<u>143,541</u>
	1,080,841	1,187,872
Accrued interest receivable	<u>20,511</u>	<u>25,418</u>
	<u>\$ 1,101,352</u>	<u>\$ 1,213,290</u>

Winnipeg Association of Non-Teaching Employees

Notes to the Financial Statements

December 31, 2020

4. Term deposits (continued)

Term deposits that will mature within the year are considered current assets (2020: \$382,030; 2019: \$349,891).

5. Tangible capital assets

During the year, the Association fully expensed \$2,661 (2019: \$3,432) in tangible capital assets.

6. Lease commitments

The Association leases its office premises and photocopier under long term operating leases. Minimum annual lease payments for the next two years are as follows:

2021	\$	33,189
2022		<u>2,321</u>
	\$	<u>35,510</u>

7. Impact of COVID-19

The spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

As a result of the COVID-19 pandemic the Association could not hold its annual dinner and, as a precautionary measure, has redeemed one of its term deposits to ensure there was additional cash at its disposal. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Association for future periods.