

Canadian Postmasters
and
Assistants Association



l'Association canadienne
des maîtres
de poste et adjoints

Quebec branch

The ComPAAnion

No 74

SPRING 2020



IT WILL BE OKAY!

Dear colleagues,

I usually present this annual report under better circumstances, let's admit it. We usually greet the spring with a certain joyfulness, knowing the nice weather is just around the corner as we approach our annual convention.

Even when we're in a good mood, we can't help but think about what we're all going through, along with everyone else on the planet because of the Covid-19 pandemic.

Our lives and our habits have been seriously disrupted, we have all been adversely affected and we will have to make certain adaptations in the future as well as face situations more or less the same. We need to take better precautions and change some ways of seeing and doing things. Our employer is also trying to do its part...despite certain failures. It's a big unknown for the entire population.

Everyone is having to adapt to a lot of changes. One of the changes for us is the holding of our annual general meeting by teleconference to replace the Bromont convention, due to the social distancing requirements in effect during the pandemic. See more details in this newsletter.

In the last year, we were successful in reaching a new collective agreement. This was a big accomplishment for your CPAA. The vote was decisive with 3,081 "yes" votes and 154 "no" votes. The members sent a clear message.

If we had refused what was being offered, we would have had to start negotiations from scratch. Imagine how much time it would have taken to negotiate during the covid-19 pandemic and succeed in getting an agreement...I don't even want to think about it.

Moreover, I believe that the retroactive amount received comes at a good time for each of us, and this is not insignificant.

On the political side, last October, the federal government was re-elected. So, while none of us is always satisfied with this government's actions, this re-election helped save our jobs as employees of Canada Post. Our employer is more "cautious" about doing massive hours reductions and taking certain other steps. So this is a positive for our CPAA members.

Beside the subject of the day, which is the covid-19 pandemic, conflicts between employees remains a major concern for your CPAA. This is a situation requiring a lot of meetings, including management, employees and business partners or other assistance groups. I again remind you, from the very beginning of a conflict, you need to talk to your superintendent before the situation gets out of hand. The EAP can also provide excellent support and no one should ever hesitate to use this resource.

On that note, despite the current situation, I wish you all a good summer. We're making progress step by step, one day at a time, and looking to the future. Because there is a light at the end of the tunnel!
Let's stay positive!

Yours in solidarity,

Steeven

NOTICE OF CHANGE FOR OUR CONVENTION

To: All members of the CPAA Quebec Branch

GENERAL ANNUAL MEETING OF THE QUEBEC BRANCH

As you know, there has been a change to how our convention will be held. This year, because of the current restrictions due to the COVID-19 coronavirus, there will be a general meeting by teleconference rather than an in-person convention.

The annual meeting will take place in the form of a **teleconference on June 14, 2020, starting 9:00 a.m.**

To attend, we ask all members interested to **reply to the invitation**, even if you are already registered for the Bromont convention.

You can reply in one of the following ways:

Preferably by email: odettedesgagnes.acmpa@gmail.com
Otherwise by telephone at **418-635-2505**

Please register as soon as possible (by email is best because it's more efficient).

We ask you to include the following information in your email:

- your name
- your post office
- your position/duties (postmaster /part-time/casual)
- your personal email address

After you have registered, you will receive an access code and you can join the teleconference at the planned time and date. Only active members will be allowed to vote on resolutions.

If you have any questions, feel free to contact Odette:

 odettedesgagnes.acmpa@gmail.com
 **418-635-2505**



Teleconference (2020 annual general meeting)

Date: June 14, 2020

Time: 9:00 a.m.

Teleconference telephone no: 1-888-447-0448

Conference access code: provided when you register

WE ASK YOU TO LOOK OVER ALL THE REPORTS AND 2021 BUDGET PUBLISHED IN THIS NEWSLETTER BECAUSE THESE WILL NOT BE READ OUT AT THE TELECONFERENCE.

ALL QUESTIONS ABOUT THE BUDGET AND THE REPORTS SHOULD BE SENT BY EMAIL AT THE TIME OF REGISTRATION. THE ANSWERS WILL BE GIVEN DURING THE TELECONFERENCE. BECAUSE OF THE LARGE NUMBER OF PEOPLE ON THE CALL.

You will not be able to ask questions live during the teleconference.

AGENDA

1. Call to order
2. In memoriam...
3. Reading and approval of the agenda.
4. Report on the minutes of the meeting in May 2019.
5. Report of the Québec President.
6. Report of the National President.
7. Report of the finance committee
 - * 2021 Budget.
 - * Financial report for the fiscal year ending December 31, 2019.
7. Miscellaneous: If you have other items to include, please submit them when you register.

Odette Desgagnés, secretary treasurer.

In Memoriam



Mrs Suzanne Charland, january 28, 2020

Post office

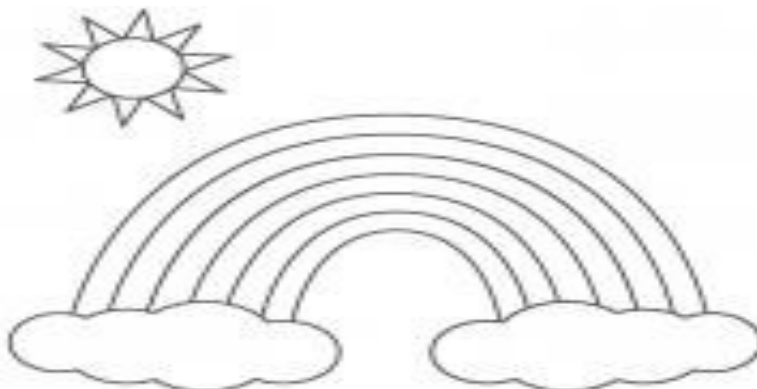
Racine

Life is like a rainbow.

We need both sunshine,

And rain,

To see the colours.



Minutes of a Meeting of the Canadian Postmasters and Assistants Association, Quebec Branch

Minutes of the annual general meeting of the Canadian Postmasters and Assistants Association, Quebec Branch, held on **May 19, 2019, 9:00 a.m.**, at the **Hôtel le Concorde** in **Québec City**.

Members of the executive present: Chantal Nault, Vice-President; Odette Desgagnés and Chantal Coulombe, Directors; Manon Demers, Secretary; Chantal Guillemette, President and Meeting Chairperson.

Over **100** members attended the general meeting.

AGENDA – ANNUAL GENERAL MEETING:

- Prayer - minute of silence in memoriam...
- Reading of the minutes of the May **2018** convention
- Report of the Quebec President
- Report of the National President
- Report of the Finance Committee
- Forum

CALL TO ORDER

R.: 19.764 PROPOSED BY: Judith Caron
SECONDED BY: France Lamontagne

It was moved that the minutes of the general meeting of **May 20, 2018** be approved.

UNANIMOUSLY APPROVED

Chantal Guillemette, President, read her report.

R.: 19.765 PROPOSED BY: Ginette Rouillard
SECONDED BY: Rachel Chalifoux

It was moved that the President's report be approved.

UNANIMOUSLY APPROVED

The National President read her report.

**Minutes of a Meeting of the Canadian Postmasters
and Assistants Association, Quebec Branch**

**R.: 19.766 PROPOSED BY: Hélène Dion
 SECONDED BY: Anne Robert**

It was moved that the budget for the year 2020 be approved.

UNANIMOUSLY APPROVED

**R.: 19.767 PROPOSED BY: Anne Lévesque
 SECONDED BY: Hélène Lapierre**

It was moved that the financial report of the Quebec Branch for the year ending December 31, 2018, be approved following the reading thereof.

UNANIMOUSLY APPROVED

Election Chairman, Jacques Vézina, named the outgoing delegates:

- | | |
|-------------------------|-------------------------|
| 1. Guillemette, Chantal | 5. Coutillard, Caroline |
| 2. Jalbert, Nancy | 6. Veillette, Anick |
| 3. Béland, Julie | 7. Bilodeau, Lucie |
| 4. Sénéchal, Chantal | 8. Lapierre, Hélène |

And their substitutes:

- | | |
|----------------------|-----------------------|
| 9. Mongeau, Carolyne | 13. Laforest, Denise |
| 10. Poitras, Johanne | 14. Berneche, Johanne |
| 11. Blais, Émilie | 15. Levesque, Anne |
| 12. Caron, Judith | |

The Election Chairman presented the results for the officer positions:

There was an election for the position of Secretary-Treasurer and the candidates were:

Joane Des Alliers and Odette Desgagnés

As there were no other candidates for the positions of president, vice-president, and directors, the following were elected by acclamation: Steeven Roy, President, Chantal Coulombe, Vice-President, Joane Des Alliers and Guylaine Myre, Directors. Election chairman Jacques Vézina presented the results of the election for the position of Secretary-treasurer.

Elected to the position of Secretary-Treasurer: Odette Desgagnés

**Minutes of a Meeting of the Canadian Postmasters
and Assistants Association, Quebec Branch**

**R.: 19.768 PROPOSED BY: Aline Elemond
 SECONDED BY: Christiane Joncas**

It was moved that the vote ballots be destroyed by the secretary.

UNANIMOUSLY APPROVED

**R.: 19.769 PROPOSED BY: Chantal Sénéchal
 SECONDED BY: Nicole Charland**

It was moved that the fees for the executive be \$375 for the president and vice-president and \$350 for the directors and the secretary-treasurer.

UNANIMOUSLY APPROVED

**R.: 19.770 PROPOSED BY: Chantal Guillemette
 SECONDED BY: Guylaine Myre**

It was moved that the general meeting be adjourned at 10:37 a.m.

UNANIMOUSLY APPROVED

**STEEVEN ROY
PRESIDENT**

**ODETTE DESGAGNÉS
SECRETARY-TRESURER**

ON: _____

ON: _____

ÉTATS FINANCIERS - FINANCIAL STATEMENTS
De - For
L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION
SECTION DU QUÉBEC - QUEBEC BRANCH
Pour l'exercice clos le - For the year ended
31 DÉCEMBRE 2019 - DECEMBER 31, 2019

Welch LLP[®]

An Independent Member of BKR International

RAPPORT DE L'AUDITEUR INDÉPENDANT

Aux membres de

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE
POSTE ET ADJOINTS - SECTION DU QUÉBEC**

Opinion

Nous avons effectué l'audit des états financiers de L'Association canadienne des maîtres de poste et adjoints - Section du Québec (la Section), qui comprennent l'état de la situation financière au 31 décembre 2019, et les états des opérations et de l'évolution de l'actif net et des flux de trésorerie pour l'exercice clos à cette date, ainsi que les notes annexes, y compris le résumé des principales méthodes comptables.

À notre avis, les états financiers ci-joints donnent, dans tous leurs aspects significatifs, une image fidèle de la situation financière de la Section au 31 décembre 2019, ainsi que des résultats de ses activités et ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables canadiennes pour les organismes sans but lucratif.

Fondement de l'opinion

Nous avons effectué notre audit conformément aux normes d'audit généralement reconnues du Canada. Les responsabilités qui nous incombent en vertu de ces normes sont plus amplement décrites dans la section "*Responsabilités de l'auditeur à l'égard de l'audit des états financiers*" du présent rapport. Nous sommes indépendants de la Section conformément aux règles de déontologie qui s'appliquent à l'audit des états financiers au Canada et nous nous sommes acquittés des autres responsabilités déontologiques qui nous incombent selon ces règles. Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit.

INDEPENDENT AUDITOR'S REPORT

To the members of

**CANADIAN POSTMASTERS AND ASSISTANTS
ASSOCIATION - QUEBEC BRANCH**

Opinion

We have audited the financial statements of Canadian Postmasters and Assistants Association - Quebec Branch (the Branch), which comprise the statement of financial position as at 31 décembre 2019, 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 Branch as at 31 décembre 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 the Branch in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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.

Responsabilités de la direction et des responsables de la gouvernance à l'égard des états financiers

La direction est responsable de la préparation et de la présentation fidèle des états financiers conformément aux normes comptables canadiennes pour les organismes sans but lucratif, ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation d'états financiers exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

Lors de la préparation des états financiers, c'est à la direction qu'il incombe d'évaluer la capacité de la Section à poursuivre son exploitation, de communiquer, le cas échéant, les questions relatives à la continuité de l'exploitation et d'appliquer le principe comptable de continuité d'exploitation, sauf si la direction a l'intention de liquider la Section ou de cesser son activité ou si aucune autre solution réaliste ne s'offre à elle.

Il incombe aux responsables de la gouvernance de surveiller le processus d'information financière de la Section.

Responsabilités de l'auditeur à l'égard de l'audit des états financiers

Nos objectifs sont d'obtenir l'assurance raisonnable que les états financiers pris dans leur ensemble sont exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, et de délivrer un rapport de l'auditeur contenant notre opinion. L'assurance raisonnable correspond à un niveau élevé d'assurance, qui ne garantit toutefois pas qu'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada permettra toujours de détecter toute anomalie significative qui pourrait exister. Les anomalies peuvent résulter de fraudes ou d'erreurs et elles sont considérées comme significatives lorsqu'il est raisonnable de s'attendre à ce que, individuellement ou collectivement, elles puissent influencer les décisions économiques que les utilisateurs des états financiers prennent en se fondant sur ceux-ci.

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 Branch'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 Branch or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Branch'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.

Welch LLP®

An Independent Member of BKR International

*Responsabilités de l'auditeur à l'égard de l'audit
des états financiers - Suite*

Dans le cadre d'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada, nous exerçons notre jugement professionnel et faisons preuve d'esprit critique tout au long de cet audit. En outre :

- ✓ nous identifions et évaluons les risques que les états financiers comportent des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, concevons et mettons en œuvre des procédures d'audit en réponse à ces risques, et réunissons des éléments probants suffisants et appropriés pour fonder notre opinion. Le risque de non-détection d'une anomalie significative résultant d'une fraude est plus élevé que celui d'une anomalie significative résultant d'une erreur, car la fraude peut impliquer la collusion, la falsification, les omissions volontaires, les fausses déclarations ou le contournement du contrôle interne;
- ✓ nous acquérons une compréhension des éléments du contrôle interne pertinents pour l'audit afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de la Section;
- ✓ nous apprécions le caractère approprié des méthodes comptables retenues et le caractère raisonnable des estimations comptables faites par la direction, de même que des informations y afférentes fournies par cette dernière;

*Auditor's Responsibilities for the Audit of the
Financial Statements - Cont'd.*

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 Branch's internal control.
- ✓ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Welch LLP[®]

An Independent Member of BKR International

Responsabilités de l'auditeur à l'égard de l'audit des états financiers - Suite

- ✓ nous tirons une conclusion quant au caractère approprié de l'utilisation par la direction du principe comptable de continuité d'exploitation et, selon les éléments probants obtenus, quant à l'existence ou non d'une incertitude significative liée à des événements ou situations susceptibles de jeter un doute important sur la capacité de la Section à poursuivre son exploitation. Si nous concluons à l'existence d'une incertitude significative, nous sommes tenus d'attirer l'attention des lecteurs de notre rapport sur les informations fournies dans les états financiers au sujet de cette incertitude ou, si ces informations ne sont pas adéquates, d'exprimer une opinion modifiée. Nos conclusions s'appuient sur les éléments probants obtenus jusqu'à la date de notre rapport. Des événements ou situations futurs pourraient par ailleurs amener la Section à cesser son exploitation;
- ✓ nous évaluons la présentation d'ensemble, la structure et le contenu des états financiers, y compris les informations fournies dans les notes, et apprécions si les états financiers représentent les opérations et événements sous-jacents d'une manière propre à donner une image fidèle.

Nous communiquons aux responsables de la gouvernance notamment l'étendue et le calendrier prévus des travaux d'audit et nos constatations importantes, y compris toute déficience importante du contrôle interne que nous aurions relevée au cours de notre audit.

Welch LLP

Comptables professionnels agréés
Experts-comptables autorisés

Ottawa (Ontario)
Le 8 avril 2020.

Auditor's Responsibilities for the Audit of the Financial Statements - Cont'd.

- ✓ 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 Branch'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 Branch 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.

Welch LLP

Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
April 8, 2020.

Welch LLP®

An Independent Member of BKR International

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION**

SECTION DU QUÉBEC - QUEBEC BRANCH

ÉTAT DE LA SITUATION FINANCIÈRE - STATEMENT OF FINANCIAL POSITION

31 DÉCEMBRE 2019 - DECEMBER 31, 2019

<u>ACTIF</u>	<u>2019</u>	<u>2018</u>	<u>ASSETS</u>
ACTIF À COURT TERME			CURRENT ASSETS
Encaisse	475 501 \$	489 470 \$	Cash
Débiteurs:			Accounts receivable:
Dédutions à la source du Bureau national	51 902	69 941	National office payroll deductions
Dépenses payées d'avance	<u>4 000</u>	<u>3 150</u>	Prepaid expenses
	<u>531 403 \$</u>	<u>562 561 \$</u>	
 <u>PASSIF ET ACTIF NET</u>			 <u>LIABILITIES AND NET ASSETS</u>
PASSIF À COURT TERME			CURRENT LIABILITIES
Comptes à payer et frais courus:			Accounts payable and accrued liabilities:
Dus au Bureau national	50 197 \$	41 017 \$	Owing to National office
Autres	6 932	3 703	Other
Cotisations des membres reportées	<u>260</u>	<u>30</u>	Deferred membership fees
	<u>57 389</u>	<u>44 750</u>	
 ACTIF NET - NON AFFECTÉ	 <u>474 014</u>	 <u>517 811</u>	 NET ASSETS - UNRESTRICTED
	<u>531 403 \$</u>	<u>562 561 \$</u>	

Signé au nom du conseil :

Approved by the Board :

S. Roy Steeven Roy

Administratrice – Director

O. Desgagnés Odette Desgagnés

Administratrice - Director

(voir notes ci-jointes)/
(See accompanying notes)

Welch LLP[®]

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION**

SECTION DU QUÉBEC - QUEBEC BRANCH

**ÉTAT DES OPÉRATIONS ET DE L'ÉVOLUTION DE L'ACTIF NET -
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**

EXERCICE CLOS LE 31 DÉCEMBRE 2019 - YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>	
REVENUS			REVENUE
Cotisations des membres:			Membership fees:
Déductions à la source	358 097 \$	360 846 \$	Payroll deductions
Associés	410	620	Associate
Intérêts gagnés	4 692	4 744	Interest earned
Inscriptions aux congrès	2 935	1 430	Conference registrations
Divers	2 818	509	Sundry
Donations	<u>125</u>	<u>-</u>	Donations
	<u>369 077</u>	<u>368 149</u>	
DÉPENSES			EXPENSES
Direction:			Executive:
Comités de consultation			Labour - management consultation
syndicale - patronale	121 621	101 530	meetings
Réunions régionales et de zone	-	32 424	Regional and zone meetings
Réunions des administrateurs	36 638	13 002	Directors' meetings
Congrès annuel/triennal de la section	12 397	8 379	Branch annual/triennial conference
Délégués aux congrès des			Attendance at other branch
autres sections	8 755	-	conferences
Congrès de la section:			Branch conferences:
Annuel/triennal	57 504	49 899	Annual/triennial
Régional	419	5 522	Regional
Administration de la section	69 478	74 385	Branch administration
Salaires	32 714	23 649	Salary
Honoraires de la direction	21 600	21 600	Executive honoraria
Éducation et formation	9 538	2 117	Education and training
Avantages sociaux	7 564	7 437	Employee benefits
Loyer de bureau	7 550	7 200	Office rent
Téléphone et télécopieur	7 466	8 327	Telephone and fax
Bulletins et revues	6 414	4 482	Bulletins and magazines
Impressions, papeterie et fournitures			Printing, stationery and
de bureau	6 249	4 323	office supplies
Achats et réparations d'équipement	5 285	6 468	Equipment purchases and repairs
Affranchissement et messagerie	3 655	1 231	Postage and express
Divers	2 970	495	Sundry
Congrès national	2 824	718	National convention
Assurances générales	<u>29</u>	<u>173</u>	General insurance
	420 670	373 361	
Moins: ajustement des passifs			Less: adjustment of accrued
courus - note 4	<u>(7 796)</u>	<u>(1 526)</u>	liabilities - note 4
	<u>412 874</u>	<u>371 835</u>	
DÉPENSES NETTES	(43 797)	(3 686)	NET EXPENSES
ACTIF NET, début de l'exercice	<u>517 811</u>	<u>521 497</u>	NET ASSETS, beginning of year
ACTIF NET, fin de l'exercice	<u>474 014 \$</u>	<u>517 811 \$</u>	NET ASSETS, end of year

(voir notes ci-jointes)/
(See accompanying notes)

Welch LLP[®]

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION**

SECTION DU QUÉBEC - QUEBEC BRANCH

ÉTAT DES FLUX DE TRÉSORERIE - STATEMENT OF CASH FLOWS

EXERCICE CLOS LE 31 DÉCEMBRE 2019 - YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>	
ENCAISSE FOURNIE (UTILISÉE) PAR LES			CASH PROVIDED BY (USED IN)
Activités d'exploitation			Operating activities
Dépenses nettes	(43 797) \$	(3 686) \$	Net expenses
Variations des éléments hors-caisse			Changes in non-cash
de l'exploitation:			operating items:
Débiteurs	18 039	(414)	Accounts receivable
Dépenses payées d'avance	(850)	920	Prepaid expenses
Comptes à payer et frais courus	12 409	(8 044)	Accounts payable and accrued liabilities
Cotisations des membres reportées	<u>230</u>	<u>30</u>	Deferred membership fees
ENCAISSE TOTALE UTILISÉE	(13 969)	(11 194)	TOTAL CASH USED
ENCAISSE, début de l'exercice	<u>489 470</u>	<u>500 664</u>	CASH, beginning of year
ENCAISSE, fin de l'exercice	<u>475 501</u> \$	<u>489 470</u> \$	CASH, end of year

(voir notes ci-jointes)/
(See accompanying notes)

Welch LLP[®]

An Independent Member of BKR International

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION**

SECTION DU QUÉBEC - QUEBEC BRANCH

**NOTES AUX ÉTATS FINANCIERS
EXERCICE CLOS LE 31 DÉCEMBRE 2019**

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019**

1. RAISON D'ÊTRE DE L'ASSOCIATION

L'Association canadienne des maîtres de poste et adjoints est le seul agent de négociations pour les maîtres de poste et adjoints dans les endroits ruraux du Canada. L'Association a été fondée par lettres patentes le 12 octobre 1962 en vertu des lois du Canada, en tant qu'organisation à but non-lucratif sans capital actions et n'est pas sujette aux impôts sur le revenu. La section a été prorogée le 23 avril 2013 sous la Loi canadienne sur les organisations à but non lucratif.

L'Association canadienne des maîtres de poste et adjoints est composée du Bureau national et de huit sections. Ces états financiers ne reflètent que les activités de la Section du Québec. Des états financiers distincts, qui démontrent toutes les activités de l'Association, ont été émis aux membres.

2. MÉTHODES COMPTABLES IMPORTANTES

a) Base de comptabilité

Ces états financiers ont été dressés selon les normes comptables canadiennes pour les organismes à but non lucratif.

b) Constatation des recettes

Les cotisations des membres sont reconnues comme revenu dans l'exercice auquel elles se rapportent si leur perception est assurée. Les autres montants sont reconnus comme revenu dans l'exercice au cours duquel ils sont gagnés.

1. PURPOSE OF THE ASSOCIATION

The Canadian Postmasters and Assistants Association is the sole bargaining agent for Canadian postmasters and assistants in rural Canada. The Association was incorporated by Letters Patent on October 12, 1962 under the laws of Canada as a non-profit organization without share capital and is not subject to income taxes. The Branch was continued under the Canada not-for-profit Corporations Act on April 23, 2013.

The Canadian Postmasters and Assistants Association consists of the National Office and eight branches. These financial statements reflect only the activities of the Québec Branch. A separate set of financial statements, which includes all the activities of the Association, has been issued to the members.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

b) Revenue recognition

Membership fees are recorded as income in the applicable year if collectability of the fees is reasonably assured. Other amounts are included in income of the year during which the income is earned.

Welch LLP[®]

An Independent Member of BKR International

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION**

SECTION DU QUÉBEC - QUEBEC BRANCH

NOTES AUX ÉTATS FINANCIERS - suite
EXERCICE CLOS LE 31 DÉCEMBRE 2019

2. MÉTHODES COMPTABLES IMPORTANTES - suite

c) Instruments financiers

L'encaisse de la Section est reconnue et ensuite mesurée à sa juste valeur. Tous les autres instruments financiers sont ultérieurement évalués à leur coût amorti.

d) Immobilisations corporelles

Les immobilisations corporelles sont comptabilisées au coût. L'amortissement est calculé selon la méthode linéaire aux taux suivants:

Équipement	5 ans
Équipement informatique	3 ans

e) Utilisation d'estimations

La préparation d'états financiers selon les normes comptables canadiennes pour les organismes sans but lucratif exige que la direction ait recours à des estimations et des hypothèses qui ont une incidence sur les montants de l'actif, du passif et des actifs et passifs éventuels en date des états financiers et sur les revenus et les dépenses comptabilisés pour l'exercice. La Section utilise des estimations lorsqu'elle inscrit ses frais courus et en déterminant la vie utile de ses immobilisations corporelles. À leur réalisation, les résultats réels pourraient être différents de ces estimations.

NOTES TO FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES - Cont'd.

c) Financial instruments

The Branch's cash is recognized and subsequently measured at fair value. All other financial instruments are subsequently measured at amortized cost.

d) Tangible capital assets

Tangible capital assets are stated at acquisition cost. Amortization is provided on a straight line basis as follows:

Equipment	5 years
Computer equipment	3 years

e) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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 date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Branch makes estimates when accounting for accrued liabilities and determining the useful lives of its tangible capital assets. Actual results could differ from those estimates.

Welch LLP[®]

An Independent Member of BKR International

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION
SECTION DU QUÉBEC - QUEBEC BRANCH**

**NOTES AUX ÉTATS FINANCIERS - suite
EXERCICE CLOS LE 31 DÉCEMBRE 2019**

**NOTES TO FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2019**

3. INSTRUMENTS FINANCIERS

Les instruments financiers de la section sont sujet aux risques suivants, essentiellement inchangés depuis l'exercice précédent, sauf si autrement indiqué :

Risque de crédit

La Section est exposée au risque de crédit provenant de la possibilité que les parties fassent défaut à leurs obligations financières. L'exposition maximum de la section au risque de crédit est la somme de la valeur comptable de l'encaisse et des débiteurs. L'encaisse de la Section est déposée auprès d'une institution financière au Canada et la direction ne croit pas qu'il y ait un risque important de crédit sur ces montants. Les débiteurs de la Section sont attribués au remboursement des déductions à la source du Bureau national. La direction croit donc que tous les débiteurs seront encaissés après la fin de l'année et, comme par le passé, elle n'a pas jugé nécessaire d'établir une provision pour les créances douteuses.

Risque de liquidité

Le risque de liquidité est le risque que la section ne pourra pas rencontrer ses obligations financières quand elles seront dues. La Section gère ce risque en étudiant ses besoins futurs en encaisse.

3. FINANCIAL INSTRUMENTS

The Branch's financial instruments are subject to the following risks, substantially unchanged from the prior year unless otherwise noted:

Credit risk

The Branch is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Branch's maximum exposure to credit risk is the sum of the carrying value of its cash and accounts receivable. The Branch's cash is deposited with a financial institution located in Canada and management does not believe it is exposed to significant credit risk on these amounts. The Branch's accounts receivable is attributed to the National office reimbursement of payroll deductions therefore management believes that all accounts receivables at year-end will be collected and, consistent with previous years, has not deemed it necessary to establish an allowance for doubtful accounts.

Liquidity risk

Liquidity risk is the risk that the Branch cannot meet its debt when it becomes due. The Branch manages the risk by reviewing its expected future cash flow requirements.

Welch LLP[®]

An Independent Member of BKR International

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION**

SECTION DU QUÉBEC - QUEBEC BRANCH

NOTES AUX ÉTATS FINANCIERS - suite
EXERCICE CLOS LE 31 DÉCEMBRE 2019

NOTES TO FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2019

3. INSTRUMENTS FINANCIERS - suite

Risque de marché

Le risque de marché est le risque que la juste valeur ou les flux trésorerie à être tirés d'un instrument financier fluctuent en raison de facteurs liés aux marchés. Le risque de marché est composé du risque de taux de change, du risque de taux d'intérêt et du risque de prix autre.

i) Risque de taux de change

La majorité des transactions de la Section sont en dollars canadiens. La section n'est donc pas sujette à un risque important de taux de change.

ii) Risque de taux d'intérêt

La Section n'est pas sujette au risque important de taux d'intérêts car elle a seulement un compte bancaire qui porte intérêts.

iii) Risque de prix autre

Le risque de prix autre est le risque que la juste valeur des instruments financiers ou les flux de trésorerie à être tirés d'instruments financiers fluctuent en raison de variations des prix de marchés (autres que celles dont la cause est le risque de change ou le risque de taux d'intérêt), que ces variations soit causées par des facteurs spécifiques à l'instrument financier, à son émetteur ou par des facteurs ayant effet sur des instruments similaires sur le marché.

Puisque la Section n'a pas de placements en bourses, elle n'est pas sujette au risque de prix autre.

3. FINANCIAL INSTRUMENTS - Cont'd.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

i) Currency risk

The majority of the Branch's transactions are in Canadian dollars, and as a result, the Branch is not exposed to significant currency risk.

ii) Interest rate risk

The Branch is not exposed to significant interest rate risk as it only has an interest bearing bank account.

iii) Other price risk

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

Since the Branch does not have investments in publicly traded securities, it is not exposed to other price risk.

Welch LLP[®]

An Independent Member of BKR International

**L'ASSOCIATION CANADIENNE DES MAÎTRES DE POSTE ET ADJOINTS/
CANADIAN POSTMASTERS AND ASSISTANTS ASSOCIATION**

SECTION DU QUÉBEC - QUEBEC BRANCH

**NOTES AUX ÉTATS FINANCIERS - suite
EXERCICE CLOS LE 31 DÉCEMBRE 2019**

**NOTES TO FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED DECEMBER 31, 2019**

4. PASSIF ÉVENTUEL

Certains passifs courus, qui proviennent d'exercices antérieurs, n'ont pas encore été facturés. La Section a déterminé qu'il est probable que certains de ces passifs ne soient jamais facturés et donc les passifs courus ont été dévalués. Ces sommes totalisent 16 913 \$. Si ces montants sont facturés plus tard, ils seront comptabilisés à la dépense de l'exercice futur.

4. CONTINGENT LIABILITY

Certain accrued liabilities, which relate to prior years, have yet to be invoiced. The Branch has decided that certain amounts are unlikely to be invoiced and accordingly accrued liabilities have been written down. To date these amounts total 16 913 \$. Should these amounts be invoiced in the future, they will then be expensed.

Welch LLP[®]

An Independent Member of BKR International

CPAA BUDGET			
INCOME		2021	2020
r06	Interest received	\$ 3 500	\$ 4 100
r07	Miscellaneous		
r08	National office funding	\$ 375 000	\$ 360 000
r09	Associate members' dues	\$ 560	\$ 600
r10	Annual registration	\$ 2 000	\$ 2 000
r11	Registration (other)		
r12	Donations		
r13	Term deposits - cash	\$ 49 050	\$ 41 960
TOTAL INCOME		\$ 430 110	\$ 408 660
EXPENDITURES		2 021	2 020
d06	Miscellaneous (various bank charges)	\$ 600	\$ 600
d07	Circulars	\$ 10 000	\$ 7 000
d07a	Translation - newsletter and letter	\$ 300	\$ 300
d08	Rent	\$ 7 800	\$ 7 200
d09	Professional fees	\$ 21 600	\$ 21 600
d10	Salaries	\$ 36 500	\$ 24 000
d15a	Health insurance	\$ 3 200	\$ 3 200
d15b	Labour standards	\$ 115	\$ 115
d16	RRQ (Quebec pension plan)	\$ 2 800	\$ 2 800
d16a	RQAP	\$ 570	\$ 570
d17	Employment insurance	\$ 1 500	\$ 1 250
d17a	WCB WSIB	\$ 525	\$ 525
d18	Equipment	\$ 5 000	\$ 6 000
d19	Printing and stationery	\$ 4 500	\$ 4 400
d20	Term deposits		
d21	Insurance	\$ 100	\$ 100
d22	Telephone and fax	\$ 10 000	\$ 10 000
d23	Postage	\$ 2 000	\$ 2 000
d24	Branch convention	\$ 45 000	\$ 45 000
d25	Other branch meetings (room)	\$ 2 000	\$ 5 000
d26	National convention	\$ -	\$ -
d27a	Branch administration	\$ 63 000	\$ 75 000
d28a	Conflicts	\$ 30 000	\$ 14 000
d28b	CSST	\$ 15 000	\$ 15 000
d28c	Staffing	\$ 15 000	\$ 20 000
d28d	Disciplinary interviews	\$ 30 000	\$ 20 000
d28e	Efficiency study	\$ 2 000	\$ 5 000
d28f	Grievances	\$ 2 000	\$ 2 000
d28g	STDP (short & long term)	\$ 3 000	\$ 2 000
d28h	Labour relations	\$ 23 000	\$ 20 000
d29	Meeting - branch office	\$ 30 000	\$ 20 000
d30	Convention - branch office	\$ 12 000	\$ 10 000
d31	Other - branch office - fall	\$ 39 000	\$ 39 000
d34	Comm. - labour relations research - privatization	\$ 2 000	\$ 3 000
d35	Training	\$ 5 000	\$ 10 000
d36	Hours - consultation	\$ 3 000	\$ 10 000
d38	Return to work meeting - work-related accidents	\$ 2 000	\$ 2 000
TOTAL EXPENDITURES		\$ 430 110	\$ 408 660

May 1, 2020

To all active members:

Following the resignation of Joane Des Alliers from the CPAA executive for personal reasons, we must fill the director position left vacant. We, therefore, issue a call for applications to active members in order to fill this director position, as stipulated in the by-laws of the Association.

We invite you to send us, by June 30, 2020 (as evidenced by the postmark), your c.v. (résumé) and a brief description of the reasons why you are applying for the position. An essential condition to meet to be eligible to apply for the position is that you must hold an indeterminate employee position.

The qualities sought:

- ⇒ Basic knowledge of Microsoft OFFICE (Word, Excel, etc.) is an asset.
- ⇒ Being comfortable with technology (email, internet, smart phone, etc.).
- ⇒ Availability and independence.
- ⇒ Basic knowledge of our collective agreement is an asset.
- ⇒ The desire to help your colleagues and promote fairness and equality.

Feel free to contact us for more details.

You must forward everything by postal mail to:

ACMPA, Quebec Branch
Steeven Roy
117 rue Pouliot
St-Henri, QC G0R 3E0

or by email to s.roy.acmpaquebec@gmail.com

Thank you and best regards,

Your Quebec Branch Executive

**** These articles were written by your union officers ****

Here is your team of union representatives. Don't forget to make a note of the contact information for your new team and don't hesitate to contact us.

President

Steeven Roy

117, Pouliot
St-Henri-de-Lévis QC. G0R 3E0
Tél. 418-700-3600
s.roy.acmpaquebec@gmail.com



NOTICE

If you move, please send us your new contact information by email at:

s.roy.acmpaquebec@gmail.com or odettedesgagnes.acmpa@gmail.com

Vice-president

Chantal Coulombe

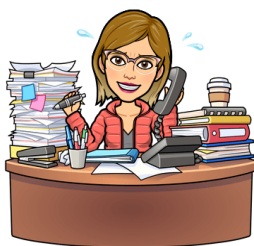
1331, Principale
St-Côme, QC. J0K 2B0
Bur. 450-886-2622
Rés. 450-883-3137
ccoulombe.acmpa@gmail.com



Secretary-treasurer

Odette Desgagnés

572, ch. du Quai
Saint-Joseph-de-la-Rive
QC. G0A 3Y0
Tél. 418-635-2505
odettedesgagnes.acmpa@gmail.com



For any comments, suggestions or correspondence, please write to the secretary-treasurer of the CPAA Quebec Branch.

Directrice

Guyline Myre

1201, ch. Elie-Auclair
St-Polycarpe, QC. J0P1X0
Tél. 450-265-3951
g.myre.acmpa@gmail.com



Director



Notice to associate members (retirees)

As a retiree you can stay in touch with your union. Just follow the procedures for becoming an associate member. And it's also the time for associate members to renew their 2020 fee to maintain their status. Send a cheque for \$10.00 to the address of the secretary-treasurer. Make your cheque payable to the CPAA.

Publication of this newsletter

Please note that there is no set date for the publication of the next newsletter.

It depends on new developments in our collective agreement negotiations. The CPAA Quebec Branch publishes the ComPAAnion newsletter three times yearly.