

2023



ANNUAL

REPORT

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# About APSA

APSA Annual Report 2023

## The Administrative and Professional Staff Association (APSA) is the professional employee association for Simon Fraser University.

APSA members play a crucial role in the function of the University. Your skills and leadership are essential to creating a culture of research, learning and engagement. You work at one of the many campuses in downtown Vancouver, Surrey and Burnaby in all University departments and units in a variety of roles supporting students, faculty and the SFU community.

APSA is here to advocate for you, negotiate on your behalf and educate you on the terms and conditions of your employment. We help you create a rewarding workplace by protecting your rights, supporting you in resolving workplace issues and connecting you to other members at SFU.

APSA is an independent organization, separate from SFU. We are a society under the BC Societies Act. We are your sole bargaining representative.

### WHAT DOES APSA DO?

The purposes of the Association are to promote and advance the interests of the administrative and professional employees of Simon Fraser University. We:



**ADVOCATE:** support you on grievances, arbitrations, and mediations, advising you on work matters of concern.



**NEGOTIATE:** represent you in negotiations about the terms and conditions of your employment.



**EDUCATE:** promote professionalism, excellence, and collegiality and encourage professional and career development.

# Message from our President

APSA Annual Report 2023

**“Thank you for continuing to show up every day. Thank you for continuing to support our students, the faculty, and each other.”**



I'd like to begin by acknowledging that our members have had a tough year. As staff, students and faculty returned to campus post-pandemic and continued to adjust to the new normal, we've been hit with global geo-political instability and wars that may be affecting family members and loved ones, with high levels of inflation, and with a taxing campus environment that has included TSSU labour action and a staff hiring freeze. It's definitely putting stress on staff and students, and we're facing higher mental health and wellness needs.

So thank you! Thank you for continuing to show up every day. Thank you for continuing to support our students, the faculty, and each other. I want to acknowledge each of you for your work and your diligence in helping students and one another through these challenging times. Quite simply, thank you!

Please remember that support is available, including access through Employee Family or our newly expanded psychology

benefits. These benefits are there to support you, and I highly encourage you to make use of them when you need them.

As we are all aware, SFU is facing budget cuts and a staff hiring freeze. I understand that this may cause worry and unrest. We can and will continue to support you in understanding the terms and conditions of your employment, and we will continue to advocate for the University to approach the hiring freeze in a manner that recognizes and respects the importance of staff in supporting the academic mission! Please reach out to one of the APSA office staff if you need help understanding your rights as an APSA member. If you feel comfortable, a direct conversation with your supervisor to plan workflows may be helpful. Maintaining open and respectful dialogue with your supervisor and senior leaders during these times of budget cuts will help everyone understand their impacts on each of us.

I'd like to celebrate our Salary and Benefits team, led by Kris Nordgren, who got an

# Message from our President

APSA Annual Report 2023

outstanding Memorandum of Agreement for us that will see a total increase of over 13% from 2022 to 2025 and that an overwhelming majority of our members voted to ratify. We have already seen our new salaries go into effect and hope to see the retroactive pay on December pay cheques!

My focus this year has been on fulfilling the promises that I ran on, the strong desire to see positive APSA-SFU interactions, working together to build a supportive, equitable work environment that attracts and retains top talent and finds ways to shift how APSA members work and improve their compensation. And while change comes slowly, there have been small, positive shifts in this direction.

Communication has been an ongoing priority for the APSA board and staff, and we've made positive incremental changes towards sharing information important to the membership. Communication must go both ways in a member-driven organization, and we are here to listen to your concerns on your terms and conditions of employment here at SFU.

As part of this, we will conduct a survey early next year to assess your priorities in alignment with our constitution and mandate as a member-driven association. The APSA board has been hard at work creating a new social committee. We recognize the need for social events and networking in addition to professional development. Conversations with the board were also successful, and we will host another round of these in the new year.

Finally, we look to make strides towards promoting diversity and inclusion within our association. We will look at launching initiatives to ensure our membership is diverse and representative of our community and that we can all access PD training to support our work in a diversity-enriched environment.

I want to conclude by reminding you that we are here to support you in any way we can. I'd like to thank each of you for your hard work and dedication to making SFU a better place for students, staff and faculty. Let us strive for excellence and work towards creating an even more significant impact in the years to come.

# Message from our Executive Director

APSA Annual Report 2023



**“There are many factors that go into the successful, amicable outcome of our negotiations. It begins with you...”**

I am very pleased to write about our hard-won success at the bargaining table in 2023. In my view, our salary and benefit negotiations on your behalf produced the best results in over two decades of APSA bargaining history. We're especially pleased that we achieved such a great outcome outside arbitration, unlike our previous two contract negotiations. This not only ensures that you receive money in your pocket as soon as possible but also means that you can use your improved benefits for professional development, massage therapy and psychological services, among others, in a timely way.

There are many factors that go into the successful, amicable outcome of our negotiations. It begins with you: your fulsome participation in our salary and benefits survey and your many messages of encouragement for our team. And, of course, there is the superlative negotiating skill of Kris Nordgren, our lead negotiator and chair of the Salary and Benefits

Committee, backstopped by a passionate and dedicated committee of Tess Williams, Ellen Siew Meng Yap, Jill Sutherland, Cindy Li and Jerome Francis. Our board, led by Jill Sutherland, worked hard behind the scenes to improve our overall relationship with the University, which helped ease this year's negotiations.

As you may know from our newsletters and other communications, we also filed a Basic Agreement grievance last fall to dispute the University's 2021 interpretation of what we could even bargain about. This spring's mediation by arbitrator Jim Dorsey, which was binding on APSA and the University, ensured that both groups understood what could be bargained and what could not. In short, it removed from our negotiation strategy any uncertainty about what items were in bounds to negotiate. Our resolve to pursue your financial interests to binding mediation, I firmly believe, was also a significant factor in the positive result we saw late this summer.

# Message from our Executive Director

APSA Annual Report 2023

We still have critical work to do on other files, however. Resolution to the 2018 market survey, which flowed from arbitrator Colin Taylor's Award of 2015, is still a live dispute with the University. While it might seem strange to pursue a market survey from 2018 (50% of which was paid for by APSA), we were made aware in the last few months that other employee groups on campus recently enjoyed market adjustments to their salaries as a result of that same 2018 survey. In short, we want to see similar external equity adjustments for your salaries and will continue to press for this positive and necessary outcome on your behalf. Lastly, it looks like we will be negotiating APSA's Basic Agreement, which defines our fundamental relationship with the University, in the spring of 2024. More on that as 2024 unfolds.

All in all, a very successful year for APSA and our members. Here's to many more!

# Compensation Negotiations

APSA Annual Report 2023

With the current state of the economy and post-pandemic inflation, many Canadians are feeling the financial crunch. Our members are no different. We were very pleased with the results of this round of bargaining, both in the outcome of a Memorandum of Agreement and with the improved benefits and salary increases for our members.

On August 15, APSA and SFU reached a tentative agreement, which was put to you for ratification. Although we are proud of what we

achieved during these negotiations, there were challenges during the process and precisely what APSA could bargain for during compensation negotiations. This resulted in a mediated settlement in the first quarter of 2023.

Most of our proposals were based on your Salary and Benefits survey feedback, with a few based on advocacy needs. We valued your continued support through the bargaining process, and your involvement was pivotal in the way the committee handled the bargaining process.

## A huge thank you to the Salary and Benefits Committee

### Salary and Benefits Committee and Negotiating Team

Kris Nordgren – Chair and spokesperson for the negotiation team

Jill Sutherland – APSA president and member of the negotiation team

Tess Williams – APSA board member and member of the negotiation team

Ellen Yap – member of the negotiations team

Jerome Frances – committee member and negotiations team alternate

Cindy Li – committee member

### Ratification Vote

We began the ratification process on August 16, 2023, with a meeting and resolution from the APSA board. Members could vote from August 17, 2023, until September 1, 2023, to accept or reject the Memorandum of Agreement.

1137 members voted during that time, with 1121 voting in favour and 16 voting to reject the agreement.

# Compensation Negotiation Highlights

APSA Annual Report 2023



## Benefits

We heard you wanted a much needed lift to your benefits with a focus mental health. The increased and expanded psychological services and the Health Spending Account will help augment your extended health package for any of your specific needs.



## Parental Leave

During this round of bargaining the University agreed to change parental leave benefits. Parental leave top up is now paid as the leave takes place instead of a lump sum upon the parent's return.



## Temporary Redress

APSA continued to improve temporary members' inequities including:

- Removing the waiting period for benefits between contracts.
- 7% of salary will be paid in lieu of continuing benefits.
- Early termination payout of one month or the balance of the appointment, whichever is less.



## Advancing Reconciliation

In this round of bargaining, we included a new leave for Indigenous members to take the time to observe and celebrate ceremonial, cultural and spiritual events important to your communities.

Please see the advocacy report (page 14) for a more detailed list of amendments.

# Advocacy Services

APSA Annual Report 2023

Top 5 Advocacy Topics	Case Load
Medical Leaves - Sick leave, Return to Work, Long term disability	25%
Bullying and Harassment	12%
Workplace Accommodations	18%
Issues with Job Positions	9%
Grievances	7%

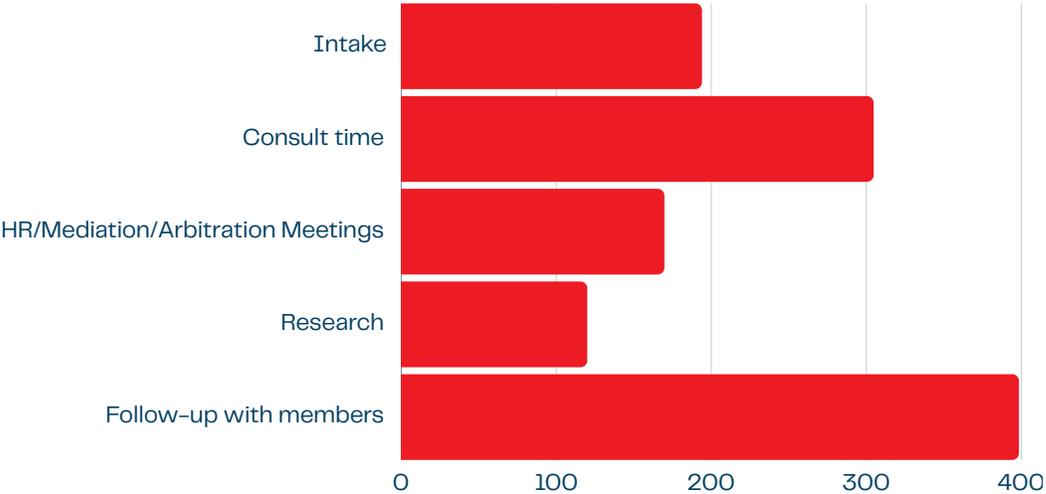
Members helped from November 2022 to October 2023

**713** an increase of 66% over last year.

Hours spent on Advocacy issues (same time period)

**1190**

## Advocacy Yearly Statistics



# Professional Development

APSA Annual Report 2023

As part of our constitution, one of APSA's purposes is to promote professionalism, excellence, and collegiality and encourage our members' professional and career development. SFU also has PD offerings, so we focus more on soft skills and aspirational offerings. Here's what APSA has offered our members over the past year.

<b>Date</b>	<b>Workshop</b>	<b>Facilitator</b>	<b>RSVPs</b>
January 12th, 2023	Take your presentations to the next level	Brenda Benham	54
January 26th, 2023	How to Tell More Compelling Stories for Presentations	Brenda Benham	45
April 11th, 2023	Setting and Maintaining Healthy Boundaries	Alex Abdel-Malek	54
Part 1 April 13th, 2023 Part 2 April 20th, 2023	The "I" in Team	Jessica Earle-Meadows & Chantoy Williams	19
May 16th, 2023	Listening to Connect	Alex Abdel-Malek	37
June 7th, 2023	Everyone communicates, few connect	Darren Mann	81
September 26th - October 24th, 2023 & October 31st - November 28th, 2023	Everyone communicates, few connect Mastermind Series!	Darren Mann	16

# THANK YOU, VOLUNTEERS!

Jill Sutherland  
Board of Directors -  
President  
Salary & Benefits  
Negotiating Team

Ben Boyle  
Board of Directors - Vice  
President  
Pension Advisory  
Committee

Jasper Stoodley  
Board of Directors  
Treasurer  
Finance, chair

David Agosti  
Board of Directors  
Former Grand Poobah

Lutte Brink  
Board of Directors

Phil Cunningham  
Board of Directors  
Advocacy

Cindy Li  
Board of Directors  
Pension  
Finance  
Salary and Benefits

Matthew Menzies  
Board of Directors  
Central University Health  
and Safety Committee

Stephanie Stewart  
Board of Directors  
Joint Compensation  
Review Committee

Tess Williams  
Board of Directors  
Salary and Benefits

Jerome Francis  
Advocacy  
Salary and Benefits

Steve Frost  
Advocacy

Mike Peragine  
Advocacy

Arlette Stewart  
Advocacy

Michelle Tri  
Advocacy

Hélène Pouliot  
Finance

Chris Claiter  
Finance

Sara Du  
Finance

Jeff Bryer  
Pension, chair

Allyson Biro  
Pension  
SFU Staff Pension Plan  
Board of Trustees  
APSA representative

Jonathan Gudlaugson  
Pension

Drew Jenkins  
Pension

Kris Nordgren  
Salary & Benefits Chair  
Negotiating Team -  
Spokesperson

Ellen Yap  
Salary & Benefits  
Negotiating Team

APSA would not be able to serve our members without our volunteers' time, dedication, and leadership. Thank you for all of your hard work in helping your colleagues create a fair, equitable workplace!

# Committee Reports

Advocacy 2023

## Committee members

Jerome Francis  
Steve Frost  
Mike Peragine,

Arlette Stewart  
Michelle Tri  
Laya Behbahani  
(previous chair)

## Staff Support:

Andrew Boden  
Tracey Ferris  
Angela Vass

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I want to thank, first of all, all the APSA volunteers on our Advocacy Committee for their dedication to serving our members in times of need. Thank you to Mike Peragine, Laya Behbahani, Jerome Francis, Andrea Barbera, Michelle Tri, Steve Frost and Arlette Stewart. I'd especially like to thank Laya Behbahani for her three years as chair of the committee—her insight, leadership and assistance for our members was beyond superlative. Our Advocacy work simply couldn't be as robust as it is without our dedicated volunteers. Thank you!

This year, we saw approximately 700 members for advocacy issues, predominantly issues related to medical accommodations, sick leave and other health matters. Our members, certainly during and following the pandemic, have felt very acutely the SFU workplace stresses, including those related to budget matters and resourcing. We also dealt with several issues related to overtime and adequate compensation for both managers and non-managers faced with overtime issues.

Our members, who are managers, especially, have reported difficulties being able to take time in lieu away from work as compensation for overtime and also adequately ensuring their reports are compensated, especially during times of inadequate resourcing. We continue to work on these issues on behalf of our managers at any level we can.

We filed four grievances this year, the themes of which were related to pension issues, sick leave aggregation, inappropriate classification of an APSA position outside APSA and a bullying and harassment issue. We're pleased, especially for a group of our 65+ members, that we've made good progress on resolving their pension grievance outside arbitration.

Of course, no advocacy program for our members could succeed without solid legal advice and representation. Three mediation/arbitrations accounted for the bulk of our legal expenditures this year.

Grievances for these matters were related

# Committee Reports

Advocacy 2023

## Committee members

Jerome Francis  
Steve Frost  
Mike Peragine,

Arlette Stewart  
Michelle Tri  
Laya Behbahani  
(previous chair)

## Staff Support:

Andrew Boden  
Tracey Ferris  
Angela Vass

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to adequate overtime compensation for three APSA members, inappropriate termination and a Basic Agreement grievance related to the 2021 round of bargaining. While we always prefer to resolve matters outside of legal hearings, we're pleased that the issues were successfully mediated, resulting in healthy settlements for our members and also certainty for APSA's negotiators at this year's round of bargaining.

We're also pleased that Christine Palak, who now has a leadership position in Labour Relations, has brought some new approaches to resolving advocacy difficulties. This has led to more amicable resolutions to critical issues.

# Committee Reports

Pension Advisory 2023

## Committee members

Jeff Bryer (Chair)  
Allyson Biro  
Ben Boyle

Cindy Li  
Drew Jenkins  
Jon Gudlagson

## Staff Support:

Tracey Ferris  
Lakshmi Gosyne

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First, a very big thank you to this committee's members. You've all been engaged and interested in improving our pension for the betterment of all APSA members. Thank you, Allyson, Ben, Cindy, Drew and Jon, for your contributions and time on this committee.

Earlier this year we surveyed our members about their pension knowledge. We appreciate everyone who took the time to respond to the survey. Since then, the University has re-commenced holding retirement planning sessions. There is clearly a need for more education around our pension plan.

The presentation by Steve An (Plan Administrator) provided an excellent base of information, and we will look into getting a version of that available to all members. The majority of respondents to our survey were longer-term employees (10+ years), with an almost equal split between those who are planning to retire 55-60 and 61-65.

Of note, the majority of respondents were planning on retiring in 16 years or more. Still, the numbers at the University sessions suggested a large number of retirees in the next five years. The majority of respondents planned on taking the monthly payment or were unsure as opposed to taking the commuted value. Finally, there is a strong interest in pursuing the 2018 amendments to the pension plan that were not passed.

The PAC has been investigating avenues around potential changes as well as improving education. We are also working towards reconvening the EJPC with CUPE and PolyParty. In addition to changes and education, we have also been asked to approve changes to the Plan Trust Agreement. The plan trustees initiated this process. This Agreement has not been updated since it was initially implemented in 1991, as it is quite outdated. We (the EJPC) hope to have this concluded in early 2024.

# Committee Reports

Salary and Benefits 2023 – Bargaining 2022–2025

## Committee members

Kris Nordgren  
(Chair)  
Jerome Frances  
Cindy Li

Jill Sutherland  
Tess Williams  
Ellen Yap

## Staff Support:

Andrew Boden  
Tracey Ferris  
Lakshmi Gosyne  
Angela Vass

As a result of concerns APSA raised during the last round of negotiations (contract term 2019–2022), in early 2022, APSA initiated discussions with the University in an attempt to reach consensus on the scope of Article 8.1 in the APSA/SFU Basic Agreement, i.e. negotiations on compensation matters and the definition of “other generally available economic benefits”. After failing to reach consensus, in April 2022, APSA filed a Basic Agreement grievance and entered into binding mediation in early 2023.

Concurrent with the binding mediation hearings in January 2023, APSA notified the University of our intention to renegotiate the APSA/SFU Basic Agreement language, in conjunction with compensation negotiations for the 2022–2025 contract term. The University responded that the two negotiations should be separate, and so APSA informed the University of its intention to begin compensation negotiations following SFU’s convocation ceremonies in June 2023. The two parties met in late May 2023 to discuss the way forward.

On June 4, 2023, APSA served notice to the University to begin bargaining in early July.

The University retained the services of Geoff Tierney, a contracted labour lawyer with experience negotiating similar contracts at other Canadian universities. The two parties agreed to meet starting July 18th, with seven dates confirmed and a commitment to add additional dates as required.

APSA’s negotiating team tabled its initial proposals on July 18th, which reflected the concerns and interests of its members identified through consultation and a survey conducted in late 2022, in addition to issues raised through advocacy and direct communication with the Association. In addition to seeking the full value of the PSEC mandate in wages, APSA sought improvements to health and wellness benefits, including new gender-affirming benefits; the rights and benefits of temporary staff; hours of work and leaves; and overtime provisions for managers and non-managers. The University’s initial proposals were tied to the future Basic Agreement negotiations (tentatively scheduled to begin in 2024) and packaged benefits improvements to concessions in other areas.

# Committee Reports

Salary and Benefits 2023

## Committee members

Kris Nordgren  
(Chair)  
Jerome Frances  
Cindy Li

Jill Sutherland  
Tess Williams  
Ellen Yap

## Staff Support:

Andrew Boden  
Tracey Ferris  
Lakshmi Gosyne  
Angela Vass

APSA was firm on removing managed formulary/generic drug pricing, ensuring proper timing of implementation of benefits, and ensuring accounting for retroactivity to July 1, 2022.

Both parties tabled several counter proposals; however, the APSA bargaining team remained firm on its commitment to not concede on the issue of prescription drugs.

On August 15, APSA and the University reached a tentative memorandum of understanding, and the agreement was ratified by members on September 7, with 99% in favour.

The final agreement is as follows:

### 1. General Wage Increases

Effective July 1, 2022:

- salary scale increased by a flat amount of \$0.25/hour, followed by 3.24%

Effective July 1, 2023, as follows:

- The salary scale increased by 6.75%
- Effective July 1, 2024, a minimum of 2.0% to a maximum of 3.0%, subject to Cost-of-Living Adjustments (based on the BC Consumer Price Index).

This aligns with the General Wage Increases based on the PSEC mandate.

### 2. Benefits

Establish an individual Health Spending Account (HSA) for each eligible APSA member in the amount of \$775 per calendar year.

- Eligibility is based on current Extended Health/Dental eligibility.
- It is prorated for 2023.
- New hires will receive a prorated amount in their first calendar year.
- Unused funds may be carried over for up to 12 months.

Other benefits include:

- Pay-direct card for drug prescriptions
- Increases psychological benefits to \$2000 annually, including coverage for clinical counsellors, social workers and online cognitive behavioural therapy combined.
- EFAP access for Temporary Employees.
- Medical note for massage therapy referral extended from every six months to every 12 months.

### 3. Maternity/Parental Leave

The changes to this benefit will begin on January 1, 2024.

- Biweekly payment option, rather than a lump sum, for EI top-up amount.
- First week waiting period payment

# Committee Reports

Salary and Benefits 2023

## Committee members

Kris Nordgren  
(Chair)  
Jerome Frances  
Cindy Li

Jill Sutherland  
Tess Williams  
Ellen Yap

## Staff Support:

Andrew Boden  
Tracey Ferris  
Lakshmi Gosyne  
Angela Vass

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### 4. Temporary Employee Rights & Redress

- Removing the waiting period for benefits between contracts and between temporary and promotion to continuing, for breaks of 60 days or less between positions.
- An extra 7% salary will be paid in lieu of continuing benefits (e.g., pension and other benefits not received by temporary employees).
- Early termination payout of one month or the balance of the appointment, whichever is less.

### 5. Continuing CUPE in a Temporary APSA position

- Continuing CUPE staff hired in a temporary APSA position will receive step progressions and access to PD funding.

### 6. Professional Development Reimbursement

- Removing the limitation for APSA employees hired after October 1 – now eligible for reimbursement on January 1 following their start date.

### Other Information:

Kris Nordgren is officially resigning as Chair and member of the Salary and Benefits Committee effective immediately.

### 7. Leaves with Pay

- Expanded definition for personal leave without loss of pay under AD 10.08, replacing 6.02 with new paragraph 11.01. Removing “domestic emergency or personal problem” with no limitation e.g. can be used for any other purpose not covered under general holiday, vacation, court/jury duty, compassionate, sick, workers’ compensation, maternity/parental leaves.
- There will be two paid days of cultural leave for Indigenous employees.

### 8. One-time allocations

- Sustainable Transportation allowance of \$500 (prorated for part-time employees).
- Professional Development supplemental payment
  - \$500 supplement for continuing employees.
  - \$250 supplement for temporary employees.

### 9. Commitment on Gender Affirming Benefits

By the end of this fiscal year, the University will:

- Investigate options with benefits providers
- Inform the community of its options with an implementation schedule.

# Committee Reports

Total Compensation Review 2023

## Committee members

Stephanie Stewart  
David Harvey  
(Previously) David Agosti

## Staff Support:

Andrew Boden  
Lakshmi Gosyne

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The Total Compensation Review Committee (TCRC) has been meeting as the APSA component of the Joint Compensation Review Committee (JCRC). The committee met monthly until July and met again in November 2023.

The JCRC was created as a result of the 2014 compensation negotiations. The Joint Compensation Review Committee met in January and July to discuss completing the Pekeles Mediated Settlement work and the committee's work as per the Colin Taylor arbitrated award: "to consider and make recommendation(s) towards the development and implementation of a total compensation package.

This joint committee is currently completing work on a Joint Job Evaluation Appeals Committee, updating out-of-date job descriptions and how to set the metrics of the 2018 market survey, which APSA paid a portion of.

The committee learned that the University has been working on a 2023 market survey without resolving the issues with the 2018 market survey as outlined in the Pekeles Mediated Settlement.

We are actively pursuing a resolution to the issues of the 2018 market survey and the 2014 arbitrated award.

Pekeles Agreement:

<https://apsacentral.ca/sites/default/files/2021-02/JCRC%20Mediation%20Agreement%2020210209%20executed.pdf>

Colin Taylor Award:

<https://apsacentral.ca/system/files/3376%20award.pdf>

# Financials

**Simon Fraser University Administrative  
And Professional Staff Association  
Financial Statements  
June 30, 2023  
(Unaudited)**

# Independent Practitioner's Review Engagement Report

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To the Members of Simon Fraser University Administrative And Professional Staff Association:

We have reviewed the accompanying financial statements of Simon Fraser University Administrative And Professional Staff Association that comprise the statement of financial position as at June 30, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## Management's Responsibility 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.

## Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

## Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Simon Fraser University Administrative And Professional Staff Association as at June 30, 2023, 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.

Maple Ridge, British Columbia

November 16, 2023

The logo for MNP LLP, featuring the letters 'MNP' in a large, bold, sans-serif font, followed by 'LLP' in a smaller, similar font. The letters are black and have a slightly distressed or hand-drawn appearance.

Chartered Professional Accountants

**Simon Fraser University Administrative  
And Professional Staff Association  
Statement of Financial Position**

*As at June 30, 2023*

	<b>2023</b>	<b>2022</b>
<b>Assets</b>		
<b>Current</b>		
Cash (Note 3)	63,801	165,832
Accounts receivable	176,721	86,081
Short-term investments (Note 4)	782,851	961,600
	<b>1,023,373</b>	1,213,513
<b>Long-term investments (Note 4)</b>	<b>207,100</b>	-
<b>Capital assets (Note 5)</b>	<b>4,533</b>	1,963
	<b>1,235,006</b>	1,215,476
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	39,996	101,652
<b>Net Assets</b>		
Unrestricted	1,137,167	907,896
Internally restricted	7,953	153,965
Invested in capital assets	49,890	51,963
	<b>1,195,010</b>	1,113,824
	<b>1,235,006</b>	1,215,476

**Approved on behalf of the Board**

e-Signed by Jill Sutherland  
2023-11-16 15:57:53:53 PST

**President**

e-Signed by Jasper Stoodley  
2023-11-16 16:13:11:11 PST

**Treasurer**

**Simon Fraser University Administrative  
And Professional Staff Association  
Statement of Operations**  
*For the year ended June 30, 2023*

	<b>2023</b>	<b>2022</b>
<hr/>		
<b>Revenue</b>		
Membership dues	781,556	809,124
Interest	28,351	7,134
	<hr/>	<hr/>
	<b>809,907</b>	816,258
<hr/>		
<b>Expenses</b>		
Administrative	7,718	6,946
Amortization	2,073	1,502
Bank charges and interest	195	222
Committee meetings	17,336	26,455
Executive	6,389	6,393
Insurance	1,938	1,923
Legal	280,382	189,171
Member professional development and social	31,133	31,763
Office	3,107	3,952
Professional development	4,461	6,876
Publications and subscriptions	1,050	1,050
Repairs and maintenance	7,910	6,763
Salaries and benefits	360,990	419,555
Telephone	4,039	4,706
	<hr/>	<hr/>
	<b>728,721</b>	707,277
<hr/>		
<b>Excess of revenue over expenses</b>	<b>81,186</b>	108,981
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**Simon Fraser University Administrative  
And Professional Staff Association  
Statement of Changes in Net Assets**

*For the year ended June 30, 2023*

	<i>Unrestricted</i>	<i>Internally restricted</i>	<i>Invested in capital assets</i>	<b>2023</b>	<b>2022</b>
<b>Net assets, beginning of year</b>	<b>907,896</b>	<b>153,965</b>	<b>51,963</b>	<b>1,113,824</b>	1,004,843
<b>Excess (deficiency) of revenue over expenses</b>	<b>363,641</b>	<b>(280,382)</b>	<b>(2,073)</b>	<b>81,186</b>	108,981
<b>Interfund transfers (Note 6)</b>	<b>(134,370)</b>	<b>134,370</b>	-	-	-
<b>Net assets, end of year</b>	<b>1,137,167</b>	<b>7,953</b>	<b>49,890</b>	<b>1,195,010</b>	1,113,824

**Simon Fraser University Administrative  
And Professional Staff Association  
Statement of Cash Flows**  
*For the year ended June 30, 2023*

	2023	2022
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Excess of revenue over expenses	81,186	108,981
Amortization	2,073	1,502
	<b>83,259</b>	110,483
Changes in working capital accounts		
Accounts receivable	(90,640)	(34,379)
Accounts payable and accruals	(61,656)	25,546
	<b>(69,037)</b>	101,650
<b>Investing</b>		
Purchase of capital assets	(4,643)	-
Purchase of investments	(989,951)	(961,600)
Proceeds on disposal of investments	961,600	748,480
	<b>(32,994)</b>	(213,120)
<b>Decrease in cash resources</b>	<b>(102,031)</b>	(111,470)
<b>Cash resources, beginning of year</b>	<b>165,832</b>	277,302
<b>Cash resources, end of year</b>	<b>63,801</b>	165,832

# Simon Fraser University Administrative And Professional Staff Association

## Notes to the Financial Statements

For the year ended June 30, 2023

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### 1. Purpose of the Association

The purposes of the Simon Fraser University Administrative and Professional Staff Association (the "Association") are to promote and advance the interests of the administrative and professional employees of Simon Fraser University, by representing them in negotiations with regard to the terms and conditions of their employment, and supporting them with regard to grievances, arbitrations, and mediations, advising them on matters of concern, promoting professionalism, excellence, and collegiality, encouraging their professional and career development, representing them to the public, governments, news media, and other educational institutions, and doing all such things as may be necessary or conducive to the attainment of these purposes.

The Association is a registered society under the Society Act of British Columbia and is a not-for-profit organization under income tax legislation. In order to maintain its status as a registered not-for-profit organization under the Act, the Association must meet certain requirements within the Act. In the opinion of management these requirements have been met.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada.

#### **Cash and cash equivalents**

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

#### **Investments**

Investments with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment.

#### **Fund accounting**

The Association follows the deferral method of accounting for contributions and reports using fund accounting. In order to ensure observance of limitations and restrictions placed on the use of resources available to the Association, the accounts are maintained on a fund accounting basis. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the contributors or in accordance with the directives issued by the Board of Directors.

Three funds are maintained: Unrestricted Fund, Investment in Capital Assets Fund and Internally Restricted Fund.

- The Unrestricted Fund is used to account for all the revenue and expenses related to the Association's administrative activities.
- The Investment in Capital Assets Fund is used to account for all the Association's capital assets and to present the flow of funds related to their acquisition and disposal, unexpended capital resources and debt commitments.
- The Internally Restricted Fund is used to account for the Association's legal costs and expenditures. Funds are credited to the fund to the extent that they have not been fully paid out on the current year's legal expenses. Subsequent use of these internally restricted funds will occur when the legal expenses for any given year exceed the funds generated for those expenditures in that year and this excess will be charged against the internally restricted net assets accordingly.

**Simon Fraser University Administrative  
And Professional Staff Association**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2023*

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**2. Significant accounting policies** *(Continued from previous page)*

**Revenue recognition**

The Association uses the deferral method of accounting for contributions and reports on a fund accounting basis.

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue in the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

**Capital assets**

Purchased capital assets are recorded at cost.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Rate</b>
Computer equipment	30, 55 %
Computer software	100 %
Office equipment	30 %

**Measurement uncertainty (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.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the periods in which they become known.

**Financial instruments**

The Association recognizes financial instruments when the Association becomes party to the contractual provisions of the financial instrument.

**Arm's length financial instruments**

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Association may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Association has not made such an election during the year.

The Association subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Association's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**Simon Fraser University Administrative  
And Professional Staff Association**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2023*

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**2. Significant accounting policies** *(Continued from previous page)*

**Financial asset impairment**

The Association assesses impairment of all its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty or whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

With the exception of related party debt instruments and related party equity instruments initially measured at cost, the Association reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party debt instruments initially measured at cost, the Association reduces the carrying amount of the asset (or group of assets), to the highest of: the undiscounted cash flows expected to be generated by holding the asset, or group of similar assets, excluding the interest and dividend payments of the instrument; the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party equity instruments initially measured at cost, the Association reduces the carrying amount of the asset (or group of assets), to the amount that could be realized by selling the asset(s) at the statement of financial position date.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.

**3. Cash**

The Association has internally restricted \$45,357 (2022 - \$50,000) for the purpose of purchasing additional computer equipment and content management system maintenance.

	<b>2023</b>	<b>2022</b>
Unrestricted	<b>18,444</b>	115,832
Internally restricted for capital assets	<b>45,357</b>	50,000
	<b>63,801</b>	165,832

**Simon Fraser University Administrative  
And Professional Staff Association  
Notes to the Financial Statements**

*For the year ended June 30, 2023*

**4. Investments**

	2023	2022
<b>Short-term:</b>		
GIC, interest at 4.40%, matures November 14, 2023	105,956	-
GIC, interest at 4.55%, matures December 14, 2023	136,925	-
GIC, interest at 4.40%, matures December 14, 2023	103,771	-
GIC, interest at 3.72%, matures February 5, 2024	102,474	-
GIC, interest at 4.90%, matures March 16, 2024	103,090	-
GIC, interest at 4.90%, matures April 15, 2024	127,320	-
GIC, interest at 4.50%, matures June 22, 2024	103,315	-
GIC, interest at 0.57%, matured October 14, 2022	-	100,453
GIC, interest at 0.50%, matured November 14, 2022	-	132,878
GIC, interest at 0.55%, matured December 13, 2022	-	102,262
GIC, interest at 1.18%, matured February 16, 2023	-	100,510
GIC, interest at 1.68%, matured March 14, 2023	-	124,029
GIC, interest at 2.35%, matured April 6, 2023	-	100,554
GIC, interest at 1.60%, matured May 4, 2023	-	100,522
GIC, interest at 2.80%, matured May 22, 2023	-	100,315
GIC, interest at 3.50%, matured June 23, 2023	-	100,077
	<b>782,851</b>	961,600
<b>Long-term:</b>		
GIC, interest at 4.60%, matures July 23, 2024	103,605	-
GIC, interest at 4.75%, matures October 7, 2024	103,495	-
	<b>207,100</b>	-
	<b>989,951</b>	961,600

**5. Capital assets**

			2023	2022
	<i>Cost</i>	<i>Accumulated amortization</i>	<i>Net book value</i>	<i>Net book value</i>
Computer equipment	53,751	49,853	3,898	1,056
Computer software	42,500	42,500	-	-
Office equipment	14,919	14,284	635	907
	<b>111,170</b>	<b>106,637</b>	<b>4,533</b>	1,963

**Simon Fraser University Administrative  
And Professional Staff Association**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2023*

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**6. Interfund transfers**

During the year, the Association transferred \$134,370 (2022 - \$136,404) from the unrestricted fund to the internally restricted fund to provide for the current year's allocation.

During the year, the Association did not transfer any funds (2022 - \$nil) from the unrestricted fund to the capital fund reserve for the purpose of purchasing capital assets.

	<b>2023</b>	2022
1/6 of income from membership dues per internal requirement	<b>130,259</b>	134,854
Interest income	<b>4,111</b>	1,550
	<b>134,370</b>	136,404

**7. Economic dependence**

The Association's primary source of revenue is membership dues from the administrative and professional staff at Simon Fraser University (SFU). These dues are collected by SFU and then paid to the Association on a monthly basis.

SFU also pays the wages for the four office members of the Association. The Association is then billed for the amounts relating to those wages paid by SFU.

**8. Capital management**

The Association's objective when managing capital is to ensure that the Association can continue to fulfill its mandate. The Association sets the amount of capital in proportion to risk and manages the capital structure and makes adjustments to it in light of changes to economic conditions and the risk characteristics of the underlying assets.

There has been no change from the overall capital management strategy employed during the year ended June 30, 2023.

**9. Association remunerations**

In accordance with British Columbia's Societies Act, the Association is required to disclose any remuneration paid to directors as well as remuneration paid to employees or contractors in excess of \$75,000. For the year ended June 30, 2023, the Association paid a total of \$190,280 to two employee for their services. No remuneration was paid to directors, and no individual contractor was paid in excess of \$75,000.

**10. Financial instruments**

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

***Liquidity risk***

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association's exposure to liquidity risk is dependent on purchasing commitments and obligations or raising funds to meet commitments and sustain operations.

During the year, the Association's exposure to liquidity risk has increased due to a decrease in net working capital position, in comparison to the prior year.

***Credit risk***

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations. The Association's financial instruments that are exposed to concentrations of credit risk relate primarily to accounts receivable.

Credit risk has increased in comparison to the prior year due to an increase in the Company's outstanding accounts receivable.

# We work to improve your workplace experience

The Administrative and Professional Staff Association (APSA) was incorporated under the BC Society Act in 1980 to provide representation for the group of employees at SFU whose employment was not covered by a collective agreement.

APSA is a not-for-profit organization under the BC Societies Act that negotiates salaries and benefits with the University; administers its core documents, ongoing Memoranda of Agreement, and AD 10 Policies; educates through sponsored professional development activities and advocates for the interests of its members.

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## Contact

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