



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7989
Fax: (03) 9655 0410

Gay Hawksworth
Secretary
Australian Nursing Federation
Queensland Branch
GPO Box 1289
BRISBANE QLD 4001

By email: jconnor@qnu.org.au

Dear Ms Hawksworth,

Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Application for s.269 Certificate for year ended 30 June 2007 – FR2007/414

I refer to your application pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996*, lodged in the Industrial Registry on 13 March 2008, in respect of the Queensland Branch of the Australian Nursing Federation for the financial year ended 30 June 2007.

I have granted the application. My certificate is enclosed.

Yours sincerely

A handwritten signature in dark ink, appearing to be 'T. Nassios', written over a faint, illegible background.

T. Nassios
DEPUTY INDUSTRIAL REGISTRAR

9 April 2008

WORKPLACE RELATIONS ACT 1996

s.269(2)(a) RAO Schedule

Reporting unit's financial affairs encompassed by associated State body

Australian Nursing Federation

(FR2007/414)

CERTIFICATE

On 13 March 2008 an application was made under s269(2)(a) of Schedule 1 of the *Workplace Relations Act 1996* ("the RAO Schedule") by the Queensland Branch ("the Branch") of the abovenamed organisation for a certificate stating that the financial affairs of the Branch are encompassed by the financial affairs of the Queensland Nurses' Union of Employees ("the Association"), an associated State body, in respect of the financial year ending 30 June 2007.

On 13 March 2008, the Branch lodged a copy of the audited accounts of the Association with the Industrial Registry.

I am satisfied that the Association:

- is registered under the *Industrial Relations Act 1999* (QLD), a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the Branch; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the Branch; and
- is an associated State body.

I am further satisfied that:

- the Association has in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the accounts with the relevant State authority; and
- any members of the Branch who are not also members of the Association have been provided with copies of the accounts at substantially the same time as the members of the Branch who are members of the Association.

I am satisfied that the financial affairs of the Branch in respect of the financial year ending 30 June 2007, are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the RAO Schedule.



T. Nassios

DEPUTY INDUSTRIAL REGISTRAR

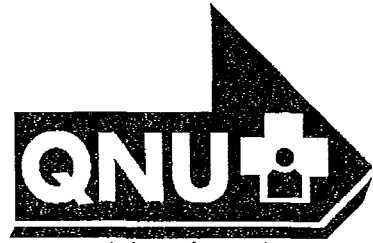
9 April 2008

QUEENSLAND
Nurses' Union of Employees

A.B.N. 84 382 908 052

(IN ASSOCIATION WITH AUSTRALIAN NURSING FEDERATION QLD. BRANCH)

G.P.O. Box 1289, Brisbane, Q, 4001
Telephone: (07) 3840 1444 Fax: (07) 3217 2794
Email: qnu@qnu.org.au Website: www.qnu.org.au



Just Rewards for Professional Care

2nd Floor QNU Building,
56 Boundary Street, West End, Brisbane, Q, 4101

12th March 2008

The Industrial Registrar
Attn Mr Robert Pfeiffer
Assistant Team Manager
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
Melbourne VIC 3001

Dear Mr Pfeiffer

SUBJECT: APPLICATION PURSUANT TO s.269 of SCHEDULE 1B OF THE
WORKPLACE RELATIONS ACT 1996

The ANF (Queensland) makes application pursuant to s.269 of Schedule 1B of the
Workplace Relations Act 1996, to be taken to have satisfied Part 3 of Schedule 1B.

RELIEF SOUGHT

- That the Registrar issues a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body.
- That the Reporting Unit is taken to have satisfied Part 3 of Schedule 1B of the *Workplace Relations Act 1996*.

GROUNDINGS AND REASONS

S.269 of Schedule 1B applies to the ANF Queensland Branch (hereinafter referred to as "Reporting Unit") on the following basis:

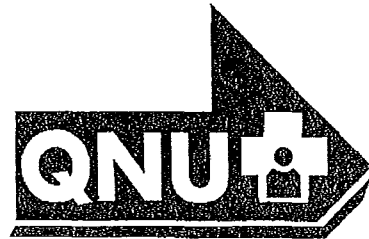
1. The Queensland Nurses Union (hereinafter referred to as the 'associated State body') is registered as an industrial organisation under the *Industrial Relations Act (QLD) 1999*.
2. The associated State body is composed of the same members as the Reporting Unit.
3. The officers of the associated State body are substantially the same as the officers of the Reporting Unit.

QUEENSLAND
Nurses' Union of Employees

A.B.N. 84 382 908 052

(IN ASSOCIATION WITH AUSTRALIAN NURSING FEDERATION QLD. BRANCH)

G.P.O. Box 1289, Brisbane, Q, 4001
Telephone: (07) 3840 1444 Fax: (07) 3217 2794
Email: qnu@qnu.org.au Website: www.qnu.org.au



Just Rewards for Professional Care

2nd Floor QNU Building,
56 Boundary Street, West End, Brisbane, Q, 4101

The Reporting Unit is taken to have satisfied Part 3 of Schedule 1B on the following basis:

- a. The associated State body has, in accordance with the *Industrial Relations Act (QLD) 1999*, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members, and lodged the audited accounts with the Queensland Industrial Registry; and
- b. A copy of the audited accounts are attached hereto (See Attachment 1);
- c. All members of the Reporting Unit and the associated State body, at substantially the same time, have been provided a copy of the Auditor's Report, Balance Sheet and Statement of Income and Expenditure, free of charge, in accordance with s.510 of the *Industrial Relations Act 1999*, by publishing the Reports on the Associated State Body's Web site, referring to the posting in the bi-monthly journal and having hard copies available for posting if requested.
- d. All members of the Reporting Unit have been provided with a copy of the Operating Report by its publication on the Associated State Body's Web site and notifying that this report has been published by stating the web site where the Report can be obtained in the bi-monthly Journal (see attachment)
- e. A copy of the Operating Report is attached hereto (see attachment)

The ANF Queensland Branch submits that based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies s.269 of Schedule 1B and consequently seeks the relief as sought in this application.

If you have any queries with regard to this application or seek further supporting evidence, please contact this office.

Yours faithfully

Gay Hawksworth
Secretary

Australian Nursing Federation (Queensland Branch)

Operating Report for year ended 30 June 2007 – s254

Principal Activities

The principal activities of the Branch during the reporting period were to provide industrial and professional services to the members, consistent with the objects of the Federation, and particularly the object of protecting and improving the interests of the members. S254(2)(a)

The Branch's principal activities results in maintaining and improving the wages and conditions of employment of the membership. S254(2)(a)

There were no significant changes in the nature of the Association's principal activities during the reporting period. S254(2)(a)

Manner of Resignation

Members may resign from the Branch in accordance with Rule 10, which reads as follows:

S254(2)(c)

10 – TERMINATION OF MEMBERSHIP

(a) A member shall cease to be a member when

- (i) they are expelled for breach of these Rules; or
- (ii) the period of notice of intention to resign (unless previously withdrawn) has expired; or
- (iii) they are unfinancial for a period of more than twenty-four (24) months; or
- (iv) they die

(b) (i) A member may resign from membership of the Union by giving Notification in writing. Notification will be taken to have been duly given if:-

- A. it is left at the Union;
- B. it is addressed to the Union or any officer of the Union and sent to the Union; or
- C. it is communicated electronically to the Union.

(ii) The notice of resignation shall take effect:

A. whenever the member ceases to be eligible to become a member of the Union: or

- (1) on the day on which notice is received by the secretary; or
- (2) on the day specified in the notice, which is a day not earlier than the day when it is received.

(iii) Subject to the provisions of the Industrial Relations Act 1999, any membership fees, subscriptions, levies, fines and dues payable by a former member of the Union at the date on which the resignation takes effect may be sued for and recovered in the name of the Union in a Court of competent jurisdiction as a debt due to the Union.

(iv) A notice delivered to the Secretary shall be taken to have been received by the Union when it was delivered.

(v) A resignation from membership of the Union is valid even if it is not affected in accordance with this rule if the member is informed in writing by or on behalf of the Union that the resignation has been effected.

(c) The Council shall not readmit to membership of the Union any person whose Membership was terminated in accordance with this rule unless:-

(i) The Council is satisfied that the cause which led to the removal no longer exists;

and

Such person has paid to the Union such monies which were owing in respect of their earlier membership unless the Council determines otherwise, and subject to the provisions of the Industrial Relations Act 1999.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s 254(2)(d)

Elizabeth Ruth Mohle has held the position of Chairperson of the Board of Directors of the trustee company H.E.S.T. Australia Ltd Superannuation fund number 0129638949.

Number of members

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Branch was 35,473.

Number of Employees

The number of persons who were, at the end of the reporting period, employees of the Branch was nil.

Members of Committee of Management


The persons who held office as members of the Committee of Management of the Association during the reporting period are:

ANF Council

| | |
|---------------------|------------------|
| President | S. Cadigan |
| Secretary | L. G Hawksworth |
| Assistant Secretary | E. Mohle |
| Vice President | D. Geraghty-Rudd |

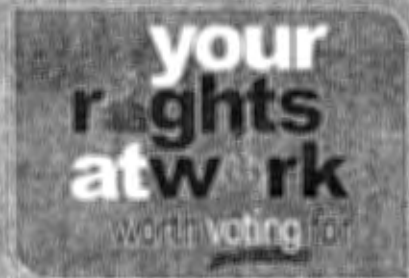
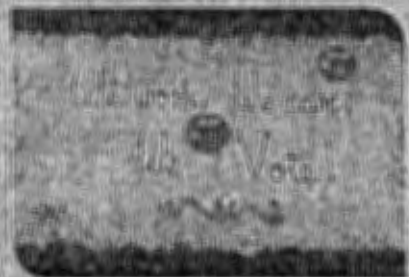
| | | |
|-------------------|---------|-------------|
| Executive Members | K. Volp | P. Nicholls |
| | S. Bone | S. Pitman |

| | | |
|-------------|--------------|-------------|
| Councillors | D. Clark | S. Jones |
| | S. Borger | J. Schroor |
| | L. Douglas | J. Matthews |
| | S. Peterson | J. Burgess |
| | D. Lewis | B. Cook |
| | D. Underwood | C. Cox |
| | L. Maidens | C. Dorrón |
| | D. Sorrell | M. Jackson |
| | S. Mitchell | J. Taylor |
| | S. Brand | L. Guiver |
| | K. Ahern | K. Taggart |
| | L. Maskell | S. Eales |



Gay Hawksworth
Secretary

Queensland Nurses' Union of Employees



ANNUAL REPORT 2006/2007



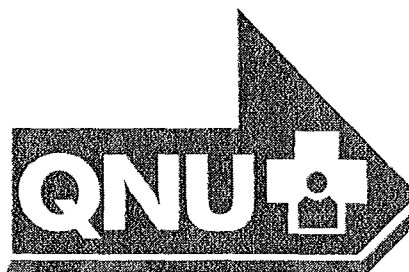
QNU Council

1 July 2006 to 30 June 2007 only

Secretary Gay Hawksworth
Asst Secretary Beth Mohle (from Jan. 07)
President Suzanne Cadigan
Vice President Desley Geraghty-Rudd
Executive Members
Stephen Bone (from Dec.06)
Barbara Cook (to Dec.06)
Pat Nicholls
Sue Pitman
Kym Volp

Councillors
Lucynda Maskell
Lesley Douglass
Katy Taggart
Cheryl Dorrn
Lynda Maidens
Matthew Jackson (to Dec. 06)
Sally-Anne Jones (to Dec.06)
Sheryn Petersen
Sandra Eales
Dawn Underwood
Kay Ahern
Janelle Taylor (to Dec.06)

Sharon Borger
Lisa Guiver (to Dec.06)
Deirdre Sorrell (to Dec.06)
Simon Mitchell
Stephen Brand (to Dec.06)
David Lewis
Julie Anne Gard (from Dec.06)
Phillip Jackson (from Dec.06)
Julie Ann Burgess (from Dec.06)
Denise Clark (from Dec.06)
Chris Cocks (from Dec.06)
Barbara Cook (from Dec.06)



QNU Staff as at 30 June 2007

Brisbane office

Senior Organiser Amanda Richards

Organisers

Charlie Greenhill; Sharyn Hopkins; Judith Mullane;
Mark O'Connor; Marie Nielsen; Bob Parker; Lisa Sims;
Narelle Smith; Anne Stevens; Paul Robertson-Mitchell;
Bernadette Sinclair; Bernadette O'Connor

Industrial Officers

Mark Dougherty; Des Elder; Gayle McCaul; Steve Ross

Industrial Research Officer Daniel Crute

Professional Officers Kym Barry; Anne Garrahy; Chris Jensen

Legal Officer Judith Simpson

Project Officer Beth Mohle

Research Officer Sarah Abbott

Training Officer Helena Dalton-Bridges

Recruitment and Membership Services Officer Paula Rogers

Information Officers

Terry Buckley; Linda Garside; Betis Slater; Dianne Williams

Library Pat Vincent; Madeleine Brant

Occupational Health & Safety Officer James Gilbert

Communications Officer Amanda Froude

Publications Officer Joan Skewes

Communications Officer Graphics Melissa Campbell

Information Technology Officer Zak Kocovski

Information Technology Assistant Ben Parkin

Office Supervisor Jenny Gett

Membership

Marjan Halliday (Membership Supervisor); Joy Kenway;
Cheryl Thompson; Merilynn Walter

Accounts

Jocelyn Connor (Finance Officer); Leonie Baldwin;
Cheryl Craig; Vikki Cornwall

Records

Lyle Kindleysides (Records Management Supervisor);
Wendy Lawrence; Denielle Smith

Administrative Support

Maggie Baker; Cath Bly; Patricia Borg; Kathleen Darolles;
Merren Dickens; Alexia Guerra; Dell Hahne; Lesley Hill;
Marge Hunter; Emma Maximiw; Vera Nolte; Maria
Rumery; Corinne Strong; Julie Slater; Dianne Stevenson;
Sara Sweet;

Caretakers Alan Hendrie; Patrick Graham

Regional Offices

Townsville

Organisers

Pam Cronin; Mary Louez

Administrative Support Rita Ryland

Rockhampton

Organiser Glenda Ross

Administrative Support Sandra Joyce

Cairns

Organiser Kathy Struber

Administrative Support Sue Howarth

Toowoomba:

Organiser Auriel Robinson

Administrative Support Vicky Makin

Bundaberg:

Organiser Vicki Smyth

Administrative Support Maree Chandler

Auditors BDO Kendalls

Message from QNU Secretary Gay Hawksworth



Over the past year members of the Queensland Nurses' Union have come to realise the significant role we play as part of a modern, democratic and relevant union movement which promotes and fights for the interests of Australian workers.

Our growing understanding of the important role nurses must play as leaders of social change and advocates for fair and just working conditions for all Australians is critical to the longevity of the Australian union movement.

We now know that nurses, teachers and police are the new union heartland. As our unions continue to grow in strength and in numbers we know this is to a large part because we continue to be responsive and relevant to the needs and interests of our members.

In the face of a relentless attack on Australian unions – where nursing unions are no exception - by a government intent on tearing down what we have taken over 100 years to build, it is this relevance to our membership that has seen us remain strong in the face of adversity. It is our vision and plan for the future which will help us maintain this strength for the years ahead.

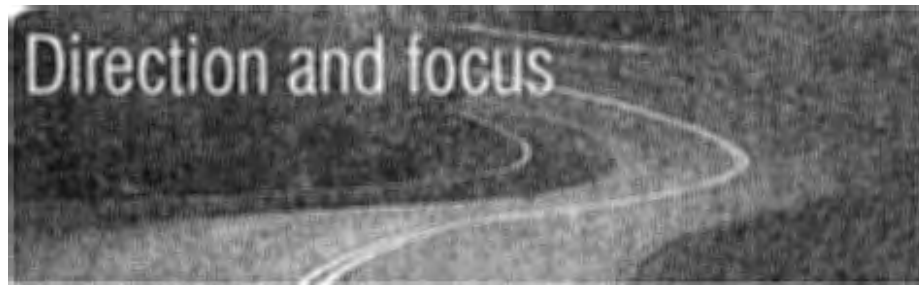
The QNU Vision, Mission and Values Statements and Strategic Plan for 2007-2009, which was endorsed by QNU Council in February this year, outlines the QNU's strategic objectives for the future.

The Mission of the QNU is to promote and defend the industrial, professional, social, political and democratic values and interests of members. Everything the union does falls under these six key areas within the Strategic Plan.

This report outlines how the QNU has met its strategic objectives through key activities over the 2006 – 2007 year. Our activities and achievements over this past twelve months show how we continue to fight for, to represent, to educate, and to skill our members to ensure we remain a relevant and strong union into the future.

A handwritten signature in cursive script that reads "Gay Hawksworth". The signature is written in black ink on a white background.

Gay Hawksworth
Secretary



The new Council of the Queensland Nurses' Union of Employees and the Australian Nursing Federation Queensland Branch was declared in December 2006. The new QNU Council consists of seven Executive members and 18 Councillors; all are honorary positions which are elected every two years. The Council now includes the newly created Assistant Secretary position. QNU Council has overall responsibility to develop, approve and review the implementation of the QNU strategic plan. Council receives quarterly reports on the progress of implementation of the plan to ensure it remains an organisational priority.

Welcome to Beth Mohle, who has been elected to the new Assistant Secretary position. Beth, who was previously employed as the Senior Policy and Research Officer with the QNU, has also been elected unopposed to the role of Assistant Secretary for the ANF Queensland Branch.

As part of the QNU leadership team the Assistant Secretary will play a critical role in ensuring our union continues to grow while providing a strong and effective voice for nurses. Along with the Secretary, President and Vice-President, the Assistant Secretary will, through advocacy and representation, fight to continually improve the working lives of Queensland nurses. The Assistant Secretary position will assume the full representation and authority of the Secretary when the Secretary is absent, and assist the Secretary in the performance of their duties, including planning for the future of our union and playing a key role in negotiations.

Organisational activity

New staff

To cater for QNU's growing membership and strength, the union has appointed a number of additional staff to newly created positions. These appointments mean the QNU is better resourced to support members in various areas, in line with the strategic plan.

Welcome to Karen Shepherd, QNU Your Rights at Work (YRAW) Campaigner (temporary appointment); Terri Buckley, Information Officer (MSC); Bernadette Sinclair, Organiser; Daniel Crute, Industrial Research Officer; Bernadette O'Conner, Organiser; Amanda Froude, Communications Officer - Strategy & Campaigns; Paul Robertson-Mitchell, Organiser and Melissa Campbell, Communications Officer - Electronic & Design.

Rule change to Branch elections

Earlier this year the QNU AGM, following a Council meeting, approved a rule change to allow QNU Branch elections to be brought forward to late 2007 rather than being held in 2008. This will ensure there is no delay in finalising delegates to the QNU Annual Conference. In the future Branch elections will now occur in the latter part of the year. Nominations for this round of Branch elections will be called in the August 2007 edition of the QNU journal *The Queensland Nurse*.

Membership recruitment and retention

Nursing and teaching unions worldwide lead the charge in membership growth and Australia is no exception to this international trend. Once again, the QNU continues to defy the current national trend of de-unionisation and, as at the end of June 2007, QNU membership had just passed 35,500.

QNU membership statistics show:

- » there has been a 45 percent growth in the period from December 95 - June 07

- » membership has consistently grown over the past 11 years. The big growth years directly correlate to our big public sector member-driven EB4 and EB5 campaigns
- » 4, 964 new members have joined our union over the past year
- » the public sector, universities and TAFE colleges continue to be the biggest source of membership growth for the QNU.

Public sector growth

With continuing membership growth in the public sector, the QNU's public sector growth campaign continues to be relevant – particularly on the back of gains made under the EB6 agreement.

Payroll Deduction (PRD) Campaign

The QNU has committed significant resources to converting members currently paying their fees by Payroll Deduction (PRD) to alternative means of payment. Last year the QNU Council identified a significant risk for members who pay their fees by PRD following the introduction of laws allowing the federal government at any time to outlaw PRD as a way to pay for union membership. This would have meant the loss of continuity of membership for those on PRD, leaving them without Professional Indemnity Insurance coverage during their unfinancial periods. While the QNU has been successful in converting a large number of members from PRD, there are still over 20% of members who are still on PRD. While the Council had aimed to phase out PRDs by July 1, 2007 the mop up still continues with workplace activists now needed to assist with moving their colleagues from PRD.

Media

Media have shown strong interest in midwifery models of care and birthing services. Coverage has also been dedicated to aged care issues and the effects of the *WorkChoices* legislation on nurses. The media reported again on International Nurses Day and the International Day of the Midwife which is a positive sign of the uptake of nursing issues by the broader community. Regional media also continued to provide very good coverage of the local events.

During events of media interest, both the Secretary and Assistant Secretary make themselves available to the media as spokespersons on nursing issues.



The Howard government's industrial relations laws have led to a fundamental shift in the way we "do business" at the QNU. As a result we've had to get clever about the way we represent members. With members in the private and aged care sectors already feeling the harsh reality of Howard's *WorkChoices* laws, new and innovative ways to represent members in the union-hostile environment have become particularly pertinent.

While nurses in the public sector are currently riding high on the back of their EB6 agreement, which was certified in June 2006, the current industrial climate means even our public sector members can't be complacent about their working rights and conditions. A change of state government, or a move to tie the funding of our hospitals to the implementation of AWA individual contracts by the federal government, could mean public sector nurses are next in line to face the unfair workplace laws.

Aged care

The effects of the introduction of the *WorkChoices* legislation and the continuing fight to have wages and conditions improved for nurses working in aged care are our current focus in the aged care sector. We know there is no 'quick fix' for the aged care industry. The problems of staffing levels, the wages

gap and lack of maintenance of clinical standards are systemic and have developed over time, despite our best efforts to prevent them occurring.

The QNU are working to reinstate a decent industrial relations system, improve and restructure funding policy models for aged care and negotiate and work with individual employers through enterprise bargaining campaigns. Currently the QNU has agreements with 11 of the 12 biggest providers in Queensland, as well as a number of agreements with smaller providers. Our agreements cover approximately 60 per cent of the Queensland industry and a similar proportion of our aged care membership, yet there are still approximately 150 employers with no agreement.

Major Aged Care Campaigns

Blue Care

Blue Care nurses received their final increase (as at 1 July 2007) for the life of the current agreement which is due to expire at the end of 2007. The QNU is currently in discussions with Blue Care regarding an interest-based bargaining approach to the next round of negotiations, similar to that adopted by Queensland Health. The QNU believes it is possible that better outcomes for members, and nursing generally, may be achieved through an interest-based approach and we will apply the necessary resources to deliver outcomes that our members support.

Regis

At a national level the QNU has been involved in discussions with Regis head office regarding the merger of Regis and another large aged care employer, Residential Care Services. Regis is currently considering its position in relation to the bargaining process and in view of a number of different industrial instruments operating in various states.

Private Hospitals

Public sector wage outcomes pressuring the labour market and the ever expanding implementation of the *WorkChoices* legislation have been the two major influences impacting on the working lives of nurses in private hospitals over the past 12 months. The huge wage increases achieved in the public sector meant many private hospital employers were forced to address the issue of wage parity for nurses working in private acute health. By the second half of 2006, most major private hospital providers had committed to paying parity or achieving parity in 2007. Many also committed to maintaining it into 2009 to ensure the continuity of their nursing workforce.

Since last year's conference union collective agreements have been made for nurses working in Uniting Health Care (Now Uniting Care Health), Healthscope, Fresenius, Haematology & Oncology Clinics of Australasia (HOCA), and St Andrew's Toowoomba. Other negotiations continue. These nurses campaigned hard to ensure good agreement outcomes but felt the constraints placed on industrial action under the federal legislation. Unfortunately for a number of members, some private hospital employers were more than happy to see how some of the legislations worst aspects could be used to their advantage at the expense of their hard working nurses. Nurses at Mater Townsville, Friendly Society Bundaberg, Brisbane Private, Belmont Hospital, Toowong Private and Sunshine Coast Day Surgery came under attack from employers wanting to remove their right to collectively bargain and be represented by their union in good faith negotiations. These employers forced their nursing staff into non-union agreements that cut their existing conditions and in some cases offered wages well below standard.

Public Sector

Nurses EB6

The implementation of the Queensland Health Nurses' EB6 agreement, certified in June 2006, has been the primary focus of the last 12 months. The Nurses Interest Based Bargaining Implementation Group (NIBBIG) is the principle vehicle for overseeing the implementation of EB6. The key aspects of EB6 implemented to date include:

- » wage increases – in total 15.5% of wage increases have been paid so far as part of the total wage increase of 23% The most recent increase has been 4% or \$30 per week, (whichever is greater) payable from 1 July 2007
- » the Night Shift Allowance for Registered Nurses and Enrolled Nurses increasing to 20%; for AINs it has increased to 17.5%
- » the implementation of the Professional Development Package from 1 January 2007 This includes

- payments ranging from \$1,500 to \$2,500 plus three days paid leave with provision for travel time
- » the extension of the Remote Area Nurses Incentive Package (RANIP) to Enrolled Nurses and to all RNs and ENs within Mt Isa District
 - » increases in allowances, commensurate with the wages increases.

A similar agreement in the form of a Workplace Agreement was also successfully balloted for the Mater Public Hospital. As the Mater is incorporated, it is captured by the *WorkChoices* legislation. As such, Mater's EB6 was not a mirror of the Queensland Health agreement; it had to comply with the new legislation and could not include any "prohibited content".

EB6 Five Priority Areas

The platform for co-ordinating the implementation of EB6 is made up of the 5 Priority Areas which focus on:

- » The development and implementation of a nursing recruitment strategy;
- » Effective management of nursing workloads and nursing workforce planning;
- » Adoption of a consistent approach to models of contemporary nursing practice;
- » Implementation of a nursing education and development framework;
- » The implementation of a work/life balance strategy for nurses.

Nursing Consultative Forums

The formation of Nursing Consultative Forums (NCFs) has been a key strategy associated with the implementation of EB6. NCFs were established to provide a specific focus on nursing issues at facility level with nursing leaders being required to consult directly with QNU Workplace Representatives. The roll out of NCFs is still in a relatively early phase with additional work required on the training of all NCF representatives. Although in its initial stages, the importance of NCFs for the future of health reform cannot be underestimated.

Machinery of Government Changes

Following the state government election in 2006 some Queensland Health functions (residential and aged care, home and community care, and mental health policy, legislation and strategy) were identified for transition to the Department of Communities. After consideration of the implications, costs and benefits and the various options proposed by the change management project team, the QNU and other health unions late last year decided not to support the Machinery of Government changes in its proposed form.

In late 2006 Queensland Health confirmed that they would not pursue any arrangements transferring QH service delivery staff to the Department of Communities which would result in a disadvantage to staff. Earlier this year the government also announced that residential and aged care and mental health would remain under Queensland Health while the scope of the transition areas to the Department of Communities would be reduced to two areas.

These are:

- » the policy development, funding allocation and program management functions of Home and Community Care (HACC); and
- » the management of contracts with non-government organisations (NGOs) providing services for community mental health programs, seniors and youth.

Implementation of the changes was due to be completed by 1 July 2007.

Youth Detention Centres

Following discussions with Department of Communities and Queensland Health, Youth Detention nurses will have now transferred, as of 1 July 2007, from Communities to Queensland Health. As a result, any previous wage disparity between nurses employed by Department of Communities and those employed by QH has been resolved through the transfer of Youth Detention nurses to Queensland Health.

Corrective Services

The QNU is also awaiting advice from Corrective Services and Queensland Health in relation to a timetable and process for transfer of those nurses to Queensland Health. The current Corrective Services Agreement provides for the matter to be investigated in relation to the viability of Corrective Services nurses to Queensland Health and while those nurses now have pay parity, the QNU remains concerned about future parity if the transfer does not proceed.

District Consolidation

Following the 2006 state election the state government announced the consolidation of Health Service Districts from 38 districts into 20 districts. The consolidation exercise was timetabled to conclude by 1 July 2007. To date, some considerable frustration has been experienced by the QNU in seeking meaningful consultation with Health Service Districts on their revised organisational structures. A number of changed organisational structures have been developed that do obviously impact upon nursing classifications, particularly at Director of Nursing Level.

Queensland Health workplace culture

The development of the Workplace Investigations Unit has been the key strategy to improve poor workplace culture, which still exists in many areas within Queensland Health. The key focus of this unit has been to address bullying and harassment within Queensland Health workplaces.

Other sectors

Education Queensland

It has been agreed that Education Queensland nurses who work in special schools so that the current agreement provides a linkage to Queensland Health rates although not direct parity as the increases are delayed.

Royal Flying Doctor Service

Nurses in the Royal Flying Doctor Service have also been involved in negotiations for a new agreement and a review paper for Royal Flying Doctor Service nurses is currently out for discussion.

Superannuation

Returns for most superannuation funds continued to be positive in 2006 and are likely to remain in double digits for the majority of funds for the 2006-07 financial year.

Last year, the QNU launched the campaign Guarantee our Super in opposition to the recommendation by the Business Regulation Taskforce to increase the monthly threshold for employer superannuation contributions from \$450 to \$800 per calendar month. If this recommendation were to be implemented, half a million workers earning between \$450 and \$800 a month would lose their 9% employer super contribution. Significantly two thirds of these workers are women.

A web based lobbying campaign was launched where QNU members could send messages of opposition to Prime Minister John Howard, to call on his government not to accept the Taskforce's recommendation. In August 2006 the Australian government released its final response to the Taskforce and its regulations – stating it did not agree with the recommendation.

In the 2006 federal budget significant reform of Australia's superannuation system through the "Simpler Super" initiatives were announced – many of these changes take effect from 1 July 2007. Although the QNU welcomes most changes, many members will not be advantaged by the most talked about aspect of this package – making superannuation benefits for people aged over 60 tax free, given that those with lower account balances were not subject to tax on taking the benefit under previous arrangements. The QNU will continue to lobby hard for policy improvements to superannuation given that many of our members remain significantly under-superannuated.

The Bundaberg Hospital Inquiries and Queensland Health Systems Review

The implementation of recommendations arising from the Forster Report and the Morris and Davies Inquiries continues and are central to the reform of Queensland Health.

The principle consultative forum with health unions for the Queensland Health (QH) reform process is the Queensland Health Reform Consultative Group—on which the QNU has representation. There is no doubt this reform process will be lengthy and it will take some years before proper analysis of the success of this process will be possible. There are many complex and interrelated processes to be managed.

The QNU continues efforts to recover legal costs associated with the Morris and Davies Inquiries. Legal costs were over \$480,000 and the QNU has sought to recover this cost in our last two budget

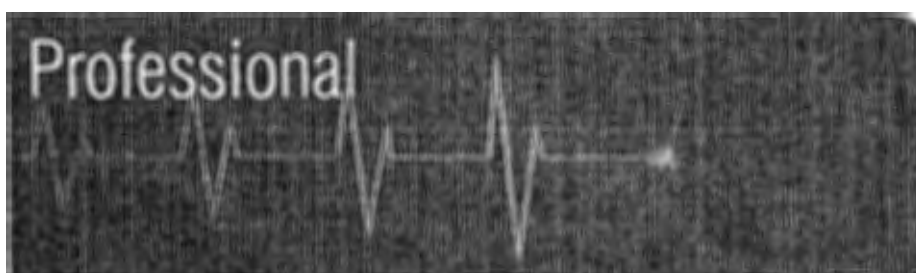
submissions to the Queensland government. The QNU has provided the government with detailed submissions outlining the past reimbursement of legal expenses for other unions involved in similar commissions of inquiry. As yet we are still awaiting a response from the government.

Legal Services

Since the QNU legal officer position was created in 2001, there have been a number of notable events and changes which have impacted on the legal environment affecting QNU members. These include:

- » significant amendments to the Nursing Act 1992;
- » introduction of the new Coroners Act 2003;
- » the Bundaberg Hospital Commission of Inquiry and the Queensland Health Systems Review;
- » the introduction of the Health Quality and Complaints Commission Act 2006 and establishment of the Health Quality & Complaints Commission; and
- » amendments to the Health Services Act 1991 regarding confidentiality and the disclosure of information to regulatory bodies.

Consequently, the QNU has seen a steady increase in the number of members seeking legal representation before the QNC, Nursing Tribunal, Coroner's Court, Health Quality & Complaints Commission and in their place of employment. The range, duration and intensity of the representation have also increased due to the complexity of matters. Due to the steady increase in workload, Council has approved the creation of another legal officer position to commence during the 2007-08 financial year. It is envisaged that the appointment of another legal officer will allow the QNU to provide quality legal representation for its members in this area of continued growth. The QNU is also considering publishing a nurses and the law resource for QNU members.



Aged care

QNU Aged Care Reference Group

Since 2003 the QNU Aged Care Reference group, which continues to meet regularly via teleconference, has provided a valuable forum for direct discussion about issues impacting on nursing in aged care. Delegates with an interest in aged care issues are invited to participate in this group.

Medication management in residential aged care facilities

The draft revised Queensland Health (QH) Carer's Guidelines (2005) remain under consideration of Queensland Health. QNU officials met with the Queensland Adult Guardian and representatives of the Queensland Health Environmental Health Unit in February this year and as a result the Adult Guardian agreed to revise a section of the draft guidelines that explains the Queensland substitute decision making legislation. Queensland Health has not yet finalised the draft guidelines to include this revised section. In the meantime the Queensland Health policy outlined in CHO Circular 03/98 remains in place and should be adhered to.

New funding model for residential aged care – the Aged Care Funding Instrument (ACFI)

The new aged care funding instrument is to be introduced from 20 March 2008. The Australian Department of Health and Ageing has announced that there will be training for aged care staff in February and March 2008. The QNU and the ANF nationally will advocate for appropriate training for all staff who are expected to have an understanding of the new funding tool and will be actively seeking members' views on the impact of the new tool on nursing work and resident care outcomes.

Compulsory police checks of employees working in residential aged care facilities

New requirements for national criminal history record checks for relevant staff in aged care came into effect from 1 March 2007. A comprehensive article on criminal history checks for nursing staff across all sectors has been developed and is available from the members' only section of the QNU website.

Compulsory reporting of suspected abuse of residential aged care residents

From 1 July 2007 aged care providers are required to report suspected abuse of residential aged care residents to both the police and to the Australian Department of Health and Ageing. The obligations apply to aged care providers who receive Commonwealth funds to provide residential aged care services. Aged care employers are required to have policies and processes in place that provide for staff to report allegations or suspicions of assaults on residents.

Other professional issues

Review of national Community Services Training Package

A review of the national Community Services Training Package commenced in late 2006. This training package includes qualifications for aged care, disability services and home and community care workers. The National Review of Nursing Education report (2002) included a recommendation that a minimum qualification level of Certificate III be achieved for assistants in nursing or carers by 2008. QNU and other ANF Branches are currently reviewing the first draft of the revised training package, along with the ANF Federal Office. The review will be conducted over the next 18 months.

Review of enrolled nursing qualifications and training

Enrolled nurse qualifications are now included in the national Health Training Package. The review of this training package was completed early in 2007. The package also includes a certificate III qualification suitable for assistants in nursing working in acute care services. The Health Training Package includes EN qualifications at the Certificate IV and Diploma levels. The QNC has determined that training providers in Queensland will continue to be required to deliver the diploma level qualification. The training package also includes an advanced diploma of nursing qualification for enrolled nurses.

National registration and accreditation schemes for health professionals

A new national system for the registration of health professions and the accreditation of their training and education programs will be introduced from July 2008. The QNU participated in a meeting of the Australian Peak Nursing Forum (APNF) in February 2007 as one of four ANF representatives. The APNF has provided two submissions in response to the proposals for the national scheme. Following its meeting in April 2007, The Council of Australian Governments (COAG) announced that each profession will continue to develop standards for its profession, and that individual registration and accreditation decisions will remain the responsibility of the professions. The details of the new scheme have not yet been finalised and further information will be provided to members as it becomes available.

General practice nursing

Over the last twelve months the QNU has been invited to deliver lectures about professional nursing issues at six two-day workshops for general practice nurses, conducted by various south east Queensland Divisions of General Practice. The sessions have focused on the benefits of using professional nursing standards to assist in resolving workplace issues. The QNU has also been invited to present a session on industrial and professional nursing issues at a workshop being conducted by the Queensland branch of the Australian Practice Nurses Association (APNA) in August this year.

Physician Assistants

Queensland Health is considering new options to close the gap between service demand and workforce supply and broaden the available workforce pool. One such option is the introduction of a Physician Assistant; Queensland Health is currently at the early stages of exploring whether the introduction of this position could help improve services for Queenslanders.

Physician Assistants (PAs) are defined as those practitioners who work in a support capacity to the medical profession, supervised by the Medical Practitioners to whom they are assigned. The doctor is responsible overall for the performance of the assistant and the doctor/PA relationship is similar to the registered nurse/enrolled nurse relationship. Queensland Health is seeking to have the span of responsibility of this position to include prescribing rights, pathology ordering and analysis advanced assessment skills and the delegation associated with this. A steering committee has been established to provide a forum to address the issues involved in establishing a pilot and it has finally been agreed for the QNU to participate in this proposal. The QNU still maintains that the roll out of Nurse Practitioners should be the priority rather than the introduction of an unlicensed medical assistant.

Critical issues in mental health nursing

The QNU maintains that a whole of government approach to mental health in Queensland must

be taken in order to address the acute shortages of qualified mental health nurses across the entire spectrum of mental health nursing. Inadequate bed numbers, increasing violence from clients and chronic under-funding and under-resourcing of the system are also issues in this area QNU are keen to have addressed.

The QNU was pleased to see the appointment of a Mental Health Advisor to the Chief Nursing Officer despite the union's view that mental health policy, strategy and legislation are failing to address current problems. The Council of Australian Governments (COAG) endorsed National Action Plan on Mental Health 2006-2011 falls short on any real commitment and is inadequate in monitoring requirements. There is no systematic national framework for regular reporting on mental health outcomes and there is gross misalignment between reporting and the Action Plan. The QNU believes cross border agreements through COAG must focus on strategies that include promotion, prevention, early intervention workforce issues, housing and welfare improvements and that all strategies, including preventative ones, must be resourced adequately.

Midwifery

Substitution of midwifery positions, the appropriate supervision of student midwives, midwifery workloads, and the rolling out of caseload models in the public sector remain issues for the QNU to continue monitoring.

Substitution of midwifery positions

It has become an agenda for the QNU that endorsed midwives are retained through all areas of midwifery practice – that is from antenatal intra partum to post partum. The issues that currently threaten this include the substitution of midwives with non-midwifery staff in maternity units, the occupancy of maternity beds for medical and surgical patients, the ability and commitment of employers to recruit and retain midwives, and increasing workloads and demands for on-call arrangements. Queensland Health has acknowledged there are inadequate numbers of beds to meet demand and plan to increase their bed stock. At the same time, some private facilities have been closing their midwifery units or decreasing their bed numbers. The increasing demand for hospital beds has led to increased workloads for both nurses and midwives. Midwives in some hospitals are finding they are not only caring for their midwifery caseloads but also a range of other clients from paediatrics to aged care being admitted to the maternity areas.

Midwifery led models

A number of midwifery models of care are being rolled out in Queensland and the QNU is actively involved in this process. As a matter of urgency there is a need to roll out midwifery led models, particularly in rural areas. The QNU believes that there are a number of rural hospitals that could support a midwifery model of care if there was a commitment by Queensland Health to do so. Such models have not been extended to the private sector.

Midwifery Advisor position

The appointment of a Midwifery Advisor to the Chief Nursing Officer was recently announced and the QNU welcomes this appointment.

New appointment

Given the increasing focus on the professional objectives of the QNU a third professional officer position has been created and filled. Each professional officer currently has responsibility for a sector (public, aged care and private) and also carries primary responsibility for the carriage of various reference groups.



While the QNU has not fully utilised the new union Right of Entry provisions for Workplace Health & Safety (WPI&S) grounds, a number of unions have experienced difficulties arising from the interpretation of the relevant sections of the Act. These difficulties mainly involve the amount and

detail of information needed to be included in notifying the employer of the unions' desire to enter on WPH&S grounds. For the building industry unions these difficulties were compounded for those employers who self insured under ComCare and were therefore covered by commonwealth WPH&S legislation – which does not provide Right of Entry Provisions.

Fortunately, recent WPH&S amendments have allowed for the intervention of Queensland Industrial Relations Commission (QIRC) to assist when resolution cannot occur.

Risk management

The Risk Management Code of Practice 2007 has replaced the Risk Management Advisory Standard 2000 – this Code of Practice must be used by employers when assessing Workplace Health & Safety issues.

Accredited course for WPH&S Representatives

Queensland Workplace Health & Safety Representatives can now attend a mandated accredited course. The relevant section in detailing this has existed for some time, however only recently has a course fulfilling the requirements of the *Workplace Health & Safety Act* been developed and adopted by government.

Initiatives

The QNU has provided input into health and safety initiatives including the International Day of Mourning, Occupational Violence Working Group, looking at Workplace Violence Code of Practice, a Review of People Handling Guidelines in Queensland Health.

Workers' compensation

The Federal Government's opening up of the ComCare Workers' Compensation system to Self Insurance by large employers has continued this year with the inclusion of employers such as John Holland. While there has been no movement by health employers to date, the QNU and the ANF continue to monitor employers such as Ramsays and Health Scope who have previously expressed an interest in moving to this scheme.

The QNU is represented on the following committees:

- » Australian Nursing federation Occupational Health and Safety Committee
- » Workplace Health and Safety Queensland Board (Ministerial Appointments)
- » Workplace Health and Safety Queensland—Health and Community Services Industry Committee - Chair (Ministerial Appointment)
- » Health and Community Services Safety Management System Project Group (now known as HealthSafe Working Party)
- » Queensland Council of Unions—Occupational Health and Safety Committee
- » Queensland Council of Unions—WorkCover Reference Group
- » Queensland Health—Workplace Health and Safety Advisory Committee
- » Queensland Health—Security Expert Advisory Subcommittee
- » Workplace Health and Safety Queensland—Violence Workers Party (Ministerial Appointments)
- » Queensland Health—Standardised Searches in Mental Health Units Working Party

QNU/TUTA training

QNU training continues to play a key role in ensuring members are well informed, confident and organised in their workplaces. In the past 12 months 758 members enrolled in QNU courses. Of those who attended QNU training 70 per cent held activist positions with the QNU. There were 59 training courses conducted in eight different centres around Queensland including Brisbane, Bundaberg, Cairns, Gold Coast, Mackay, Rockhampton, Toowoomba, Townsville and one course in Darwin. Nearly half of the course participants attended QNU training for the first time, and 75 per cent of attendees stated that they would be more active in the QNU having attended training.

Courses conducted included:

- » Handling grievances in the workplace
- » Nurses' Rights @ Work—Update
- » QH Nurses—Do you have a workload issue?

- » EB6—After the ballot the implementation
- » Creating Change using the Nursing Consultative Forum
- » QH Activists—Developing a positive workplace culture
- » Branch Development 1 & 2
- » QH—Pay, conditions and workloads
- » Understanding the Award in Aged Care
- » Private Sector Nurses in a changing work environment
- » Private Sector Nurses Individual contracts and Non-union Agreements
- » Campaigning @work
- » What's happening in Aged Care?
- » Private Sector Workloads
- » Workplace Representatives 1 & 2
- » Creating a safe Workplace (WPH&S)
- » Knowing your entitlements and understanding the Award
- » Being a QNU Contact in the workplace
- » Are you getting enough?-Superannuation

QNU Scholarships

The QNU offered the following scholarships and bursaries over the past year to assist nurses with study, research or attending major conferences.

QNU Registered Nurse Scholarship: \$4000 (two \$2000 allocations for the year)

For assistance to attend conferences and seminars; also includes travel and research assistance.

QNU Enrolled Nurse Scholarship: \$4000 (two \$2000 allocations for the year)

For assistance to undertake pre-registration nursing studies, attend conferences or seminars or undertake programs.

QNU Assistant-in-Nursing Scholarship: \$4000 (two \$2000 allocations for the year)

To assist undertaking appropriate studies benefiting on-going professional development.

The Bauer Wiles Book Bursary: \$300

To assist a registered nurse undertaking post-registration nursing studies at a Queensland or interstate university.

Eight book bursaries for university and TAFE students: \$500 each

Awarded to nursing students as part of the QNU's commitment to building and supporting the nursing profession

Nurses. Worth looking after.

The *Nurses. Worth looking after* campaign continues to evolve. As reported last year, a special project *Let's talk nursing* was approved by QNU Council in the second half of 2005 and undertaken by QNU Councillor Kym Volp. The project aims to assist members better articulate the core values of nursing and campaign for their maintenance and strengthening in their daily working lives. At last year's conference an introductory document was launched to introduce these critical issues to members. The campaign has continued through articles in every edition of the QNU journal *The Queensland Nurse*.

Already the framework provided by this project is being utilised by nurses collectively and individually to argue for nursing models based on the four core values of nursing identified in this project: caring, holism, professionalism and advocacy. Our campaign's four core values were highlighted again in the QNU's poster for International Nurses Day and the International Day of the Midwife. The QNU photographic competition this year was also based on these four core values.

Professional development and continuing education record

Earlier this year a booklet was developed for QNU members as a record-keeping tool for professional development and continuing education. The booklet provides one single reference point where members' professional development and education activities can be summarised and is a useful resource when updating their resumes or summarising activities when applying for a new job. The booklet has been made available to all members upon request.

Submissions by the QNU

The QNU continues its important task of representing and lobbying for the professional and industrial interests of nursing on behalf of members. In the past 12 months submissions prepared by officials of the QNU included:

- » a submission by the Queensland Nurses' Union for the 2007-2008 Queensland State Budget
- » a submission to the QIRC Pay Equity Inquiry, June 2007
- » a response to the Queensland Government's proposal for mandatory criminal history checking for Registered Health Practitioners, June 2007
- » a submission to Queensland Health on the Overarching Framework for Skills Based Workforce Planning.

The QNU also contributed a number of policy submissions to the ALP in the lead up to the 2006 state election and in to the NIBBIG 5 priority areas working party reports. Two reports completed to date are Education Directions and Work Life Balance, while the Workforce, Workloads and Models of Care reports continuing.

The QNU has also contributed to a QCU submission to the recent inquiry by Jim Kennedy into Queensland WorkCover. As well, the QNU contributed to the ANF's submission on the COAG plan for National Registration and Accreditation of health professionals, which is due for implementation in July 2008.



The QNU continues to develop capacity (through education, policy development and the provision of resources) within the union to ensure members are better able to act as agents for positive social change.

Social Charter for Nursing

On the eve of International Nurses Day (IND) 2007 the QNU and Queensland Nursing Council (QNC) again affirmed their commitment to the *Social Charter for Nursing in Queensland*. The QNU and QNC are joint sponsors of this document and the document was again reviewed and updated in the lead up to IND this year. This first social charter for nursing in Queensland was signed in May 2002 and it is reaffirmed each year on International Nurses Day. Health needs and expectations change over time. The partners who support the social charter will review the document annually to ensure that it is relevant to the needs and expectations of nurses and the community.

The breakfast to celebrate International Nurses Day and the International Day of the Midwife was held again in Brisbane this year and raised \$1860 for the 139 Club, an organisation providing services for homeless people in Brisbane.

Support for social initiatives

The QNU continues to facilitate action to achieve positive social change with support provided by the union to numerous social causes. Donation is given by the union for social initiatives or to provide ongoing support to organisations where their objectives are consistent with those of the QNU.

Union Aid Abroad- APHEDA

Union Aid Abroad-APHEDA is the ACTU's international humanitarian aid agency. The QNU currently sponsors an APHEDA HIV-AIDS education programme in Papua New Guinea and through the ANF, the East Timor Nurses Association project. The QNU are currently actively encouraging members to join APHEDA through their "Make life fair everywhere" campaign.

East Timor nurses' appeal

In June this year the ANF along with APHEDA launched the \$5+ appeal for East Timor nurses. The campaign asked nurses Australia-wide to donate at least \$5 to a fund which will be directed specifically to the rebuilding of homes for East Timor nurses which were destroyed as a result of recent violence in East Timor. In June 2007 the combined ANF/APHEDA appeal to help the East Timor nurses had raised over \$33,000.

PHHAMAQ and the AHCRA

The QNU, which has acted as secretariat for the Public Hospitals, Health and Medicare Alliance of Queensland (PHHAMAQ) since its establishment in 1998 is primarily responsible for the ongoing viability of this organisation. PHHAMAQ brings together like minded organisations concerned about the maintenance of our universal health care system in Australia and the promotion of rational health policy debate. PHHAMAQ is also a member of the national body Australian Health Care Reform Alliance (AHCRA), as is the ANF.

Alliance to Expose GATS

The QNU is a member and provides limited support for this organisation that aims to raise awareness of the implications of the General Agreement on Trade in Services and of globalisation more generally on service delivery areas such as health.

139 Club – Homeless People Support in Brisbane

The 139 Club is the recipient for funds raised at the annual Brisbane International Nurses Day (IND) Breakfast – as determined by the QNU and the QNC some years ago. Significantly, a domiciliary nursing service is run from the 139 club centre and at a past QNU conference delegates donated clothing items for this service.

The QNU is also a member of the following organisations which all have a directly relevant link to the objectives of the union:

- » Women's Health Queensland Wide
- » Australians for Native Title and Reconciliation (ANtaR)
- » Queensland Peace Network
- » The Australia Institute
- » Labour History Association of Qld
- » Australian Workers Heritage Centre



Your rights at work – worth fighting and voting for

Few could disagree that the federal government's *WorkChoices* legislation is the most regressive industrial relations legislation that Australia has ever seen. These laws represent a direct attack on the wages, working conditions and way of life of QNU members and their families. These laws remove some of the most basic rights working people have struggled to gain throughout our history.

The Impact of WorkChoices

While it has been just over one year since *WorkChoices* was introduced, already the federal government's own figures have confirmed that working families are losing conditions and having their take-home pay cut under the laws.

For nurses working in the private and aged care sectors these laws have already meant the implementation of non-union agreements, as well as reduced or removed redundancy provisions, qualifications allowances and no flexibility of shifts. While nurses working in the public sector are currently out of reach of *WorkChoices*, a change of government at the next state election, or a move by the federal government to tie the funding of our hospitals to the implementation of AWA individual contracts (as we have already seen with teachers), could soon see public sector nurses also exposed to these unfair laws.

Funding the fight

The QNU has committed to continue the fight to protect members and working Australians against the *WorkChoices* legislation by supporting the union's YRAW campaign again this year. At its first meeting for 2007 the QNU Council endorsed our continued support for the ACTU YRAW fighting fund. For the past year the QNU contributed \$11 per member to this fund which goes toward national, state and local based activities.

Informing members about *WorkChoices*

In the lead up to the 2007 election the QNU is committed to informing members of the nature of the *WorkChoices* legislation. The QNU is engaging with members one on one, about not only industrial relations but also other policy areas which are of concern to them. The QNU is engaging in these conversations so we can effectively lobby politicians from all parties on the issues that are of concern to members. In an election year our campaign to protect the working rights and conditions of all working families can potentially make a big difference. A critical number of nurses live and work in all of the most marginal seats in Queensland and these seats make all the difference to which party can form government. For this reason we continue to engage our members living in marginal seats in conversations about the Howard government's unfair workplace laws.

Lobbying for fairness in the workplace

The Catholic connection

The QNU continues to lobby the Australian Catholic Church on employment relations. Already some Catholic employers have taken a lead within the health industry in utilising the *WorkChoices* legislation to prevent the QNU from representing nurses and to strip employment rights and conditions from their workforce. Church leaders as well as the Australian Catholic Council for Employment Relations (ACCER) have applied these teachings in their assessment of the *WorkChoices* and have been an important voice of criticism. According to an ACCER submission the Church found that "*WorkChoices* is inadequate in meeting fundamental human needs and therefore diminishes human dignity". This year the QNU has met with Bishop Morris of the Diocese of Toowoomba, who is a member of the Bishops Commission for Administration and Information which is advised by ACCER, as well as the Bishop's Delegate on Employment Relations. The QNU has also met with representatives from ACCER.

Campaigning against *WorkChoices*

Through the YRAW campaign QNU members are being engaged in a series of political and community lobbying activities. Already nurses right across Queensland are playing their part in protecting our rights and conditions at work.

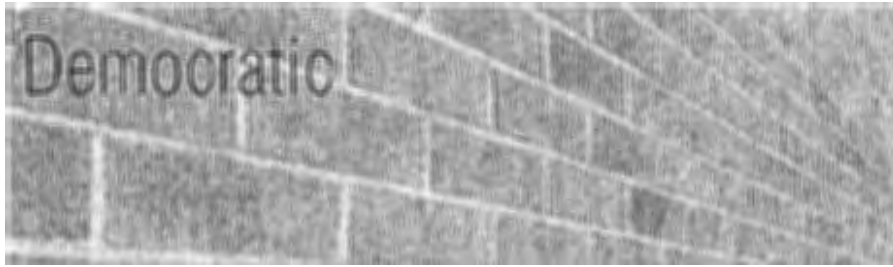
A QNU member has been recruited to the QNU staff to support these activists from April until the federal election.

This is our year

The *Your Rights at Work Worth fighting and voting for* campaign is our very real opportunity to restore the balance of power between employees and employers by removing anti-worker laws and reinstating fairness in the workplace. This year's federal election gives nurses an important opportunity to defeat these unfair laws by removing a government that is attempting to take away the rights and conditions of millions of decent and hardworking Australians. This year the QNU will be actively educating members on the simple things we can do to make the critical difference in this campaign.

Politicians educated on nursing issues

With the current skills shortage, a continued loss of experienced nurses from the profession and increasing demands from a complex health system, the support of politicians is critical if we are to nurse Queensland back to health. That is why the QNU is promoting understanding of our profession through a series of brochures titled *Nursing Queensland Back to Health* which are distributed to all state government members of parliament. So far the QNU has published three brochures in the series: *Nursing workloads in crisis*, *Nurses—who we are and what we do*, and *Understanding values and tensions for nurses*, with further brochures to cover Midwifery, Mental Health and Nurse Practitioners.



The QNU continues to focus on influencing ALP policy that impacts on nurses and nursing work. This work has included significant lobbying in regard to the National Platform particularly on Health and Aged Care policy. It has also included ongoing influence over the state platform through the ALP Health Policy Committee. To ensure our lobbying efforts are more effective, earlier this year QNU Council endorsed a recommendation to convert the Research Officer position to the Political and Community Campaign Coordinator position. This position will consider strategies to further influence nursing and nursing work policy.

Activist development

The QNU continues to build the union through local activists who participate in a number of activist development programs.

Anna Stewart Project

The Anna Stewart memorial project, which has been facilitated by the Queensland Council of Unions (QCU) for over 10 years, is an affirmative action strategy aimed to assist rank and file women to become more active in our union movement. This annual project is an ideal way for women to gain the confidence and skills that will benefit them both in the broader trade union movement and within their workplace. Unions play hosts to participants from other unions as part of this project. This year the QNU had a participant involved in this program and hosted a number of participants from other unions.

Emma Miller Participant

As a tribute to the pioneering spirit of Emma Miller – a strong advocate for workers and women's rights in Queensland during the last century – and to celebrate the achievements of contemporary union women, the QCU Women's Committee hosts the Emma Miller Awards. Every year the QNU nominates a member to be recognised at the awards which acknowledges rank and file members for their commitment to, and achievements within, their union.

Member Organisers

The QNU continues to develop policy around member organisers – which is designed to offer QNU activists the opportunity to work with organising officials at the QNU in their sector for a period of time. In the later part of 2006 a number of members participated in the member organiser project. Members were also employed as member organisers to assist officials with specific campaigns – such as the Churches of Christ campaign in October 2006. There are also plans to appoint additional Member Organiser positions in conjunction with specific campaigns later in 2007.

QNU affiliations

During 2006/2007 the Queensland Nurses' Union was formally affiliated with the:

- » Queensland Council of Unions and the ACTU
- » Australian Labor Party
- » Union Shopper
- » QCU Workers' Health Centre (Safework Queensland)
- » Public Hospitals, Health and Medicare Alliance of Queensland

Acknowledgements

In the face of this hostile industrial landscape the work of members, workplace representatives, contacts and branch officials has been fundamental to the growing strength of the QNU. It is your commitment to the QNU that makes us strong - thank you.

Thank you also to those nurses who form the QNU Council and its Executive. Your expertise and energy enables we are best placed to meet our strategic objectives of promoting and defending the industrial, professional, social, political and democratic values and interests of members.

To the hardworking QNU staff in our offices in Brisbane, Bundaberg, Cairns, Rockhampton, Toowoomba and Townsville - thank you. It has been a challenging year for all involved in the QNU. The dedication of the QNU staff to promote and defend the interests and values of members is tireless.

**QUEENSLAND NURSES UNION OF EMPLOYEES
INDEPENDENT AUDITORS REPORT TO MEMBERS**

Scope

We have audited the financial report of Queensland Nurses Union of Employees for the year ended June 30, 2007 being Certificate by the Committee of Management, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Equity and Notes to the Financial Statements. The management of the organisation is responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards, to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements and the Industrial Relations Act 1999 so as to present a view of the organisation which is consistent with our understanding of its financial position and the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion:

- (a) the organisation has kept satisfactory accounting records for the financial period ended June 30, 2007, including records of:
 - (i) the sources and nature of the organisations' income including membership subscriptions and other income from members; and
 - (ii) the nature of and reasons for the organisations' expenditure;
- (b) the financial report for the period ended June 30, 2007 is properly drawn up to give a true and fair view of the organisations':
 - (i) financial affairs as at the end of the year; and
 - (ii) the income and expenditure and surplus or deficit for the year
- (c) the financial report has been prepared in accordance with the Industrial Relations Act 1999, Australian Accounting Standards and other mandatory professional reporting requirements.

Where necessary, we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

BDO Kendalls (QLD)



Paul Gallagher
Partner

Brisbane: 7 December 2007

QUEENSLAND NURSES UNION OF EMPLOYEES
 INCOME STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2007

| | Note | 2007 \$ | 2006 \$ |
|---------------------------------------|------|-------------|-------------|
| Revenue | 3 | 11,540,573 | 10,259,767 |
| Employee benefits expense | | (6,617,678) | (5,658,485) |
| Depreciation and amortisation expense | 4 | (305,228) | (276,861) |
| Members Services expense | | (1,528,385) | (1,564,156) |
| Occupancy expense | | (305,519) | (247,746) |
| Affiliation and capitation expense | | (1,047,427) | (633,698) |
| Administration expenses | | (1,009,005) | (950,329) |
| Conference and meeting expenses | | (179,632) | (165,196) |
| Council expenses | | (56,070) | (57,749) |
| Profit income tax | | 491,629 | 705,547 |
| Income tax expense | 1(f) | - | - |
| Profit attributable to the members | | 491,629 | 705,547 |

The accompanying notes should be read in conjunction with these financial statements.

QUEENSLAND NURSES UNION OF EMPLOYEES
BALANCE SHEET
AS AT 30 JUNE 2007

| | Note | 2007 \$ | 2006 \$ |
|-------------------------------|------|-------------------|-------------------|
| CURRENT ASSETS | | | |
| Cash and Cash Equivalents | 8 | 3,915,358 | 4,732,196 |
| Trade and Other Receivables | 9 | 995,686 | 1,004,951 |
| Short term deposits | | 1,000,000 | - |
| Inventories | | 2,595 | 77,944 |
| | | <u>5,913,639</u> | <u>5,815,091</u> |
| TOTAL CURRENT ASSETS | | | |
| NON-CURRENT ASSETS | | | |
| Other financial assets | 10 | 153,596 | 142,740 |
| Property, plant and equipment | 11 | 6,579,194 | 5,558,953 |
| Intangibles | 12 | 21,824 | 31,275 |
| | | <u>6,754,614</u> | <u>5,732,968</u> |
| TOTAL NON-CURRENT ASSETS | | | |
| | | <u>12,668,253</u> | <u>11,548,059</u> |
| TOTAL ASSETS | | | |
| CURRENT LIABILITIES | | | |
| Trade and Other Payables | 13 | 1,967,560 | 1,722,386 |
| Other Liabilities | 15 | 1,899,167 | 1,843,654 |
| | | <u>3,866,727</u> | <u>3,566,040</u> |
| TOTAL CURRENT LIABILITIES | | | |
| NON-CURRENT LIABILITIES | | | |
| Provisions | 14 | 928,185 | 611,601 |
| | | <u>928,185</u> | <u>611,601</u> |
| TOTAL NON-CURRENT LIABILITIES | | | |
| | | <u>4,794,912</u> | <u>4,177,641</u> |
| TOTAL LIABILITIES | | | |
| | | <u>7,873,341</u> | <u>7,370,418</u> |
| NET ASSETS | | | |
| EQUITY | | | |
| Asset Revaluation Reserve | 16 | 2,062,497 | 2,051,203 |
| Accumulated Funds | 17 | 5,810,844 | 5,319,215 |
| | | <u>7,873,341</u> | <u>7,370,418</u> |
| TOTAL EQUITY | | | |

The accompanying notes should be read in conjunction with these financial statements.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2007**

| | Note | 2007 \$ | 2006 \$ |
|--|------|--------------|--------------|
| CASH FLOWS FROM | | | |
| OPERATING ACTIVITIES | | | |
| Receipts from members and others | | 12,317,891 | 11,226,664 |
| Interest received | | 285,527 | 195,791 |
| Payments to suppliers and employees | | (11,034,567) | (10,349,455) |
| NET CASH PROVIDED BY | | | |
| OPERATING ACTIVITIES | 21 | 1,568,850 | 1,073,000 |
| CASH FLOW FROM | | | |
| INVESTING ACTIVITIES | | | |
| Proceeds from sale of property, plant and equipment | | 122,772 | 91,117 |
| Payments for property, plant & Equipment | | (1,507,856) | (381,922) |
| Payment of intangibles | | (1,042) | (7,519) |
| Payments for investment | | (984,369) | - |
| Payments for investment in unit trust | | (15,194) | - |
| NET CASH USED IN | | | |
| INVESTING ACTIVITIES | | (2,385,689) | (298,324) |
| Net Increase/(Decrease) in Cash Held | | 4,732,196 | 774,676 |
| Cash at the Beginning of the Financial Year | | (816,838) | 3,957,520 |
| Cash at the End of the Financial Year | 21 | 3,915,358 | 4,732,196 |

The accompanying notes should be read in conjunction with these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2007**

| | Notes | Retained Profits \$ | Asset Revaluation Reserve \$ | Total \$ |
|---------------------------------------|-------|---------------------------|---------------------------------------|-------------|
| Balance at 1 st July 2005 | | 4,613,668 | 2,051,203 | 6,664,871 |
| Profit Attributable to Members | | 705,547 | - | 705,547 |
| Revaluation Increment | | - | - | - |
| Balance at 30 th June 2006 | | 5,319,215 | 2,051,203 | 7,370,418 |
| Profit Attributable to Members | | 491,629 | - | 491,629 |
| Revaluation Increment | | - | 11,280 | 11,280 |
| Balance at 30 th June 2007 | | 5,810,844 | 2,062,483 | 7,873,327 |

The accompanying notes should be read in conjunction with these financial statements.

QUEENSLAND NURSES UNION OF EMPLOYEES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Interpretation, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Industrial Relations Act 1999. The financial report covers Queensland Nurses Union of Employees as an individual entity. Queensland Nurses Union of Employees is a union formed under the Industrial Relations Act 1999.

The financial report of Queensland Nurses Union of Employees as an individual entity complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the union in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Basis of Preparation

Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, financial assets and financial liabilities for which the fair value basis of accounting has been applied.

Accounting Policies

(a) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

Land and Buildings

Freehold land and buildings are measured on the fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction. It is the policy of the economic entity to have an independent valuation every three years, with annual appraisals being made by the directors.

The revaluation of freehold land and buildings has not taken account of the potential capital gains tax on assets acquired after the introduction of capital gains tax.

Plant and Equipment

Plant and equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the committee of management to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

(b) Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised leased assets, but excluding freehold land, is depreciated using either the diminishing value method or on a straight line basis over their estimated useful lives to the organisation commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of assets are:

| | |
|----------------------------|--------------|
| Buildings | 2.5% |
| Plant and Equipment | 10% - 33.3% |
| Leased Plant and Equipment | 18.75% - 30% |

(c) **Employee Benefits**

Employee Benefits are recognised when it is probable that consumption or loss of service potential has occurred and they are capable of being measured reliably.

Liabilities are only recognised where it is probable that settlement will be required and can be measured reliably.

Annual leave, sick leave and other employee entitlements which are expected to be settled within twelve months are calculated using the nominal basis of measurement. This method does not discount cash flows to present values.

Long term liabilities including long service leave are measured at the present value of the estimated future cash flows expected to be made.

Present values are discounted using rates for Commonwealth Government guaranteed securities having terms to maturity that match, as closely as possible, the terms of the related liabilities. Future increases in remuneration rates are taken into account in estimating future cash outflows.

(d) **Leases - Finance**

Leases of fixed assets where substantially all the risk and benefits incidental to the ownership of the assets are transferred to the lessee are classified as finance leases. Finance leases are capitalised, recording an asset and liability equal to the present value of the minimum lease payments including any guaranteed residual value.

Leased assets are amortised over their estimated useful lives on a straight line basis.

Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

(e) **Operating Leases**

Lease payments for operating leases, where substantially all the risks and benefit remain with the lessor, are charged as expenses in the periods in which they are incurred.

(f) **Taxation**

The income of the union is exempt from income tax.

(g) **Financial Instruments**

All investments are included in the accounts at cost.

The carrying amount of investments is reviewed annually by directors to ensure it is not in excess of the recoverable amount of these investments. The expected net cash flows from investments have not been discounted to their present value in determining the recoverable amounts.

(h) **Key accounting estimates**

The union evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company

Key estimates — Impairment

The union assesses impairment at each reporting date by evaluating conditions specific to the group that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

(i) **Comparative Figures**

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial period.

(j) **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown exclusive of GST.

(k) **Revenue**

Subscription income is brought to account in the period to which it relates.

Rental income is brought to account in the period to which it relates.

Interest income is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Income from the rendering of services is brought to account when the services have been provided to the customer.

| | Note | 2007 \$ | 2006 \$ |
|-------------------------|------|-------------------|-------------------|
| NOTE 3: REVENUE | | | |
| Operating activities | | | |
| — subscription income | | 11,022,338 | 9,803,937 |
| — rental income | | 50,903 | 108,280 |
| — interest | | 285,527 | 195,791 |
| — rendering of services | | 116,243 | 81,980 |
| — sundry income | | 65,560 | 63,798 |
| — donations | | 2 | 5,981 |
| | | <u>11,540,573</u> | <u>10,259,767</u> |

| Note | 2007 | 2006 |
|------|------|------|
| | \$ | \$ |

NOTE 4: PROFIT BEFORE INCOME TAX

Profit from ordinary activities before income tax expense has been determined after:

(a) Expenses:

Depreciation of non-current assets

| | | |
|-----------------------|----------------|----------------|
| — buildings | 79,602 | 65,826 |
| — plant and equipment | <u>215,132</u> | <u>190,153</u> |
| Total depreciation | 294,734 | 255,979 |

Amortisation of non-current assets

| | | |
|---------------------|---------------|---------------|
| — computer software | <u>10,494</u> | <u>20,882</u> |
|---------------------|---------------|---------------|

Bad and doubtful debts – trade debtors

-

Remuneration of auditor

| | | |
|---------|--------|--------|
| — audit | 19,683 | 27,830 |
|---------|--------|--------|

(b) Revenue and Net Gains:

| | | |
|--|-----------------|-----------------|
| Net gain/(loss) on disposal of plant and equipment | <u>(70,108)</u> | <u>(50,689)</u> |
|--|-----------------|-----------------|

NOTE 5: DUAL MEMBERSHIP - AUSTRALIAN NURSING FEDERATION (QUEENSLAND BRANCH)

In accordance with Rule 7 of the Qld Nurses Union of Employees, all members are deemed to be members of the Federation.

NOTE 6: INFORMATION TO BE PROVIDED TO MEMBERS

1. A member of an industrial organisation or the registrar at a member's request, may apply to the organisation for the information prescribed in a regulation.
2. The industrial organisation must give the applicant the information requested in the application in the time and way prescribed under a regulation.
3. If the registrar applies for a member, the registrar must give the member all information given to the registrar.

NOTE 7: KEY MANAGEMENT PERSONNEL COMPENSATION

a. Income paid or payable to all committee members of the union by the union and any related parties

| | Short-term benefits | | | | Post employment benefit | | Total |
|--------------------|---------------------|-----------------|---------|-------------------|-------------------------|------------------------------------|---------|
| | Salary & Fees | Super-annuation | Bonuses | Non-Cash Benefits | Other | Long-term Benefits Super-annuation | |
| 2007 | | | | | | | |
| Total compensation | 251,990 | 35,830 | - | 18,369 | - | - | 306,189 |
| 2006 | | | | | | | |
| Total compensation | 176,967 | 17,127 | - | 5,178 | - | - | 199,272 |

The names of committee of management members of the union who have held office during the financial period are:

President:S Cadigan

Secretary:L G Hawksworth

Assistant Secretary:E R Mohle

Vice President:D Geraghty - Rudd

Executive Members:S Bone

K Volp

S Pitman

P Nicholls

Councillors:D Clark

L Douglas

D Lewis

L Maidens

S Mitchell

K Ahern

S Eales

L Guiver

M Jackson

S Jones

J Burgess

P Jackson (QNU)

S Borger

S Petersen

D Underwood

D Sorrell

J Schroor

L Maskell

K Taggart

J Taylor

C Dorron

C Cox

S Brand (ANF)

J Matthews (ANF)

NOTE 7: REMUNERATION OF COMMITTEE MEMBERS (continued)

b. Retirement and Superannuation Payments

No amounts have been paid to a superannuation plan for the provision of retirement benefits by the entity or any related party for the Management Committee members of the entity or any related party.

| | Note | 2007 \$ | 2006 \$ |
|--|------|------------------|------------------|
| NOTE 8: CASH AND CASH EQUIVALENTS | | | |
| Cash on hand | | 1,580 | 1,580 |
| Cash at bank | | 284,485 | 381,953 |
| Deposits | | 3,629,293 | 4,348,663 |
| | 2(a) | <u>3,915,358</u> | <u>4,732,196</u> |
| NOTE 9: TRADE AND OTHER RECEIVABLES | | | |
| Current | | | |
| Trade debtors | | 49,969 | 40,689 |
| Membership fees in arrears | | 325,780 | 210,397 |
| Prepayments | | 619,937 | 753,865 |
| | | <u>995,686</u> | <u>1,004,951</u> |
| NOTE 10: OTHER FINANCIAL ASSETS | | | |
| Current | | | |
| Short term deposits | | 1,000,000 | - |
| Non-Current | | | |
| Term Deposits | | - | 15,631 |
| Investment in Unit Trust | | 153,596 | 127,109 |
| | | <u>153,596</u> | <u>142,740</u> |

| | Note | 2007 \$ | 2006 \$ |
|---|------|--------------------|--------------------|
| NOTE 11: PROPERTY, PLANT AND EQUIPMENT | | | |
| Land & Buildings | | | |
| Land & buildings at independent valuation 2006 | | 5,579,865 | 4,650,000 |
| Land & buildings at cost | | 120,000 | 120,545 |
| Less accumulated depreciation | | <u>(157,014)</u> | <u>(77,412)</u> |
| Total Land & Buildings | | <u>5,542,851</u> | <u>4,693,133</u> |
| Plant & equipment | | | |
| Office furniture & equipment | | 2,073,905 | 1,872,590 |
| Less accumulated depreciation | | <u>(1,037,562)</u> | <u>(1,006,770)</u> |
| | | <u>1,036,343</u> | <u>865,820</u> |
| Total Property, Plant & Equipment | | <u>6,579,194</u> | <u>5,558,953</u> |

An independent valuation was carried out in May 2006 by Mr Terry Munn, Herron Todd White (HTW Brisbane Commercial Pty Ltd), Registered Valuer No. 2515, on the basis of the open market value of the property concerned in its existing use.

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant & equipment between the beginning and the end of the current financial year.

| | Land & Buildings \$ | Plant & Equipment \$ | Total \$ |
|------------------------------|---------------------------|----------------------------|------------------|
| Balance at beginning of year | 4,693,133 | 865,820 | 5,558,953 |
| Additions | 929,320 | 578,537 | 1,507,857 |
| Disposals | - | (192,884) | (192,884) |
| Depreciation expense | <u>(79,602)</u> | <u>(215,132)</u> | <u>(294,734)</u> |
| Balance at end of year | <u>5,542,851</u> | <u>1,036,343</u> | <u>6,579,194</u> |

NOTE 12: INTANGIBLES

Non-Current

| | | |
|-----------------------------------|-----------------|---------------|
| Computer software - at cost | 101,797 | 100,753 |
| Amortisation of computer software | <u>(79,973)</u> | <u>69,478</u> |
| | <u>21,824</u> | <u>31,275</u> |

| | Note | 2007 \$ | 2006 \$ |
|--|------|------------------|------------------|
| NOTE 13: TRADE AND OTHER PAYABLES | | | |
| Current | | | |
| Trade creditors and accruals | | 706,556 | 791,886 |
| Employee entitlements | | 1,074,047 | 914,933 |
| GST Payable | | 186,957 | 15,567 |
| | | <u>1,967,560</u> | <u>1,722,386</u> |
| | | | |
| NOTE 14: PROVISIONS | | | |
| Non-Current | | | |
| Employee entitlements | | <u>928,185</u> | <u>611,601</u> |
| | | | |
| Number of employees at year end | | <u>115</u> | <u>107</u> |
| | | | |
| NOTE 15: OTHER LIABILITIES | | | |
| Current | | | |
| Income received in advance | | <u>1,899,167</u> | <u>1,843,654</u> |
| | | | |
| NOTE 16: RESERVES | | | |
| Asset revaluation reserve | | <u>2,062,497</u> | <u>2,051,203</u> |

| | Note | 2007 \$ | 2006 \$ |
|---|------|------------------|------------------|
| NOTE 17: ACCUMULATED FUNDS | | | |
| Accumulated funds at the beginning of the year | | 5,319,215 | 4,613,668 |
| Net profit attributable to members of the union | | 491,629 | 705,547 |
| Accumulated funds at the end of the year | | <u>5,810,844</u> | <u>5,319,215</u> |

NOTE 18: CAPITAL AND LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial report:

Payable:

| | | |
|---|---------------|---------------|
| —Not later than 1 year | 12,864 | 28,500 |
| —Later than 1 year but not later than 5 years | 27,728 | 4,095 |
| | <u>40,592</u> | <u>32,595</u> |

The operating leases are for rental premises.

(b) Commitments

Commitments expected for:

| | | |
|--------------------------|----------------|------------------|
| Building – Refurbishment | - | 1,000,000 |
| faCampaigns | 500,000 | - |
| | <u>500,000</u> | <u>1,000,000</u> |

NOTE 19: CONTINGENT LIABILITIES

No contingent liabilities exist as at June 30, 2007.

NOTE 20: EVENTS SUBSEQUENT TO REPORTING DATE

No other matter or circumstance has arisen since 30 June 2007 that has significantly affected or may significantly affect the operations, results or state of affairs of the union in the following or future years.

NOTE 21: CASH FLOW INFORMATION

| Note | 2007 | 2006 |
|------|------|------|
| | \$ | \$ |

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statements of cash flows is reconciled to the related items in the statement of financial position as follows:

| | Note | 2007 | 2006 |
|--------------------------------------|------|------------------|------------------|
| | | \$ | \$ |
| Cash on hand | | 1,580 | 1,580 |
| Deposits with financial institutions | | 3,913,778 | 4,730,616 |
| | 8 | <u>3,915,358</u> | <u>4,732,196</u> |

(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax

| | | | |
|---|--|------------------|------------------|
| Profit from ordinary activities after income tax | | 314,393 | 705,547 |
| Non-cash flows in profit from ordinary activities | | | |
| Amortisation | | | - |
| Depreciation | | 305,228 | 297,654 |
| Net loss on disposal of plant and equipment | | 70,108 | 50,689 |
| | | <u>689,729</u> | <u>1,053,890</u> |
| Changes in assets and liabilities, net of the effects of purchase and disposals of subsidiaries | | | |
| Increase/(decrease) in receivables | | (9,280) | (11,300) |
| Increase/(decrease) in other assets | | 195,781 | (119,840) |
| Increase/(decrease) in inventory | | 75,352 | (74,073) |
| Increase/(decrease) in payables | | 86,057 | (139,396) |
| (Increase)/decrease in provisions | | 475,698 | 244,559 |
| (Increase)/decrease in other creditors | | <u>55,513</u> | <u>119,160</u> |
| Cash flows from operations | | <u>1,568,850</u> | <u>1,073,001</u> |

NOTE 22: SEGMENT REPORTING

The union operates in the Geographical segment of Queensland where it provides union services to the nursing industry.

NOTE 23: ORGANISATION DETAILS

The registered office of the Union is:

2nd Floor
 QNU Building
 56 Boundary Street
 WEST END
 BRISBANE QLD

NOTE 24: FINANCIAL INSTRUMENTS

(a) Interest Rate Risk:

The company's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

| | Weighted Average Effective Rate | | Floating Interest Rate | | Fixed Interest Rate Maturing Within | | | |
|------------------------------------|---------------------------------|-------|------------------------|----------------|-------------------------------------|------------------|----------|---------------|
| | 2007 | 2006 | 2007 | 2006 | 1 Year | 1 to 5 Years | | |
| | % | % | \$ | \$ | 2007 | 2006 | 2007 | 2006 |
| | | | | | \$ | \$ | \$ | \$ |
| Financial Assets: | | | | | | | | |
| Cash at bank | 5.84% | 5.20% | 286,065 | 381,953 | - | - | - | - |
| Deposits | 6.94% | 5.87% | - | - | 4,629,293 | 4,348,663 | - | 15,631 |
| Total Financial Assets | | | 286,065 | 381,953 | 4,629,293 | 4,348,663 | - | 15,631 |
| Financial Liabilities | | | | | | | | |
| Lease Liabilities | 0% | 0% | - | - | - | - | - | - |
| Total Financial Liabilities | | | - | - | - | - | - | - |

(b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements.

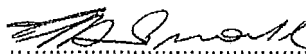
(c) Net Fair Values

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the notes to the financial statements.

**QUEENSLAND NURSES UNION OF EMPLOYEES
CERTIFICATE BY ACCOUNTING OFFICER OF UNION**

I, Lorraine Gay Hawksworth, hereby certify:-

- (a) I am the officer responsible for the keeping of the accounting and other records of the Queensland Nurses Union of Employees for the twelve months ended June 30, 2007;
- (b) The number of persons at the end of the financial period to which this financial report relates, who were members of the union, was 34,732.
- (c) In respect of that financial year, in my opinion:
 - i) the financial report shows a true and fair view of the financial affairs of the Union as at the end of that financial period;
 - ii) a record has been kept of all moneys paid by, or collected from, members of the Union and all moneys so paid or collected have been credited to the bank accounts or accounts to which these moneys are to be credited, in accordance with the rules of the Union;
 - iii) before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union;
 - iv) no payment was made out of an account for a purpose other than the purpose for which the account was operated and all payments made were approved in accordance with the rules of the Union;
 - v) no loans or other financial benefits other than remuneration in respect of their full time employment were granted to persons holding office in the Union;
 - vi) the register of members of the Union was maintained in accordance with the Act.




Lorraine Gay Hawksworth
Accounting Officer

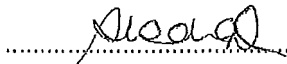
Dated this 7th December 2007.

QUEENSLAND NURSES UNION OF EMPLOYEES
CERTIFICATE BY THE COMMITTEE OF MANAGEMENT

- (1) In the opinion of the Committee of Management of the Queensland Nurses Union of Employees the accompanying financial report of the Union for the year ended June 30, 2007 was prepared in accordance with the requirements of the Industrial Relations Act 1999 so as to show a true and fair view of the financial affairs of the Union at the end of that financial period.
- (2) The Union was, in the opinion of the Committee, solvent during the whole of the financial period.
- (3) During the financial period, meetings of the Committee of Management were, in the opinion of the Committee, held in accordance with the rules of the Union.
- (4) To the knowledge of any members of the Committee, there have been no instances during the financial year where records of the Union or other documents, or copies of these records or other documents of the Union, have not been furnished or made available to members of the Union in accordance with the Industrial Relations Act 1999, its Regulations and the Rules of the Union.
- (5) The Union has complied with the requirements of the Act in relation to the financial report and auditors report for the financial period immediately preceding the current financial year.

This certificate is made in accordance with a resolution of the Committee of Management and is signed for and on behalf of the Committee.

 LORRAINE GAY HAWKSWORTH

 SUZANNE CADIGAN

Dated this...  ...2007.



Queensland Nurses' Union of Employees
187 Boundary Street, West End Q 4101
GPO Box 1299, Brisbane Q 4001
Telephone 07 3540 1444
Fax 07 3544 2097
Email qnu@qnu.org.au
Web www.qnu.org.au