

APRIL
2015
TO
MARCH
2016

A YEAR *in* REVIEW

SUN'S OPERATIONAL HIGHLIGHTS

SUN Spots

OFFICIAL NEWSLETTER OF THE SASKATCHEWAN UNION OF NURSES

2015 - 2016 | OPERATIONS REPORT





HEALTHY MEMBERS, UNION and COMMUNITIES



This past year could quite possibly go down in history as one of the busiest SUN and Saskatchewan's registered nurses have ever had to face. To describe the past 12 months as "not business as usual" would definitely be an understatement.

Needless to say this year's Operations Report is going to read a little differently. You will still have access to all the financial and committee reports, but in a departure from previous years, I've prepared a President's Report to provide members with the major highlights as opposed to the usual detailed breakdown of SUN activities by area of operation.

We started the 2015/2016 year in a very different position to what we find ourselves in today. Just 12 months ago SUN members were in a holding pattern having been without a Collective Agreement since the end of March of 2014 and still waiting for official bargaining dates from the employer.

SUN members were also in limbo when it came to the Saskatchewan Association of Licensed Practical Nurses' (SALPN) bylaws that were proposing to substantially expand the scope of practice of licensed practical nurses (LPN) in the province.

Finally, SUN members were continuing to face the day-to-day challenges of short staffing, the insidious loss of registered nurse positions from the bedside, and the growing trend of replacing registered nurses with other care providers.

To top it off, all of this was happening under the government's push to utilize the manufacturing-sector-designed Lean initiative to overhaul Saskatchewan's health care system; something registered nurses had made abundantly clear was a poor fit for safe, quality patient care. All said, it was certainly a challenging outlook for the year ahead.

So what does today look like and what lies in store for the next year?

A new four-year contract

We now have a new SUN/SAHO Collective Agreement that reflects some significant positive steps towards improving workplaces and respecting the legislated, professional role registered nurses play in providing safe patient care. An agreement that better facilitates the Nursing Advisory Committee (NAC) and Independent Assessment Committee (IAC) processes; and an agreement that provides registered nurses with the autonomy to exercise their professional judgement and clinical expertise when it comes to coordinating care and calling in additional nursing staff necessary to ensure the safety of their patients. SUN members ratified this new agreement on March 23, 2016; at the time of publication, SAHO would not be in a position to ratify the agreement until the end of April.

Solidarity in action

The journey to achieving the new Collective Agreement was not an easy one. SUN member solidarity played a pivotal role in our eventual success and it reminded me about why I am so incredibly proud and humbled to serve as president. In fact, when it came to solidarity, SUN members certainly set some new milestones for their Union during these negotiations.

In late February 2016, when talks at the table stalled and SUN was compelled to declare an impasse (February 11), more than 1,000 members from all over the province convened for special meetings (February 24 and 25) to discuss the issue and ensure their frontline voice was being heard. This was one of the largest gatherings of registered nurses this province has ever seen.

When a government-appointed special mediator imposed a media ban on SUN at these meetings, members took to their social media accounts and spoke to the press as individual registered nurses, demonstrating that they would not be silenced when it came to raising red flags about patient care. The message was clear — it's not about money, it's about our patients and having the ability to provide the care we know they deserve. This ability could be the safe staffing of nursing teams or having the registered

Hundreds of SUN members took to social media during the special membership meetings to ensure their voice was being heard



Ivy Lorraine Diduch @raineaivez · Feb 25
#ptsafety @SUNnurses we stand in strength&solidarity w/ SUN in ensuring #ptsafety w/ safe staffing.
#skpoli



nurses being able to fulfil their legislated role, make critical decisions and truly coordinate care.

It was these grassroots membership actions and bold demonstrations of solidarity that moved the parties at the bargaining table beyond the impasse and towards the new Collective Agreement we have today.

Clarity of nursing roles remains a major issue

Disappointingly, when it comes to the issue of ongoing replacement of registered nurses with other care providers, we have a long road ahead of us and much work still to do.

In the summer of 2015, there was a glimmer of hope that the SALPN bylaws wouldn't be rushed through without the critically needed clarity of roles on the nursing team SUN members have been calling for in the months prior. In July 2015, the Saskatchewan Minister of Health declined to sign off on the bylaws, citing a need for further consultation with stakeholders, including the Saskatchewan Registered Nurses Association (SRNA). Unfortunately, this temporary stay was precisely that and against recommendations of both the SRNA and SUN, the Minister signed off on the bylaws in late December 2015 and were consequently gazetted in January 2016.

In the interim, SALPN has also been working to adopt a new LPN competency profile, which closely mirrors that of Alberta's. If adopted in Saskatchewan, it will significantly duplicate the roles of both Registered Nurses (RN) and Registered Psychiatric Nurses (RPN). It will go so far as to allow LPNs to provide care, either through basic competencies or completion of advanced and specialty courses, in highly complex situations with highly unstable patients. Just a few of the patient care scenarios covered in this new competency profile include caring for women with post partem hemorrhage, monitoring and managing symptoms of arrhythmia and cardiac tamponade, resuscitation of newborns, comprehensive assessments of critically ill or premature newborns and managing post anesthetic clients for recovery in the post-anesthesia care unit (PACU).

Throughout the past year SUN has held these ongoing concerns of nursing team role clarity, safe and appropriate registered nurse staffing levels, and registered nurse replacement with other care providers, as top priorities. A big part of what we as a Union do is to ensure members have on the ground support in their day-to-day work lives.

Supporting members where they work

The Nurse Practice Officer (NPO) team continues to be an invaluable resource to members across the province. They are responsible for the development and delivery of member educational programs; assisting locals to address and, when possible, find low-level resolution to Work Situation Reports (WSR); working with employers and members to improve the efficiency of the NAC process; representing members on various committees; and tracking trends in issues impacting registered nursing practice and delivery of care. The latter being one of the most significant drivers of NPO work.

By tracking member concerns, the NPO team is able to identify key areas in need of attention as well ensure members are getting the appropriate education to help them address these concerns.

Given the ever-expanding role of LPNs and other categories of care providers (paramedics, social workers, etc.), registered nurse role clarity has dominated the majority of the team's time. They have continued to focus their energy on key areas where registered nurse staffing is being abolished or

the role is being eroded or changed by employers. Long term care, telemetry, hemodialysis, mental health, labour and delivery, mother/baby, emergency and medicine are just some of the areas of particular concern this past year. In addition, in the fall of 2015 the team revamped the member education program they deliver to incorporate a larger professional practice component to better equip members to deal with these challenges in their workplaces.

The Labour Relations (LR) team works closely with the NPOs and are often the first line of contact for members and locals not only for individual workplace issues but for larger abolishment of registered nurse position concerns and staffing shortages. The LR team provides SUN locals with the assistance and support they need to bring these broader issues forward to employers. Needless to say it's been a busy year for the LR team, especially when it comes to safe and appropriate registered nurse staffing.

Safe Staffing = Safe Patient Care

An instrumental tool in identifying trends of concern is the tracking of WSRs. If one thing is clear from the past 12 months, safe staffing levels are at the top of the heap of concerns for members. Of the total of 995 WSRs filed in the last year a staggering 827, or 83%, were related to staffing concerns.

This sentiment was loudly echoed at the February 2016 special membership meetings regarding the bargaining impasse. Members took to the mic and to their Twitter accounts to talk about their ever increasing workloads and the constant day-to-day struggles of having to care for far too many patients at one time. The message was loud and clear — “Safe Staffing = Patient Safety” — and who better to know that than the province’s largest health care provider group.

Perhaps the most telling numbers about the state of health care in Saskatchewan were those from our 2016 membership survey. This year the survey was conducted online with an impressive 1,481 members responding. This is an incredibly large sample size compared to our usual 800 and represents roughly 15 per cent of frontline registered nursing staff. Perhaps the most troubling result was that over 85% of respondents said that they are aware of times that patients are put at risk due to short-staffing. This is up from the previous two years. This year, 45% of those who were aware of risk to patients due to short-staffing said that this occurs “Frequently”. Overall, about 2 in 5 registered nurses say that patients are **frequently** put at risk due to short-staffing.

Making The Difference on-line advertisement, Fall/Winter cycle



Professional pride makes the difference

With so much turmoil in the system impacting both the work lives and professional practice of registered nurses the *Making the Difference* campaign continued to be an instrumental tool for reaching and interacting with the public.

The fourth year of the campaign saw things kicked up a notch. After considerable consultation with the public, through urban and rural focus group testing, the campaign adopted a more frank and direct approach to its messaging. Shifting focus from specific tasks, campaign creative moved towards clearly spelling out the fundamental differences between registered nurses and LPNs, drilling down into exactly what critical thinking is and what registered nursing foundational knowledge means to patient safety.

With five (5) new, hard-hitting commercials and supporting online, radio, print, social media and outdoor advertising creative, *Making the Difference* once again surpassed its goals for reaching the Saskatchewan public with an overall return on investment of 151%, or a \$1.51 media value, for every dollar spent. This was in large part due to our ability to secure bonus advertising by leveraging reduced rates and established relationships with media suppliers. Television reached 80% of our target audience at least 25 times and billboards and online advertising delivered over 33 million and 8.8 million impressions throughout the year, respectively.

Naturally this new content inspired a lot of debate, especially online. The overall public reaction was generally positive as the campaign was providing them with some clear answers about the differing roles on the nursing team. There was, however, some confusing chatter generated about the differences between registered nurses who graduated prior to 2000 through the original diploma program and the LPN program today.

Fortunately, we were able to provide members and the public with a clear credit-for-credit explanation based transfer credits awarded to LPNs and diploma-graduated RNs looking to write the national RN exam from the University of Regina's Faculty of Nursing and Athabasca University respectively. LPNs wanting to

study the RN degree at the University of Regina would qualify for 27 credits, or just short of one year of study, towards the 120 credit, four-year RN degree program. Diploma-graduated RNs in Saskatchewan, who would like to write the national RN exam, can complete the degree at the University of Athabasca, where they would be awarded 60 credits, or two full years of study, towards the degree.

The road ahead

Looking forward, the *Making the Difference* campaign will continue to provide members and SUN provincial with the overarching support they will undoubtedly need to tackle the challenges that lay ahead. Our message will continue to be one of collaboration and inclusiveness. A message that respects the distinctive roles on the health care team, but continues to educate the public, government and employers about the unique and irreplaceable knowledge registered bring to that team.

There is no doubt that we have a long road to travel when it comes to improving workplaces, addressing member safe-staffing concerns and ensuring the essential role of registered nurses on the health care team is both protected and respected. SUN provincial will remain steadfast in its commitment to achieving these goals on behalf members, but we cannot do this alone.

As registered nurses, we need to continue to find the courage and strength to advocate for our profession and for safe patient care — these two elements go hand in hand. SUN members have demonstrated time and time again over the past year, and throughout our history, that we cannot be silenced when it comes to protecting our patients and ensuring the ability to provide safe, high quality patient care. We must hold on to these successes, to be fuelled and empowered by our achievements, and continue to fight the good fight, to be a strong and unified voice for health care in Saskatchewan.

In solidarity,



Tracy Zambory, SUN President



PROVINCIAL COMMITTEES

Constitution, Bylaws and Resolutions Committee (CB&R)

The CB&R Committee has experienced a year of change. Darcee Lapointe, our previous chair, retired and we wish her all the best in her upcoming adventures. We are so very thankful to have experienced her guidance and expertise. Our Committee is made up of Crystal Kuras (Local 14), Kushal Sharma (Local 107), Rachel Hyatt-Hiebert (Local 69)(Chair), and this year we are pleased to welcome Candace Lahoda (Local 75). Our Board Liaison is Jason Parkvold and we thank him for his support.

The Committee meets three times a year once prior to the Annual Meeting. We also are responsible for providing the new delegate orientation at the Annual Meeting and view this as a great opportunity to network and connect with budding union activists. This year a large task we have decided to undertake has been to have all Locals and SDC's update their bylaws. We thank those Locals and SDC's who have undertaken this already and encourage those who have not, to do so. The Constitution and Bylaws of the union guide us as we move forward as an organization and the Committee does not take this responsibility lightly.

Thank you to all who have submitted resolutions and discussions papers to the Annual Meeting throughout the years your activism assists our organization to grow and evolve.

Finance Committee

Your Finance Committee consists of, Denise Dick – First Vice-President (Chair), Tracy Zambory – President, Tess Gieg (Local 107) and Kyle Egeto (Local 106); ex-officio members are Executive Director, Donna Trainor and SUN's Accountant, Lorna Bingaman.

The Finance Committee's role includes making recommendations regarding financial implications

of policy and administrative decisions to the Board; Review and recommendation of annual budget for submission to the Board; and overseeing expenditures, revenues and investment portfolios.

In order to carry out these duties, the Committee met two (2) times in 2015-2016:

- September 29, 2015: Recommended to the Board of Directors to approve of the 2016 budget.
- March 2, 2016: Recommended to the Board of Directors to accept the Audited Financial Statements.

To ensure SUN's investment policy remains relevant, the Committee met with a representative from RBC Dominion Securities, on September 29, 2015, to review SUN's investment portfolio.

The 2016 Budget was approved on September 29, 2015, with assumptions based on 8,600 members. Details of the 2016 Budget will be discussed during the First Vice-President's report to the Annual meeting in Prince Albert.

The Committee met on March 2, 2016, with the Auditor to review the Audited Financial Statements.

Audited statements can be found starting at page 13 of this publication.

SUN / SAHO Negotiations Committee

Following an intense eight (8) month roller coaster ride filled with both progress and sudden setbacks, the SUN/SAHO Negotiations Committee is pleased to start this report with a positive message. On March 23, 2016, SUN members voted 91.5% in favour of the tentative agreement reached between SUN and SAHO. At the time of publication, SAHO was scheduled to conclude their ratification vote at the end of April.

This tentative agreement, as SUN members know, was not easily reached. On February 11, 2016, the Negotiations Committee made the difficult decision to call an impasse in negotiations with SAHO. At

that point in time the parties, SUN and SAHO, could not reach an agreement on a key issue regarding the legislated role of the registered nurse as it related to the coordination of care, safe staffing levels and the role of the charge nurse and the nursing advisory process. SAHO, once again, tried to allege that it was about money but even the media could see through that veiled excuse and understood the issues were patient safety and safe practice.

For our Committee, declaring an impasse was one of the biggest decisions we were faced with during our negotiations. This was also brand new territory for SUN, but we were confident in our decision and trusted in the solidarity of the membership. During the Special Membership Meetings held in late February 2016, this sense of solidarity from over 1,000 registered nurses was electrifying and empowering. The incredible show of strength and solidarity demonstrated during the Special Membership Meetings was fundamental in securing a tentative agreement that respects the legislated role of the registered nurse. Your participation was invaluable in getting our important patient safety message out and heard.



Paul Kuling, Second Vice-President and Negotiations Committee Chair, casts his vote on the tentative SUN/SAHO agreement

With the assistance of a government-appointed mediator, SUN and SAHO were able to reach a tentative agreement that recognized and respected the legislated role of the registered nurse and provided for significant improvements to, and low-level resolution opportunities through, the Nursing Advisory Process. A number of other key issues, including improvements and modernization of the language had been already concluded during negotiations.

Finding solutions to patient safety and professional practice concerns has always been a top priority for SUN; the Nursing Advisory process has always been integral to finding those solutions. This has been a hard fought right that we have been successful in incorporating into our Collective Agreement. This round of bargaining was no different — gaining, respecting and protecting the legislated role of registered nurses within our Collective Agreement was key to ensuring SUN members had the tools in place to utilize an improved and streamlined Nursing Advisory process to address patient safety and safe practice issues. The improvements gained in this round of bargaining build on the previous successes and further incorporate these essential tools into the Collective Agreement.

Your Committee is proud of our achievements but we recognize it is only the first step. There is a great deal of work to be done in the next two years before we begin to bargain again — there is work to be done by SUN Provincial to ensure the commitments agreed-to are adhered to; more importantly, there is a great deal of work to ensure that the new language is applied and administered correctly. This will require diligence from all of us — individual members, Local Presidents and SUN Provincial.

As individuals, and as a collective, we need to protect our rights and the language that provides us those rights. A Collective Agreement is only as valuable as we make it and is only as strong as we allow it to be; the language we achieved can only make a difference in our workplaces if we use it and ensure it is adhered to. Otherwise, it becomes meaningless. Your Committee encourages you to seek out opportunities to learn more about our Collective Agreement, the language it holds and how to utilize the language to protect our profession, improve our workplaces and ensure patient safety.

Thank you for your continued support, constant feedback and insight into your current working conditions over the past few months. It is your strength and solidarity that allowed us to push the boundaries; it is our strength and solidarity as a collective that will allow us to continue to push for what is right for health care and for our patients in Saskatchewan.

Your SUN/SAHO Negotiations Committee is:

- Tracy Zambory, SUN President (Local 49)
- Paul Kuling, Committee Chair and Second Vice-President (Local 101)
- Susanne Cyr-Philipchuk, Community Based Facilities Representative (Local 68, 78)
- Roberta Jors, Mental Health Representative (Local 276)
- Elaine Janzen, Integrated Facilities Representative (Local 113)
- Janet Dziadyk, Saskatoon Base Hospitals Representative (Local 75)
- Leeann Potetz-Moore, Public Health Representative (Local 276)
- Lenore McMillan, Home Care Representative (Local 220)
- Pamela Todd, Regina Base Hospitals Representative (Local 105)
- Patricia Chubb, Regional Hospitals Representative (Local 33)
- Warren Koch, Northern Representative (Local 109)
- Yvonne Hotzak, Long Term Care Representative (Local 43, 238)

The Committee was supported by:

- Kelly Miner, Chief Negotiator and SUN Director, Labour Relations
- Donna Ottenson, Employment Relations Officer
- Colin Hein, Nurse Research and Practice Advisor
- Aidan Conway, Research and Policy Analyst Officer
- Touly Katsiris, Office Assistant

Individual Bargaining Units: As is past practice for SUN, with negotiations for the provincial bargaining unit now concluded, preparations for negotiations for Extendicare Canada Inc. and All Nations Healing Hospital will commence. These two agreements mirror the SUN/SAHO collective agreement. Negotiations for Canadian Blood Service (CBS), Athol Murray College of Notre Dame and the Regina Public School Board were concluded last year.

Nominations Committee

The Nominations Committee meets three (3) times each year in Regina — Spring, Fall and Winter.

The Call for Nominations each year occurs by the first week of December, while the elections are defined in January.

This year the positions up for election are: First-Vice President; Regional Representatives for Regions 2, 4, and 6; as well as the Base Hospital Representatives for both Regina and Saskatoon.

The Nominations Committee consists of Connie Paul (Local 68); Shannon Mychan (Local 62); and Garth Wright (Local 106) (Chair). The Committee is supported by Deborah Graham, Office Assistant.

Program Committee

The Program Committee consists of Carole Smulan (Local 9, 246 and 290); Colleen Palchewich (Local 107); Michelle McCarthy (Local 43); Michelle Rae (Local 276); Susan Desjardins (Chair, Local 69); and Laurelle Pachal (Board Liaison, Local 106). The Committee is supported by Cheryl Krett, Office Assistant.

The work of the Committee is closely related to SUN's vision of building Healthy Communities. Each year, the Committee is tasked with researching community organizations that align with the goals of SUN's mission, vision and values, and has a strong component of the social determinants of health. The Program Committee is responsible for encouraging organizations that align with SUN's vision to apply for the financial support, as well as reviewing the applicants and providing the Board of Directors with a recommendation.

The 2015 recipients were two Estevan organizations — Estevan Family Resource Centre and Warm Welcome Shelter.

As per Membership Policy 030-M-2007, the 2016 community is Weyburn. At the time of publication, the Committee is actively gathering applications from community organizations in the Weyburn area. Upon receiving reports from the applicants, the Committee will review the merits of the organization(s) and project(s) and provide the Board with their recommendation(s).

BOARD of DIRECTORS

- President **Tracy Zambory, RN**
- First Vice-President **Denise Dick, RN**
- Second Vice-President **Paul Kuling, RN**
- Region 1 Representative **Barb Fisher, RN** – Represents SUN Districts: Keewatin Yatthé, Mamawetan Churchill River and Prince Albert Parkland
- Region 2 Representative **Lorna Tarasoff, RN** – Represents SUN Districts: Northwest, Lloydminster, Battlefords, Greenhead, Prairie West, and Midwest
- Region 3 Representative **Jason Parkvold, RN** – Represents SUN Districts: North East, North Central, Pasquia, Assiniboine Valley, East Central, and North Valley
- Region 4 Representative **Maureen Arseneau, RN** – Represents SUN Districts: Swift Current, Moose Jaw/Thunder Creek, South Country, and Rolling Southwest
- Region 5 Representative **Leslie Saunders, RPN** – Represents SUN Districts: South Central, Moose Mountain and Southeast
- Region 6 Representative **Pat Smith, RPN** – Represents SUN Districts: Gabriel Springs, Central Plains, Saskatoon, and Living Sky
- Region 7 Representative **Fred Bordas, RN** – Represents SUN Districts: Touchwood Qu’Appelle, Pipestone, and Regina
- Base Hospitals
- Representative – Regina **Laurelle Pachal, RN** – Represents: Regina General Hospital and Pasqua Hospital
- Representative – Saskatoon **Mark Henderson, RN** – Represents: Saskatoon City Hospital, Royal University Hospital, and St. Paul’s Hospital

2015 – 2016 SUN Board of Directors



FINANCIAL *REPORTING*

Saskatchewan Union of Nurses

Financial Statements

December 31, 2015



Management's Responsibility

To the Members of Saskatchewan Union of Nurses:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Finance Committee are composed entirely of Directors who are neither management nor employees of the Saskatchewan Union of Nurses ("SUN"). The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Finance Committee has the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters and financial reporting issues. The Committee is also responsible for recommending the appointment of SUN's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

March 10, 2016



Executive Director



President



Independent Auditors' Report

To the Members of Saskatchewan Union of Nurses:

We have audited the accompanying financial statements of Saskatchewan Union of Nurses, which comprise the statement of financial position as at December 31, 2015, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Saskatchewan Union of Nurses as at December 31, 2015 and statements of operations and changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Regina, Saskatchewan

March 10, 2016

A stylized, handwritten-style signature of 'MNP LLP' in black ink.

Chartered Professional Accountants

Saskatchewan Union of Nurses
Statement of Financial Position

As at December 31, 2015

	2015	2014
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Assets		
Current		
Cash	385,923	40,742
Marketable securities	7,452,439	9,681,123
Accounts receivable	994,303	566,922
Prepaid expenses and deposits	122,573	478,853
Inventory	35,112	38,460
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	8,990,350	10,806,100
Investments (Note 4)	8,114,521	5,410,248
Capital assets (Note 5)	1,431,288	1,430,571
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	18,536,159	17,646,919
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Liabilities		
Current		
Accounts payable and accruals	600,825	522,054
Employee accruals (Note 7)	928,558	861,111
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	1,529,383	1,383,165
Net Assets		
Appropriated net assets (Note 8)	12,567,178	11,997,916
Available net assets	4,439,598	4,265,838
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	17,006,776	16,263,754
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	18,536,159	17,646,919
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Approved on behalf of the Board

Tracy M. Lambory

Janise Dick

The accompanying notes are an integral part of these financial statements

Saskatchewan Union of Nurses Statement of Operations

For the year ended December 31, 2015

	2015 <i>Budget</i> <i>(note 10)</i>	2015	2014
Revenue			
Member dues	11,128,768	11,595,604	11,099,210
Investment income	360,000	274,103	332,223
Unrealized loss on investments	-	(6,716)	(82,620)
Other revenue	79,681	80,167	80,219
Total revenue	11,568,449	11,943,158	11,429,032
Expenses			
Salaries and benefits - staff	5,843,294	5,130,128	5,090,941
Salaries and benefits - members	1,460,824	1,295,518	1,312,796
Promotions and advertising	2,020,009	1,699,946	1,724,386
Administration and occupancy <i>(Note 11)</i>	1,005,041	814,053	796,574
Professional fees	417,903	495,185	831,363
Travel	574,755	429,338	408,477
Affiliations	341,921	398,970	356,554
Meetings	383,036	334,358	276,046
Accommodation	583,533	265,143	240,263
Donations	129,250	116,239	97,150
Grants	171,000	114,072	158,705
Amortization	76,800	87,625	55,776
Condo expenses	19,116	19,561	14,034
	13,026,482	11,200,136	11,363,065
Excess of revenue over expenses	(1,458,033)	743,022	65,967

The accompanying notes are an integral part of these financial statements

Saskatchewan Union of Nurses Statement of Changes in Net Assets

For the year ended December 31, 2015

	<i>Appropriated net assets</i>	<i>Available net assets</i>	2015	2014
Net assets, beginning of year	11,997,916	4,265,838	16,263,754	16,197,787
Excess of revenue over expenses	(1,430,738)	2,173,760	743,022	65,967
Transfers from available net assets	2,000,000	(2,000,000)	-	-
Net assets, end of year	12,567,178	4,439,598	17,006,776	16,263,754

Saskatchewan Union of Nurses Statement of Cash Flows

For the year ended December 31, 2015

		2015	2014
Cash provided by (used for) the following activities			
Operating			
Cash received from members		11,248,390	11,208,876
Operating expenses paid		(4,248,467)	(5,279,569)
Cash paid for salaries and benefits		(6,358,199)	(6,438,934)
Cash received for interest		7,481	7,034
		649,205	(502,593)
Investing			
Net (purchase) disposal of marketable securities		(215,508)	1,240,734
Purchase of capital assets		(88,826)	(745,758)
Proceeds on disposal of capital assets		310	3,450
		(304,024)	498,426
Increase (decrease) in cash resources		345,181	(4,167)
Cash resources, beginning of year		40,742	44,909
Cash resources, end of year		385,923	40,742

The accompanying notes are an integral part of these financial statements

Saskatchewan Union of Nurses

Notes to the Financial Statements

For the year ended December 31, 2015

1. Incorporation and nature of the organization

Saskatchewan Union of Nurses ("SUN") is registered under the Trade Unions Act of Canada. The Organization's primary purpose is to play an advocacy role to protect the rights of members, individually and collectively, and to enhance the socio-economic and general welfare of members through collective bargaining, research and education.

SUN is exempt from income taxes under Section 149 of the Income Tax Act, Canada.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada using the following significant accounting policies:

Marketable securities and Investments

Marketable securities are recorded at fair value. Changes in market value are reported in the statement of operations as unrealized investment loss.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives. Amortization on leasehold improvements is provided using the straight line method over the term of the lease.

	Rate
Buildings	4 %
Computer equipment	30 %
Furniture and fixtures	20 %
Leasehold improvements	10 years
Land improvements	8 %
Incorporation costs	7 %

Revenue recognition

Member dues are recognized in operations in the period to which they apply.

Investment income and other revenue is recognized in operations when earned. Other revenue relates to income earned on parking, condominium rental, administrative fees, annual meeting, and novelty items.

Appropriation

Net assets are appropriated for specified purposes by policy of the Board of Directors. Appropriations are initially determined by an allocation of member dues and adjusted for related expenditures and transfers from (to) available net assets. The purpose of the appropriations is to set aside funds for expenditures anticipated in future years. The Board approves all transfers.

Saskatchewan Union of Nurses

Notes to the Financial Statements

For the year ended December 31, 2015

Fund accounting

SUN follows the deferral method of accounting for contributions and reports using fund accounting, and maintains 9 funds: The Operating Fund, Strike Fund, Negotiations Fund, Campaign Fund, Legal Challenge Fund, Legal Assistance Fund, Member Education Fund, Capital Fund, and Convention Fund.

- The Operating Fund is used to account for all revenues and expenses related to general and ancillary operations of SUN.
- The Strike Fund is used to fund any strikes in which the union is involved in.
- The Negotiation Fund is used to reduce the financial burden on the yearly budget when entering the negotiations cycle.
- The Campaign Fund is used to reduce the financial burden on the budget while undertaking multi year campaigns.
- The Extended Health Benefits Fund was combined with the Legislative Challenge Fund to create the Legal Challenge Fund which is used to fund costs associated with legal and legislation challenges that have an impact on members.
- The Legal Assistance Fund is used to fund the legal assistance costs for members.
- The Membership Education Fund is used to fund members unbudgeted internal or external education opportunities.
- The Capital Fund is used to reduce the financial burden on the yearly budget to cover major capital expenditures.
- The Convention Fund is used to reduce the financial burden on the yearly budget to fund members to attend various conventions.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

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

Employee benefit accruals include estimates for vacation, overtime and retiring allowance that have been earned.

Accounts payable and accruals include an estimate for member leave of absences. Member leaves of absence are based on the pay rates and the number of hours of leave for each of the members.

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

Financial instruments

SUN recognizes its financial instruments when the SUN becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, SUN irrevocably elected to subsequently measure cash and marketable securities and investments at fair value. SUN subsequently measures all other financial assets and liabilities at amortized cost.

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

Saskatchewan Union of Nurses
Notes to the Financial Statements
For the year ended December 31, 2015

Financial asset impairment:

SUN assesses impairment of all of its financial assets measured at cost or amortized cost. Management considers whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, SUN determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, SUN reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

SUN reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess (deficiency) of earnings in the year the reversal occurs.

3. Marketable securities

Marketable securities, held by brokers, are comprised of the following:

	2015	2014
Cash account	109,433	36,293
Guaranteed investment certificates, investment savings account	7,343,006	9,644,830
	7,452,439	9,681,123

4. Investments

SUN has various long term investments with interest rates ranging between 1.25% to 2.05% (2014 - 1.81% to 2.05%) and maturity dates ranging between April 2017 to November 2017 (2014 - July 2016 to December 2016). Investments are recorded at fair value.

	2015	2014
Long term investments	8,114,521	5,410,248
	8,114,521	5,410,248

5. Capital assets

	Cost	Accumulated amortization	2015 Net book value	2014 Net book value
Land	181,000	-	181,000	181,000
Buildings	1,585,438	546,273	1,039,165	1,075,480
Computer equipment	372,954	267,959	104,995	108,834
Computer software	50,741	-	50,741	-
Furniture and fixtures	286,005	242,624	43,381	50,395
Leasehold improvements	17,297	14,078	3,219	5,313
Land improvements	24,551	15,879	8,672	9,426
Incorporation costs	704	589	115	123
	2,518,690	1,087,402	1,431,288	1,430,571

Computer software includes database with a carrying value of \$50,741 (2014 - Nil). No amortization of this asset has been recorded during the current year because it is currently under development.

Saskatchewan Union of Nurses
Notes to the Financial Statements
For the year ended December 31, 2015

6. Financial instruments

It is management's opinion that the Organization is not exposed to significant risk due to the short term nature of the majority of its financial instruments as follows:

Credit concentration

SUN's accounts receivable consist of member dues receivable, the majority of which are from government-related entities. Management believes that there is no unusual exposure associated with the collection of these receivables.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

Marketable securities consist primarily of commercial high-grade guaranteed investment certificates and an investment savings account. Accordingly the portfolio maximizes coverage under the Canadian Deposit Insurance Corporation and provides for a return that is low risk and of the most favourable interest rates.

Interest rate risk is mitigated due to the relatively short term nature of the marketable securities and investments.

7. Employee accruals

Accrued employee benefits consist of the following:

	2015	2014
Vacation pay	445,073	376,222
Overtime pay	107,498	77,500
Retiring allowances	373,980	406,834
Other	2,007	555
	928,558	861,111

The retiring allowance is available to employees having 15 years of service at SUN and whom are at least 55 years of age. Upon either retirement or resignation, each employee shall receive this pay which shall be in the amount of 5 days multiplied by the employee's daily pay rate multiplied by the employee's number of years of service at SUN.

8. Appropriated net assets

	<i>Balance, beginning of year</i>	<i>Net income (expenses)</i>	<i>Transfers</i>	<i>Balance, end of year</i>
Strike fund	5,115,599	309,926	-	5,425,525
Negotiations fund	1,715,759	(196,013)	-	1,519,746
Campaign fund	2,512,457	(1,187,707)	1,142,067	2,466,817
Extended health benefits and pension fund	382,143	(382,143)	-	-
Legal assistance fund	250,000	-	-	250,000
Member education fund	194,800	(52,733)	107,933	250,000
Capital fund	887,272	(88,826)	-	798,446
Legal challenge fund	100,841	380,459	250,000	731,300
Convention fund	839,045	(213,701)	500,000	1,125,344
	11,997,916	(1,430,738)	2,000,000	12,567,178

Saskatchewan Union of Nurses Notes to the Financial Statements

For the year ended December 31, 2015

9. Commitments

SUN has entered into various lease agreements with estimated minimum annual payments as follows:

2016	191,305
2017	67,973
2018	52,000
2019	18,590
	329,868

10. Budget information

During the year, the Board approved its operating budget based on planned expenses and current year sources of revenue. The budget balances have been attached for information purposes only and are unaudited.

11. Administration and occupancy expenses

Administration and occupancy expenses are comprised of the following:

	2015	2014
Books and subscriptions	44,105	46,038
Contract services	108,203	124,399
Courier	13,966	15,760
Equipment rentals	90,448	101,872
Insurance	25,653	26,152
Miscellaneous	10,390	10,649
Office rent and utilities	170,056	164,591
Office supplies	52,021	59,649
Postage	87,719	89,794
Property taxes	24,470	22,967
Repairs and maintenance	85,292	36,392
Telephone	101,730	98,311
	814,053	796,574

12. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.



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