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- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

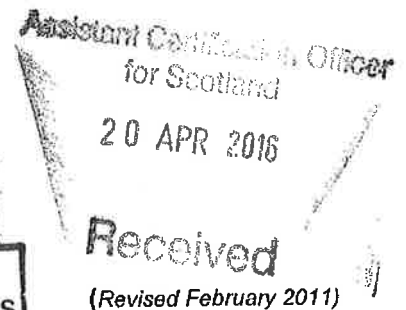
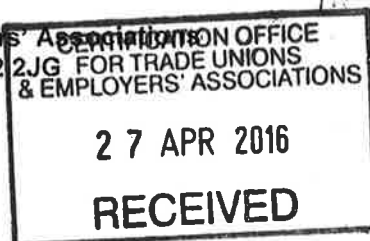
Name of Trade Union:	INDEPENDENT FEDERATION OF NURSING IN SCOTLAND
Year ended:	31 DECEMBER 2015
List no:	5047E
Head or Main Office:	HUNTERS HILL VILLAGE 102 CROWHILL ROAD BISHOPBRIGGS GLASGOW G64 1RP
Website address (if available)	
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	IRENEE F O'NEILL
Telephone Number:	0141 772 9222
Contact name for queries regarding	WILSON GALLOWAY, T B DUNN & CO
Telephone Number:	0141 429 1700
E-mail:	wg@tbdunn.co.uk

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.
Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:
Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

FEDERATION INFORMATION

GENERAL SECRETARY	IF O'Neill
SECRETARY	A Ingram
EXECUTIVE COMMITTEE:	
Chairman	E Shephard
Deputy Chairman	R Moorhead
Treasurer	N Aird
Deputy Treasurer	Vacancy
Secretary	E Crumlish
Deputy Secretary	L Bell
Membership Secretary	G Baillie
Deputy Membership Secretary	R Stevenson
Training & Development Officer	A Krikken
ADDRESS	Huntershill Village 102 Crowhill Road Bishopbriggs Glasgow G64 1RP
AUDITORS	T B Dunn & Co Chartered Accountants Albert House 308 Albert Drive Glasgow G41 5RS

RETURN OF MEMBERS

(see notes 10 and 11)

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	147				147
FEMALE	486				486
TOTAL	633				A 633

Number of members included in totals box 'A' above for whom no home or authorised address is held:

Number of members at end of year contributing to the General Fund

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
DEPUTY TREASURER	P SPENCER	VACANT	29/07/2015

State whether the union is:

a. A branch of another trade union?

Yes No

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated unions:

--

and names:

--

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		111,586
From Members: Other income from members (specify)		
Total other income from members		111,586
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	TOTAL INCOME	111,586
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		119,528
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		119,528
Taxation		
	TOTAL EXPENDITURE	
		(7,942)
Surplus (deficit) for year		
Amount of general fund at beginning of year		37,264
Amount of general fund at end of year		29,322

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 5		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		49,206
Salaries and Wages included in above	£49,206	
Auditors' fees		1,719
Legal and Professional fees		1,980
Occupancy costs		13,016
Stationery, printing, postage, telephone, etc.		17,816
Expenses of Executive Committee (Head Office)		4,708
Expenses of conferences		
Other administrative expenses (specify)		
Members' indemnity insurance		19,746
Sundry expenses		11,247
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		90
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	119,528
Charged to:	General Fund (Page 3)	119,528
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	119,528

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS
(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
GENERAL SECRETARY	29,904	3,013				

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	
		Credited to:	
		General Fund (Page 3)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	

BALANCE SHEET as at 31 DECEMBER 2015

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		29
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors	14,007	
	Cash at bank and in hand	22,673	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		36,680
	TOTAL ASSETS		36,709
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
6,979	Accrued expenses		7,387
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		7,387
	TOTAL ASSETS		

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year	580					580
Additions						
Disposals						
Revaluation/Transfer s						
At end of year	580					580
Accumulated Depreciation						
At start of year	461					461
Charges for year	90					90
Disposals						
Revaluation/Transfer s						
At end of year	551					551
Net book value at end of year						
	29					29
Net book value at end of previous year						
	119					119

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME	111,586		111,586
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	111,586		111,586
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	119,528		119,528
Funds at beginning of year (including reserves)	37,264		37,264
Funds at end of year (including reserves)	29,322		29,322
ASSETS			
Fixed Assets			29
Investment Assets			
Other Assets			36,680
		Total Assets	36,709
LIABILITIES		Total Liabilities	7,387
NET ASSETS (Total Assets less Total Liabilities)			29,322

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

1. Accounting Policies

1.1 Accounting Convention

The financial statements are prepared under the historical cost convention.

1.2 Turnover

Turnover represents the total invoiced membership income received during the period. All membership income is accounted for on a receipts basis.

1.3 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office Equipment - 25% on cost

2. Gross Income

Gross income is solely attributable to the principal activity of the organisation.

3. Operating Surplus/(Loss)

	2015	2014
	£	£
Operating Surplus/(Loss) is stated after charging:		
Depreciation and other amounts written off Tangible Assets	90	90
	90	90

4. Tangible Fixed Assets

	<u>Office Equipment</u>
	£
Cost	
At 1 January 2015	580
Additions	-
Disposals	-
As at 31 December 2015	580
Depreciation	
At 1 January 2015	461
Charge for Period	90
Eliminated on disposal	-
As at 31 December 2015	551
Net Book Value	
As at 31 December 2015	29

NOTES TO THE ACCOUNTS (continued)

(see notes 72 and 73)

5. Creditors: Amounts falling due within one year

	2015	2014
	£	£
Accruals	7,387	6,980
	<u> </u>	<u> </u>

6. Salaries & Other Benefits

Salaries to office bearers during the year ended 31 December 2015 were as follows:

General Secretary £29,904

No other benefit was provided to or in respect of any officer of the union or member of the executive.

7. Political Donations

No contributions were made to any political fund during the year ended 31 December 2015.

9. Advice to Members regarding Section 32A (6) (a) of the Trade Union & Labour Relations (Consolidation) Act 1992

“A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.”

ACCOUNTING POLICIES

(see notes 74 and 75)

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>E. Cumlish</i></u> Name: <u>Etienne Cumlish</u> Date: <u>15/4/16</u>	Chairman's Signature: <u><i>E. Shepard</i></u> (or other official whose position should be stated) Name: <u>ELAINE SHEPHARD</u> Date: <u>15/4/16</u>
--	--

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
(See section 36(3) of the 1992 Act, set out in note 83)

YES

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
(See section 36(4) of the 1992 Act set out in rule 83)

YES

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (continued)

We have audited the financial statements of the Independent Federation of Nursing in Scotland for the year ended 31 December 2015 set out on pages three to six. The financial statements have been prepared in accordance with the Federation's constitution and the Trade Union and Labour Relations (Consolidation) Act 1992, under the accounting policies set out on page five.

This report is made solely to the organisation's members, as a body. Our audit work has been undertaken so that we might state to the members those matters that we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the members as a body, for our audit work, or the opinions we have formed.

The Federation's governing body are responsible for the financial statements

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the governing body in the preparation of the financial statements, and of whether the accounting policies are appropriate to the organisation's circumstances, consistently applied and adequately disclosed.


We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the organisation's affairs as at 31 December 2015 and of its income and expenditure in the period then ended and have been properly prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992.

T B DUNN & CO
Chartered Accountants
Registered Auditors

Date: 19 February 2016

Signature(s) of auditor or auditors:		
Name(s):	T B Dunn & Co	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	308 Albert Drive Pollokshields Glasgow G41 5RS	
Date:	19 February 2016	
Contact name and telephone number:	Wilson Galloway 0141 429 1700	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015

	2015	2014
	£	£
MEMBERS' SUBSCRIPTIONS	111,586	119,997
OTHER INCOME	-	-
Other receipts	-	-
EXPENDITURE	111,586	119,997
Salaries	49,206	52,935
Telephone & Internet	4,647	3,770
Printing & Stationery	4,582	6,384
Motor & Travelling Expenses	4,708	4,815
Conference & Promotional	5,087	5,340
Photocopying expenses	2,809	1,678
Cleaning	799	1,377
Sundry Expenses	1,708	1,193
Audit & Accountancy Fees	1,719	1,474
Hospitality	2,455	1,578
Rent	10,400	10,401
Insurance	283	248
Members' Indemnity Insurance	19,746	2,749
Heat & Light	1,534	1,149
Legal & Professional Fees	1,980	2,193
Computer & website costs	691	1,440
Advertising	7,084	602
	<u>119,438</u>	<u>92,276</u>
Finance Costs:	(7,852)	20,721
Bank Charges	-	-
Depreciation:	90	20,721
Office Equipment	90	90
NET SURPLUS/(LOSS)	(7,942)	20,631

**THE INDEPENDENT FEDERATION
OF NURSING IN SCOTLAND**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

T B DUNN & CO
CHARTERED ACCOUNTANTS
REGISTERED AUDITORS

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Contd.)

FEDERATION INFORMATION

GENERAL SECRETARY I F O'Neill

SECRETARY A Ingram

EXECUTIVE COMMITTEE:

Chairman E Shephard

Deputy Chairman R Moorhead

Treasurer N Aird

Deputy Treasurer Vacancy

Secretary E Crumlish

Deputy Secretary L Bell

Membership Secretary G Baillie

Deputy Membership Secretary R Stevenson

Training & Development Officer A Krikken

ADDRESS Huntershall Village
102 Crowhill Road

Bishopbriggs
Glasgow

G64 1RP

AUDITORS

T B Dunn & Co
Chartered Accountants
Albert House
308 Albert Drive
Glasgow
G41 5RS

5. Creditors: Amounts falling due within one year

	2015	2014
Accruals	£ 7,387	£ 6,980

6. Salaries & Other Benefits

Salaries to office bearers during the year ended 31 December 2015 were as follows:

General Secretary £29,904

No other benefit was provided to or in respect of any officer of the union or member of the executive.

7. Political Donations

No contributions were made to any political fund during the year ended 31 December 2015.

8. Advice to Members regarding Section 32A (6) (a) of the Trade Union & Labour Relations (Consolidation) Act 1992

"A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union, the trustees of the property of the union, the auditor or auditors of the union, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice."

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
 THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

1. Accounting Policies

1.1 Accounting Convention
 The financial statements are prepared under the historical cost convention.

1.2 Turnover
 Turnover represents the total invoiced membership income received during the period. All membership income is accounted for on a receipts basis.

1.3 Tangible Fixed Assets and Depreciation
 Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office Equipment 25% on cost

2. Gross Income
 Gross income is solely attributable to the principal activity of the organisation.

3. <u>Operating Surplus/(Loss)</u>	2015	2014
Operating Surplus/(Loss) is stated after charging:	£	£
Depreciation and other amounts written off Tangible Assets	90	90

4. <u>Tangible Fixed Assets</u>		
Cost	Office Equipment	
At 1 January 2015	£	
Additions	580	
Disposals	-	
As at 31 December 2015	580	
Depreciation		
At 1 January 2015	461	
Charge for Period	90	
Eliminated on disposal	-	
As at 31 December 2015	551	
Net Book Value		
As at 31 December 2015	29	
As at 31 December 2014	119	

We have audited the financial statements of the Independent Federation of Nursing in Scotland for the year ended 31 December 2015 set out on pages three to six. The financial statements have been prepared in accordance with the Federation's constitution and the Trade Union and Labour Relations (Consolidation) Act 1992, under the accounting policies set out on page five.

This report is made solely to the organisation's members, as a body. Our audit work has been undertaken so that we might state to the members those matters that we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the members as a body, for our audit work, or the opinions we have formed.

The Federation's governing body are responsible for the financial statements

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the governing body in the preparation of the financial statements, and of whether the accounting policies are appropriate to the organisation's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the organisation's affairs as at 31 December 2015 and of its income and expenditure in the period then ended and have been properly prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992.

T B DUNN & CO
 Chartered Accountants
 Registered Auditors
 Date: 19 February 2016

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015	2014
		£	£
<u>GROSS INCOME</u>	2	111,586	119,997
Administrative Expenses		119,528	99,366
<u>OPERATING SURPLUS/(LOSS)</u>	3	(7,942)	20,631
Other income		-	-
<u>SURPLUS/(LOSS) ON ORDINARY ACTIVITIES</u>		(7,942)	20,631
Taxation		-	-
<u>SURPLUS/(LOSS) ON ORDINARY ACTIVITIES AFTER TAXATION</u>		(7,942)	20,631
<u>RESERVES BROUGHT FORWARD</u>		37,264	16,653
<u>RESERVES CARRIED FORWARD</u>		29,322	37,264

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

BALANCE SHEET AS AT 31 DECEMBER 2015

	Notes	2015	2014
		£	£
<u>FIXED ASSETS</u>			
Tangible Assets	4	29	119
<u>CURRENT ASSETS</u>			
Prepayments		7,956	8,018
Other Debtors		6,051	2,454
Bank		22,476	33,383
Cash in Hand		197	269
		<u>36,680</u>	<u>44,124</u>
<u>CREDITORS: Amounts falling due within one year</u>	5	7,387	6,979
<u>NET CURRENT ASSETS</u>		29,293	37,145
<u>NET ASSETS</u>		29,322	37,264
Financed By:			
General Fund		29,322	37,264

The financial statements have been prepared in accordance with the provisions of the Federation's constitution and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements were approved by the executive committee and signed on its behalf on 19 February 2016.

N Aird
Treasurer

E Sheppard
Chairman

The notes on pages 5 to 6 form an integral part of these financial statements.

The notes on pages 5 to 6 form an integral part of these financial statements.