

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019 (Contd.)

5. <u>Creditors: Amounts falling due within one year</u>	2019	2018
	£	£
Social Security and other taxes	1,550	(74)
Employee Pension	263	-
Other creditors	1,947	3,957
Accruals	1,749	1,698
	<u>5,509</u>	<u>5,581</u>

6. Salaries & Other Benefits

Salaries to office bearers during the year ended 31 December 2019 were as follows:

Joint General Secretaries	£29,595
Joint Associate General Secretaries	£16,530

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 2019.

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 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.”

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

We have audited the financial statements of the Independent Federation of Nursing in Scotland for the year ended 31 December 2019 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 2019 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: 29 April 2020