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 2019 |
| List no: | |
| Head or Main Office address: | HUNTERSHILL VILLAGE |
| | 102 CROWHILL ROAD |
| | BISHOPBRIGGS |
| | GLASGOW |
| | |
| Postcoo | de G64 1RP |
| Website address (if available) | |
| Has the address changed during the year to which the return relates? | Yes No X ('X' in appropriate box) |
| General Secretary: | ELAINE SHEPHARD |
| Telephone Number: | 0141 772 9222 |
| Contact name for queries regarding the completion of this return | WILSON GALLOWAY, T B DUNN & CO |
| Telephone Number: | 0141 429 1700 |
| E-mail: | wg@tbdunn.co.uk |
| _ | distribution of this return |

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: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales:

returns@certoffice.org

For Unions based in Scotland:

ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

| | | (500 | notes to una 11/ | | | |
|--------|------------------|---------------------|-------------------|--|--------|-----|
| | | Number o | of members at th | e end of the year | | |
| | Great Britain | Northern Ireland | Irish Republic | Elsewhere Abroad (including Channel Islands) | Totals | |
| Male | 119 | | | | | 119 |
| Female | 459 | | | | | 459 |
| Other | | | | | | |
| Total | 578 | | | | А | 578 |

| Number of members at end of year co | contributing to the General Fund |
|-------------------------------------|----------------------------------|
|-------------------------------------|----------------------------------|

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

578

Change of Officers

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

| Position Held | Name of Officer ceasing to hold Office | Name of Officer Appointed | Date of change |
|---------------|--|------------------------------|----------------|
| | | | |
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| are was to be | | | |
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| | THE PROPERTY OF | | |

State whether the union is:

a. A branch of another trade union?

If yes, state the name of that other union:

b. A federation of trade unions?

If yes, state the number of affiliated unions:

and names:

| es No X |
|---------|
| |

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

| Name of Officer | Position held |
|-----------------|-------------------------|
| Shephard | Joint General Secretary |
| Fleming | Joint General Secretary |
| Baillie | Chairperson |
| R Moorhead | Deputy Chairperson |
| . Bell | Treasurer |
| N Docherty | Deputy Treasurer |
| E Crumlish | Secretary |
| R Stevenson | Deputy Secretary |
| | |
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| | |

General Fund

(see notes 13 to 18)

| | £ | £ |
|---|---------|-------------------|
| From Members: Contributions and Subscriptions From Members: Other income from members (specify) | | 114,304 |
| | | |
| Total other income from members | | |
| Total of all income from members | | 114,304 |
| 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 in | | 114,304 |
| Interfund Transf Expenditure | rers in | |
| | | |
| Benefits to members (as at page 5) | | |
| Administrative expenses (as at page 10) Federation and other bodies (specify) | | |
| | | 115,671 |
| | | |
| | | |
| | | |
| | | A = Limitant have |
| | | |
| | | |
| Total expenditure Federation and other bodies | | 115,67 |
| Taxation | | |
| Total expen | | 115,67 |
| Interfund Transfe | rs OUT | |
| Surplus (deficit) for | or year | -1,36 |
| Amount of general fund at beginning | of year | 3,30 |
| Amount of general fund at end | of year | 1,93 |

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 | |
| Any Other Sources | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total other sources | S |
| Total of all other incom | е |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| (600 | s liotes 21 to 25/ | £ |
|--|--|---|
| | brought forward | |
| Representation – | Advisory Services | |
| Employment Related Issues | Advisory Convices | |
| | | |
| | | |
| | | |
| | Other Cash Payments | |
| Representation – | Other Cash Fayments | |
| Non Employment Related Issues | | |
| | | |
| Mile 19 10 to | | |
| | Education and Training services | |
| | Education and Training Services | |
| | | |
| Subject to the property of the first | | |
| | | |
| | | |
| Communications | | |
| | | |
| | | |
| | | |
| | | |
| | u ti tut Disseurt Services | |
| | Negotiated Discount Services | |
| | | |
| | | |
| Dispute Benefits | | |
| | | |
| | Other Benefits and Grants (specify) | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | The state of the s | |
| carried forward | Total (should agree with figure in General Fund) | |
| | Sonota: runn, | |

| Fund | | Fund Account |
|------------|--|--------------|
| Name: | £ | £ |
| ncome | | |
| | From members | |
| | Investment income (as at page 12) | |
| | Other income (specify) | |
| | | |
| | | |
| | | |
| | Total other income as specified | |
| | Total Income | |
| | Interfund Transfers IN | |
| xpenditure | | |
| Apenditure | Benefits to members | |
| | | |
| | Administrative expenses and other expenditure (as at page 10) Total Expenditure | |
| | Interfund Transfers OUT | |
| | | |
| | Surplus (Deficit) for the yea | r |
| | 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 yea | r |

| Fund | 3 | | Fund Account £ |
|-------------|--|-----------------------|-------------------|
| Name: | en est large et al. Deltaille la la large de la large | £ | L. |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | Total other in | come as specified | |
| | | Total Income | |
| V | Int | erfund Transfers IN | |
| Expenditure | Benefits to members Administrative expenses and other expenditure (as at page 10) | | Ul Vies C |
| | Administrative expenses and other expenditure (as at page ==) | Total Expenditure | |
| | Inter | fund Transfers OUT | |
| 1 | | | |
| | Surplus (I | Deficit) for the year | |
| | | t beginning of year | |
| | Amount of fund at the end of year | | |
| | Allowing of the same of the sa | 20 | |
| | Number of members contrib | uting at end of year | |

| Fund | 4 | Fund Accoun £ |
|-------------|---|------------------|
| Name: | REGISTER AND CONTRACTOR OF THE CONTRACTOR OF E | T. |
| ncome | | |
| | From members | |
| | Investment income (as at page 12) | |
| | Other income (specify) | |
| | | |
| | | |
| | | |
| | Total other income as specified | |
| | Total Income | |
| | Interfund Transfers IN | |
| | | |
| Expenditure | | |
| | Benefits to members | |
| | Administrative expenses and other expenditure (as at page 10) | |
| | l otal Expenditure | |
| | Interfund Transfers OUT | |
| | | |
| | Surplus (Deficit) for the year | |
| | Amount of fund at beginning of yea | |
| | Amount of fund at the end of year (as Balance Sheet |) |
| | | |
| | Number of members contributing at end of yea | |

| | | | Fund Account |
|-------------|---|---------------------------|---------------|
| Fund | | £ | £ |
| Income | | | -vanisher - |
| | From members | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | ENGLISHED THE |
| | | | |
| | | - 0 | |
| | | | |
| 1 | Total other | er income as specified | |
| | | Total Income | |
| | | Interfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | T. 4. I. F and iture | |
| | | Total Expenditure | |
| | 1 | nterfund Transfers OUT | |
| | | | |
| | | us (Deficit) for the year | |
| | | nd at beginning of year | |
| | Amount of fund at the end of y | ear (as Balance Sheet |)[|
| | | | |
| 1 | Number of members con | tributing at end of yea | r |

| Fund 6 | | | Fund Account |
|-------------|---|------------------------|--------------|
| Name: | | £ | £ |
| ncome | | | |
| | From members | 1 | |
| | Investment income (as at page 12) | 1 | |
| | Other income (specify) | | |
| | | | |
| | Total other i | ncome as specified | |
| | | Total Income | |
| | lı | nterfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Administrative expenses | Total Expenditure | |
| | Inte | erfund Transfers OUT | |
| | Sumplus | (Deficit) for the year | |
| | | | |
| | Amount of fund at the end of yea | at beginning of year | |
| | Amount of fund at the end of year | i (as Daidiles Siles) | |
| | Number of members contril | buting at end of year | |

| Fund | Fund 7 | | |
|-------------|---|----------------------|--------------|
| Name: | | £ | £ |
| Income | | | |
| | From members | 1 | |
| | Investment income (as at page 12) | 1 | |
| | Other income (specify) | | |
| | | | |
| | Total other inco | ome as specified | |
| | | Total Income | |
| | Inter | fund Transfers IN | |
| !!4 | | | |
| Expenditure | Benefits to members | | 1 19 19 19 |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Administrative expenses and other expenses (| otal Expenditure | |
| | Interfu | nd Transfers OUT | Fill Bark |
| | | ET.■ | |
| | Surplus (De | eficit) for the year | |
| | Amount of fund at b | | |
| | Amount of fund at the end of year (a | | |
| | Amount of faile at the one styles (| | |
| | Number of members contribut | ing at end of year | The state of |

| В | | Fund Account |
|-------------------------------------|---|--|
| | £ | £ |
| | 1 | |
| From members | | |
| Investment income (as at page 12) | | |
| Other income (specify) | | |
| | | |
| Total other inc | come as specified | |
| | Total Income | |
| Inte | erfund Transfers IN | |
| | | |
| Benefits to members | | |
| | | |
| Administrative superiors | Total Expenditure | |
| Interf | und Transfers OUT | |
| Cumbra (F | aficit) for the year | |
| | | |
| | | |
| Amount of fund at the end of year (| as balance sheet) | |
| Number of members contribu | ting at end of year | |
| | Investment income (as at page 12) Other income (specify) Total other income (specify) Benefits to members Administrative expenses and other expenditure (as at page 10) Interf Surplus (E Amount of fund at Amount of fund at the end of year (specific page) | From members Investment income (as at page 12) Other income (specify) Total other income as specified Total Income Interfund Transfers IN |

| Fund | Fund 9 | | |
|-------------|---|-----------------------|-----------|
| Name: | | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | 1 | |
| | Other income (specify) | | |
| | | | |
| | | | |
| | Total other in | come as specified | |
| | | Total Income | |
| | In | terfund Transfers IN | 1573 12.5 |
| | | | |
| Expenditure | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | |
| | Administrative expenses and other expensions (as as p. 6 | Total Expenditure | |
| | Inte | rfund Transfers OUT | |
| | | | |
| | Surplus (| Deficit) for the year | |
| | | at beginning of year | |
| | Amount of fund at the end of year | | |
| | Amount of fund at the one of year | • | |
| | Number of members contrib | uting at end of year | |

Political fund account

| Political fur | | | | |
|--------------------------|--|-------------------------------|--|---|
| | nd account 1 | To be com | pleted by trade unions which maintain their own political fund | |
| | | Income | Members contributions and levies | |
| | | | Investment income (as at page 12) | |
| | Other income (spec | oify) | | |
| | | | | |
| | | | | |
| | | | Total other income as specific | |
| | | | Total incom | |
| xpenditure here conso | under section (82) of lidation of expenditu | the Trade Union | on and Labour Relations (Consolidation) Act 1992 on purposes s olitical funds exceeds £2,000 during the period | et out in section (72) (1) |
| | | | Expenditure A (as at page i) | |
| | | | Expenditure B (as at page ii) | |
| | | | Expenditure C (as at page iii) | |
| | | | Expenditure D (as at page iv) | |
| | | | Expenditure E (as at page v) | |
| | | | Expenditure F (as at page vi) | |
| | | | Non-political expenditure (as at page vii) | |
| | | | Total expenditu | re |
| | | | Surplus (deficit) for ye | |
| | | | Amount of political fund at beginning of year | ear |
| | | | Amount of political fund at the end of year (as Balance She | et) |
| | | | Number of members at end of year contributing to the political fu | nd |
| | | Nu | imber of members at end of the year not contributing to the political fu | nd |
| N | lumber of members at e | nd of year who h | nave completed an exemption notice and do not contribute to the political fu | ind |
| | | | by trade unions which act as components of a central trade uni | |
| | | | m members on behalf of central political fund | |
| ncome | Funds received back | | | |
| | | | inical fund | |
| | Other income (specif | ·y) | | |
| | | | | |
| | | | | - |
| | | | Total other inco | me as specified |
| | | | Total other inco | me as specified Total income |
| 44 | | | Total other inco | |
| Expenditure | | and an O2 of the | | |
| Expenditure | | | Total other inco | |
| Expenditure | Expenditure under so (Consolidation) Act | | | |
| expenditure | (Consolidation) Act 1 | 1992 (specify) | Trade Union and Labour Relations | |
| expenditure | (Consolidation) Act 1 | 1992 (specify) | | |
| Expenditure | (Consolidation) Act 1 | 1992 (specify) | Trade Union and Labour Relations n connection with political objects(specify) | Total income |
| Expenditure | (Consolidation) Act 1 | 1992 (specify) | Trade Union and Labour Relations n connection with political objects(specify) Total expendi | Total income |
| Expenditure | (Consolidation) Act 1 | 1992 (specify) | Trade Union and Labour Relations n connection with political objects(specify) Total expendi | Total income |
| ≣xpenditure | (Consolidation) Act 1 | 1992 (specify) | Trade Union and Labour Relations In connection with political objects(specify) Total expending Surplus (deficit) for the specific of the spe | Total income ture /ear |
| ≣xpenditure | (Consolidation) Act 1 | 1992 (specify) | Trade Union and Labour Relations In connection with political objects(specify) Total expending Surplus (deficit) for your Amount held on behalf of trade union political fund at beginning of Amount remitted to central political for the surplus (deficit) for your facility of your | Total income ture year year |
| ≣xpenditure | (Consolidation) Act 1 | 1992 (specify) | Trade Union and Labour Relations In connection with political objects(specify) Total expending Surplus (deficit) for the specific of the spe | Total income ture year tical year |
| Expenditure | (Consolidation) Act 1 | 1992 (specify) | Trade Union and Labour Relations n connection with political objects(specify) Total expendi Surplus (deficit) for a control of trade union political fund at beginning of a control political fund at end of the control of the control political fund at end of the control of the political fund at end of th | Total income ture /ear /ear tical year fund |
| | (Consolidation) Act 1 Administra Non-political e | ation expenses in expenditure | Trade Union and Labour Relations In connection with political objects(specify) Total expending Surplus (deficit) for the specific of the spe | Total income ture year tical year fund fund |

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

| Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party | | |
|--|--|--|
| Name of political party in relation to which money was expended | Total amount spent during the period £ | |
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| To To | ital | |

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

| Expenditure of money on the provision of any services or property for use by or on behalf of any political party | | |
|--|-------------------------------------|--|
| Name of political party to which payment was made | Total amount paid during the period | |
| | £ | |
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| | | |
| | | |
| | | |
| | Total | |

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

| Fitle and Date of election | Name of political party/organisation | Name of candidate, organisation or political party (see 33(iii)) | £ |
|----------------------------|--------------------------------------|--|---------------|
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| | | | |
| | TOTAL PROPERTY. | | |
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| | | | |
| | | | |
| | | Total | min-artically |

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

| Expenditure on the maintaince of any holder of political office | | |
|---|--------------------|--|
| Name of office holder | £ | |
| | | |
| | | |
| | THE REPORT HE | |
| | A KELETTAT AND SEN | |
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| Tota | ıl | |

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

| ame of political party | £ |
|------------------------|---------------------------|
| ame of political party | |
| | |
| | The state of the state of |
| | |
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| | |
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| | |
| | |
| | Philips Text |
| | |
| Total | |

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to pursuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

| Name of organisation or political party | | £ |
|--|-----------------|----------------|
| West and the second second second | | |
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| Mileston Land Land | District in the | |
| | | |
| | | |
| SATURATE DU | | |
| | Total | |

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

| a) the nature of each cause or campaign for which money was expended, and the otal amount expended in relation to each one | £ |
|--|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Total expenditure | |
| b) the name of each organisation to which money was paid (otherwise than for a articular cause of campaign), and the total amount paid to each one | £ |
| | |
| | |
| THE CONTRACTOR OF THE CONTRACT | |
| A PER RECEIVED TO THE PER PER PER PER PER PER PER PER PER PE | |
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| | |
| | |
| Total expenditure | |
| (c) the total amount of all other money expended | £ |
| (c) the total amount of all other money expenses | |
| | |
| | |
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| | |
| | |
| | |
| | |
| | |
| Total expenditure | |
| Total of all expenditures | |

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

| | | £ |
|--|----------------------------------|--------|
| Administrative Expenses | | 74 542 |
| Remuneration and expenses of staff | | 74,513 |
| Salaries and Wages included in above | 74,513 | 2,411 |
| Auditors' fees | | 2,411 |
| Legal and Professional fees | | 14,628 |
| Occupancy costs | | 8,770 |
| Stationery, printing, postage, telephone, etc. | 10 | |
| Expenses of Executive Committee (Head Office) | | 2,076 |
| Expenses of conferences | | |
| Other administrative expenses (specify) | | 0.000 |
| Members' indemnity insurance | | 9,890 |
| Sundry expenses | | 2,981 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Other Outgoings | | |
| | | 402 |
| Depreciation | The sale is a Commission of the | |
| | | |
| | | |
| | | |
| | | 1 1 1 |
| | to the state of the state of the | |
| | | 1 7 7 |
| | | |
| | | |
| | | |
| Outgoings on land and buildings (specify) | | |
| HE MAKE LINES OF THE REAL PROPERTY OF THE PARTY OF THE PA | | |
| Other outgoings (specify) | | |
| | | |
| | | |
| | | |
| | | |
| tretert | Total | 115,67 |
| I. | General Fund (Page 3) | |
| Charged to: | General Fulld (Fage 3) | |
| | I . | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | Total | |
| | | |

Analysis of officials' salaries and benefits (see notes 36 to 46 below)

| Office held | Gross Salary | Employers N.I. contributions | | Benefits | | Total |
|--|--------------|------------------------------------|--------------------------|-------------------|----|-------|
| | | | Pension Contributions | Other Benef | ts | |
| | | (| | Description Value | | |
| | £ | £ | £ | | £ | £ |
| Joint General Secretaries | 29,595 | 2,902 | | M. Weller | | |
| Joint Associate General Secretaries | 16,530 | 1,030 | | | | |
| | | | | | | |
| 中華指揮在2015年 | | | | | | |
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Analysis of investment income

(see notes 47 and 48)

| 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 | Political Fund £ | | Other Fund(s) £ |
|--|------------------------|----------------------|-----------------|
| Other investment income (specify) | | | |
| | Total | investment income | |
| Credited to | o: Ge | neral Fund (Page 3) | |
| | de | | |
| | | Political Fund | |
| | Tot | tal Investment Funds | 5 |

Balance sheet as at

31 December 2019

(see notes 49 to 52)

| | (see notes 49 to 52) | £ | £ |
|--------------|--|-------------------|-------|
| revious Year | | | 956 |
| 101 | Fixed Assets (at page 14) | | |
| | Investments (as per analysis on page 15) | | |
| | Quoted (Market value £ (| | |
| | Unquoted Total Investments | | |
| | | | |
| | Other Assets | | |
| | Loans to other trade unions | | 4 166 |
| | Sundry debtors | 1 | 4,169 |
| | Cash at bank and in hand | | 2,319 |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) | 1. | |
| | | 1 | |
| | | | |
| | | | |
| | | | |
| | Total of other assets | | 6,48 |
| | | Total assets | 7,44 |
| 3,30 | General fund (page 3) | | 1,93 |
| 3,30 | | 1 | |
| | | | |
| | | | |
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| | | 1 | |
| | | 1 | |
| | | | |
| | . W25.0000 1294 | 1 | |
| | Political Fund Account | 1 | |
| TAMES LA | | t | |
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| | | | |
| | MISSAGE REPORT OF THE PROPERTY | | |
| | | | |
| | Liabilities | , | |
| | Amount held on behalf of central trade union political fund | ī | |
| | | | 5,50 |
| | Sundry creditors | | |
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| | | | |
| | | Total liabilities | 5,5 |

Fixed assets account

(see notes 53 to 57)

| | Land and E Freehold l | Buildings Leasehold | Furniture and Equipment | Motor Vehicles | Not used for union business | Total |
|--|--------------------------|------------------------|-------------------------------|-------------------|-----------------------------|-------|
| | £ | £ | £ | £ | £ | £ |
| Cost or Valuation | | | | | | |
| At start of year | 930 | | | | | 930 |
| Additions | 1,256 | | | | | 1,256 |
| Disposals | | | | STATE . | | |
| Revaluation/Transfers | | | | | | |
| At end of year | 2,186 | | | | | 2,186 |
| Accumulated Depreciation | | | | | | |
| At start of year | 829 | | PER IN | | | 829 |
| Charges for year | 401 | | | | | 401 |
| Disposals | | | | | | |
| Revaluation/Transfers | | i etabert | | No. of the last | | |
| At end of year | 1,230 | | | | | 1,230 |
| | | | | | | |
| Net book value at end of year | 956 | | | | | 956 |
| The state of the state of | | | | | | |
| Net book value at end of previous year | 101 | | | | | 101 |

Analysis of investments (see notes 58 and 59)

| uoted | (see notes 58 and 59) | All Funds Except | Political Fund |
|-----------|--|----------------------|----------------|
| uolea | | Political Funds £ | £ |
| | Equition (a.g. Shares) | L | |
| | Equities (e.g. Shares) | | |
| | | S 7 | |
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| | Government Securities (Gilts) | | - |
| | | | |
| | | | |
| | Other quoted securities (to be specified) | | |
| | Other quoted accumines (to be appeared.) | | |
| | | | |
| | | 18 | |
| | Total quoted (as Balance Sheet) | | |
| | Market Value of Quoted Investment | | |
| Unquoted | Equities | | |
| Oliquotou | AND AND ALL OF THE PARTY OF THE | | 1-1-1 |
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| | Government Securities (Gilts) | | Market I |
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| | | | |
| | Mortgages | | |
| | | | |
| | | | |
| | Bank and Building Societies | | |
| | Balik and Building Coolesioo | | |
| | | | |
| | | | |
| | | 31-13 | |
| | Other unquoted investments (to be specified) | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Total unquoted (as Balance Sheet) | | |
| | Market Value of Unquoted Investments | | |

Analysis of investment income (controlling interests)

(see notes 60 and 61)

| Does the union, or any constituent part of the union, have a controlling interest in any limited company? | | Yes | No x |
|--|--------------------|---|--|
| a controlling interest in any inition company | | | |
| f YES name the relevant companies: | _ | | |
| Company name | Compan in Engla | y registration nur nd & Wales, state | mber (if not registered where registered) |
| | | | |
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| Are the shares which are controlled by the union registered in the names of the union's trustees? | | Yes | No |
| If NO, state the names of the persons in whom the shares controlled by the union are registered. | | | |
| Company name | Names | of shareholders | |
| | | | |
| | | | VICTORIA CATA |
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Summary sheet (see notes 62 to 73)

| | All funds except Political Funds | Political Funds £ | Total Funds £ |
|--|-------------------------------------|-------------------------|---------------------|
| Income | | | |
| From Members | 114,304 | | 114,304 |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | | | |
| Total Income | 114,304 | | 114,304 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 115,671 | | 115,671 |
| Funds at beginning of year (including reserves) Funds at end of year (including reserves) Assets | 3,302 1,935 | | 3,302 1,935 |
| | Fixed Assets | | 956 |
| | Investment Assets | | |
| | Other Assets | | 6,488 |
| | | Total Assets | 7,444 |
| Liabilities | | Total Liabilities | 5,509 |
| Net Assets (Total Assets less Total Li | abilities) | | 1,935 |
| | | | |

Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|--|-------------------------|---------------------|
| Income | | | |
| From Members | | | |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | | | |
| Total Income | | | |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | | | |
| Funds at beginning of year (including reserves) Funds at end of year (including reserves) Assets | | | |
| | Fixed Assets | | |
| | Investment Assets | | |
| | Other Assets | | |
| | | Total Assets | |
| Liabilities | | Total Liabilities | |
| Net Assets (Total Assets less Total L | iabilities) | | |

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

| (see notes 74 to 80) | No. |
|--|---|
| Did the union hold any ballots in respect of industrial action during the return p | eriod? |
| If Yes How many ballots were held: | |
| For each ballot held please complete the information below: | |
| | |
| Ballot 1 Number of individual who were entitled to vote in the ballot | 1 |
| Number of votes cast in the ballot | 1 |
| Number of Individuals answering "Yes" to the question | 1 |
| Number of individuals answering "No" to the question | |
| Number of invalid or otherwise spoiled voting papers returned | |
| Number of invalid of otherwise spotted voting papers total to | 1-3 should total "Number of votes cast" |
| | |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at were entitled to vote in the ballot | least 40% of the number of individuals who |
| | |
| Ballot 2 | |
| Number of individual who were entitled to vote in the ballot | |
| Number of votes cast in the ballot | |
| Number of Individuals answering "Yes" to the question | |
| Number of individuals answering "No" to the question | |
| Number of invalid or otherwise spoiled voting papers returned | |
| | 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | |
| If yes, were the number of individuals answering "Yes" to the question (or each question) a | at least 40% of the number of individuals who |
| were entilled to vote in the ballot | |
| Ballot 3 | |
| Number of individual who were entitled to vote in the ballot | |
| Number of votes cast in the ballot | |
| Number of Individuals answering "Yes" to the question | |
| Number of individuals answering "No" to the question | |
| Number of invalid or otherwise spoiled voting papers returned | |
| | 1-3 should total "Number of votes cast |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | |
| If yes, were the number of individuals answering "Yes" to the question (or each question) | at least 40% of the number of individuals who |
| were entitled to vote in the ballot | |
| | |

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

| Ballot 4 |
|---|
| Number of individual who were entitled to vote in the ballot |
| Number of votes cast in the ballot |
| Number of Individuals answering "Yes" to the question |
| Number of individuals answering "No" to the question |
| Number of invalid or otherwise spoiled voting papers returned |
| 1-3 should total "Number of votes cast" |
| |
| Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? |
| |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot |
| Individuals who were entitled to vote in the ballot |
| |
| |
| Ballot 5 |
| Number of individual who were entitled to vote in the ballot |
| Number of votes cast in the ballot |
| Number of Individuals answering "Yes" to the question |
| Number of individuals answering "No" to the question |
| Number of invalid or otherwise spoiled voting papers returned |
| 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of |
| individuals who were entitled to vote in the ballot |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? |
| |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot |
| |
| |
| |
| Ballot 6 Number of individual who were entitled to vote in the ballot |
| Number of votes cast in the ballot |
| Number of Individuals answering "Yes" to the question |
| |
| Number of individuals answering "No" to the question |
| Number of invalid or otherwise spoiled voting papers returned |
| 1-3 should total "Number of votes cast" |
| Were the number of votes cast in the ballot at least 50% of the number of |
| individuals who were entitled to vote in the ballot |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? |
| If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of |
| individuals who were entitled to vote in the ballot |
| |

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

| | ies of Nature of Trade Dispute |
|-------|--|
| A: t | terms and conditions of employment, or the physical conditions in which any workers require to work; |
| B: em | engagement or non-engagement, or termination or suspension of employment or the duties of apployment, of one or more workers; |
| C: 8 | allocation of work or the duties of employment between workers or groups of workers; |
| D: 1 | matters of discipline; |
| E: a | a worker's membership or non-membership of a trade union; |
| F: f | facilities for officials of trade unions; |
| | machinery for negotiation or consulation, and other procedures, relating to any of the above matters, cluding the recognition by employers or employers' associations of theright of a trade union to present workers in such negotiation or consulation or in the carrying out of such procedures |
| | |

| | Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO |
|---|--|
| | No |
| | If YES, for each industrial action taken please complete the information below: |
| | Industrial Action 1 |
| | please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| Α | B C D E F G |
| | Dates of the industrial action to taken: 3. Number of days of industrial action: |
| | 4. Nature of industrial action. |
| | Industrial Action 2 |
| | please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| А | B C D E F G |
| | 2. Dates of the industrial action to |
| | taken: 3. Number of days of industrial action: |
| | 4. Nature of industrial action. |
| | Industrial Action 3 |
| | 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| А | B C D E F G |
| | 2. Dates of the industrial action taken: 3. Number of days of industrial action: |
| | 4. Nature of industrial action. |

use a continuation page if necessary

| - | _ | Industrial Action 4 |
|---|----|---|
| | | 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| Α | | B C D E F G |
| | | 2. Dates of the industrial action taken: to |
| | | 3. Number of days of industrial action: |
| | | 4. Nature of industrial action. |
| | | Industrial Action 5 |
| | | 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| P | ١. | B C D E F G |
| | | 2. Dates of the industrial action taken: |
| | | Number of days of industrial action: |
| | | 4. Nature of industrial action. |
| | | Industrial Action 6 |
| | | 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| , | 4 | B C D E F G |
| | | 2. Dates of the industrial action taken: to |
| | | Number of days of industrial action: |
| | | 4. Nature of industrial action. |
| | | Industrial Action 7 |
| | | 1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| | Α | B C D E F G |
| | | 2. Dates of the industrial action taken: |
| | | 2. Dates of the industrial action taxon. |
| | | Number of days of industrial action: Nature of industrial action. |
| | - | Industrial Action 8 |
| | | please tick the nature of the trade dispute for which industrial action was taken using the categories* below: |
| | | |
| | Α | B C D E F G |
| | | 2. Dates of the industrial action taken: |
| | | 3. Number of days of industrial action: |
| | | 4. Nature of industrial action. |
| | | |

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

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

| attached sheets for | ccounting policies and notes to the accounts. | |
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THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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

Gross Income 2.

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

Operating Surplus/(Loss)

| Operating Surplus/(Loss) | 2019 £ | 2018 £ |
|--|---|-----------|
| Operating Surplus/(Loss) is stated after charging: Depreciation and other amounts written off Tangible Assets | 402 | 88 |
| Depreciation and other amounts | ======================================= | |

Tangible Fixed Assets

| Tangible Fixed Assets | Office |
|--|--------------|
| Cost | Equipment £ |
| At 1 January 2019 Additions Disposals | 930 1,256 |
| As at 31 December 2019 | 2,186 |
| Depreciation | 829 |
| At 1 January 2019 Charge for Period Eliminated on disposal | 401 |
| As at 31 December 2019 | 1,230 |
| Net Book Value As at 31 December 2019 | 956 |
| As at 31 December 2018 | 101 |

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

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

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

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."

Accounting policies

(see notes 84 and 85)

| - | | | |
|---|--|--|--|
| | | | |
| | | | |
| | | | |

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

| Secretary's Signature: | | Chairman's Signature: | |
|---------------------------|-------------|--------------------------|-------------|
| Name: | E Shephard | Name: | G Baillie |
| Date: | 28 May 2020 | Date: | 28 May 2020 |

Checklist

(see notes 88 to 89)

(please tick as appropriate)

| Has the return of change of officers been completed? (see Page 2 and Note 12) | Yes | × | No | |
|---|----------|---|-----------|--|
| Has the list of officers in post been completed? (see Page 2 and Note 12) | Yes | X | No | |
| Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95) | Yes | X | No | |
| Has the audtor's report been completed? (see Pages 20 and 21 and Notes 2 and 77) | Yes | × | No | |
| Is a rule book enclosed? (see Notes 8 and 88) | Yes | × | No | |
| A member statement is: (see Note 80) | Enclosed | × | To follow | |
| Has the summary sheet been completed? (see Page 17 and Notes 7 and 62) | Yes | X | To follow | |
| Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103) | Yes | | No | |

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of

| he checklist | an attached auditor's report that covers the 1992 Act requirements. |
|------------------|---|
| this return | opinion of the auditors or auditor do the accounts they have audited and which are contained in In give a true and fair view of the matters to which they related? (See section 36(1) and (2) of Act and notes 92 and 93) |
| Please ex | oplain in your report overleaf or attached. |
| | |
| | |
| | |
| | ne auditors or auditor of the opinion that the union has complied with section 28 of the set and has: |
| a. kep | ot proper accounting records with respect to its transactions and its assets and liabilities; and |
| b. esta and a | ablished and maintained a satisfactory system of control of its accounting records, its cash holding Il its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92) |
| Please | explain in your report overleaf or attached |
| | |
| | |
| | |
| | |
| 3. Your | auditors or auditor must include in their report the following wording: |
| In our | opinion the financial statements: |
| • give | a true and fair view of the matters to which they relate to. |
| • have and 36 | been prepared in accordance with the requirements of the sections 28, 32 of the Trade Union and Labour Relations (consolidation) Act 1992. |

Auditor's report (continued)

| | | | | 100 |
|--|---|-------------|-----|--|
| | | | | |
| Signature(s) of auditor or auditors: | R Dring H | | | |
| Signature(s) of auditor or auditors: | J B Dun or | | | |
| | II ye her ii sin dalame | | | |
| | TB Dunn & Co | | | The state of the s |
| Name(s): | T B Dunn & Co | | | |
| Name(s): | II ye her ii sin dalame | | | |
| Name(s): Profession(s) or Calling(s): | T B Dunn & Co Chartered Accountants | | | |
| Name(s): Profession(s) or Calling(s): | T B Dunn & Co Chartered Accountants 308 Albert Drive | | | |
| Name(s): Profession(s) or Calling(s): | T B Dunn & Co Chartered Accountants 308 Albert Drive Pollokshields | | | |
| Name(s): Profession(s) or Calling(s): | T B Dunn & Co Chartered Accountants 308 Albert Drive | | | |
| Signature(s) of auditor or auditors: Name(s): Profession(s) or Calling(s): Address(es): | T B Dunn & Co Chartered Accountants 308 Albert Drive Pollokshields Glasgow | | | |
| Name(s): Profession(s) or Calling(s): | T B Dunn & Co Chartered Accountants 308 Albert Drive Pollokshields | | | |
| Name(s): Profession(s) or Calling(s): Address(es): Postcode | T B Dunn & Co Chartered Accountants 308 Albert Drive Pollokshields Glasgow | | | |
| Name(s): Profession(s) or Calling(s): Address(es): | T B Dunn & Co Chartered Accountants 308 Albert Drive Pollokshields Glasgow G41 5RS | 0141 429 17 | 700 | |

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

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.

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

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Chartered Accountants Registered Auditors

Date: 29 April 2020

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to either questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

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| | |
| Signature of assurer | |
| Name | |
| Address | |
| Date | |
| Contact name and telephone number | |

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?

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If "No" Please explain below:

| Signature | | |
|-------------|----------------|--|
| Name | Gerard Baillie | |
| Office held | Chairperson | |
| Date | 28-May-20 | |