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 2020		
List no:			
Head or Main Office address:	HUNTERSHILL VILLAGE		
	102 CROWHILL ROAD		
	BISHOPBRIGGS		
	GLASGOW		
Postcode	e 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		
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		

ymw@tcyoung.co.uk

For Unions based in Scotland:

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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	135					135
Female	437					437
Other						
Total	572				А	572

Number of members at end of year contributing to the General Fund	572
Number of members included in totals box 'A' above for whom no home or authorised address is held:	

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

State	whether the union is:		***************************************
a.	A branch of another trade union?	Yes No X	
	If yes, state the name of that other union:		
b.	A federation of trade unions?	Yes No X	
	If yes, state the number of affiliated unions:		
	and names:		

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		
E Shephard	Joint General Secretary		
A Fleming	Joint General Secretary		
G Baillie	Chairperson		
R Moorhead	Deputy Chairperson		
L Bell	Treasurer		
N Docherty	Deputy Treasurer		
E Crumlish	Secretary		
R Stevenson	Deputy Secretary		

General Fund

(see notes 13 to 18)

	£	£
Income From Members: Contributions and Subscriptions		109,363
From Members: Other income from members (specify)		24.24.4.4.53.0000 (ESTATES (SEC.000)
Total other income from members		
Total of all income from members		109,363
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)	22,530	
Total of other income (as at page 4)	<u> </u>	22,530
Total income		131,893
Interfund Transfers IN Expenditure		error error for the error of a serie
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		123,136
	•	123,136
Total expenditure Federation and other bodies		120,100
Taxation		123,136
Total expenditure Interfund Transfers OUT		123,130
Surplus (deficit) for yea	r	8,757
Amount of general fund at beginning of yea	r	1,935
Amount of general fund at end of yea	r	10,692

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	
Job Retention Scheme Small Business Grant	12,530 10,000
Official Desires Grans	
Total other source	s <u>22,530</u>
Total of all other incom	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	££	
Representation –	brought forward	
Employment Related Issues	Advisory Services	
Representation –	Other Cash Payments	
Non Employment Related Issues		
	Education and Training services	아마 양물 화망이
Communications		
	Negotiated Discount Services	
Selection of the select		
Dispute Benefits		
	Other Benefits and Grants (specify)	44 (44 42)
carried forward	Total (should agree with figure in General Fund)	
	General Fana)	

Fund	2		Fund Account
Name:		£	£
Income			orman er anne eta parte era eta er eta er eta er
	From members		
	Investment income (as at page 12)		
	Other income (specify)	1	
	Total other inc	ome as specified	
		Total Income	
	Inte	rfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	1	lotal Expenditure	
	Interfu	and Transfers OUT	
	•	eficit) for the year	The state of the s
	Amount of fund at	=	
	Amount of fund at the end of year (a	as Balance Sheet)	
	Number of members contribut	ing at end of year	

Fund	3	Fund Accoun
Name:	£ £	£
Income		enterent in entert in a remoje \$35 % \$1.00.00
	From members	
	Investment income (as at page 12)	
	Other income (specify)	500 AND WAS ENGINEERING AND STATES OF
	Total other income as specific	ed
	Total Incom	ne
	Interfund Transfers	N
Expenditure		
•	Benefits to members	
	Administrative expenses and other expenditure (as at page 10)	
	Total Expenditu	A
	Interfund Transfers Ot	JT Name of the second
	Surplus (Deficit) for the ye	water the same of
	Amount of fund at beginning of ye	ar
	Amount of fund at the end of year (as Balance She	et)
	Number of members contributing at end of ye	ar

Fund	4		Fund Account
Name:		£	£
ncome			egykenykegyn kronikken jurial (k.j. 1, k.) alla jilaj
	From members		
	Investment income (as at page 12)		
	Other income (specify)		united and the state of the sta
	I otal other inco	me as specified	
		Total Income	
	Inter	fund Transfers IN	
Expenditure	г		
	Benefits to members		at American Incident Section 1999
	Administrative expenses and other expenditure (as at page 10)		
		otal Expenditure	
	Interfu	nd Transfers OUT	
	Surnius /Da	ficit) for the year	
	Amount of fund at b		
	Amount of fund at the end of year (as	=	
l	Amount of fund at the end of year ta	5 Daianoc Oncorp	<u> </u>
	Number of members contributi	ng at end of year	

Fund 5 Fund Account			
	£	£	
		rea acreta risa da unida de Dr	
From members			
Investment income (as at page 12)			
Other income (specify)	·	ye ye and he was sed subdept \$5e/e5 (such	
Total other inc	ome as specified		
	Total Income		
Inte	erfund Transfers IN		
Renefits to members			
	Total Expenditure		
Interfu	und Transfers OUT		
Surplus (D	eficit) for the year	•	
Amount of fund at	beginning of year		
Number of members contribut	ting at end of year		
	From members Investment income (as at page 12) Other income (specify) Total other income Interest Int	From members Investment income (as at page 12) Other income (specify) Total other income as specified Total Income Interfund Transfers IN	

Fund	6		Fund Account
Name:		٤	£
ncome			
	From members		
	Investment income (as at page 12)		
	Other income (specify)	.]	aan ta'u sang bis baaan ta nasang aga gaba a
	Total other in	come as specified	
		Total Income	
	In	terfund Transfers IN	
Expenditure			
•	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	!
	Inter	fund Transfers OUT	
	Surplus (Deficit) for the year	•
			The second secon
	Amount of fund a	it beginning or year	formation and a first section of the
	Amount of fund a Amount of fund at the end of year		

Fund	Fund 7 Fund Acc		
Name:		£	£
Income			15 CA 17 CONTRACTOR CONTRACTOR
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	Int	erfund Transfers IN	
Expenditure			The second services are serviced as a second
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Inter	fund Transfers OUT	
	Surplus (I	Deficit) for the yea	r
	• •	t beginning of yea	
	Amount of fund at the end of year		
	Number of members contribu	ıting at end of yea	r

Fund	8		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
•	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
 		Total Expenditure	
	Interf	und Transfers OUT	
	•	eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (as Balance Sheet)	
	Number of members contribu	ting at end of year	

Fund 9 Fund Accou			Fund Account
Name:		£	£
Income			est pages es o est til otte 100 vilko i it.
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	come as specified	
		Total Income	The second secon
1	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	The state of the s
	Interf	und Transfers OUT	
	Surplus (D	eficit) for the year	4
	Amount of fund at	beginning of year	
	Amount of fund at the end of year (as Balance Sheet)
	Number of members contribu	ting at end of yea	

Political fund account

			(see notes 24 to 33)	£	£
Political fur	nd account 1	To be com	oleted by trade unions which maintain their o	own political fund	
		Income	Members contributions and levies		
			nvestment income (as at page 12)		
	Other income (speci	_{fv)}			
	Other income (open				
			Total oth	er income as specified	
				Total income	
Expenditure i	under section (82) of t	he Trade Unio	n and Labour Relations (Consolidation) Act ' litical funds exceeds £2,000 during the perio	1992 on purposes set	out in section (72) (1)
			Expenditure A (as at page i)		
		1	Expenditure B (as at page ii)		
		ı	Expenditure C (as at page iii)		
		1	Expenditure D (as at page iv)		
		1	Expenditure E (as at page v)		
			Expenditure F (as at page vi)		
			Non-political expenditure (as at page vii)		
		,	non pontion experiments (as as property	Total expenditure	
			s	Surplus (deficit) for year	
				and at beginning of year	The second of th
			Amount of political fund at the end of y		

			Number of members at end of year contribu		
		Nur	mber of members at end of the year not contribu	iting to the political fund	
N	umber of members at en	d of year who ha	ave completed an exemption notice and do not cont	illudie to the postical force	The state of the s
Political fu	nd account 2 To	be completed	by trade unions which act as components of	f a central trade unior	l
Income	Contributions and levi	es collected fror	n members on behalf of central political fund		
	Funds received back	rom central poli	tical fund		
	Other income (specify				
	Office income (apcon)	<u>/</u>			
					1
				Total other income	e as specified
					Total income
					<u></u>
Expenditure			. A three and between Deletions		7
	Expenditure under se	ction 82 of the T	rade Union and Labour Relations		-
	(Consolidation) Act 19	92 (specify)			_
	Administrat	ion expenses in	connection with political objects(specify)		
	Non-political ex	penditure			
	·			Total expenditur	re
				Surplus (deficit) for year	ar
			Amount held on behalf of trade union politica	I fund at beginning of yea	аг
				remitted to central politic	
			Amount held on behalf of central p		
			Number of members at end of year contr		
			Number of members at end of the year not contr		
1					
Number o	f members at end of year	who have comp	oleted an exemption notice and do not therefore cor	minute to the houncal in	"

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 £		
Tota	1		

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		
	£		
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

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Fire police and fire outside and the entitle property		Tota	1

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	£	
Total		

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.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
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	£
Total	

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

Total expenditure Total expenditure £ Total expenditure £ Total expenditure Total expenditure £ Total expenditure	the nature of each cause or campaign for which money was expended, and the il amount expended in relation to each one	£
Total expenditure the name of each organisation to which money was paid (otherwise than for a icoular cause of campaign), and the total amount paid to each one Total expenditure Total expenditure £		
Total expenditure the name of each organisation to which money was paid (otherwise than for a icular cause of campaign), and the total amount paid to each one Total expenditure Total expenditure £ the total amount of all other money expended		
Total expenditure the name of each organisation to which money was paid (otherwise than for a icular cause of campaign), and the total amount paid to each one Total expenditure Total expenditure £ the total amount of all other money expended		
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Total expenditure the name of each organisation to which money was paid (otherwise than for a icular cause of campaign), and the total amount paid to each one Total expenditure Total expenditure £ the total amount of all other money expended		
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the name of each organisation to which money was paid (otherwise than for a icular cause of campaign), and the total amount paid to each one Total expenditure £ the total amount of all other money expended		
Total expenditure £ the total amount of all other money expended	Total expenditure	
Total expenditure £ the total amount of all other money expended	the name of each organisation to which money was paid (otherwise than for a ticular cause of campaign), and the total amount paid to each one	£
Total expenditure £ the total amount of all other money expended		
Total expenditure £ the total amount of all other money expended		
Total expenditure £ the total amount of all other money expended		
Total expenditure £ the total amount of all other money expended		
Total expenditure £ the total amount of all other money expended		
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the total amount of all other money expended		
		£
		£
		£
		£
		£
	the total amount of all other money expended	£
	the total amount of all other money expended	£
	the total amount of all other money expended	£
	the total amount of all other money expended	£
	the total amount of all other money expended	£
Total expenditure	the total amount of all other money expended	£
Total expenditure	the total amount of all other money expended	£
	the total amount of all other money expended	

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

(see notes 34 and 35)

		£
Administrative Expenses	- Table 1	79,462
Remuneration and expenses of staff	79,462	79,402
Salaries and Wages included in above	**************************************	2,462
Auditors' fees		-,,,,
egal and Professional fees		15,469
Occupancy costs		11,041
Stationery, printing, postage, telephone, etc. Expenses of Executive Committee (Head Office)	1	1,859
Expenses of executive Confinition (Flead Office)		
Other administrative expenses (specify)		
Members' indemnity insurance	vaka 🍴	9,943
Sundry expenses		2,503
마음 가는 사람들은 경기를 받는 것이 되었다. 그 것이 없는 것이 되었다. 그 것이 없는 것이 없는 		
	\$3050 \$45 a 5	
Other Outgoings		
Depreciation (1) 100 100 100 100 100 100 100 100 100 1		397
. 그 사람들은 사람들이 되었다. 그는 사람들이 되었다. 그는 사람들이 되었다. 그는 사람들이 되었다. 그는 사람들이 되었다. 그는 사람들이 모든 사람들이 되었다. 그는 사람들이 되었다.		
는 사람들이 되었다. 그는 사람들은 사용을 하고 있는 것을 받는 것을 받았다. 그는 사람들은 사용을 받는 것을 받는 것을 하고 있는 것을 받았다.		
기가 되었다. 전 기계 등 기계		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert 1949-1949-1949-1949-1949-1949-1949-1949	Total	123,136
Observed by	General Fund (Page 3)	
Charged to:	General Fund (Fage 6)	
	Total	eging egines in til om energes egileg te million
	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			
				Description	Value	
	£	£	£		£	£
loint General Secretaries	50,431	4,545				

Analysis of investment income

(see notes 47 and 48)

	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		neral Fund (Page 3)	
		Political Fund	
	Tota	al Investment Funds	

Balance sheet as at

31 December 2019

(see notes 49 to 52)

revious Year		£	
101	Fixed Assets (at page 14)		1,564
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		3,049
	Cash at bank and in hand	1	9,416
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		and the first property of the first property
		4	
	Table of other coords		12,46
	Total of other assets	Total assets	14,02
A see	16.44	TOTAL ASSUES	10,69
1,93	5 General fund (page 3)		10,00
	Political Fund Account		
	Political Fund Account		
	Liabilities		
	Liabilities Amount held on behalf of central trade union political fund		3.33
	Liabilities		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund		3,33
	Liabilities Amount held on behalf of central trade union political fund	Total liabilities	3,33

Fixed assets account

(see notes 53 to 57)

	Land and Freehold	Buildings Leasehold	Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation			' ,			
At start of year	2,186					2,186
Additions	1,005					1,005
Disposals						
Revaluation/Transfers						
At end of year	3,191		The state of the s			3,191
Accumulated Depreciation						
At start of year	1,230					1,230
Charges for year	397					397
Disposals						
Revaluation/Transfers						
At end of year	1,627					1,627
Net book value at end of year	1,564					1,564
end of year			<u> </u>		1	
Net book value at end of previous year	956					956

Analysis of investments (see notes 58 and 59)

	(see notes 58 and 59)	Alt Paris Francis I	Delitical Fund
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		
	Comment Condition (City)		
	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 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?	•	Yes	No X
If YES name the relevant companies:	Company	registration num	nber (if not registered
Company name	in Englar	nd & Wales, state	where registered)
Are the shares which are controlled by the union registered in the names of the union's trustees? If NO, state the names of the persons in whom the shares		Yes	No
controlled by the union are registered.	Tal	-f -b -v-b oldoro	A COMPANY OF THE PARTY OF THE P
Company name	Names o	of shareholders	

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income	***************************************		
From Members	109,363		109,363
From Investments			
Other Income (including increases by revaluation of assets)	22,530		22,530
Total Income	131,893		131,893
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	123,136		123,136
Funds at beginning of year (including reserves) Funds at end of year (including reserves) Assets	1,935 10,692		1,935 10,692
	Fixed Assets		1,564
	Investment Assets		
	Other Assets		12,465
		Total Assets	14,029
Liabilities		Total Liabilities	3,337
Net Assets (Total Assets less Total Li	abilities)		10,692

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments		The state of the s	
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 Lia	abilities)		

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

(see notes 74 to 80)	
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	
Molitibal of Individual Auto Asia surface to Lore at 210 pages.	
Maniper of Mathematical Controlling	
Williper of illustrates answering the 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 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	- Marie
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	Particle to the A
If yes, were the number of individuals answering "Yes" to the question (or each question) a	t least 40% of the number of individuals who
were entitled to vote in the ballot	
	100000000000000000000000000000000000000
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
The state of the s	
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) were entitled to vote in the ballot	at least 40% of the number of individuals who

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

Political 4	
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	NAME OF THE PARTY
Number of individuals answering "No" to the question	2
Number of invalid or otherwise spoiled voting papers returned	3
Talinos of invalid of otherwise spanish remaining papers.	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the no individuals who were entitled to vote in the ballot	umber of
Does section 226(2B) of the 1992 Act apply in relation to this ball	ot (see notes 76-80)?
If yes, were the number of individuals answering "Yes" to the que	estion (or each question) at least 40% of the number of
individuals who were entitled to vote in the ballot	WASANI DA
	[April 194]
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	3
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the n	number of
individuals who were entitled to vote in the ballot	
Does section 226(2B) of the 1992 Act apply in relation to this bal	llot (see notes 76-80)?
If yes, were the number of individuals answering "Yes" to the qu	estion (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	3
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the individuals who were entitled to vote in the ballot	number of
Does section 226(2B) of the 1992 Act apply in relation to this ba	allot (see notes 76-80)?
If yes, were the number of individuals answering "Yes" to the qu	uestion (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)

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of

*Categories of Nature of Trade Dispute

employment, of one or more workers;

2. Dates of the industrial action

3. Number of days of industrial action:4. Nature of industrial action.

taken:

	C: allocation of work or the dulies of employment between workers or groups of workers;
	D: matters of discipline;
	E: a worker's membership or non-membership of a trade union;
	F: facilities for officials of trade unions;
	G: machinery for negotiation or consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent 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
	If YES, for each industrial action taken please complete the information below:
	Industrial Action 1
	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: 3. Number of days of industrial action: 4. Nature of industrial action:
	4. Nature of industrial action.
	Industrial Action 2
	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 taken: 3. Number of days of industrial action: to
	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:
	C please that the heldre of the date departs in

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:
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 6
	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: to
	3. 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:
А	B C D E F G
	2. Dates of the industrial action taken:
	3. Number of days of industrial action:
	Nature of industrial action.
	Industrial Action 8
	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
A	B C D E 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.

See attached sheets for account	ng policies and notes to the accounts.

Accounting policies

(see notes 84 and 85)

	医电影 医二氏 医多种性 医多氏管 化氯化物 化化物 医多种性 化二氯化物		Paragraphic Carter (1994) of the control of the first field of the control of the
		어머니는 그리는 이 이번 아이들이 되었다면 아이들은 아무리를 받는 것이 되는 것이다고 그리고 하는데 되었다.	
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1、"我,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是我们的,我们就是		医乳毛 网络克勒克斯斯克勒 医多角球 医抗动物 化二甲基乙基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲	
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l mara a sura a transfer de la comunicación de la comunicación de la comunicación de la comunicación de la comu	·西·日本 100 年 100 100 100 100 100 100 100 100 1		
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		가는 기가 하는 다리는 가는 가는 사람들은 소리를 하고 있다면 하는 것은 사람들이 살아 들어 있는 것을 받는 것이다.	
		[[[하나 하나 사용 그 사용 하는 하나 사람들이 되는 사용이 되었다. 그 하나	
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\$P\$ 大声说 "我们的,我们是不知道,我们还是有一个人的,我们也没有一个人的,我们就是这个人的,我们就会说。"		아이들 것 않는 아이들 얼마를 다 하는 것이 되는 것이 되는 것이 없는 것이 없는 것이 되는 것이 되었다. 그렇게 되었다.	
【《大学文艺》,在文学、大学、"大学、"文学","文学","大学","大学","大学","大学","大学","大学","大学","大		"我"我们的自己的话,我"我"我"我"的"我"就是我们的话,只是我们在心里,我们就没有一切的话也不是是自己的意识。这是是我的	
		i kulitan terlik kuli Pangera galang ang bangung banggan panggan panggan kalanggan palik terbalah panggan bang	
		at till 100 kilda til av tratta. Did 180 kilda kilda tribatese like betir blirassligt.	la de Control de Carlos de Car
		그의 그 전 하는 사람들은 사람이 가장 하나 하는 것은 것이 되었다. 그렇게 하는 것이 없다.	
	요즘 보다는 어느 아니는 본 후에 소개를 받는 때 등 일반을 되었다. 그는 부분은 중심은 말만들어 되어 되었다.	in a Contra Personal problem Anno de del proposa de la proposación de la contra Problem de la contra de la cont	하는 하는 사람이 모든 사람들은 사람들은 사람들이 하는 것은 하는 하는 것이 없는 것이 없다.
	그런 그들은 나는 하는 사람들은 사람들은 생각이 되는 것이 없는 것이 없었다.	그는 사람들이 살아 있다면 사람들이 다른 생각이 되어 하면 되었다면 하시다면 하지만 하지만 되었다.	
		그는 그 그 그리는 그는 집에 얼마를 보고 있었습니다. 그 집에 얼마나 없는데 되었다.	영화 하는 경우를 받아 있는 경우를 하는 것은 사람들이 없었다.
		사고 가는 사람들은 사람들은 사람들은 사람들은 사람들은 사람들이 살아를 받아 하는 것 같다.	
		이 이 나는 그들은 얼마 아름다면 하는데 얼마를 가면 하는데 하다 하다.	
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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:	& SkepRand	Chairman's Signature:	CISMM
Name:	E Shephard		(or other official whose position should be stated) G Baillie
Date:	07 June 2021	Date:	07 June 2021

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	Х	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	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	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		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	N VIII. D. N.	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 an attached auditor's report that covers the 1992 Act requirements.

n the opinion of the auditors or auditor do the accounts they have audited and which are contained in return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of 1992 Act and notes 92 and 93)
ase explain in your report overleaf or attached.
Are the auditors or auditor of the opinion that the union has complied with section 28 of the 92 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 note 92)
ease explain in your report overleaf or attached
Your auditors or auditor must include in their report the following wording:
our opinion the financial statements:
give a true and fair view of the matters to which they relate to.
nave been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

민준이는 살을 가는 살이 가는 사람들이 가지 않는 사람들이 되어 있다.			
· · · · · · · · · · · · · · · · · · ·		하는 그 등 보고 등을 하시고 있다면 하는 사람들이 얼마를 하는 것이 없었다.	44.5 年行工作
Signature(s) of auditor or auditors:			
Signature(s) of auditor or auditors:	JB)an L		
	TB Dunn & Co		
Name(s):	T B Dunn & Co		
dame(s):			
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		
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Name(s): Profession(s) or Calling(s): Address(es): Postcode	T B Dunn & Co Chartered Accountants 308 Albert Drive Pollokshields Glasgow		
Signature(s) of auditor or auditors: Name(s): Profession(s) or Calling(s): Address(es): Postcode Date Contact name for inquiries and	T B Dunn & Co Chartered Accountants 308 Albert Drive Pollokshields Glasgow G41 5RS	0141 429 1700	

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

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

T B DUNN & CO

REGISTERED AUDITORS

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Federation Information	1
Auditors' Report	2
Income and Expenditure Account	3
Balance Sheet	4
Notes to the Financial Statements	5 - 6
Detailed Income and Expenditure Account	7

FEDERATION INFORMATION

JOINT GENERAL SECRETARY E Shephard

A Fleming

SECRETARY A Ingram/A Primrose

HONARARY MEMBER I F O'Neill

EXECUTIVE COMMITTEE:

Chairperson G Baillie

Deputy Chairperson R Moorhead

Treasurer L Bell

Deputy Treasurer N Docherty

Secretary E Crumlish

Deputy Secretary R Stevenson

ADDRESS Huntershill Village

100-102 Crowhill Road

Bishopbriggs Glasgow G64 1RP

AUDITORS T B Dunn & Co

Albert House 308 Albert Drive

Glasgow G41 5RS

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 2020 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 2020 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 Registered Auditors

Date: 7 June 2021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020	2019
		£	£
GROSS INCOME	2	109,363	114,304
Administrative Expenses		123,136	115,671
OPERATING SURPLUS/(LOSS)	3	(13,773)	(1,367)
Other Income		22,530	-
SURPLUS/(LOSS) ON ORDINARY ACTIVITIES		8,757	(1,367)
Taxation		-	-
SURPLUS/(LOSS) ON ORDINARY ACTIVITIES AFTER TAXATION		8,757	(1,367)
RESERVES BROUGHT FORWARD		1,935	3,302
RESERVES CARRIED FORWARD		10,692	1,935

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

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1,564		956
CURRENT ASSETS					
Prepayments		3,049		3,621	
Other Debtors Bank		9,295		548 2,020	
Cash in Hand		121		2,020 299	
		12,465		6,488	
<u>CREDITORS</u> : Amounts falling due within one year	5	3,337		5,509	
NET CURRENT ASSETS/(LIABILITIES)			9,128		979
NET ASSETS/(LIABILITIES)			10,692		1,935
Financed By:					
General Fund			10,692		1,935

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 7 June 2021.

L Bell Treasurer E Shephard General Secretary

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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)

	2020	2019
	£	£
Operating Surplus/(Loss) is stated after charging:		
Depreciation and other amounts written off Tangible Assets	397	402

4. Tangible Fixed Assets

Cost	Office Equipment £
At 1 January 2020 Additions Disposals	2,186 1,005
As at 31 December 2020	3,191
Depreciation	
At 1 January 2020 Charge for Period Eliminated on disposal	1,230 397
As at 31 December 2020	1,627
Net Book Value	
As at 31 December 2020	1,564
As at 31 December 2019	956

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (Contd.)

<u>Creditors</u> : Amounts falling due within one year	2020	2019
	£	£
Social Security and other taxes	1,555	1,550
Employee Pension	· -	263
Other creditors	-	1,947
Accruals	1,782	1,749
	3,337	5,509

6. Salaries & Other Benefits

Salaries to office bearers during the year ended 31 December 2020 were as follows:

Joint General Secretaries

£50.431

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 2020.

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."

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	2020)	2019	
	£	£	£	£
MEMBERS' SUBSCRIPTIONS		109,363		114,304
OTHER INCOME				
Job Retention Scheme	12,530			
Small Business Grant	10,000	22,530		
		131,893		114,304
EXPENDITURE				
Salaries	79,462		74,513	
Telephone & Internet	5,848		5,704	
Printing & Stationery	1,355		427	
Motor & Travelling Expenses	1,859		2,076	
Conference & Promotional	-		-	
Photocopying Expenses	1,081		1,461	
Cleaning	1,368		1,443	
Sundry Expenses	948		1,333	
Audit & Accountancy Fees	2,462		2,411	
Hospitality	1,356		1,648	
Rent	11,180		10,985	
Rates	221		-	
Members' Indemnity and General Insurance	9,943		9,890	
Heat & Light	2,700		2,200	
Repairs & Renewals	199		1 170	
Computer & Website Costs	2,757		1,178	
		122,739		115,269
		9,154		(965)
Finance Costs:				
Bank Charges	-		-	
		9,154		(965)
Depreciation:				
Office Equipment	<u>397</u>	<u>397</u>	402	402
NIET CHIDDI LIC//LOCC		0 757		(1.267)
NET SURPLUS/(LOSS)		8,757		(1,367)

This page does not form part of the statutory financial statements.

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

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
- 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)

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?

v	_	

If "No" Please explain below:

Signature	CITSULL'
Name	Gerard Baillie
Office held	Chairperson
Date	07-Jun-21