

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 G64 1RP

Website address (if available)

Has the address changed during the year to which the return relates?

Yes

No

('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

For Unions based in Scotland: ymw@tcyoung.co.uk

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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				A 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:

572

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

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

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	12,530
Small Business Grant	10,000
Total other sources	22,530
Total of all other income	22,530

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

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

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income	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)		
		Total Expenditure	
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

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

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income	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)		
		Total Expenditure	
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

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

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£	£	
Income	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)			
			Total Expenditure	
			Interfund Transfers OUT	
			Surplus (Deficit) for the year	
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
		Number of members contributing at end of year		

Fund 9		Fund Account		
Name:		£	£	
Income	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)			
			Total Expenditure	
			Interfund Transfers OUT	
			Surplus (Deficit) for the year	
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
		Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1

To be completed by trade unions which maintain their own political fund

	Income	Members contributions and levies	
		Investment income (as at page 12)	
Other income (specify)			
	Total other income as specified		
	Total income		

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

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 expenditure
	Surplus (deficit) for year
	Amount of political fund at beginning of year
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)
	Number of members at end of year contributing to the political fund
	Number of members at end of the year not contributing to the political fund
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund

Political fund account 2 To be completed by trade unions which act as components of a central trade union

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

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))	£
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	

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

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£

Total expenditure

£

(c) the total amount of all other money expended

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		
Remuneration and expenses of staff		79,462
Salaries and Wages included in above	79,462	
Auditors' fees		2,462
Legal and Professional fees		
Occupancy costs		15,469
Stationery, printing, postage, telephone, etc.		11,041
Expenses of Executive Committee (Head Office)		1,859
Expenses of conferences		
Other administrative expenses (specify)		
Members' indemnity insurance		9,943
Sundry expenses		2,503
Other Outgoings		
Depreciation		397
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		123,136
Charged to:	General Fund (Page 3)	
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 Benefits		
				Description	Value £	
Joint 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:		
General Fund (Page 3)		
Political Fund		
Total Investment Funds		

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
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					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
Net book value at end of previous year						
	956					956

Analysis of investments

(see notes 58 and 59)

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

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)	1,935		1,935
Funds at end of year (including reserves)	10,692		10,692
Assets			
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 Liabilities)			10,692

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 Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		<input type="text" value="No"/>
If Yes How many ballots were held: <input type="text"/>		
For each ballot held please complete the information below.		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	3
		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		<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input type="text"/>
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		<input type="text"/>
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	3
		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		<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input type="text"/>
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		<input type="text"/>
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	1
Number of individuals answering "No" to the question	<input type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	3
		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		<input type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input type="text"/>
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		<input type="text"/>

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 1

Number of individuals answering "No" to the question 2

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 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 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 1

Number of individuals answering "No" to the question 2

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 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 1

Number of individuals answering "No" to the question 2

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 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)

***Categories of Nature of Trade Dispute**

- 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 employment, of one or more workers;
- C: allocation of work or the duties 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 consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation 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

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A 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 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A 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 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A 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.

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:

A 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:

A 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:

A 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:

A 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 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 F G

2. Dates of the industrial action taken: to

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

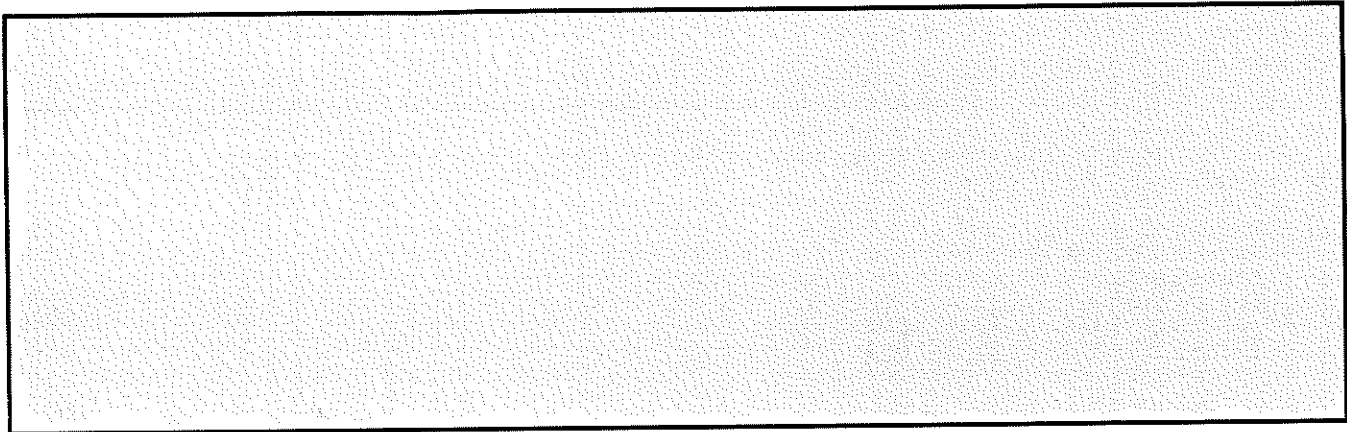
(see notes 82 and 83)

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

See attached sheets for accounting policies and notes to the accounts.

Accounting policies

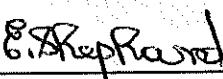
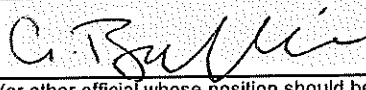
(see notes 84 and 85)



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:	
			<small>(or other official whose position should be stated)</small>
Name:	E Shephard	Name:	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	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	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		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.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in 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 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)

See attached sheet for Auditors' report.

Signature(s) of auditor or auditors:

T B Dunn

Name(s):

T B Dunn & Co

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

308 Albert Drive

Pollokshields

Glasgow

Postcode

G41 5RS

Date

7/6/2021

Contact name for inquiries and telephone number:

Wilson Galloway

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.

**THE INDEPENDENT FEDERATION
OF NURSING IN SCOTLAND**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

T B DUNN & CO

REGISTERED AUDITORS

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

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THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

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

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

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

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

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

BALANCE SHEET AS AT 31 DECEMBER 2020

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

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

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
	<u> </u>	<u> </u>

4. Tangible Fixed Assets

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

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

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

5. Creditors: 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
	<u>3,337</u>	<u>5,509</u>

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.”

THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

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

	2020		2019	
	£	£	£	£
<u>MEMBERS' SUBSCRIPTIONS</u>		109,363		114,304
<u>OTHER INCOME</u>				
Job Retention Scheme	12,530			-
Small Business Grant	<u>10,000</u>	<u>22,530</u>		
		131,893		114,304
<u>EXPENDITURE</u>				
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		-	
Computer & Website Costs	2,757		1,178	
		<u>122,739</u>		<u>115,269</u>
		9,154		(965)
Finance Costs:				
Bank Charges	-		-	
		<u>-</u>		<u>-</u>
		9,154		(965)
Depreciation:				
Office Equipment	<u>397</u>		<u>402</u>	
		<u>397</u>		<u>402</u>
<u>NET SURPLUS/(LOSS)</u>		<u>8,757</u>		<u>(1,367)</u>

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 reporting period preceding 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

- 1 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 information 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)

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 its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature	<i>G. T. Baillie</i>
Name	Gerard Baillie
Office held	Chairperson
Date	07-Jun-21