

# 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 2023                              |  |    |   |                          |
| 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 | ('X' in appropriate box) |
| General Secretary:   | Elaine Shephard                               |  |    |   |                          |
| Telephone Number:  | 0141 772 9222                                 |  |    |   |                          |
| Contact name for queries regarding the completion of this return     | Graeme McClymont                              |  |    |   |                          |
| Telephone Number:  | 0141 429 1700                                 |  |    |   |                          |
| E-mail:  | gmc@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:

[returns@certoffice.org](mailto:returns@certoffice.org)

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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<br>(including Channel Islands) | Totals |
|              | 395                                      |                  |                |   | 395    |
| <b>Total</b> | 395                                      |                  |                |   | A 395  |

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

395

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<br>ceasing to hold Office | Name of<br>Officer Appointed | Date of change |
|------------------|---|------------------------------|----------------|
| Deputy Secretary | R Stevenson                               |                              | 14 March 2023  |
|                  |   |                              |                |
|                  |   |                              |                |
|                  |   |                              |                |
|                  |   |                              |                |
|                  |   |                              |                |

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.**

[illegible]

# General Fund

(see notes 13 to 18)

|  | £ | £      |
|--|---|--------|
| <b>Income</b>  |   |        |
| <b>From Members:</b> Contributions and Subscriptions     |   | 87,150 |
| <b>From Members:</b> Other income from members (specify) |   |        |
|  |   |        |
|  |   |        |
| <b>Total other income from members</b>                   |   |        |
| <b>Total of all income from members</b>                  |   | 87,150 |
| <b>Investment income (as at page 12)</b>                 |   |        |
| <b>Other Income</b>                                      |   |        |
| Income from Federations and other bodies (as at page 4)  |   |        |
| Income from any other sources (as at page 4)             |   |        |
| <b>Total of other income (as at page 4)</b>              |   |        |
| <b>Total income</b>                                      |   | 87,150 |
| <b>Interfund Transfers IN</b>                            |   |        |
| <b>Expenditure</b>                                       |   |        |
| Benefits to members (as at page 5)                       |   |        |
| Administrative expenses (as at page 10)                  |   | 87,331 |
| <b>Federation and other bodies</b> (specify)             |   |        |
|  |   |        |
|  |   |        |
|  |   |        |
| <b>Total expenditure Federation and other bodies</b>     |   |        |
| <b>Taxation</b>  |   |        |
| <b>Total expenditure</b>                                 |   | 87,331 |
| <b>Interfund Transfers OUT</b>                           |   |        |
| <b>Surplus (deficit) for year</b>                        |   | -181   |
| <b>Amount of general fund at beginning of year</b>       |   | 1,261  |
| <b>Amount of general fund at end of year</b>             |   | 1,080  |

(see notes 19 and 20)

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# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

|   |  |   | £ |
|---|--|---|---|
| Representation –<br>Employment Related Issues     |  | brought forward<br>Advisory Services                |   |
|   |  |   |   |
| Representation –<br>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<br>General Fund) |   |

(See notes 21 and 23)

| Fund 2      |   | 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 3      |   | 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 4             |   | Fund Account |   |
|--------------------|---|--------------|---|
| Name:              |   | £            | £ |
| <b>Income</b>      |   |              |   |
|                    | From members  |              |   |
|                    | Investment income (as at page 12)                             |              |   |
|                    | Other income (specify)  |              |   |
|                    |   |              |   |
|                    | <b>Total other income as specified</b>                        |              |   |
|                    | <b>Total Income</b>   |              |   |
|                    | Interfund Transfers IN  |              |   |
| <b>Expenditure</b> |   |              |   |
|                    | Benefits to members   |              |   |
|                    | Administrative expenses and other expenditure (as at page 10) |              |   |
|                    | <b>Total Expenditure</b>                                      |              |   |
|                    | Interfund Transfers OUT                                       |              |   |
|                    | <b>Surplus (Deficit) for the year</b>                         |              |   |
|                    | <b>Amount of fund at beginning of year</b>                    |              |   |
|                    | <b>Amount of fund at the end of year (as Balance Sheet)</b>   |              |   |
|                    | <b>Number of members contributing at end of year</b>          |              |   |

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

(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                 |              |   |

(see notes 24 to 33)

£

£

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**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.

[illegible]

### **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

[illegible]

### **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

[illegible]

### **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.

[illegible]



**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 | £ |
|-------------------------|---|
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
|                         |   |
| <b>Total</b>            |   |

### 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 persuade 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 | £ |
|---|---|
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
|   |   |
| <b>Total</b>                            |   |

**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**

(see notes 34 and 35)

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## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

## Analysis of investment income

(see notes 47 and 48)

[illegible]

# Balance sheet as at

31 December 2023

(see notes 49 to 52)

| Previous Year |   | £ | £     |
|---------------|---|---|-------|
| 642           | Fixed Assets (at page 14)                                   |   | 318   |
|               | Investments (as per analysis on page 15)                    |   |       |
|               | Quoted (Market value £ (    ) )                             |   |       |
|               | Unquoted  |   |       |
|               | <b>Total Investments</b>                                    |   |       |
|               | <b>Other Assets</b>   |   |       |
| 2,687         | Loans to other trade unions                                 |   | 2,621 |
| 168           | Sundry debtors  |   | 424   |
|               | Cash at bank and in hand                                    |   |       |
|               | Income tax to be recovered                                  |   |       |
|               | Stocks of goods   |   |       |
|               | Others (specify)  |   |       |
|               |   |   |       |
| 2,855         | <b>Total of other assets</b>                                |   | 3,045 |
| 3,497         | <b>Total assets</b>   |   | 3,363 |
| 1,261         | General fund (page 3)                                       |   | 1,080 |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               | Political Fund Account                                      |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               |   |   |       |
|               | <b>Liabilities</b>  |   |       |
|               | Amount held on behalf of central trade union political fund |   |       |
| £469          | Social security and other taxes                             |   | 332   |
| £1,767        | Accrued expenses  |   | 1,951 |
|               |   |   |       |
| £2,975        | <b>Total liabilities</b>                                    |   | 2,283 |
| £5,065        | <b>Total assets</b>   |   | 3,363 |

# Fixed assets account

(see notes 53 to 57)

|   | Land and Buildings |           | Furniture<br>and<br>Equipment | Motor<br>Vehicles | Not used for<br>union<br>business | Total |
|---|--------------------|-----------|-------------------------------|-------------------|-----------------------------------|-------|
|   | Freehold           | Leasehold |                               |                   |                                   |       |
|   | £                  | £         | £                             | £                 | £                                 | £     |
| <b>Cost or Valuation</b>                  |                    |           |                               |                   |                                   |       |
| At start of year                          |                    |           | 3,489                         |                   |                                   | 3,489 |
| Additions                                 |                    |           |                               |                   |                                   |       |
| Disposals                                 |                    |           |                               |                   |                                   |       |
| Revaluation/Transfers                     |                    |           |                               |                   |                                   |       |
| At end of year                            |                    |           | 3,489                         |                   |                                   | 3,489 |
|   |                    |           |                               |                   |                                   |       |
| <b>Accumulated Depreciation</b>           |                    |           |                               |                   |                                   |       |
| At start of year                          |                    |           | 2,847                         |                   |                                   | 2,847 |
| Charges for year                          |                    |           | 324                           |                   |                                   | 324   |
| Disposals                                 |                    |           |                               |                   |                                   |       |
| Revaluation/Transfers                     |                    |           |                               |                   |                                   |       |
| At end of year                            |                    |           | 3,171                         |                   |                                   | 3,171 |
|   |                    |           |                               |                   |                                   |       |
| Net book value at<br>end of year          |                    |           | 318                           |                   |                                   | 318   |
|   |                    |           |                               |                   |                                   |       |
| Net book value at<br>end of previous year |                    |           | 642                           |                   |                                   | 642   |



# Analysis of investments

(see notes 58 and 59)

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

# Analysis of investment income (controlling interests)

(see notes 60 and 61)

**Does the union, or any constituent part of the union, have a controlling interest in any limited company?**

Yes

☐

No

☐

If YES name the relevant companies:

| Company name | Company registration number (if not registered in England & Wales, state where registered) |
|--------------|--|
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |
|              |  |

**Are the shares which are controlled by the union registered in the names of the union's trustees?**

Yes

☐

No

☐

If NO, state the names of the persons in whom the shares controlled by the union are registered.

| Company name | Names of shareholders |
|--------------|-----------------------|
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |
|              |                       |

# Summary sheet

(see notes 62 to 73)

|   | All funds except<br>Political Funds | Political<br>Funds<br>£  | Total<br>Funds<br>£ |
|---|-------------------------------------|--------------------------|---------------------|
| <b>Income</b>   |                                     |                          |                     |
| From Members  | 87,150                              |                          | 87,150              |
| From Investments  |                                     |                          |                     |
| Other Income (including increases by<br>revaluation of assets)          |                                     |                          |                     |
| <b>Total Income</b>   | 87,150                              |                          | 87,150              |
| <b>Expenditure</b><br>(including decreases by revaluation<br>of assets) |                                     |                          |                     |
| <b>Total Expenditure</b>  | 87,331                              |                          | 87,331              |
|   |                                     |                          |                     |
| <b>Funds at beginning of year</b><br>(including reserves)               | 1,261                               |                          | 1,261               |
| <b>Funds at end of year</b><br>(including reserves)                     | 1,080                               |                          | 1,080               |
|   |                                     |                          |                     |
| <b>Assets</b>   |                                     |                          |                     |
| Fixed Assets  |                                     |                          | 318                 |
| Investment Assets   |                                     |                          |                     |
| Other Assets  |                                     |                          | 3,045               |
| <b>Total Assets</b>   |                                     |                          | 3,363               |
| <b>Liabilities</b>  |                                     | <b>Total Liabilities</b> | 2,283               |
| <b>Net Assets (Total Assets less Total Liabilities)</b>                 |                                     |                          | 1,080               |

# Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

|  |  |
|--|--|
| <b>Did the union hold any ballots in respect of industrial action during the return period?</b>  | <div style="border: 1px solid black; padding: 2px 10px; display: inline-block;">No</div> |
| If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div>  |  |
| For each ballot held please complete the information below:  |  |
| <div> <div><b>Ballot 1</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> </div> |  |
| <div> <div><b>Ballot 2</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> </div> |  |
| <div> <div><b>Ballot 3</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 15px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; display: inline-block; margin-left: 10px;"></div> </div> </div> |  |

**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**

(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.

## 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 copy and paste your electronic signature here

|                        |   |                        |   |
|------------------------|---|------------------------|---|
| Secretary's Signature: |  | Treasurer's Signature: |  |
|                        |   |                        | (or other official whose position should be stated)                                 |
| Name:                  | Elaine Shephard   | Name:                  | Nichola Docherty  |
| Date:                  | 12 February 2025  | Date:                  | 12 February 2025  |

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

|  |   |  |  |  |  |
|--|---|--|--|--|--|
|  |   |  |  |  |  |
| Signature(s) of auditor or auditors:             |  |  |  |  |  |
| Name(s):   | Mark Blair  |  |  |  |  |
| Profession(s) or Calling(s):                     | Senior Statutory Auditor  |  |  |  |  |
| Address(es):                                     | T B Dunn & Co   |  |  |  |  |
|  | Unit 8000, Academy Business Park  |  |  |  |  |
|  | 51 Gower Street   |  |  |  |  |
|  | Glasgow   |  |  |  |  |
|  | Postcode  |  |  |  |  |
| Date   | 12/02/2025  |  |  |  |  |
| Contact name for inquiries and telephone number: | 01414291700   |  |  |  |  |

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 2023**

**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**

---

|                                |   |
|--------------------------------|---|
| <b>JOINT GENERAL SECRETARY</b> | E Shephard<br>A Fleming                                     |
| <b>SECRETARY</b>               | A Ingram/A Primrose   |
| <b>HONORARY MEMBER</b>         | Position vacant (previously I F O'Neill, deceased 24/06/22) |

### **EXECUTIVE COMMITTEE:**

|                           |   |
|---------------------------|---|
| <b>Chairperson</b>        | G Baillie   |
| <b>Deputy Chairperson</b> | R Moorhead  |
| <b>Treasurer</b>          | N Docherty  |
| <b>Deputy Treasurer</b>   | K MacIver   |
| <b>Secretary</b>          | E Crumlish  |
| <b>Deputy Secretary</b>   | Position vacant (previously R Stevenson, now retired) |

|                |  |
|----------------|--|
| <b>ADDRESS</b> | Huntershill Village<br>100-102 Crowhill Road<br>Bishopbriggs<br>Glasgow<br>G64 1RP |
|----------------|--|

|                 |   |
|-----------------|---|
| <b>AUDITORS</b> | T B Dunn & Co<br>Ground Floor (Part)<br>Unit 8000<br>Academy Business Park<br>51 Gower Street<br>Glasgow<br>G51 1PR |
|-----------------|---|

# THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

## REPORT ON THE 2023 FINANCIAL STATEMENTS

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### **Impact of the current situation within, in particular, NHS Health Care retention of Nursing staff, on the Independent Federation of Nursing in Scotland**

Due to the failure to receive enough support for a Mandate for strike action and members retiring or leaving the profession, this has had an adverse impact for the Independent Federation of Nursing in Scotland with a slight decrease in membership impacting the income from members subscriptions during the year.

Going forward it is proposed that the organisation will review the current Constitution to enable opening membership to allied health professionals who work within a clinical setting.

There will also be a review of current staffing levels resulting from natural wastage which will financially benefit the organisation.

### **Statement of Officers' Responsibility**

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires the officers of the union to;

- keep proper records which give a true and fair view of the state of affairs of The Independent Federation of Nursing in Scotland and explains its transactions;
- establish and maintain a satisfactory system of control of the accounting records, cash holdings, and all the receipts and remittances;
- prepare an annual return for the Certification Officer giving a true and fair view of the Income and Expenditure and Balance Sheet;
- provide members of The Independent Federation of Nursing in Scotland with a statement of income and expenditure for the year.



N Docherty  
Treasurer



E Shephard  
General Secretary

Date: 12 February 2025



# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND**

---

## **Opinion**

We have audited the financial statements of The Independent Federation of Nursing in Scotland for the year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of The Independent Federation of Nursing in Scotland's affairs as at 31 December 2023 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the officers' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the officers with respect to going concern are described in the relevant sections of this report.

## **Other information**

The officers are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND (Continued)**

---

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

## **Responsibilities of officers**

As explained more fully in the statement of officers' responsibility set out on page 2, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations Act 1992 together with the financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**

## **THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND** (Continued)

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In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the union's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the union for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation, employment legislation and taxation legislation.

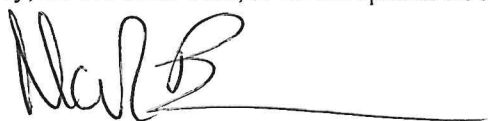
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the officers and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of the Executive Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### **Use of our report**

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to union's members those matters we are required to state to them in an auditor's 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 union and the union's members as a body, for our audit work, or for the opinion we have formed.



Mark W Blair (Senior Statutory Auditor)  
For and on behalf of TB Dunn & Co  
Statutory Auditor  
Ground Floor (part)  
Unit 8000 Academy Business Park  
51 Gower Street  
Glasgow  
G51 1PR

Date: 12 February 2025

# THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

|  | Notes | 2023              | 2022              |
|--|-------|-------------------|-------------------|
|  |       | £                 | £                 |
| <b><u>GROSS INCOME</u></b>                               | 2     | 87,150            | 96,967            |
| Administrative Expenses                                  |       | 87,331            | 97,796            |
|  |       | <hr/>             | <hr/>             |
| <b><u>OPERATING LOSS</u></b>                             | 3     | (181)             | (829)             |
| Other Income   |       | -                 | -                 |
|  |       | <hr/>             | <hr/>             |
| <b><u>LOSS ON ORDINARY ACTIVITIES</u></b>                |       | (181)             | (829)             |
| Taxation   |       | -                 | -                 |
|  |       | <hr/>             | <hr/>             |
| <b><u>LOSS ON ORDINARY ACTIVITIES AFTER TAXATION</u></b> |       | (181)             | (829)             |
| <b><u>RESERVES BROUGHT FORWARD</u></b>                   |       | 1,261             | 2,090             |
| <b><u>RESERVES CARRIED FORWARD</u></b>                   |       | <hr/> 1,080 <hr/> | <hr/> 1,261 <hr/> |

The notes on pages 8 to 10 form an integral part of these financial statements.

# THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

## BALANCE SHEET AS AT 31 DECEMBER 2023

|  | Notes | 2023         | 2022         |
|--|-------|--------------|--------------|
|  |       | £            | £            |
| <b><u>FIXED ASSETS</u></b>                                   |       |              |              |
| Tangible Assets  | 4     | 318          | 642          |
| <b><u>CURRENT ASSETS</u></b>                                 |       |              |              |
| Prepayments  |       | 2,621        | 2,687        |
| Bank   |       | 381          | 140          |
| Cash in Hand   |       | 43           | 28           |
|  |       | <u>3,045</u> | <u>2,855</u> |
| <b><u>CREDITORS: Amounts falling due within one year</u></b> | 5     | 2,283        | 2,236        |
| <b><u>NET CURRENT ASSETS</u></b>                             |       | <u>762</u>   | <u>619</u>   |
| <b><u>NET ASSETS</u></b>                                     |       | <u>1,080</u> | <u>1,261</u> |
| <b>Financed By:</b>  |       |              |              |
| General Fund   |       | <u>1,080</u> | <u>1,261</u> |

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 12 February 2025.



N Docherty  
Treasurer



E Shephard  
General Secretary

The notes on pages 8 to 10 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 2023

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### 1. Accounting Policies

#### 1.1 **Basis of Financial Statements**

The financial statements have been prepared in accordance with 'Financial Reporting Standard 102 applicable in the United Kingdom and Republic of Ireland' (FRS102) and the Trade Union and Labour Relations Act 1992.

#### 1.2 **Accounting Convention**

The financial statements are prepared under the historical cost convention.

#### 1.3 **Going Concern**

We have reviewed The Independent Federation of Nursing in Scotland's financial performance and reserves position. In doing so we have taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We believe the organisation has adequate financial resources and is well placed to manage the business risks.

#### 1.4 **Turnover**

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

#### 1.5 **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% straight line

#### 1.6 **Accounting Estimates**

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement that are reasonable and prudent when applying the selected Union's accounting policies and which may have a significant effect on the amounts included in the financial statements. The main areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements are disclosed below:

- Provision for liabilities – the inclusion of provisions for potential liabilities have been calculated using the best available knowledge at the time of preparing the financial statements, adjusted for information subsequently received.

### 2. Gross Income

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

### 3. Operating Loss

|  | 2023              | 2022              |
|--|-------------------|-------------------|
|  | £                 | £                 |
| Operating Loss is stated after charging:                   |                   |                   |
| Depreciation and other amounts written off Tangible Assets | 324               | 625               |
|  | <u>          </u> | <u>          </u> |

# THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

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### 4. Tangible Fixed Assets

| Cost                   | Office Equipment<br>£ |
|------------------------|-----------------------|
| At 1 January 2023      | 3,489                 |
| Additions              | -                     |
| Disposals              | -                     |
|                        | <hr/>                 |
| As at 31 December 2023 | 3,489                 |
|                        | <hr/>                 |
| <b>Depreciation</b>    |                       |
| At 1 January 2023      | 2,847                 |
| Charge for period      | 324                   |
| Eliminated on disposal | -                     |
|                        | <hr/>                 |
| As at 31 December 2023 | 3,171                 |
|                        | <hr/>                 |
| <b>Net Book Value</b>  |                       |
| As at 31 December 2023 | 318                   |
|                        | <hr/>                 |
| As at 31 December 2022 | 642                   |
|                        | <hr/>                 |

# THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

### 5. Creditors: Amounts falling due within one year

|                                 | 2023         | 2022         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Social Security and other taxes | 332          | 469          |
| Accruals                        | 1,951        | 1,767        |
|                                 | <u>2,283</u> | <u>2,236</u> |

### 6. Salaries & Other Benefits

Salaries to office bearers during the year ended 31 December 2023 were as follows:

|                           |         |                 |
|---------------------------|---------|-----------------|
| Joint General Secretaries | £26,575 | (2022: £34,027) |
|---------------------------|---------|-----------------|

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 2023.

### 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 2023

|  | 2023   |             | 2022   |             |
|--|--------|-------------|--------|-------------|
|  | £      | £           | £      | £           |
| <b><u>MEMBERS' SUBSCRIPTIONS</u></b>     |        | 87,150      |        | 96,967      |
|  |        | <hr/>       |        | <hr/>       |
|  |        | 87,150      |        | 96,967      |
| <b><u>EXPENDITURE</u></b>                |        |             |        |             |
| Salaries                                 | 50,591 |             | 58,980 |             |
| Telephone & Internet                     | 3,366  |             | 4,919  |             |
| Printing & Stationery                    | 138    |             | 224    |             |
| Motor & Travelling Expenses              | 5,261  |             | 5,461  |             |
| Photocopying Expenses                    | 831    |             | 670    |             |
| Cleaning                                 | 820    |             | 1,390  |             |
| Sundry Expenses                          | 166    |             | 472    |             |
| Audit & Accountancy Fees                 | 2,393  |             | 2,156  |             |
| Hospitality                              | 538    |             | 257    |             |
| Rent                                     | 7,930  |             | 9,772  |             |
| Rates                                    | 246    |             | 247    |             |
| Members' Indemnity and General Insurance | 9,837  |             | 9,655  |             |
| Heat & Light                             | 1,700  |             | 1,546  |             |
| Repairs & Renewals                       | 111    |             | 399    |             |
| Computer & Website Costs                 | 1,002  |             | 999    |             |
| Bank Charges                             | 38     |             | 24     |             |
| Legal & professional fees                | 2,039  |             |        |             |
|  | <hr/>  |             | <hr/>  |             |
|  |        | 87,007      |        | 97,171      |
|  |        | <hr/>       |        | <hr/>       |
|  |        | 143         |        | (204)       |
| <b>Depreciation:</b>                     |        |             |        |             |
| Office Equipment                         | 324    |             | 625    |             |
|  | <hr/>  |             | <hr/>  |             |
|  |        | 324         |        | 625         |
|  |        | <hr/>       |        | <hr/>       |
| <b><u>NET LOSS</u></b>                   |        | (181)       |        | (829)       |
|  |        | <hr/> <hr/> |        | <hr/> <hr/> |

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?

**Yes /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 / No**

If "No" Please explain below:

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

|             |                  |
|-------------|------------------|
| Signature   | E. Shephard      |
| Name        | Elaine Shephard  |
| Office held |                  |
| Date        | 12 February 2025 |

**Double-click on icon to open guidance**