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# 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 2013

List no:

477(S)

Head or Main Office:

HUNTERS HILL VILLAGE  
102 CROWHILL ROAD  
BISHOPBRIGGS  
GLASGOW  
G64 1RP

Website address (if available)

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

Yes	<input type="checkbox"/>
-----	--------------------------

No	<input checked="" type="checkbox"/>
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(Click the appropriate box)

General Secretary:

IRENEE F O'NEILL

Telephone Number:

0141 772 9222

Contact name for queries  
regarding

WILSON GALLOWAY, T B DUNN & CO

Telephone Number:

0141 429 1700

E-mail:

wg@tbdunn.co.uk

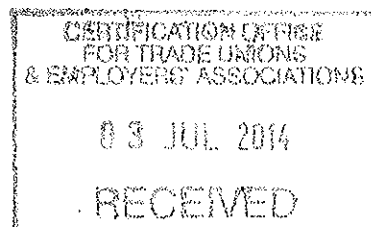
**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

# THE INDEPENDENT FEDERATION OF NURSING IN SCOTLAND

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## FEDERATION INFORMATION

**GENERAL SECRETARY** I F O'Neill

**DEPUTY GENERAL SECRETARY**

**SECRETARY** M McColgan

### EXECUTIVE COMMITTEE:

**Chairman** N Aird

**Deputy Chairman** E Shephard

**Treasurer** S Lennox

**Deputy Treasurer** A Krikken

**Secretary** L Bell

**Deputy Secretary** E Crumlish

**Membership Secretary** G Baillie

**Deputy Membership Secretary** R Stevenson

**Training & Development Officer** A Krikken  
R Moorhead

**ADDRESS** Huntershill Village  
102 Crowhill Road  
Bishopbriggs  
Glasgow  
G64 1RP

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

# 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	183				183
FEMALE	594				594
TOTAL	777				A 777

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

777

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

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
TRAINING & DEVELOPMENT		R MOORHEAD	11/06/2013

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:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members: Contributions and Subscriptions</b>		110,241
<b>From Members: Other income from members (specify)</b>		
 <b>Total other income from members</b>		110,241
<b>Total of all income from members</b>		
<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)	500	
<b>Total of other income (as at page 4)</b>		500
	<b>TOTAL INCOME</b>	110,741
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		
<b>Administrative expenses (as at page 10)</b>		103,497
<b>Federation and other bodies (specify)</b>		
 <b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	103,497
	Surplus (deficit) for year	7,244
	Amount of general fund at beginning of year	9,389
	Amount of general fund at end of year	16,633

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
Other income Consultancy fees	500	
<b>TOTAL OTHER INCOME</b>		500
<b>TOTAL OF ALL OTHER INCOME</b>		500

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<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>		

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<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 24 and 25)

FUND 6		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>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<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 7		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>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<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 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>		
		<b>£</b>	<b>£</b>	
<b>Income</b>	Members contributions and levies			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total income		
<b>Expenditure</b>	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 of political fund at beginning of year	
			Amount of political fund at the end of year (as Balance Sheet)	
		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		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>		
		<b>£</b>	<b>£</b>	
<b>Income</b>	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		
<b>Expenditure</b>	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 fund	
		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		

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		60,190
Salaries and Wages included in above	£60,190	
Auditors' fees		1,462
Legal and Professional fees		815
Occupancy costs		13,422
Stationery, printing, postage, telephone, etc.		16,079
Expenses of Executive Committee (Head Office)		6,906
Expenses of conferences		
Other administrative expenses (specify)		
Members' indemnity insurance		1,291
Sundry expenses		3,242
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		90
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	103,497
Charged to:	General Fund (Page 3)	103,497
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	103,497





## BALANCE SHEET as at 31 DECEMBER 2013

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		209
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors	2,051	
	Cash at bank and in hand	16,428	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) :		
	<b>Total of other assets</b>		18,479
	<b>TOTAL ASSETS</b>		18,688
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
5,937	Accrued expenses		2,055
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		2,055
	<b>TOTAL ASSETS</b>		

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year			580			580
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			580			580
<b>Accumulated Depreciation</b>						
At start of year			281			281
Charges for year			90			90
Disposals						
Revaluation/Transfer s						
At end of year			371			371
<b>Net book value at end of year</b>						
			209			209
<b>Net book value at end of previous year</b>						
			299			299

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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		



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	110,241		110,241
From Investments			
Other Income (including increases by revaluation of assets)	500		500
<b>Total Income</b>	110,741		110,741
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	103,497		103,497
<b>Funds at beginning of year</b> (including reserves)	9,389		9,389
<b>Funds at end of year</b> (including reserves)	16,633		16,633
<b>ASSETS</b>			
Fixed Assets			209
Investment Assets			
Other Assets			18,479
<b>Total Assets</b>			18,688
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			2,055
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			16,633

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

## 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/(Deficit)

	2013	2012
	£	£
Operating Surplus/Deficit is stated after charging:		
Depreciation and other amounts written off Tangible Assets	90	301
	<u>          </u>	<u>          </u>

## 4. Tangible Fixed Assets

	<u>Office Equipment</u>
	£
Cost	
At 1 January 2013	580
Additions	-
Disposals	-
	<u>          </u>
As at 31 December 2013	580
	<u>          </u>

# ACCOUNTING POLICIES

(see notes 74 and 75)

## Depreciation

At 1 January 2013	281
Charge for Period	90
Eliminated on disposal	-
	371
<b>Net Book Value</b>	
As at 31 December 2013	209
	299
As at 31 December 2012	299
	299

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

	2013	2012
	£	£
Accruals	2,051	5,938
	2,051	5,938

## 6. Salaries & Other Benefits

Salaries to office bearers during the year ended 31 December 2013 were as follows:

General Secretary	£28,833
Secretary	£11,285

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 2013.

## 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.”

# SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>Sharna Kennox</i></u> Name: <u>SHARNA KENNOX</u> Date: <u>23/05/14</u>	Chairman's Signature: <u><i>Nichola Bird</i></u> (or other official whose position should be stated) Name: <u>NICHOLA BIRD</u> Date: <u>23/05/14</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)  
  
YES  
If "No" please explain below.
2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
  - (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?  
(See section 36(3) of the 1992 Act, set out in note 83)  
YES  
If "No" please explain below.
3. 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 rule 83)  
YES  
If "No" please explain below.
4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

## AUDITOR'S REPORT (continued)

We have audited the financial statements of the Independent Federation of Nursing in Scotland for the year ended 31 December 2013 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 2013 and of its income and expenditure in the period then ended and have been properly prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992.



**T B DUNN & CO**  
**Chartered Accountants**  
**Registered Auditors**

Date: 28 March 2014

Signature(s) of auditor or auditors:	<i>T B Dunn &amp; Co</i>	
Name(s):	T B Dunn & Co	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	308 Albert Drive Pollokshields GLASGOW G41 5RS	
Date:	28 MARCH 2014	
Contact name and telephone number:	Wilson Galloway 0141 429 1700	

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