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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

NISA – News International Staff Association

Year ended:

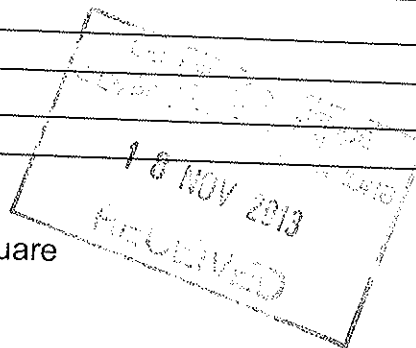
31 July 2013

List no:

7657

Head or Main Office:

NISA  
Level 1  
2 Thomas More Square  
London  
E98 1SA



Website address (if available)

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

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

General Secretary:

Keith Alexander

Telephone Number:

0207 7826845

Contact name for queries regarding

Peter Barton

Telephone Number:

01689 827505

E-mail:

peter.barton@wilkinskennedy.com

**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)

List of officers in post at the period ending 31 July 2013.

General Secretary – Keith Alexander

NEC members – Phil Chaplin

Nuala Harvey

Emma Yates

Ben Crooks

Simon Wilson

Steve Graves

Joanne Taylor

# 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	1,187				
FEMALE	565				
TOTAL	1,752				A <b>1,752</b>

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

0
0

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
National Executive Committee		Nuala Harvey	31 May 2013
National Executive Committee		Emma Yates	31 May 2013
National Executive Committee		Simon Wilson	17 July 2013
National Executive Committee		Steve Graves	1 October 2012
National Executive Committee		Joanne Taylor	31 July 2013
National Executive Committee	Jeremy Vine		1 January 2013
National Executive Committee	Theo Page		1 September 2012
National Executive Committee	Helen Davitt		1 January 2013
National Executive Committee	Carol Gibbons		31 October 2012

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

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		74
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	196,600	
<b>Total of other income (as at page 4)</b>		196,600
		<b>TOTAL INCOME</b>
		196,674
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		21,529
<b>Administrative expenses (as at page 10)</b>		194,047
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		15
		<b>TOTAL EXPENDITURE</b>
		215,591
		Surplus (deficit) for year
		(18,917)
		Amount of general fund at beginning of year
		(21,358)
		Amount of general fund at end of year
		(40,275)

# 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>		
<b>Other income</b> Grant received from News International	196,600	
<b>TOTAL OTHER INCOME</b>		196,600
<b>TOTAL OF ALL OTHER INCOME</b>		196,600

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal fees	8,385	<b>brought forward</b> Education and Training services Training	8,385 13,144
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>	8,385	<b>Total (should agree with figure in General Fund)</b>	21,529



(See notes 24 and 25)

<b>FUND 4</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 5</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 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		132,699
Salaries and Wages included in above	£122,699	
Auditors' fees		7,500
Legal and Professional fees		11,267
Occupancy costs		-
Stationery, printing, postage, telephone, etc.		3,547
Expenses of Executive Committee (Head Office)		-
Expenses of conferences		14,287
Other administrative expenses (specify)		
Computer costs		385
Consultancy fees		18,682
Bursaries and Red Letter days		2,629
Restructuring		7,793
Subscriptions		419
Bank charges		72
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		1,770
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
General office equipment (non-capital)		700
Gifts		90
<b>Total</b>		<b>201,840</b>
Charged to:		
	General Fund (Page 3)	194,047
	Restructuring Fund (Page 6)	7,793
	Fund (Account )	
<b>Total</b>		<b>201,840</b>



# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		74
Other investment income (specify)		
		74
Total investment income		74
Credited to:		
General Fund (Page 3)		74
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Political Fund		
Total Investment Income		74

# BALANCE SHEET as at 31 July 2013

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		1,913
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		1,913
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		4,117
	Cash at bank and in hand		172,974
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		177,091
	<b>TOTAL ASSETS</b>		179,004
	General Fund (Account )		(40,275)
	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		14,759
	Accrued expenses		204,520
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		179,004
	<b>TOTAL ASSETS</b>		179,004

# 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			23,612			23,612
Additions			2,870			2,870
Disposals						
Revaluation/Transfers						
At end of year			26,482			26,482
<b>Accumulated Depreciation</b>						
At start of year			22,799			22,799
Charges for year			1,770			1,770
Disposals						
Revaluation/Transfers						
At end of year			24,569			24,569
<b>Net book value at end of year</b>						
			1,913			1,913
<b>Net book value at end of previous year</b>						
			813			813

# 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 checked="" 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			
From Investments	74		74
Other Income (including increases by revaluation of assets)	196,600		196,600
<b>Total Income</b>	196,674		196,674
<b>EXPENDITURE</b> (including decreases by revaluation of	223,384		223,384
<b>Total Expenditure</b>	223,384		223,384
<b>Funds at beginning of year</b> (including reserves)	(13,565)		(13,565)
<b>Funds at end of year</b> (including reserves)	(40,275)		(40,275)
<b>ASSETS</b>			
Fixed Assets			1,913
Investment Assets			
Other Assets			177,091
		<b>Total Assets</b>	179,004
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	219,279
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			(40,275)

# 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.

SEE ACCOUNTS ATTACHED

# ACCOUNTING POLICIES

(see notes 74 and 75)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Keith Alexander</u> Name: <u>KEITH ALEXANDER</u> Date: <u>30th October 2013</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>PHIL CHARLTON</u> Date: <u>30/10/13</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/NO

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/NO

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/NO

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)

SEE ACCOUNTS ATTACHED

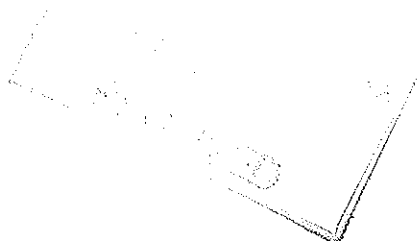
Signature(s) of auditor or auditors:		
Name(s):	Wilkins Kennedy LLP	
Profession(s) or Calling(s):	Chartered Accountants and Statutory Auditors	
Address(es):	Bridge House London Bridge London SE1 9QR	
Date:	31 October 2013	
Contact name and telephone number:	Peter Barton 01689 827505	

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

NISA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2013



**WILKINS KENNEDY LLP**  
Chartered Accountants  
Bridge House  
London Bridge  
London SE1 9QR

## NISA

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NISA

We have audited the financial statements of NISA for the year ended 31 July 2013, which comprise the income and expenditure account, balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to NISA's members, as a body. Our audit work has been undertaken so that we might state to NISA's members those matters 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 NISA and NISA's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective Responsibilities of the Committee of Management and Auditor**

As explained in Note 8, NISA's National Executive Committee is responsible for preparing financial statements which give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to NISA's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Committee and the overall presentation of the financial statements.

#### **Opinion on Financial Statements**

In our opinion, the financial statements:

- give a true and fair view, in accordance with UK Generally Accepted Accounting Practice of the state of the NISA's affairs as at 31 July 2013 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

#### **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 (Consolidation) Act 1992 requires us to report to you, if in our opinion:
  - adequate accounting records have not been kept; or
  - the financial statements are not in agreement with the accounting records and returns; or
  - we have not received all the information and explanations we require for our audit.

Bridge House  
London Bridge  
LONDON  
SE1 9QR

  
Chartered Accountants  
Statutory Auditor

Date: 31 October 2013



**NISA**  
**BALANCE SHEET**  
**AS AT 31 JULY 2013**

	Notes	£	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>	2		1,913			813
<b>CURRENT ASSETS</b>						
Other debtors	3	4,117		2,278		
Cash at bank		172,974		184,351		
		<u>177,091</u>		<u>186,629</u>		
<b>CREDITORS: Amounts falling due within one year</b>	4	219,279		201,007		
<b>NET CURRENT (LIABILITIES)</b>			(42,188)			(14,378)
<b>NET (LIABILITIES)</b>			<u>£ (40,275)</u>			<u>£ (13,565)</u>
<b>FUNDS</b>						
Members			(40,275)			(21,358)
Restructuring			-			7,793
<b>MEMBERS FUNDS</b>	5		<u>£ (40,275)</u>			<u>£ (13,565)</u>

*Keith Alexander*

General Secretary

*Keith ALEXANDER*

NEC

Approved on:

*13/10/13*

*Philip Chapman*

*PHILIP CHAPMAN*  
 NATIONAL CHAIRMAN

The attached notes form part of these financial statements.

**NISA****INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 JULY 2013**

	2013		2012	
	£	£	£	£
<b>INCOME</b>				
Grants		196,600		125,000
Interest received		74		60
		<u>196,674</u>		<u>125,060</u>
<b>OVERHEAD EXPENDITURE</b>				
Salaries	132,699		122,516	
Computer costs	385		275	
Travelling	11,757		14,927	
Meeting expenses	2,530		4,405	
Training costs	13,144		6,943	
Bursaries and red letter days	2,629		6,004	
Restructuring	7,793		37,314	
Printing and stationery	3,473		4,588	
Postage and telephone expenses	74		645	
Auditors remuneration	7,000		6,950	
Legal and professional charges	20,152		22,953	
Consultancy fees	18,682		4,550	
Subscriptions	419		334	
Depreciation	1,770		3,062	
Bank charges	72		29	
Miscellaneous expenses	790		813	
		<u>223,369</u>		<u>236,308</u>
<b>(DEFICIT) FOR THE YEAR BEFORE TAXATION</b>		<b>(26,695)</b>		<b>(111,248)</b>
Taxation (Note 7)		15		12
<b>(DEFICIT) FOR THE YEAR AFTER TAXATION</b>		<b><u>£ (26,710)</u></b>		<b><u>£ (111,260)</u></b>

The attached notes form part of these financial statements.

**NISA****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 JULY 2013****1. ACCOUNTING POLICIES**

- a) The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

The financial statements incorporate the results of the Association, the activities of which are continuing.

b) **Grants**

Grants receivable are credited to income for the period for which they are given. Grants received in respect of future periods are treated as deferred income.

c) **Depreciation**

Tangible fixed assets are written off by equal annual instalments over their expected useful lives as follows:

Fixtures & equipment - over 3 years

d) **Cash Flow Statement**

The Association has taken advantage of the exemptions available under FRS.1 to small entities not to prepare a cash flow statement and associated notes.

e) **Pensions**

The Association contributes to defined contribution pension schemes for its employees. The assets of this scheme are held separately from those of the Association in independently administered funds.

**2. FIXED ASSETS****Fixtures & Equipment**

	£
<b>COST</b>	
At 1 August 2012	23,612
Additions	2,870
	<hr/>
At 31 July 2013	26,482
	<hr/>
<b>DEPRECIATION</b>	
At 1 August 2012	22,799
Charge for year	1,770
	<hr/>
At 31 July 2013	24,569
	<hr/>
<b>WRITTEN DOWN VALUE</b>	
At 31 July 2013	<u>£ 1,913</u>
At 31 July 2012	<u>£ 813</u>

**NISA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2013**

<b>3. DEBTORS</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Prepayments	4,117	2,278
	<u>£ 4,117</u>	<u>£ 2,278</u>
<b>4. CREDITORS: Amounts falling due within one year.</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,253	-
Other creditors	6,506	7
Accruals	7,920	4,400
Deferred income	196,600	196,600
	<u>£ 219,279</u>	<u>£ 201,007</u>
<b>5. MEMBERS FUNDS</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
At 1 August 2012	(21,358)	(3,546)
Deficit for the year	(18,917)	(67,942)
Transfer – release of bursary fund	-	50,130
At 31 July 2013	<u>£ (40,275)</u>	<u>£ (21,358)</u>
<b>6. RESTRUCTURING FUND</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
At 1 August 2012	7,793	45,107
Expenditure in year	(7,793)	(37,314)
At 31 July 2013	<u>-</u>	<u>£ 7,793</u>

The purpose of the Restructuring Fund was to pay for extra work and services that had not been accounted for in the NISA Annual Budget which is submitted to News International for the Annual Grant. The fund was exhausted during the year and not replenished.

**NISA****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 JULY 2013****7. TAXATION**

The Association is assessable to UK corporation tax at 20% (2012: 20%) on all investment income and capital gains arising on the sale of investments.

	2013	2012
	£	£
Charge for year	15	12
	<u>£ 15</u>	<u>£ 12</u>

**8. NATIONAL EXECUTIVE COMMITTEE'S RESPONSIBILITIES**

The National Executive Committee is responsible for keeping proper accounting records with respect to the Association's transactions and its assets and liabilities, such accounting records to be kept that are necessary to give a true and fair view of the state of affairs of the Association and to explain its transactions and comply with the Trade Union and Labour Relations (Consolidation) Act 1992.

They are also responsible for establishing and maintaining a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances and hence they are responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**9. RELATED PARTIES**

The Association is under the control of its members.

**10. PENSION CONTRIBUTION**

The Association's contributions to defined contribution pension schemes was £870 in the year (2012: £4,100).

## NISA

### NEC MEMBERS' REIMBURSED EXPENSES SUMMARY 2013

	Train Travel	Motor Petrol	Taxi	Subsistence	IT Equipment	Total
Emma Yates	16	-	4	-	-	20
Keith Alexander	16	1,467	58	-	980	2,521
Nuala Harvey	6	-	-	13	-	19
Phil Chaplin	24	725	-	-	479	1,228
Simon Wilson	9	-	-	-	-	9
Steve Graves	233	-	209	50	-	492
TOTAL	304	2,192	271	63	1,459	4,289

For information only – this page does not form part of the financial statements.