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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

YORKSHIRE INDEPENDENT STAFF ASSOCIATION

Year ended:

17 NOVEMBER 2014

List no:

SIAT

Head or Main Office:

C/O SERVICE QUALITY DEPT.  
YORKSHIRE BUILDING SOCIETY  
YORKSHIRE HOUSE, YORKSHIRE DRIVE  
BRADFORD  
WEST YORKSHIRE  
BD5 8LJ

Website address (if available)

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

Yes

No

(Click the appropriate box)

General Secretary:

ANIA LOMAX

Telephone Number:

01274 472629

Contact name for queries  
regarding

KALEN WATSON

Telephone Number:

01274 472453

E-mail:

kmwatson@ybs.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)

# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## ASSOCIATION INFORMATION

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<b>Officers</b>	P Hinchcliffe A Shackleton L Adamson K Watson	Chair Vice Chair Policy Officer Treasurer
<b>Secretary</b>	A Lomax	
<b>Registration number</b>	514T - Trade Union and Labour Relations (Consolidated) Act 1992	
<b>Registered office</b>	16 Higher Downs Bradford BD8 0NA	
<b>Auditors</b>	The Shepherd Partnership Limited Rope Walk Skipton BD23 1ED	
<b>Bankers</b>	Yorkshire Building Society Yorkshire House Yorkshire Drive Bradford BD5 8LJ	

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# RETURN OF MEMBERS

(see notes 10 and 11)

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	705				705
FEMALE	1515				1515
TOTAL	2220				A 2220

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

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

2220
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## 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
POLICY OFFICER	A SHACKLETON	LEE ADAMSON	
VICE CHAIR	LEE ADAMSON	A SHACKLETON	

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

--

and names:

--



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

(see notes 19 and 20)

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

# 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)

<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		
Salaries and Wages included in above	£ 0	
Auditors' fees		1,850
Legal and Professional fees		20,269
Occupancy costs <i>, insurance &amp; general office</i>		1,587
Stationery, printing, postage, telephone, etc.		3,163
Expenses of Executive Committee (Head Office)		8,538
Expenses of conferences		
Other administrative expenses (specify)		9,708
<i>Training</i>		2,200
<i>Careranked</i>		7,794
<i>Recruitment costs</i>		1,498
<i>Motor expenses</i>		7,863
<i>Appeals &amp; disciplinary expenses</i>		6,577
<i>Affiliation fees</i>		
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
		1263
Depreciation		95
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>72,402</b>
Charged to:		
General Fund (Page 3)		72,402
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
<b>Total</b>		<b>72,402</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			475
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	475
Credited to:			
		General Fund (Page 3)	475
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	475

# BALANCE SHEET as at 17 NOVEMBER 2014

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		3,787
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		3,787
	<b>Other Assets</b>		
	Loans to other trade unions		1,207
	Sundry debtors		
	Cash at bank and in hand		315,736
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		316,943
	<b>TOTAL ASSETS</b>		320,730
	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		2,455
	Accrued expenses		
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		2,455
	<b>TOTAL ASSETS</b>		318,275

# 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				11,970		11,970
Additions						
Disposals						
Revaluation/Transfer s						
At end of year				11,970		11,970
<b>Accumulated Depreciation</b>						
At start of year				6,920		6,920
Charges for year				1,263		1,263
Disposals						
Revaluation/Transfer s						
At end of year				8,183		8,183
<b>Net book value at end of year</b>						
Net book value at end of year				3,787		3,787
<b>Net book value at end of previous year</b>						
Net book value at end of previous year				5,050		5,050

# 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	315,736	
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	315,736	
Market Value of Unquoted Investments	315,736	



# 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			77,354
From Investments			475
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			77,829
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			72,402
<b>Total Expenditure</b>			72,402
<b>Funds at beginning of year</b> (including reserves)			312,848
<b>Funds at end of year</b> (including reserves)			318,275
<b>ASSETS</b>			
Fixed Assets			3,787
Investment Assets			315,736
Other Assets			1,207
<b>Total Assets</b>			320,730
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			2,455
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			318,275

# 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 ATTACHED ACCOUNTS

# ACCOUNTING POLICIES

(see notes 74 and 75)

SEE ATTACHED ACCOUNTS

## 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>Ania Lomax</i></u> Name: <u>ANIA LOMAX</u> Date: <u>12.5.15</u>	Chairman's Signature: <u><i>Karen Watson</i></u> (or other official whose position should be stated) Name: <u>KAREN WATSON</u> Date: <u>12.5.15</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)	ENCLOSE D	<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)

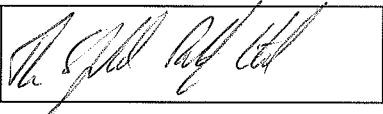
YES/~~NO~~

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)

*SEE ATTACHED ACCOUNTS*

# AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	The Shepherd Partnership Limited	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	ROPE WALK SKIPTON BD23 1ED	
Date:	29 APRIL 2015	
Contact name and telephone number:	ADAM DUTTON 01756 799823	

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

# **YORKSHIRE INDEPENDENT STAFF ASSOCIATION**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF YORKSHIRE INDEPENDENT STAFF ASSOCIATION**

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We have audited the financial statements of Yorkshire Independent Staff Association for the period ended 17 November 2014 set out on pages 4 to 7. 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).

The report is made solely to the trade union's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations Act 1992. Our audit work has been undertaken so that we might state to the trade union'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 the trade union and the the trade union's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Officers and auditors**

As explained more fully in the Officers' Responsibilities Statement set out on page 1, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit 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 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 the trade union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Officers' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the trade union's affairs as at 17 November 2014 and of its surplus for this year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Association rules.

# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### TO THE MEMBERS OF YORKSHIRE INDEPENDENT STAFF ASSOCIATION

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#### **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 returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of officers' remuneration specified by law are not made ; or
- we have not received all the information and explanations we require for our audit.



**Adam Dutton FCCA FMAAT (Senior Statutory Auditor)**  
for and on behalf of The Shepherd Partnership Limited

29 April 2015

**Chartered Accountants**  
**Statutory Auditor**

Rope Walk  
Skipton  
BD23 1ED



Registration No. 514T - Trade  
Union and Labour Relations  
(Consolidation) Act 1992

**YORKSHIRE INDEPENDENT STAFF ASSOCIATION**  
**OFFICERS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 17 NOVEMBER 2014**

# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

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# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## OFFICERS' REPORT

**FOR THE PERIOD ENDED 17 NOVEMBER 2014**

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The officers present their report and financial statements for the period ended 17 November 2014.

### **Officers**

The following officers held office since 1 January 2014:

A Shackleton  
K Watson  
L Adamson  
A Lomax  
P Hinchcliffe

### **Statement of Officers' responsibilities**

The officers are responsible for preparing the Officers' Report and the financial statements in accordance with applicable law and regulations.

Trade Union law requires the officers to prepare financial statements for each financial year. Under the law the officers have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under trade union law the officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the trade union and of the surplus or deficit of the trade union for that period. In preparing these financial statements, the officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trade union will continue to operate.

The officers are responsible for keeping adequate accounting records that are sufficient to show and explain the trade union's transactions and disclose with reasonable accuracy at any time the financial position of the trade union and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the trade union and hence for taking reasonable steps for the prevention of fraud and other irregularities.

### **Statement of disclosure to auditors**

So far as the officers are aware, there is no relevant audit information of which the the trade union's auditors are unaware. Additionally, the officers have taken all necessary steps that they ought to have taken as officers in order to make themselves aware of all relevant audit information and to establish that the trade union's auditors are aware of that information.

By order of the board



A Lomax  
**Secretary**

29 April 2015

# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 17 NOVEMBER 2014

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	Notes	Period ended 17 November 2014 £	31 December 2013 £
<b>Income</b>		77,354	82,242
Administrative expenses		(72,307)	(82,431)
<b>Operating surplus/(deficit)</b>	<b>2</b>	5,047	(189)
Other interest receivable and similar income	<b>3</b>	475	1,320
<b>Surplus on ordinary activities before taxation</b>		5,522	1,131
Tax on surplus on ordinary activities	<b>4</b>	(95)	(264)
<b>Surplus for the year</b>	<b>8</b>	5,427	867

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# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## BALANCE SHEET

AS AT 17 NOVEMBER 2014

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	5		3,787		5,050
<b>Current assets</b>					
Debtors	6	1,207		1,573	
Cash at bank and in hand		315,736		308,189	
		<u>316,943</u>		<u>309,762</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(2,455)</u>		<u>(1,964)</u>	
<b>Net current assets</b>			<u>314,488</u>		<u>307,798</u>
<b>Total assets less current liabilities</b>			<u><u>318,275</u></u>		<u><u>312,848</u></u>
<b>Capital and reserves</b>					
Income and expenditure account	8		318,275		312,848
<b>Shareholders' funds</b>			<u><u>318,275</u></u>		<u><u>312,848</u></u>

Approved by the Board for issue on 29 April 2015

  
A Lomax  
Secretary

K Watson  
Treasurer



Registration No. 514 T - Trade Union and Labour Relations (Consolidation) Act 1992

# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 17 NOVEMBER 2014

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

#### 1.2 Income

Income comprises revenue recognised by the trade union in respect of subscriptions and commissions receivable.

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Motor vehicles 25% Reducing balance

<b>2 Operating surplus</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Operating surplus is stated after charging:		
Depreciation of tangible assets	1,263	1,683
Auditors' remuneration	1,850	1,200
	<u>          </u>	<u>          </u>
<b>3 Investment income</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Bank interest	475	1,320
	<u>          </u>	<u>          </u>
	<u>475</u>	<u>1,320</u>
<b>4 Taxation</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>Domestic current year tax</b>		
U.K. corporation tax	95	264
	<u>          </u>	<u>          </u>
<b>Total current tax</b>	<u>95</u>	<u>264</u>

# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 17 NOVEMBER 2014

### 5 Tangible fixed assets

	Plant and machinery etc
	£
<b>Cost</b>	
At 1 January 2014 & at 17 November 2014	11,970
<b>Depreciation</b>	
At 1 January 2014	6,920
Charge for the period	1,263
At 17 November 2014	8,183
<b>Net book value</b>	
At 17 November 2014	3,787
At 31 December 2013	5,050

6 Debtors	2014	2013
	£	£
Other debtors	1,207	1,573

7 Creditors: amounts falling due within one year	2014	2013
	£	£
Taxation and social security	95	264
Other creditors	2,360	1,700
	2,455	1,964

### 8 Statement of movements on income and expenditure account

	Income and expenditure account
	£
Balance at 1 January 2014	312,848
Surplus for the period	5,427
Balance at 17 November 2014	318,275

**YORKSHIRE INDEPENDENT STAFF ASSOCIATION**  
**MANAGEMENT INFORMATION**  
**FOR THE PERIOD ENDED 17 NOVEMBER 2014**



# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## DETAILED BALANCE SHEET AS AT 17 NOVEMBER 2014

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	2014		2013	
	£	£	£	£
<b>Fixed assets</b>				
Motor vehicles		3,787		5,050
		<u>3,787</u>		<u>5,050</u>
<b>Current assets</b>				
Corporation tax	1		-	
Prepayments	1,206		1,573	
Bank current account	315,736		78,668	
Bank deposit account	-		229,521	
	<u>316,943</u>		<u>309,762</u>	
<b>Creditors: amounts falling due within one year</b>				
Corporation tax	95		264	
Accruals	2,360		1,700	
	<u>2,455</u>		<u>1,964</u>	
<b>Net current assets</b>		<u>314,488</u>		<u>307,798</u>
<b>Total assets less current liabilities</b>		<u><u>318,275</u></u>		<u><u>312,848</u></u>
<b>Capital and reserves</b>				
Profit and loss account		<u>318,275</u>		<u>312,848</u>
<b>Shareholders' funds</b>		<u><u>318,275</u></u>		<u><u>312,848</u></u>

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# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE PERIOD ENDED 17 NOVEMBER 2014

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	Period ended 17 November 2014		31 December 2013	
	£	£	£	£
<b>Income</b>				
Subscriptions income		72,518		78,350
Commissions receivable		2,425		1,051
Lottery receipts		6,862		9,366
Lottery draw expenses		(4,451)		(6,525)
		<hr/>		<hr/>
		77,354		82,242
<b>Administrative expenses</b>		(72,307)		(82,431)
		<hr/>		<hr/>
<b>Operating surplus</b>		5,047		(189)
<b>Other interest receivable and similar income</b>				
Bank interest received		475		1,320
		<hr/>		<hr/>
<b>Surplus before taxation</b>	7.14%	5,522	1.38%	1,131
		<hr/> <hr/>		<hr/> <hr/>

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# YORKSHIRE INDEPENDENT STAFF ASSOCIATION

## SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE PERIOD ENDED 17 NOVEMBER 2014

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	Period ended 17 November 2014 £	31 December 2013 £
<b>Administrative expenses</b>		
Internal and external training	9,708	8,990
Caseworker	2,200	3,268
Committee expenses	8,538	16,485
Insurance	1,531	1,610
Printing and stationery	2,924	4,252
Recruitment costs	7,794	7,499
Computer running costs	239	634
Motor running expenses	1,495	1,079
Legal fees	6,131	14,775
Appeals and disciplinary expenses	7,863	1,815
Affiliation fees	6,577	5,028
Consultancy fees	13,888	13,873
Audit and accountancy fees	1,850	1,200
Legal and professional fees	250	240
General office expenses	56	-
Depreciation on motor vehicles	1,263	1,683
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	72,307	82,431
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