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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	NATIONAL ASSOCIATION OF COLLIERY OVERMEN, DEPUTIES AND SHOTFIRERS
Year ended:	31 DECEMBER 2013
List no:	157
Head or Main Office:	Wadsworth House 130-132 Doncaster Road Barnsley S70 1TP
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"/> (Click the appropriate box)
General Secretary:	Mr R Soar
Telephone Number:	01226 209743
Contact name for queries regarding the completion of this return:	Mr A Doyle
Telephone Number:	01226 295891
E-mail:	Andrew.doyle@hmdoyle.co.uk

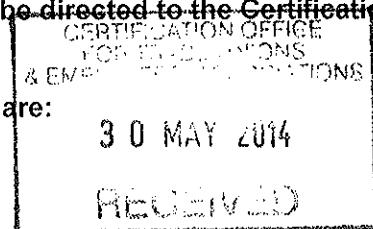
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

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
22nd 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)

NACODS (National)

Information
for the Year Ended 31 December 2013

OFFICIALS:

General Secretary
President

R Soar
T Fox

TRUSTEES:

T Fox Esq
R Soar Esq
C Searston Esq
K Franks Esq

REGISTERED OFFICE:

Wadsworth House
130-132 Doncaster Road
Barnsley
South Yorkshire
S70 1TP

AUDITORS:

Hart Shaw LLP
Chartered Accountants and Statutory Auditors
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

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	466				466
FEMALE					
TOTAL	466				A 466

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

0
231

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

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		106,733
From Members: Other income from members (specify)		
Donation from Maltby Branch	21,600	
Total other income from members		21,600
Total of all income from members		128,333
Investment income (as at page 12)		68,513
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		68,513
	TOTAL INCOME	196,846
EXPENDITURE		
Benefits to members (as at page 5)		1,960
Administrative expenses (as at page 10)		243,403
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		3,344
	TOTAL EXPENDITURE	248,707
		(51,861)
		1,095,487
		1,043,626

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

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

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
		Education	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits		Coal Allowance	360
		Miscellaneous Grants	1,600
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	1,960

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 and 25)

FUND 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
Income	Members contributions and levies		1,341
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	1,341
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
		Total expenditure	0
		Surplus (deficit) for year	1,341
		Amount of political fund at beginning of year	28,370
		Amount of political fund at the end of year (as Balance Sheet)	29,711
		Number of members at end of year contributing to the political fund	231
		Number of members at end of the year not contributing to the political fund	235
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	0

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as agents of a central political fund	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political 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)

		£
Administrative Expenses		
Remuneration and expenses of staff		174,477
Salaries and Wages included in above	£153,263	
Auditors' fees		6,987
Legal and Professional fees		29,848
Occupancy costs		13,849
Stationery, printing, postage, telephone, etc.		6,984
Expenses of Executive Committee (Head Office)		5,000
Expenses of conferences		
Other administrative expenses (specify)		
Motor & Travel		17,127
Repairs & Sundries		1,345
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		164
Mortgages		
Investment Management fees		9,116
Depreciation		6,583
Profit on sale of investments		(41,257)
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Branch expenditure, Deputations and Delegates		13,180
Total		243,403
Charged to:	General Fund (Page 3)	243,403
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		243,403

BALANCE SHEET as at 31 DECEMBER 2013

(see notes 47 to 50)

Previous Year		£	£
191,446	Fixed Assets (at page 14)		184,863
	Investments (as per analysis on page 15)		
690,479	Quoted (Market value £ 764,848)	639,775	
325,000	Unquoted	325,000	
	Total Investments		964,775
	Other Assets		
	Loans to other trade unions		
9,265	Sundry debtors	3,279	
47,010	Cash at bank and in hand	65,319	
	Income tax to be recovered		
	Stocks of goods		
	Others (specific)		
	Total of other assets		68,598
1,263,200	TOTAL ASSETS		1,218,236
1,234,830	Fund (Account 1)		1,188,525
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
28,370	Political Fund (Account)		29,711
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
3,695	Tax payable		3,344
127,265	Sundry creditors		130,079
8,383	Accrued expenses		11,476
	Provisions		
	Other liabilities		
139,343	TOTAL LIABILITIES		144,899
1,123,857	TOTAL ASSETS		1,073,337

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year		222,756	36,216			258,972
Additions						
Disposals						
Revaluation/Transfer s						
At end of year		222,756	36,216			258,972
Accumulated Depreciation						
At start of year		38,001	29,525			67,526
Charges for year		4,455	2,128			6,583
Disposals						
Revaluation/Transfer s						
At end of year		42,456	31,653			74,109
Net book value at end of year						
		180,300	4,563			184,863
Net book value at end of previous year						
		184,755	6,691			191,446

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	639,775	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	639,775	
Market Value of Quoted Investment	808,713	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Investment properties	325,000	
TOTAL UNQUOTED (as Balance Sheet)	325,000	
Market Value of Unquoted Investments	425,000	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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 £
INCOME			
From Members	128,333	1,341	129,674
From Investments	68,513		68,513
Other Income (including increases by revaluation of assets)			
Total Income	196,846	1,341	198,187
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	248,707	0	248,707
Funds at beginning of year (including reserves)	1,095,487	28,370	1,123,857
Funds at end of year (including reserves)	1,043,626	29,711	1,073,337
ASSETS			
Fixed Assets			184,863
Investment Assets			964,775
Other Assets			68,598
		Total Assets	1,218,236
LIABILITIES		Total Liabilities	144,899
NET ASSETS (Total Assets less Total Liabilities)			1,073,337

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

NACODS (National)
Notes to the Financial Statements
for the Year Ended 31 December 2013

1. ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared under the historical cost convention.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 20% on reducing balance
Fixtures and Fittings	- 15% on reducing balance
Computer Equipment	- 33% on cost

Contributions from members.

Contributions are the total amount received by the Association from its members for the year ended 31st December 2013.

Political contributions.

Separate funds are maintained for expenditure in the furtherance of political objectives in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Contributions to these funds are transferred from the General Fund for all members who have not contracted out.

Pensions

The association operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. CONTRIBUTIONS AND MEMBERSHIP

	Membership At Year End	Branch expenditure 2013 £	Branch expenditure 2012
Daw Mill	-	746	822
Kellingley	82	726	704
Maltby	-	0	653
Thoresby	82	808	735
Hatfield	67	675	533
Non paying members	235		
	<u>466</u>	<u>2955</u>	<u>3,447</u>

During the year no paying members had contracted out of payment of the political levy.

During 2013 contributions were received from 258 paying members all of whom also paid the political levy.

3. TAXATION

Analysis of the tax charge

Corporation tax due on external income for the year £3,344 (2012 £3,695)

NACODS (National)
Notes to the Financial Statements
for the Year Ended 31 December 2013

4. TANGIBLE FIXED ASSETS

	<u>Land & buildings</u>	<u>Plant & machinery etc</u>	<u>Totals</u>
	£	£	£
COST:			
At 1 st January 2013	222,756	36,216	258,972
Additions			
Disposals			
At 31 December 2013	<u>222,756</u>	<u>36,216</u>	<u>258,972</u>
DEPRECIATION			
As at 1 st January 2013	38,001	29,525	67,526
Charge for year	4,455	2,128	6,583
Disposals			
At 31 December 2013	<u>42,456</u>	<u>31,653</u>	<u>74,109</u>
NET BOOK VALUE:			
At 31 December 2013	<u>180,300</u>	<u>4,563</u>	<u>184,863</u>

The trustees are actively trying to sell the property included within tangible fixed assets. The properties were originally occupied by the Association and while empty and awaiting sale are let out on short term lets. It has never been the intention of the Association to hold the properties for investment purposes although if a timely and beneficial sale cannot be arranged it may become necessary to do so and a transfer from tangible fixed assets to investments will be made in the accounts.

5. FIXED ASSET INVESTMENTS

	<u>Land & buildings</u>	<u>Quoted Investments</u>	<u>Total</u>
	£	£	£
COST:			
At 1 st January 2013	325,000	690,479	1,015,479
Disposals	-	(88,882)	(88,882)
Additions	-	38,178	38,178
At 31 December 2013	<u>325,000</u>	<u>639,775</u>	<u>964,775</u>

Quoted Investments

Market value at 31 December 2013 - £808,713 (2012 - £764,848)

Land & Buildings

Investment properties have been valued by the Trustees at an estimated value of £425,000 (2012- £400,000)

**6. DEBTORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2013	2012
	£	£
Other debtors	3,279	9,265
	<u>3,279</u>	<u>9,265</u>

NACODS (National)

Notes to the Financial Statements
for the Year Ended 31 December 2013

**7. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2013	2012
	£	£
Taxation	3,344	3,695
Other creditors	130,079	127,265
Accrued expenses	<u>11,476</u>	<u>8,383</u>
	<u>144,899</u>	<u>139,343</u>

8. CONTINGENT LIABILITIES

The Union is involved in an ongoing asbestos/pneumoconiosis claim, the outcome of which is unknown. Should the Union be unsuccessful, the likely legal costs will have a significant impact on the Union's ability to continue.

ACCOUNTING POLICIES

(see notes 74 and 75)

SEE ATTACHED

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>[Signature]</i></u> Name: <u>Emiliano Nunez Sage</u> _____ Date: <u>28.5.14</u>	Chairman's Signature: <u><i>[Signature]</i></u> (or other official whose position should be stated) Name: <u>Leah Leslie Cox</u> _____ Date: <u>28.5.14</u>
--	--

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

AUDITOR'S REPORT (continued)

SEE ATTACHED.

Signature(s) of auditor or auditors:

M. McDonagh

Name(s):

MARTIN MCDONAGH

Profession(s) or Calling(s):

FCA

Address(es):

HARTSHAW LLP
EUROPA LINK
SHEFFIELD BUSINESS
PARK
SHEFFIELD S9 1XU

Date:

29 MAY 2014

Contact name and telephone number:

ANDREW DOYLE
01226 295891

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

NACODS (National)

Report of the Independent Auditors to the Members of NACODS (National)

We have audited the financial statements of NACODS (National) for the year ended 31 December 2013 on pages 5 to 9, which have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Union's members, as a body, in accordance with the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the 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, for this report, or for the opinions we have formed.

Respective responsibilities of Committee of Management Auditors

Trade Union law and rules of the Union require the council to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Union and of the surplus or deficit of the Union for that year. The financial information for the Annual Return is extracted from the audited accounts. In preparing the accounts, the Council is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Union will continue in operation.

The Council is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Union and to enable it to ensure that the accounts comply with Chapter III of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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 Practises 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 Union's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the officers;
- and overall presentation of the financial statements.

We read all of the financial and non-financial information in the financial statements 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.

NACODS (National)

Report of the Independent Auditors to the Members of NACODS (National)
Continued

Opinion

In our opinion the financial statements give a true and fair view of the statement of affairs of the Association as at 31 December 2013 and of the income and expenditure of the Association for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. In our opinion the other information contained in the Report of the Trustees is consistent with the financial statements.

Matter 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:

- 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
- we have not received all the information and explanations we require for our audit; or
- the financial statements are not in agreement with the accounting records and returns.



Hart Shaw LLP
Chartered Accountants and Statutory Auditors
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

Date: 29/5/14.

Hart Moss Doyle Ltd.

CHARTERED ACCOUNTANTS

The Old Co-op
69 High Street
Dodworth, Barnsley
South Yorkshire, S75 3RQ
Tel: (01226) 295891
Fax: (01226) 297826
Email: reception@hmdoyle.co.uk

Our ref: ASD/ALD
Your ref: 157

Certification Office for Trades Unions
And Employers' Associations
22nd Floor, Euston Tower,
286 Euston Road
London NW1 3JJ

29th May 2014

Dear Sirs

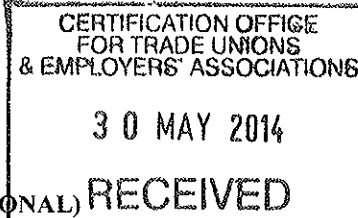
NACODS NATIONAL – YEAR ENDED 31 DECEMBER 2013

We enclose the completed Annual Return for the above, together with the Statement to Members, a copy of the financial statements and a copy of the Association's Rules.

Yours sincerely

Hart Moss Doyle Ltd.
Hart Moss Doyle Ltd





NACODS (NATIONAL)

**STATEMENT TO THE MEMBERS OF NACODS (NATIONAL)
ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR THE PERIOD
ENDED 31 DECEMBER 2013
AS REQUIRED BY SECTION 32A OF THE TRADE UNION AND LABOUR RELATIONS
(CONSOLIDATION) ACT 1992 as amended by the Employment Relations Act 1999**

In accordance with the above requirements we would advise all members that:

Income and Expenditure

The total income of the union for the period was £198,187. This amount included payments of £108,074 in respect of membership income of the union. The union's total expenditure for the period was £248,707.

Political Fund

In respect of the union's political fund, its total income was £1,341 and total expenditure was Nil.

Salary paid to and other benefits provided to the General Secretary

The gross salary including employers NIC paid to and other benefits provided to or in respect of Officials is as follows:

	Salary	Benefits	Pension	Total
R Soar	53,707, (62,446)	4,420	10,607	77,473
T Fox	60,775	1,585	10,607	72,967

Members are reminded that they have been notified prior to the Council Meeting at which accounts were approved that they were invited to lodge any queries on the accounts circularised or on the conduct of the union with the secretary prior to the Council Meeting.

We believe therefore that the requirements of the above Act have been complied with. For completeness however, we would make a following statement: -

"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 the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustee, he should consider obtaining independent legal advice."

R Soar
General Secretary

Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2013
for
NACODS (National)



NACODS (National)

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for the Year Ended 31 December 2013

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NACODS (National)
Information
for the Year Ended 31 December 2013

OFFICIALS:

General Secretary
President

R Soar
T Fox

TRUSTEES:

T Fox Esq
R Soar Esq
C Searston Esq
K Franks Esq

REGISTERED OFFICE:

Wadsworth House
130-132 Doncaster Road
Barnsley
South Yorkshire
S70 1TP

AUDITORS:

Hart Shaw LLP
Chartered Accountants and Statutory Auditors
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

NACODS (National)

Report of the Trustees
for the Year Ended 31 December 2013

The trustees present their report with the financial statements of the Association for the year ended 31 December 2013.

PRINCIPAL ACTIVITY

The principal activity of the Association in the year under review was that of a Trade Union.

STATEMENT OF TRUSTEES RESPONSIBILITIES


The Associations rules requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and the excess or deficit of income over expenditure for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the relevant legislation. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

R Soar


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Date:

NACODS (National)

Report of the Independent Auditors to the Members of NACODS (National)

We have audited the financial statements of NACODS (National) for the year ended 31 December 2013 on pages 5 to 9, which have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Union's members, as a body, in accordance with the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the 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, for this report, or for the opinions we have formed.

Respective responsibilities of Committee of Management Auditors

Trade Union law and rules of the Union require the council to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Union and of the surplus or deficit of the Union for that year. The financial information for the Annual Return is extracted from the audited accounts. In preparing the accounts, the Council is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Union will continue in operation.

The Council is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Union and to enable it to ensure that the accounts comply with Chapter III of the United Kingdom Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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 Practises 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 Union's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the officers;
- and overall presentation of the financial statements.

We read all of the financial and non-financial information in the financial statements 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.

NACODS (National)

Report of the Independent Auditors to the Members of NACODS (National)
Continued

Opinion

In our opinion the financial statements give a true and fair view of the statement of affairs of the Association as at 31 December 2013 and of the income and expenditure of the Association for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. In our opinion the other information contained in the Report of the Trustees is consistent with the financial statements.

Matter 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:

- 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
- we have not received all the information and explanations we require for our audit; or
- the financial statements are not in agreement with the accounting records and returns.

Hart Shaw LLP
Chartered Accountants and Statutory Auditors
Europa Link
Sheffield Business Park
Sheffield
S9 1XU

Date:

NACODS (National)
Statement of Financial Activities
for the Year Ended 31 December 2013

	Political Fund £	General Fund £	Total 2013 £	Total 2012 £
<u>Income</u>				
Contributions receivable	1,341	106,733	108,074	128,986
Investment income		20,013	20,013	23,494
Rents received		48,500	48,500	48,500
Donations Received		21,600	21,600	
	<u>1,341</u>	<u>196,846</u>	<u>198,187</u>	<u>200,980</u>
<u>Expenditure</u>				
Branch expenditure		2,956	2,956	3,447
Political expenditure	-	-	-	-
Deputations		7,400	7,400	5,800
Education		-	-	4,423
Death grants		-	-	250
Coal allowance		360	360	1,080
Miscellaneous grants		1,600	1,600	1,600
E C expenses		5,000	5,000	7,420
Delegate		2,824	2,824	10,595
Wages		26,544	26,544	33,517
Officials salaries		126,719	126,719	148,185
Taxation		3,344	3,344	3,695
Pensions		21,214	21,214	25,210
Telephones		5,663	5,663	6,551
Printing and stationery		1,321	1,321	724
EC & Officials motor expenses		17,127	17,127	16,705
Repairs and renewals		910	910	321
Cleaning		45	45	149
Sundry		390	390	441
Audit		6,987	6,987	6,256
Legal		29,848	29,848	27,116
Rates		5,528	5,528	5,380
Insurance		5,638	5,638	5,852
Light and heat		2,683	2,683	2,539
Bank charges & Investments		9,280	9,280	8,364
	<u>-</u>	<u>283,381</u>	<u>283,381</u>	<u>325,620</u>
<u>Depreciation</u>				
Land and buildings		4,455	4,455	4,455
Other assets		2,128	2,128	1,935
Loss/(Profit) on disposal of Investments		(41,257)	(41,257)	(15,738)
	<u>-</u>	<u>(34,674)</u>	<u>(34,674)</u>	<u>(9,348)</u>
NET (DEFICIT) OF INCOME OVER EXPENDITURE	1,341	(51,861)	(50,520)	(115,292)
Reserves b/f	<u>28,370</u>	<u>1,095,487</u>	<u>1,123,857</u>	<u>1,239,149</u>
Reserves c/f	<u>29,711</u>	<u>1,043,626</u>	<u>1,073,337</u>	<u>1,123,857</u>

The notes form part of these financial statements

NACODS (National)

Balance Sheet
31 December 2013

	Notes	31.12.13 £	31.12.13 £	31.12.12 £	31.12.12 £
FIXED ASSETS:					
Tangible assets	4		184,863		191,446
Investments	5		<u>964,775</u>		<u>1,015,479</u>
			1,149,638		1,206,925
CURRENT ASSETS:					
Debtors	6	3,279		9,265	
Cash at bank		<u>65,319</u>		<u>47,010</u>	
		68,598		56,275	
CREDITORS: Amounts					
Falling due within one year	7	144,899		139,343	
NET CURRENT ASSETS / (LIABILITIES)			<u>(76,301)</u>		<u>(83,068)</u>
TOTAL ASSETS					
LESS					
CURRENT LIABILITIES:			<u>1,073,337</u>		<u>1,123,857</u>
RESERVES:					
General Fund			1,043,626		1,095,487
Political Fund			29,711		28,370
			<u>1,073,337</u>		<u>1,123,857</u>

ON BEHALF OF THE TRUSTEES:

R Soar


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Approved on:

NACODS (National)
Notes to the Financial Statements
for the Year Ended 31 December 2013

1. ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared under the historical cost convention.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 20% on reducing balance
Fixtures and Fittings	- 15% on reducing balance
Computer Equipment	- 33% on cost

Contributions from members.

Contributions are the total amount received by the Association from its members for the year ended 31st December 2013.

Political contributions.

Separate funds are maintained for expenditure in the furtherance of political objectives in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Contributions to these funds are transferred from the General Fund for all members who have not contracted out.

Pensions

The association operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. CONTRIBUTIONS AND MEMBERSHIP

	Membership At Year End	Branch expenditure 2013 £	Branch expenditure 2012
Daw Mill	-	746	822
Kellingley	82	726	704
Maltby	-	0	653
Thoresby	82	808	735
Hatfield	67	675	533
Non paying members	235		
	<u>466</u>	<u>2955</u>	<u>3,447</u>

During the year no paying members had contracted out of payment of the political levy.

During 2013 contributions were received from 258 paying members all of whom also paid the political levy.

3. TAXATION

Analysis of the tax charge

Corporation tax due on external income for the year £3,344 (2012 £3,695)

NACODS (National)
Notes to the Financial Statements
for the Year Ended 31 December 2013

4. TANGIBLE FIXED ASSETS

	Land & buildings £	Plant & machinery etc £	Totals £
COST:			
At 1 st January 2013	222,756	36,216	258,972
Additions			
Disposals			
At 31 December 2013	222,756	36,216	258,972
DEPRECIATION			
As at 1 st January 2013	38,001	29,525	67,526
Charge for year	4,455	2,128	6,583
Disposals			
At 31 December 2013	42,456	31,653	74,109
NET BOOK VALUE:			
At 31 December 2013	180,300	4,563	184,863

The trustees are actively trying to sell the property included within tangible fixed assets. The properties were originally occupied by the Association and while empty and awaiting sale are let out on short term lets. It has never been the intention of the Association to hold the properties for investment purposes although if a timely and beneficial sale cannot be arranged it may become necessary to do so and a transfer from tangible fixed assets to investments will be made in the accounts.

5. FIXED ASSET INVESTMENTS

	Land & buildings £	Quoted Investments £	Total £
COST:			
At 1 st January 2013	325,000	690,479	1,015,479
Disposals	-	(88,882)	(88,882)
Additions	-	38,178	38,178
At 31 December 2013	325,000	639,775	964,775

Quoted Investments

Market value at 31 December 2013 - £808,713 (2012 - £764,848)

Land & Buildings

Investment properties have been valued by the Trustees at an estimated value of £425,000 (2012- £400,000)

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Other debtors	3,279	9,265
	3,279	9,265

NACODS (National)

Notes to the Financial Statements
for the Year Ended 31 December 2013

**7. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2013 £	2012 £
Taxation	3,344	3,695
Other creditors	130,079	127,265
Accrued expenses	<u>11,476</u>	<u>8,383</u>
	<u>144,899</u>	<u>139,343</u>

8. CONTINGENT LIABILITIES

The Union is involved in an ongoing asbestos/pneumoconiosis claim, the outcome of which is unknown. Should the Union be unsuccessful, the likely legal costs will have a significant impact on the Union's ability to continue.