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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

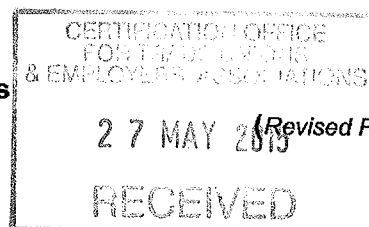
Name of Trade Union:	NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)		
Year ended:	31.12.14		
List no:	50807 (5)		
Head or Main Office:	SCOTTISH MINING TRUST BLAIR CASTLE CULROSS FIFE KY12 8JW		
Website address (if available)			
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Click the appropriate box)
General Secretary:	NICOLAS WILSON		
Telephone Number:	01383 880307		
Contact name for queries regarding	NICOLAS WILSON		
Telephone Number:	01383 880307		
E-mail:	NICKY@NUMSCOTLAND.DRG.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



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	35				35
FEMALE					
TOTAL	35				A 35

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

0
35

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	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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If yes, state the name of that other union:

b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
-----	--------------------------	----	-------------------------------------

If yes, state the number of affiliated unions:

and names:

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

ANNEXE TO FORM AR 21 PAGE 2

LIST OF OFFICERS IN POST AT 31.12.14

<u>NAME</u>	<u>OFFICE</u>
Nicolas Wilson	Trustee and President/General Secretary
William Menzies	Trustee and Vice President
Robert McGill	Trustee and Executive Committee Member
John Lynch	Trustee and Executive Committee Member

NATIONAL UNION OF MINeworkERS
(SCOTLAND AREA)

STATEMENT TO MEMBERS
ISSUED IN CONNECTION WITH THE
UNION'S ANNUAL RETURN
FOR THE YEAR ENDED 31st DECEMBER 2014
AS REQUIRED BY SECTION 32
OF THE TRADE UNION AND LABOUR
RELATIONS (CONSOLIDATION) ACT 1992

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		1287
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		1287
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	40530	
Income from any other sources (as at page 4)	6241	
Total of other income (as at page 4)		46771
	TOTAL INCOME	48058
EXPENDITURE		
Benefits to members (as at page 5)		113
Administrative expenses (as at page 10)		46191
Federation and other bodies (specify)		
AFFILIATION FEES	988	
CONTRIBUTION TO NATIONAL UNION OF MINERWOMEN (SCOTTISH AREA)	6241	
Total expenditure Federation and other bodies		7229
Taxation		
	TOTAL EXPENDITURE	53533
Surplus (deficit) for year		(5475)
Amount of general fund at beginning of year		9947
Amount of general fund at end of year		4472

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
CONTRIBUTION FROM NATIONAL UNION OF MINERWORKERS	26280	
CONTRIBUTION FROM SCEBTA	14250	
TOTAL FEDERATION AND OTHER BODIES		40530
Other income		
DONATIONS RECEIVED	6241	
TOTAL OTHER INCOME		6241
TOTAL OF ALL OTHER INCOME		46771

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	113	brought forward	113
		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			
carried forward	113	Total (should agree with figure in General Fund)	113

(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 4		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 5		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		<i>To be completed by trade unions which maintain their own fund</i>	
Income	Members contributions and levies		
	Investment income (as at page 12)		
	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 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		

POLITICAL FUND ACCOUNT 2		<i>To be completed by trade unions which act as components of a central trade union</i>	
Income	Contributions and levies collected from members on behalf of central political fund		272
	Funds received back from central political fund		123
	Other income (specify) CONTRIBUTION FROM SCEBATA	1000	
	Total other income as specified		1000
		Total income	1395
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	556	
	Administration expenses in connection with political objects (specify)	350	
	Non-political expenditure		
	Total expenditure		906
	Surplus (deficit) for year		489
	Amount held on behalf of trade union political fund at beginning of year		114
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		603
	Number of members at end of year contributing to the political fund		35
Number of members at end of the year not contributing to the political fund		0	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		0	

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		29585
Salaries and Wages included in above	£ 27587	
Auditors' fees		1260
Legal and Professional fees		3220
Occupancy costs		3488
Stationery, printing, postage, telephone, etc.		3214
Expenses of Executive Committee (Head Office)		1266
Expenses of conferences		2177
Other administrative expenses (specify)		
<i>DELEGATIONS & LOSS OF WORK</i>		2177
<i>TOTAL EXPENSES</i>		816
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		1165
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		46191
Charged to:	General Fund (Page 3)	46191
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		46191

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

Political Fund	£	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 Other investment income (specify)
Other Fund(s)	£	
Total investment income	£	
Credited to:		
General Fund (Page 3)	£	
Fund (Account)	£	
Fund (Account)	£	
Fund (Account)	£	
Fund (Account)	£	
Fund (Account)	£	
Fund (Account)	£	
Political Fund	£	
Total Investment Income	£	

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total	
			£	Pension Contributions s £	Other Benefits		
					Description		Value £
<u>PRESIDENT / GENERAL SECRETARY</u>	27000	636	1362		28998		

BALANCE SHEET as at 31.12.14

(see notes 47 to 50)

Previous Year		£	£
<u>2765</u>	Fixed Assets (at page 14)		1600
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
1010	Loans to other trade unions		
819	Sundry debtors		
12161	Cash at bank and in hand	7934	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
<u>13990</u>	Total of other assets		7934
16755	TOTAL ASSETS		9534
<u>9947</u>	<i>GENERAL</i> Fund (Account)		4472
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
114	Amount held on behalf of central trade union political fund		603
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
6694	Accrued expenses	4459	
	Provisions		
	Other liabilities		
<u>6694</u>	TOTAL LIABILITIES		4459
16755	TOTAL ASSETS		9534

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			5508			5508
Additions						
Disposals						
Revaluation/Transfer						
s						
At end of year			5508			5508
Accumulated Depreciation						
At start of year			2743			2743
Charges for year			1165			1165
Disposals						
Revaluation/Transfer						
s						
At end of year			3908			3908
Net book value at end of year						
			1600			1600
Net book value at end of previous year						
			2765			2765

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)

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"/>
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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	1287	272	1559
From Investments			
Other Income (including increases by revaluation of assets)	46771	1123	47894
Total Income	48058	1395	49453
EXPENDITURE (including decreases by revaluation of	53533	906	54439
Total Expenditure	53533	906	54439
Funds at beginning of year (including reserves)	9947	114	10061
Funds at end of year (including reserves)	4472	603	5075
ASSETS			
Fixed Assets			1600
Investment Assets			
Other Assets			7934
		Total Assets	9534
LIABILITIES			
		Total Liabilities	4459
NET ASSETS (Total Assets less Total Liabilities)			5075

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

1. Related party transactions

National Union of Mineworkers (Scotland Area) is an Area of National Union of Mineworkers.

National Union of Mineworkers (Scotland Area) and Scottish Colliery Enginemmen, Boilermen & Tradesmen's Association share a common General Secretary/Executive Committee Secretary and a number of common Trustees and Executive Committee members.

The loan to Scottish Colliery Enginemmen, Boilermen & Tradesmen's Association is interest-free and repayable on demand. Movement during the year was as follows:-

	<u>2014</u>	<u>2013</u>
	£	£
Balance at 1.1.14	1,010	560
Repaid during year	(1,010)	-
Advanced during year	-	<u>450</u>
Balance at 31.12.14	-	1,010
	=====	=====

2. Pension commitments

The Union operates a defined contribution pension scheme, the assets of which are held separately from those of the Union in an independently administered fund. At the balance sheet date there were no outstanding contributions due to the fund.

ACCOUNTING POLICIES


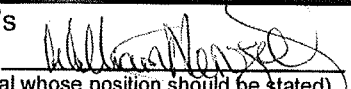
(see notes 74 and 75)

- a) Basis of preparation of financial statements
The financial statements are prepared under the historical cost convention and in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
- b) Basis of accounting
i) In accordance with the rules of the Union separate financial statements are prepared for the General Fund and the Political Fund.
ii) Branch funds and transactions have been incorporated in these financial statements.
- c) Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation.
Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of these assets, less their estimated residual value, over their expected useful lives on the following bases:-
Computer equipment over 3 years straight line basis
Other office equipment 25% reducing balance basis
- d) Pensions
The Union operated a defined contribution pension scheme and the pension charge represents the amount paid by the Union to the funds in respect of the year.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>NICOLAS WILSON</u> Date: <u>15.5.15</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>WILLIAM MENZIES</u> Date: <u>15.5.15</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 N/A	<input 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)

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)**

We have audited the financial statements of National Union of Mineworkers (Scotland Area) for the year ended 31st December, 2014 set out on pages 3 to 18. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 19.

This report is made solely to the Union's members, as a body, in accordance with the 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 EXECUTIVE COMMITTEE AND AUDITORS

The Executive Committee is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the Union has not kept proper accounting records or has not maintained a satisfactory system of control over its transactions, in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992, or if, in our opinion, the accounts to which this report relate do not agree with the accounting records, or if we have not received all the information and explanations we require for our audit.

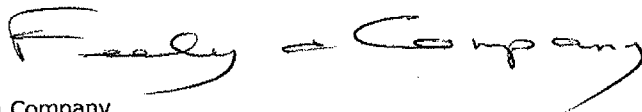
BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements, which have been prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992, give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs at 31st December, 2014 and of its General Fund deficit and Political Fund surplus for the year ended on that date.

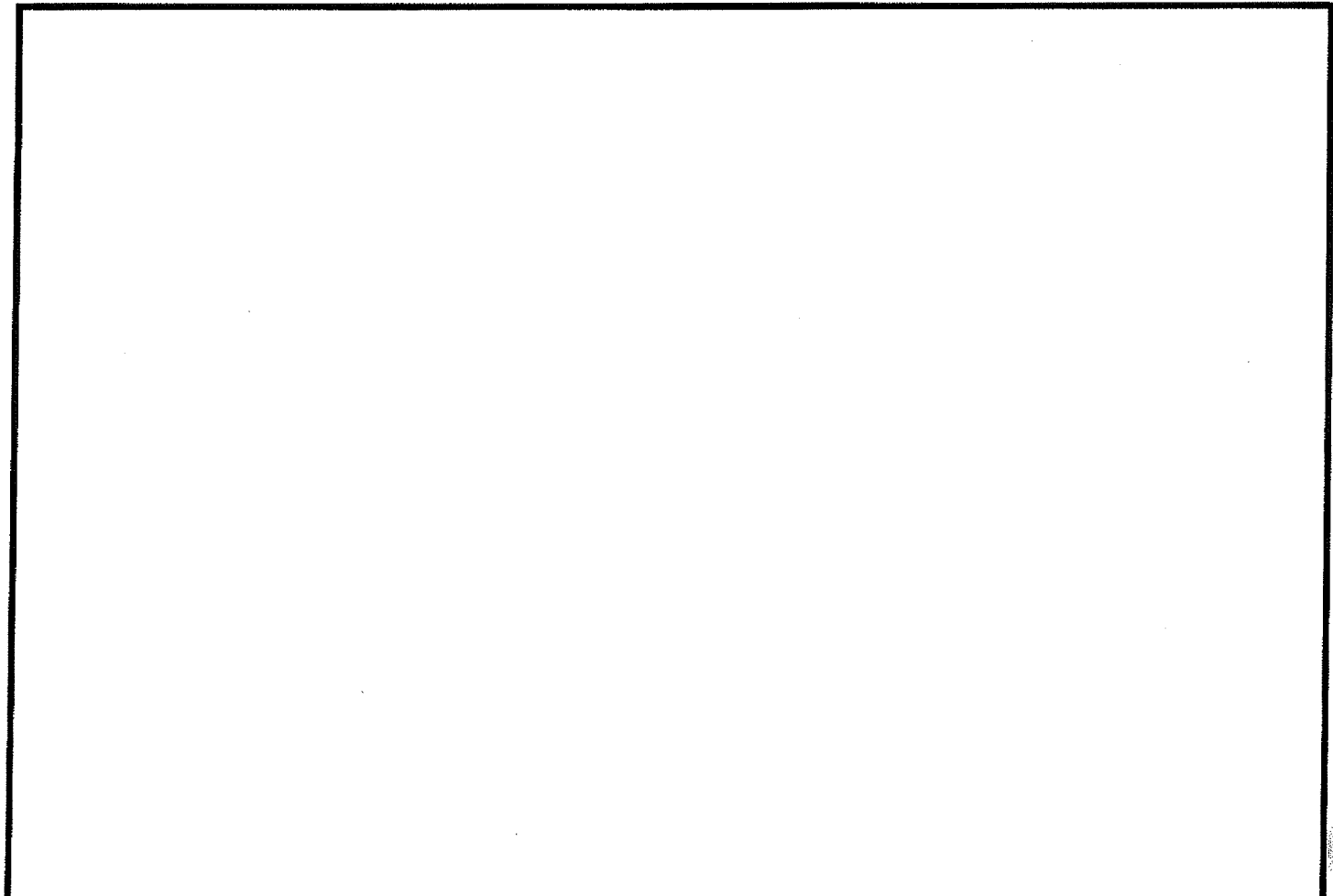


Feely & Company
Chartered Accountants
Registered Auditors

165 Main Street
Wishaw

15th May, 2015

AUDITOR'S REPORT (continued)



Signature(s) of auditor or auditors:		
Name(s):	FEELY & COMPANY	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS REGISTERED AUDITORS	
Address(es):	165 MAIN STREET WISHAW LANARKSHIRE	
Date:	15.5.2015	
Contact name and telephone number:	T. FEELY 01698 373200	

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

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)**

We have audited the financial statements of National Union of Mineworkers (Scotland Area) for the year ended 31st December, 2014 set out on pages 3 to 18. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 19.

This report is made solely to the Union's members, as a body, in accordance with the 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 EXECUTIVE COMMITTEE AND AUDITORS

The Executive Committee is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the Union has not kept proper accounting records or has not maintained a satisfactory system of control over its transactions, in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992, or if, in our opinion, the accounts to which this report relate do not agree with the accounting records, or if we have not received all the information and explanations we require for our audit.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements, which have been prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992, give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs at 31st December, 2014 and of its General Fund deficit and Political Fund surplus for the year ended on that date.



Feely & Company
Chartered Accountants
Registered Auditors

165 Main Street
Wishaw

15th May, 2015

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

YEAR ENDED 31st DECEMBER 2014

GENERAL FUND

	£
Total income	48,058 =====
Total expenditure	53,533 =====
Membership dues included in income	1,287 =====

POLITICAL FUND

	£
Total income	1,395 =====
Total expenditure	906 =====

SALARIES AND BENEFITS

President/General Secretary

	£
Salary	27,000 =====

No salaries or benefits were paid or provided in respect of any other officials of the Union.

STATEMENT TO MEMBERS

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 law or in breach of rules of the Union and contemplates bringing civil proceedings against the Union or responsible officials or trustees, he should consider obtaining independent legal advice.

