

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

National Union of Mineworkers (North East Area)

Year ended:

31 December 2016

List no:

1236T

Head or Main Office:

PO Box 6
Red Hill
Durham
DH1 4BB

Website address (if available)

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

Yes

No

X

(Click the appropriate box)

General Secretary:

Alan Cummings

Telephone Number:

0191 3843515

Contact name for queries regarding

Alan Cummings

Telephone Number:

0191 3843515

E-mail:

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

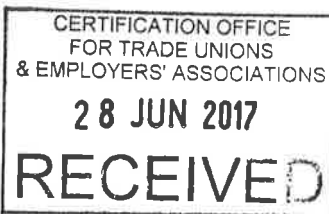
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

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



(Revised June 2017)

National Union of Mineworkers (North East Area)

Mr A.J Cummings Secretary

Mr Joseph Whitworth Chairman

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	30				30
FEMALE					
TOTAL	30				A 30

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

30

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
General Secretary	David Hopper	Alan Cummings	1/7/2016
Chairman	Alan Cummings	Joseph Whitworth	1/7/2016

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

National Union of Mineworkers

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		2442
From Members: Other income from members (specify)		
Total other income from members		2442
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	500	
Total of other income (as at page 4)		500
	TOTAL INCOME	2942
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		18352
Total expenditure Federation and other bodies		18352
Taxation		
	TOTAL EXPENDITURE	18352
Surplus (deficit) for year		(15410)
Amount of general fund at beginning of year		2049
Amount of general fund at end of year		(13361)

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 Durham Miners Association	500	
TOTAL OTHER INCOME		500
TOTAL OF ALL OTHER INCOME		500

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(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		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		156
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		156
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		1900
	Non-political expenditure		
	Total expenditure		1900
	Surplus (deficit) for year		(1744)
	Amount of political fund at beginning of year		22863
	Amount of political fund at the end of year (as Balance Sheet)		21119
	Number of members at end of year contributing to the political fund		30
	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		To be completed by trade unions which act as components of a central trade union	
		£	£
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		
Salaries and Wages included in above	£	
Auditors' fees		3186
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of events and conferences		4935
Other administrative expenses (specify)		
Travel and Subsistence		3975
Sundry		304
Casual wages		5690
Bank charges		42
Advertising		220
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		18352
Charged to:	General Fund (Page 3)	18352
	Fund (Account)	
	Fund (Account)	
	Total	18352

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

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

BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£	£
0	Fixed Assets (at page 14)		0
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
2176	Sundry debtors		1510
30534	Cash at bank and in hand		13672
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
32710	Total of other assets		15182
32710	TOTAL ASSETS		15182
2049	Fund (Account General)		(13361)
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
22863	Amount held on behalf of central trade union political fund		21119
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
4768	Sundry creditors		4316
3030	Accrued expenses		3108
	Provisions		
	Other liabilities		
30661	TOTAL LIABILITIES		28543
32710	TOTAL ASSETS		15182

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			43684			43684
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			43684			43684
Accumulated Depreciation						
At start of year			43684			43684
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year			43684			43684
Net book value at end of year			0			0

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 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	2442	156	2598
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	500		500
Total Income	2942	156	3098
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	18352	1900	20252
Funds at beginning of year (including reserves)	2049	22863	24912
Funds at end of year (including reserves)	(13361)	21119	7758
ASSETS			
Fixed Assets			0
Investment Assets			
Other Assets			15182
Total Assets			15182
LIABILITIES			
Total Liabilities			7424
NET ASSETS (Total Assets less Total Liabilities)			7758

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.

2	Fixed assets		Computer Equipment £
	Cost		
	At 1 January and 31 December 2016		<u>43,684</u>
	Depreciation		
	At 1 January and 31 December 2016		<u>43,684</u>
	Net book value		
	At 1 January and 31 December 2016		<u>-</u>
3	Related party transactions		
		2016	2015
		£	£
	<i>Durham Miners Association (DMA) loan account:</i>		
	Due from DMA at 1 January 2016	(4,316)	(4,316)
	Received from DMA	20,000	
	Paid to DMA	(20,000)	-
	Due from/(to) DMA at 31 December 2016	<u>(4,316)</u>	<u>(4,316)</u>
	<i>A J Cummings - general secretary</i>		
	Expenses of £1,271 were reimbursed to A J Cummings during the year.		
	<i>J Whitworth - chairman</i>		
	Expenses of £877 were reimbursed to J Whitworth during the year.		
4	Going concern		
	The NUM (North East) Area will be supported by the Durham Miners Association until such time as either entity cease.		

ACCOUNTING POLICIES

(see notes 74 and 75)

Tangible fixed assets

All tangible fixed assets are initially recorded at cost and depreciated over their useful economic life on a basis consistent with the depreciation policy.

Depreciation

The union's policy is to provide depreciation at a rate which is calculated to write off the cost of tangible fixed assets on a straight line basis over the useful economic life of the asset which, for computer equipment, is deemed to be 4 years.

Fund accounting

The union operates a separate political fund which is used to collect funds on behalf of the National Union of Mineworkers.

Branches

These financial statements do not include the separate transactions and balances of any branch or section of the National Union of Mineworkers (North East Area). Other branches appoint independent auditors and report separately.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>A. Cumming</u> Name: <u>ALAN CUMMING</u> Date: <u>27/6/2017</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>JOSEPH WHITWORTH</u> Date: <u>27.6.2017</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)	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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
(See section 36(3) of the 1992 Act, set out in note 83)

YES/

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
(See section 36(4) of the 1992 Act set out in rule 83)

YES/

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (section one)

We have audited the financial statements of the National Union of Mineworkers (North East Area) for the year ended 31 December 2016 which comprise the General and Political Fund Income and Expenditure Accounts, Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out on therein.

This report is made solely to the union's members, as a body. 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 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 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 officials and auditors

As explained more fully in the statement of officer's responsibilities, the officer is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the accounts

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on the accounts

In our opinion the accounts:

- give a true and fair view of the state of the union's affairs as at 31 December 2016 and of its surplus or deficit for the 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 Trade Union and Labour Relations (Consolidation) Act 1992.

Opinion on other matters

In our opinion the information given in the Officer's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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
- we have not received all the information and explanations we require for our audit.

Signature(s) of auditor or auditors:	Kimair & Company	
Name(s):	Mai Mak	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANT	
Address(es):	ASTON HOUSE REDBURN ROAD NEWCASTLE UPON TYNE NE5 1NB	
Date:	27/6/17	
Contact name and telephone number:	091 2867777	

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

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

MEMBERSHIP AUDIT CERTIFICATE (continued)

[Large empty rectangular area for audit findings or notes]

Signature of assurer	
Name	
Profession or Calling:	
Address	
Date	
Contact name and telephone number	

MEMBERSHIP AUDIT CERTIFICATE

SECTION TWO

For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES

If "NO" Please explain below:

Signature	Kimard Company
Name	Mai Mak
Office held	Managing Partner
Date	27/6/17

**NATIONAL UNION OF
MINEWORKERS
(NORTH EAST AREA)**

Statement to members
for the year ended

31 December 2016

NATIONAL UNION OF MINeworkERS (NORTH EAST AREA)

Statement to the Members issued in connection with the Union's Annual return for the year ended 31 December 2016 as required by Section 32A of Trade Union and Labour Relations(Consolidation) Act 1992

Income and Expenditure

The total income of the union for the period was £2,942. This includes receipts of £2,442 in respect of membership of the union and a £500 donation. In respect of the union's political fund, its total income was £156 and total expenditure was £1,900.

Salary paid to and other benefits provided to the General Secretary and members of the Executive

No salaries or pensions were paid to the General Secretary during the year.

Irregularity 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 of 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 official of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

NATIONAL UNION OF MINeworkERS (NORTH EAST AREA)

General fund

Income and Expenditure Account for the year ended 31 December 2016

	2016 £	2015 £
Income		
Contributions and subscriptions from members	2,442	2,451
Other income	500	-
	<u>2,942</u>	<u>2,451</u>
Expenditure		
Total expenditure	18,352	8,739
	<u>(15,410)</u>	<u>(6,288)</u>
Retained general fund (deficit)/surplus for the year		

Political fund

Income and Expenditure Account for the year ended 31 December 2016

	2016 £	2015 £
Contributions from members	156	156
	<u>156</u>	<u>156</u>
Expenditure		
Events	1,900	-
	<u>1,900</u>	<u>-</u>
Retained political fund surplus for the year	<u>(1,744)</u>	<u>156</u>

Amounts included within general fund expenditure

Remuneration and expenses of staff	2016 £	2015 £
General secretary		
Pension contributions	-	-
National insurance contributions	-	-
	<u>-</u>	<u>-</u>
President		
Gross salary	-	-
Pension contributions	-	-
National insurance contributions	-	-
	<u>-</u>	<u>-</u>
Total Salaries and Benefits to Officials	<u>-</u>	<u>-</u>

NATIONAL UNION OF MINeworkERS (NORTH EAST AREA)
Independent auditors' reports to the members of the National Union of
Mineworkers (North East Area)

On 27/6/17 we reported as auditors of the National Union of Mineworkers (North East Area) to the members on the financial statements prepared under the Trade Union and Labour Relations (Consolidation) Act 1992 for the year ended 31 December 2016. Our audit report was as follows:

Auditor's report made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992

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?

YES

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?

YES

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.

YES

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.

Independent auditors' report to the members of the National Union Of Mineworkers (North East Area)

We have audited the financial statements of the National Union of Mineworkers (North East Area) for the year ended 31 December 2016 which comprise the General and Political Fund Income and Expenditure Accounts, Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out on therein.

This report is made solely to the union's members, as a body. 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 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 union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Continued . . .

NATIONAL UNION OF MINeworkERS (NORTH EAST AREA)

Independent auditors' reports to the members of the National Union of Mineworkers (North East Area)

Respective Responsibilities of Officials and Auditors

As explained more fully in the statement of officer's responsibilities, the officer is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the accounts

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on the accounts

In our opinion the accounts:

- give a true and fair view of the state of the union's affairs as at 31 December 2016 and of its surplus or deficit for the 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 Trade Union and Labour Relations (Consolidation) Act 1992.

Opinion on other matters

In our opinion the information given in the Officer's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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
- we have not received all the information and explanations we require for our audit.

Kinnair + Company

Kinnair & Company
Chartered Accountants & Statutory Auditors
Newcastle Upon Tyne

.....27/6/17.....