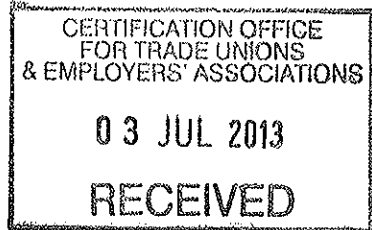


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FORM AR21



Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union: NUM Colliery Officials & Staff Area Region No.8

Year ended: 31 December 2012

List no: 504ST

Head or Main Office: 3 Eliock Place
Kirkconnel
Dumfriesshire
DG4 6PW

Website address (if available)

Has the address changed during the year to which the return relates? Yes No (Click the appropriate box)

General Secretary: Robert Jardine

Telephone Number: 07901 967 602

Contact name for queries regarding: Robert Jardine

Telephone Number: 07901 967 602

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
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


Certified a True Copy
of the Original

(Revised February 2011)

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					
FEMALE					
TOTAL	86				A 86

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

--

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

86

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:

1

and names:

National Union of Mineworkers

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		7595
From Members: Other income from members (specify)		
 Total other income from members		7595
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)		
 Total of other income (as at page 4)		
	TOTAL INCOME	7595
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		5393
Federation and other bodies (specify)		
 Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	5393
		2202
Surplus (deficit) for year		2202
Amount of general fund at beginning of year		3402
Amount of general fund at end of year		5604

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	
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)		16
	Bank Interest Received	16	
	Total other income as specified		16
	Total Income		16
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		16
	Amount of fund at beginning of year		11887
	Amount of fund at the end of year (as Balance Sheet)		11903
	Number of members contributing at end of year		0

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		
	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	4136
		Amount of political fund at the end of year (as Balance Sheet)	4136
		Number of members at end of year contributing to the political fund	86
		Number of members at end of the year not contributing to the political fund	86
		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		3673
Remuneration and expenses of staff	£Nil	
Salaries and Wages included in above		1092
Auditors' fees		
Legal and Professional fees		
Occupancy costs		44
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		580
Expenses of conferences		
Other administrative expenses (specify)		
 Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		4
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		5393
General Fund (Page 3)		5393
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		
Charged to:		

BALANCE SHEET as at

(see notes 47 to 50)

Previous Year		£	£
20	Fixed Assets (at page 14)		16
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		0
0	Sundry debtors		23392
20553	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		23408
20553	TOTAL ASSETS		23408
			5604
3402	Fund (Account 1)		11903
11887	Fund (Account 2)		
	Fund (Account)		
	Superannuation Fund (Account)		4136
4136	Political Fund (Account 1)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		1765
1148	Accrued expenses		
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		1765
1148	TOTAL ASSETS		23408
20573			

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						1272
At start of year			1272			0
Additions			0			0
Disposals			0			0
Revaluation/Transfer s			0			0
At end of year			1272			1272
Accumulated Depreciation						1252
At start of year			1252			4
Charges for year			4			0
Disposals			0			0
Revaluation/Transfer s			0			0
At end of year			1256			1256
Net book value at end of year						16
			16			
Net book value at end of previous year						20
			20			

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		23392
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		23392
Market Value of Unquoted Investments		23392

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	7595		7595
From Investments	16		16
Other Income (including increases by revaluation of assets)			
Total Income	7611		7611
EXPENDITURE (including decreases by revaluation of)			
Total Expenditure	5393		5393
Funds at beginning of year (including reserves)	15289	4136	19425
Funds at end of year (including reserves)	17507	4136	21643
ASSETS			
Fixed Assets			16
Investment Assets			
Other Assets			23392
Total Assets			23408
LIABILITIES			
Total Liabilities			1765
NET ASSETS (Total Assets less Total Liabilities)			21643

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.

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box is oriented vertically and occupies most of the page's width and height.

ACCOUNTING POLICIES

(see notes 74 and 75)

Depreciation policy - 20% reducing balance

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Robert Jardine</u> Name: <u>ROBERT JARDINE</u> Date: <u>27.5.2013</u>	Chairman's ^{TRUSTEE} Signature: <u>James Graham</u> (or other official whose position should be stated) Name: <u>JAMES GRAHAM</u> Date: <u>27.5.2013</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 type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input 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 type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

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

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

YES NO

If "No" please explain below.

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

YES NO

If "No" please explain below.


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

YES NO

If "No" please explain below.

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

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	WILLIAM DUNCAN & CO	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	BANK CHAMBERS 31 THE SQUARE CUMNOCK KA18 1AT	
Date:		
Contact name and telephone number:	GRAEME W B BRYSON	

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

REPORT OF THE AUDITORS TO THE MEMBERS OF

COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8

We have audited the financial statements of Colliery Officials and Staff Region No. 8 for the year ended 31st December 2012 set out on pages 3 - 7. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the trustees and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the trustees and 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 organisation, trustees and members, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Members and Auditors

As described in the statement of trustees' responsibilities on page 1, the branch's trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board Ethical Standards for Auditors.

Scope of the audit of 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 organisation's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the organisation's affairs at 31 December 2012 and of the income and expenditure of the General, Political and Benevolent Funds for the year then ended have been properly prepared with the branch rules.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

It is also our opinion that the organisation has kept proper accounting records in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees 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 Companies Act 2006 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; or
- the trustees were not entitled to prepare the financial statements and the trustee's report in accordance with the regime for small entities.

Conclusion

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 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 rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he may apply for material assistance from the Commissioner for the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.

**Graeme Bryson ACA CTA (Senior Statutory Auditor)
for and on behalf of William Duncan & Co.**

**Chartered Accountants
Statutory Auditor**

Bank Chambers
31 The Square
Cumnock
KA18 1AT

COLLIERY OFFICIALS AND STAFFS AREA
NATIONAL UNION OF MINeworkERS

Scotland Region No 8

To All Members

Dear colleagues,

STATEMENT OF ACCOUNTS FOR YEAR ENDED 31ST DECEMBER 2012

Included in this statement, in line with the trade union reform and labour relations act 1 1992 is the following information.

The financial accounts, audited by Mr G. Bryson of William Duncan & Co, offices at 31 The Square, Cumnock KA18 1AT. Contents included the following information.

- A. The total income and expenditure for year ending 31st December 2011 from the General Fund, Benevolent fund and the political fund.
- B. No salary is paid to the President or the Regional Officer or any members of the Regional Executive Committee by this union.

This statement must also inform members of Section 32A (6) (a) of the act

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.

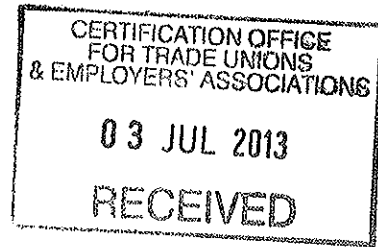
That member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the certification officer (who is an independent officer appointed by the 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 union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Figures year ending 31st December 2012

Total Income	£ 7,611
Total Subscriptions received	£ 7,595
Total Expenditure	£ 5,393
Political Fund	Nil





COLLIERY OFFICIALS AND STAFF AREA

REGION 8

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2012

William Duncan & Co.
Chartered Accountants
Bank Chambers
31 The Square
Cumnock
KA18 1AT

COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2012

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<u>Page</u>	
1.	Statement of Trustee's Responsibilities
2 - 3.	Auditor's Report
4.	Balance Sheet
5.	Income & Expenditure Account - General Fund
6.	Income & Expenditure Account - Benevolent Fund
7.	Income & Expenditure Account - Political Fund
8.	Notes to the Accounts

COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8

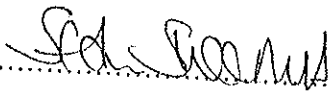
STATEMENT OF TRUSTEE'S RESPONSIBILITIES

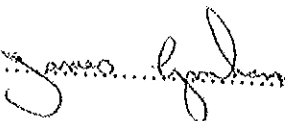
Branch rules require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the branch and of the income and expenditure of the branch for that period. In preparing those financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Make judgements and estimates that are reasonable and prudent;
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the branch will continue to operate.

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

APPROVED ON BEHALF OF THE BRANCH:

TRUSTEE 

TRUSTEE 

REPORT OF THE AUDITORS TO THE MEMBERS OF

COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8

We have audited the financial statements of Colliery Officials and Staff Region No. 8 for the year ended 31st December 2012 set out on pages 3 - 7. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the trustees and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the trustees and 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 organisation, trustees and members, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Members and Auditors

As described in the statement of trustees' responsibilities on page 1, the branch's trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board Ethical Standards for Auditors.

Scope of the audit of 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 organisation's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the organisation's affairs at 31 December 2012 and of the income and expenditure of the General, Political and Benevolent Funds for the year then ended have been properly prepared with the branch rules.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

It is also our opinion that the organisation has kept proper accounting records in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees 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 Companies Act 2006 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; or
- the trustees were not entitled to prepare the financial statements and the trustee's report in accordance with the regime for small entities.

Conclusion

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 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 rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he may apply for material assistance from the Commissioner for the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.



Graeme Bryson ACA CTA (Senior Statutory Auditor)
for and on behalf of William Duncan & Co.

Chartered Accountants
Statutory Auditor

Bank Chambers
31 The Square
Cumnock
KA18 1AT

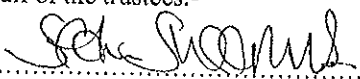
COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8

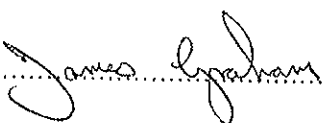
BALANCE SHEET AS AT 31 DECEMBER 2012

	<u>NOTES</u>	<u>2012</u> £	<u>2012</u> £	<u>2011</u> £	<u>2011</u> £
FIXED ASSETS	1		16		20
CURRENT ASSETS					
Loans		600		600	
Provision for non-recovery of loan		<u>-600</u>		<u>-600</u>	
			0		0
Cash on Deposit		7,811		6,607	
Benevolent Fund Deposit Account		12,744		12,733	
Cash at Bank		<u>2,837</u>		<u>1,213</u>	
			23,392		20,553
CURRENT LIABILITIES					
Accruals			1,765		1,148
			<u> </u>		<u> </u>
NET CURRENT ASSETS			<u>21,643</u>		<u>19,425</u>
REPRESENTED BY:					
CAPITAL ACCOUNT					
Accumulated Fund			5,604		3,402
Benevolent Fund			11,903		11,887
Regional Political Fund			4,136		4,136
			<u> </u>		<u> </u>
			<u>21,643</u>		<u>19,425</u>

The income and expenditure accounts and the balance sheet for the year ended 31st December 2012 were approved by the trustees on .

Signed on behalf of the trustees:-

TRUSTEE 

TRUSTEE 

COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8

STATEMENT OF GENERAL INCOME & EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2012

	<u>2012</u>	<u>2012</u>	<u>2011</u>	<u>2011</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
CONTRIBUTIONS RECEIVED		15,420		15,497
Deduct: Proportion Due to Head Office and National Union of Mineworkers		<u>(7,825)</u>		<u>(8,007)</u>
AVAILABLE TO COVER REGION EXPENSES		7,595		7,490
REGION EXPENSES:				
Meetings, deputations and negotiations	3,554		2,790	
S.T.U.C. affiliation fees	<u>119</u>		<u>110</u>	
		3,673		2,900
OFFICE EXPENSES:				
Telephone	44		38	
Audit Fee	1,092		972	
Sundry Expenses	580		441	
Depreciation	<u>4</u>		<u>5</u>	
		1,720		1,456
INCREASE/DECREASE		<u>2,202</u>		<u>3,134</u>
Balance on Accumulated Fund B/Fwd		3,402		268
BALANCE ON ACCUMULATED FUND CARRIED FORWARD		<u>5,604</u>		<u>3,402</u>

COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8

**STATEMENT OF REGIONAL BENEVOLENT FUND INCOME & EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2012**

	<u>2012</u>	<u>2011</u>
	<u>£</u>	<u>£</u>
INCOME		
Deposit Interest Received	16	13
Payments to Members	0	0
	<hr/>	<hr/>
Increase / (Decrease)	16	13
Balance on Benevolent Fund B/Fwd	11,887	11,874
	<hr/>	<hr/>
Balance on Benevolent Fund C/Fwd	<u>11,903</u>	<u>11,887</u>

COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8

**STATEMENT OF REGIONAL POLITICAL FUND INCOME & EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2012**

	<u>2012</u>	<u>2011</u>
	<u>£</u>	<u>£</u>
INCOME		
Contributions Received	-	-
Donations	-	-
	<hr/>	<hr/>
Increase / (Decrease)	-	-
Balance on Political Fund B/Fwd	4,136	4,136
	<hr/>	<hr/>
Balance on Political Fund C/Fwd	<u>4,136</u>	<u>4,136</u>

COLLIERY OFFICIALS AND STAFF AREA REGION NO. 8

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012

1. FIXED ASSETS	<u>Equipment</u>
	£
COST:	
As at 1st January 2012	1,272
Additions in Year	-
Disposals in Year	-
	<hr/>
As at 31st December 2012	<u>1,272</u>
 DEPRECIATION:	
As at 1st January 2012	1,252
Charge for Year	4
Disposals in Year	-
	<hr/>
As at 31st December 2012	<u>1,256</u>
 NET BOOK VALUE:	
As at 31st December 2012	<u>16</u>
As at 31st December 2011	<u>20</u>