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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

NUM Cokemen's Area

Year ended:

31<sup>st</sup> December 2013

List no:

201

Head or Main Office:

Cartref  
Pamela Street  
Mountain Ash  
Mid Glamorgan  
CF45 3LH

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"/>
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*(Click the appropriate box)*

General Secretary:

Mr Idwal Morgan

Telephone Number:

01443 478829

Contact name for queries  
regarding

Idwal Morgan

Telephone Number:

01443 478829

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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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

*(Revised February 2011)*

**OFFICERS**

**NATIONAL UNION OF MINeworkERS – COKEMEN'S AREA**

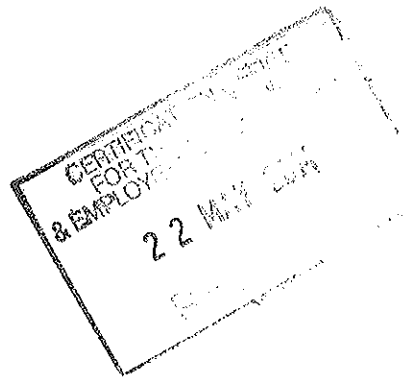
**Year End 31<sup>st</sup> December 2013**

**D. Thomas**

**President**

**I. Morgan**

**Secretary**



# 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	11				11
FEMALE					
TOTAL	11				A 11

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

11
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## OFFICERS IN POST

(see note 12)

**Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.**

## RETURN OF CHANGE OF OFFICERS

**Please complete the following to record any changes of officers during the twelve months covered by this return.**

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

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
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b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

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and names:

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# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		2141
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		2141
<b>Investment income (as at page 12)</b>		5579
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		
	<b>TOTAL INCOME</b>	7720
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		10167
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	10167
Surplus (deficit) for year		-2447
Amount of general fund at beginning of year		25694
Amount of general fund at end of year		23247

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

(see notes 19 and 20)

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

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 5		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>		
		£	£	
<b>Income</b>	Members contributions and levies			
	Investment income (as at page 12)		1	
	Other income (specify)			
		Total other income as specified		
		Total income	1	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	1
			Amount of political fund at beginning of year	4710
			Amount of political fund at the end of year (as Balance Sheet)	4711
		Number of members at end of year contributing to the political fund		
		Number of members at end of the year not contributing to the political fund		
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund				

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

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		1118
Salaries and Wages included in above	£	
Auditors' fees		940
Legal and Professional fees		
Occupancy costs		5062
Stationery, printing, postage, telephone, etc.		811
Expenses of Executive Committee (Head Office)		2236
Expenses of conferences		
Other administrative expenses (specify)		
 <b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	10167
Charged to:	General Fund (Page 3)	10167
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	10167





# BALANCE SHEET as at

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		110002
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ 3791)	694	
	Unquoted		
	<b>Total Investments</b>		694
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors	433	
	Cash at bank and in hand	21758	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		22191
	<b>TOTAL ASSETS</b>		132887
	Fund (Account )		23247
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		4711
	Revaluation Reserve		86109
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		18000
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		820
	Accrued expenses		
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		132887
	<b>TOTAL ASSETS</b>		132887

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year			1401		110000	111401
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			1401		110000	111401
<b>Accumulated Depreciation</b>						
At start of year			1399			1399
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year			1399			1399
<b>Net book value at end of year</b>			2		110000	110002
<b>Net book value at end of previous year</b>			2		110000	110002

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)	694	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	694	
Market Value of Quoted Investment	3791	
UNQUOTED Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies	20976	782
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	20796	782
Market Value of Unquoted Investments	58660	782



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	2141		2141
From Investments	5579	1	5580
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	<b>7720</b>		<b>7721</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>10167</b>		<b>10167</b>
<b>Funds at beginning of year</b> (including reserves)	11803	4710	116513
<b>Funds at end of year</b> (including reserves)	109356	4711	114067
<b>ASSETS</b>			
Fixed Assets			110002
Investment Assets			694
Other Assets			22191
		<b>Total Assets</b>	<b>132887</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>18820</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>114067</b>

# 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.**

<b>1. Operating Deficit</b>	<b>2013</b>	<b>2012</b>
Is stated after charging	£	£
Auditors Remuneration	940	1164
 <b>2. Income from Investments</b>		
Income from Investments	91	84
 <b>3. Tangible Fixed Asset</b>		
Cost	Fixtures and Fittings	
At 1 <sup>st</sup> January and 31 <sup>st</sup> December 2013	1401	
Depreciation		
At 1 <sup>st</sup> January and 31 <sup>st</sup> December 2013	1399	
	-----	
Net Book Value at 31 <sup>st</sup> December 2012 and at 31 <sup>st</sup> December 2013	2	
	=====	
 <b>4. Fixed Asset Investment</b>		
	Freehold Investment Property	
Valuation		
At 1 January 2013 and 31 <sup>st</sup> December 2013	110000	
The property is valued by the Executive committee on the basis of market value		
 <b>5. Debtors</b>	<b>2013</b>	<b>2012</b>
Prepayments and Accrued Income	433	17
 <b>6. Current Asset Investment</b>		
Listed Investments	694	694
Market Value	3791	3847
 <b>7. Creditors: Amount falling due within one year</b>		
Other Creditors	820	1982
 <b>8. Creditors: Amounts falling due after more than one year</b>		
Loan	18000	18000
 <b>9. Related Party Transactions</b>		
a) These accounts are prepared for the members of the Cokemen's' Area of the National Union of Mineworkers (NUM). The area is not a separate legal entity but a division of the NUM, a Trade Union.		
b) Analysis of Officials Salaries and Benefits		
	Gross Salary	Employer NI Contributions
	Benefits	Total
Area Secretary	nil	nil
	1118	1118



# ACCOUNTING POLICIES

(see notes 74 and 75)

## 1. Accounting Convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

## 2. Income

### a. Contributions

In accordance with Union rules the area receives from its members an agreed amount from which the union submits an agreed amount to the National Union of Mineworkers, the balance is retained by the area for its own use.

### b. Donations

Donations are accounted for as and when they become legally available to the Union for its own unrestricted use.

### c. Interest Received

Interest is included in the accounts on an accrual basis. Provision is made for any interest due.

### d. Rental Income

Rental income is included in the accounts in the year to which it relates.

## 3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life as follows:

Fixtures and Fittings – over 1 year and 7 years on a straight line basis

## 4. Investments

Fixed asset property investments are stated at market value.

Current asset investments are stated at the lower of cost and realisable value

# SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Idwal Morgan</u> Name: <u>IDWAL MORGAN</u> Date: <u>21st May 2014</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>David Thomas</u> Date: <u>21.5.14.</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	X	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	X	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	X	NO	<input type="checkbox"/>

IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	X	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	X	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	X	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)



**Independent auditors' report to the members of the  
National Union of Mineworkers: Cokemen's Area**

We have audited the financial statements of National Union of Mineworkers: Cokemen's Area for the year ended 31 December 2013 which comprise the General and Political Fund, the balance sheet and the related notes. 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 company's NUM Cokemen's Area members, as a body. Our audit work has been undertaken so that we might state to the company's NUM Cokemen's Area 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 NUM Cokemen's Area members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of members of the committee and the auditors**

As described in the Statement of Committees' Responsibilities set out on page 1, the Committee is responsible for the preparation of 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). These standards require us to comply with the Auditing Practices Board's Ethical Standard for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Union has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding committee transactions with the club is not disclosed.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: the reasonableness of significant accounting estimates made by the committee; the overall presentation of the financial statements, and whether the accounting policies are appropriate to the club's circumstances, consistently applied and adequately disclosed.

A description of the scope of the audit of the financial statements is provided on the Financial Reporting Council's web-site at [www.frc.org.uk/scope/private.cfm](http://www.frc.org.uk/scope/private.cfm)

**Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 December 2013 and of its 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 properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992

**R.H.Jeffs & Rowe**

**Statutory Auditor and Chartered Accountants**

**Pontypridd**

Signature(s) of auditor or auditors:	<i>R.H. Jeffs &amp; Rowe</i>	
Name(s):	R.H. Jeffs & Rowe	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	27/28 Gelliwastad Road Pontypridd Mid Glam CF37 2BW	
Date:	21 <sup>st</sup> May 2014	
Contact name and telephone number:	H Jones 01443 402116	

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