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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:

SCOTTISH COLLIERY/ ENGINEMEN, BOILERMEN
& TRAPESEMEN'S ASSOCIATION

Year ended:

31.12.13

List no:

5082 T (S)

Head or Main Office:

SCOTTISH MINING TRUST
BLAIR CASTLE
CULROSS
FIFE KY12 8JW

Website address (if available)

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

Yes

No

(Click the appropriate box)

General Secretary:

NICOLAS WILSON

Telephone Number:

01383 880307

Contact name for queries
regarding

NICOLAS WILSON

Telephone Number:

01383 880307

E-mail:

NICKY@NUMSOTLANJ.ORG.UK

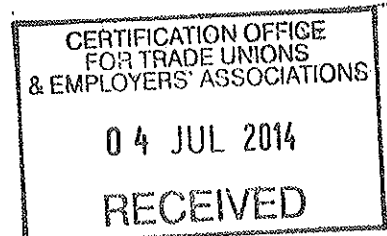
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

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

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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



(Revised February 2011)

SCOTTISH COLLIERY ENGINEERS, BOILERMEN
& TRADESMEN'S ASSOCIATION

ANNEXE TO FORM AR21 PAGE 2

LIST OF OFFICERS IN POST AT 31.12.13

| <u>NAME</u> | <u>OFFICE</u> |
|-----------------|---|
| Nicolas Wilson | Trustee and Executive Committee Secretary |
| William Menzies | Trustee and Executive Committee Member |
| John Lynch | Trustee and Executive Committee Member |

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 | 31 | | | | 31 |
| FEMALE | | | | | |
| TOTAL | 31 | | | | A 31 |

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

| |
|----|
| 0 |
| 31 |

OFFICERS IN POST

(see note 12)

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

RETURN OF CHANGE OF OFFICERS

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

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

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

| | £ | £ |
|---|--------------------------|----------------|
| INCOME | | |
| From Members: Contributions and Subscriptions | | |
| From Members: Other income from members (specify) | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | |
| Investment income (as at page 12) | | 73 |
| 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 | 73 |
| EXPENDITURE | | |
| Benefits to members (as at page 5) | | |
| Administrative expenses (as at page 10) | | 450 |
| Federation and other bodies (specify) | | |
| <i>CONTRIBUTION TO NUM (SCOTLAND AREA)</i> | <i>500</i> | |
| | | |
| Total expenditure Federation and other bodies | | 500 |
| Taxation | | 1 |
| | TOTAL EXPENDITURE | 951 |
| Surplus (deficit) for year | | (878) |
| Amount of general fund at beginning of year | | 72077 |
| Amount of general fund at end of year | | 71999 |

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) | | |
| | 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 | | |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Total other income as specified | | |
| | Total income | | |
| Expenditure | Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) | | |
| | Administration expenses in connection with political objects (specify) | | |
| | Non-political expenditure | | |
| | Total expenditure | | |
| | Surplus (deficit) for year | | |
| | Amount of political fund at beginning of year | | |
| | Amount of political fund at the end of year (as Balance Sheet) | | |
| | Number of members at end of year contributing to the political fund | | |
| | Number of members at end of the year not contributing to the political fund | | |
| | Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund | | |

| POLITICAL FUND ACCOUNT 2 | | 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 | | 450 |
| Legal and Professional fees | | |
| Occupancy costs | | |
| Stationery, printing, postage, telephone, etc. | | |
| Expenses of Executive Committee (Head Office) | | |
| Expenses of conferences | | |
| Other administrative expenses (specify) | | |
| | | |
| Other Outgoings | | |
| Interest payable: | | |
| Bank loans (including overdrafts) | | |
| Mortgages | | |
| Other loans | | |
| Depreciation | | |
| Taxation | | |
| | | |
| Outgoings on land and buildings (specify) | | |
| | | |
| Other outgoings (specify) | | |
| | | |
| | | Total |
| | | 450 |
| Charged to: | | |
| | General Fund (Page 3) | |
| | Fund (Account) | |
| | Fund (Account) | |
| | Fund (Account) | |
| | Fund (Account) | |
| | | Total |
| | | 450 |

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

| Office held | Gross Salary £ | Employers N.I. contributions £ | Pension Contribution s £ | Benefits | | Total £ |
|--------------------------------|-------------------|---|--------------------------------|-------------|------------|------------|
| | | | | Description | Value £ | |
| <i>NO SALARIES OR BENEFITS</i> | | | | | | |
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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 | | | 73 |
| Other investment income (specify) | | | |
| | | | 73 |
| | | Total investment income | 73 |
| | | Credited to: | |
| | | General Fund (Page 3) | 73 |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Fund (Account) | |
| | | Political Fund | |
| | | Total Investment Income | 73 |

BALANCE SHEET as at 31.12.13

(see notes 47 to 50)

| Previous Year | | £ | £ |
|---------------|---|-------|-------|
| | Fixed Assets (at page 14) | | |
| | Investments (as per analysis on page 15) | | |
| | Quoted (Market value £) | | |
| | Unquoted | | |
| | Total Investments | | |
| | Other Assets | | |
| | Loans to other trade unions | | |
| | Sundry debtors | | |
| 73101 | Cash at bank and in hand | 72674 | |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) █ | | |
| 73101 | Total of other assets | | 72674 |
| 73101 | TOTAL ASSETS | | 72674 |
| 72077 | <i>GENERAL</i> Fund (Account) | | 71199 |
| | Fund (Account) | | |
| | Fund (Account) | | |
| | Superannuation Fund (Account) | | |
| | Political Fund (Account) | | |
| | Revaluation Reserve | | |
| | LIABILITIES | | |
| | Amount held on behalf of central trade union political fund | | |
| 560 | Loans: From other trade unions | 1010 | |
| | Loans: Other | | |
| | Bank overdraft | | |
| 14 | Tax payable | 15 | |
| | Sundry creditors | | |
| 450 | Accrued expenses | 450 | |
| | Provisions | | |
| | Other liabilities | | |
| 1024 | TOTAL LIABILITIES | | 1475 |
| 73101 | TOTAL ASSETS | | 72674 |

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

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

| | | | |
|--|--|------------------------------|--|
| Does the union, or any constituent part of the union, have a controlling interest in any limited company? | | YES <input type="checkbox"/> | NO <input checked="" type="checkbox"/> |
| If YES name the relevant companies: | | | |
| COMPANY NAME | COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) | | |
| | | | |
| | | | |
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| | | | |
| 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 | | |
| | | | |
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SUMMARY SHEET

(see notes 60 to 71)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|--|-------------------------|---------------------|
| INCOME | | | |
| From Members | | | |
| From Investments | 73 | | 73 |
| Other Income (including increases by revaluation of assets) | | | |
| Total Income | 73 | | 73 |
| EXPENDITURE (including decreases by revaluation of | 951 | | 951 |
| Total Expenditure | 951 | | 951 |
| | | | |
| Funds at beginning of year (including reserves) | 72077 | | 72077 |
| Funds at end of year (including reserves) | 71199 | | 71199 |
| | | | |
| ASSETS | | | |
| Fixed Assets | | | |
| Investment Assets | | | |
| Other Assets | | | 72674 |
| Total Assets | | | 72674 |
| LIABILITIES | | | |
| Total Liabilities | | | 1475 |
| NET ASSETS (Total Assets less Total Liabilities) | | | 71199 |

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.

4. Related party loan

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

The loan from National Union of Mineworkers (Scotland Area) is interest-free and repayable on demand. Loan account movement during the year was as follows:-

| | <u>2013</u> | <u>2012</u> |
|----------------------|-------------|-------------|
| | £ | £ |
| Balance at 1.1.13 | 560 | - |
| Advanced during year | <u>450</u> | <u>560</u> |
| Balance at 31.12.13 | 1,010 | 560 |
| | ===== | ===== |

ACCOUNTING POLICIES

(see notes 74 and 75)

1. Accounting policies

a) Basis of preparation of financial statements
 The financial statements are prepared under the historical cost convention and in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

b) Income
 Income consists of bank interest received.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

| | |
|---|--|
| <i>TRUSTEE'S</i> | |
| Secretary's Signature: <u><i>Nicolas Wilson</i></u> Name: <u>NICOLAS WILSON</u> Date: <u>10.5.14</u> | Chairman's Signature: <u><i>William Menzies</i></u> (or other official whose position should be stated) TRUSTEE Name: <u>WILLIAM MENZIES</u> Date: <u>10.5.14</u> |

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

| | | | | |
|--|----------|-------------------------------------|-----------|--------------------------|
| IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12) | YES | <input type="checkbox"/> | NO | <input type="checkbox"/> |
| HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| IS A RULE BOOK ENCLOSED? (see Notes 8 and 78) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |
| A MEMBER'S STATEMENT IS: (see Note 80) | ENCLOSED | <input checked="" type="checkbox"/> | TO FOLLOW | <input type="checkbox"/> |
| HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59) | YES | <input checked="" type="checkbox"/> | NO | <input type="checkbox"/> |

AUDITOR'S REPORT

(see notes 81 to 86)

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

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

YES/NO

If "No" please explain below.

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

YES/NO

If "No" please explain below.

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

YES/NO

If "No" please explain below.

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

SCOTTISH COLLIERY ENGINEERS, BOILERMEN
& TRADESMEN'S ASSOCIATION

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
SCOTTISH COLLIERY ENGINEERS, BOILERMEN
& TRADESMEN'S ASSOCIATION

We have audited the financial statements of Scottish Colliery Engineers, Boilermen & Tradesmen's Association for the year ended 31st December, 2013 set out on pages 3 to 18. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 19.

This report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF EXECUTIVE COMMITTEE AND AUDITORS

The Executive Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). These Standards require us to comply with the Auditing Practises Board Ethical Standards for Auditors.

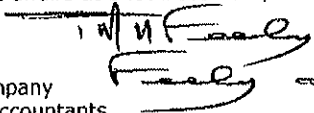
We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the Association has not kept proper accounting records or has not maintained a satisfactory system of control over its transactions, in accordance with the requirements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

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

OPINION

In our opinion the financial statements, which have been properly prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992, give a true and fair view, in accordance with United Kingdom Generally Accepted Accountancy Practice, of the state of the Association's affairs at 31st December, 2013 and of its deficit for the year ended on that date.


Feely & Company
Chartered Accountants
Registered Auditors

165 Main Street
Wishaw

10th May, 2014

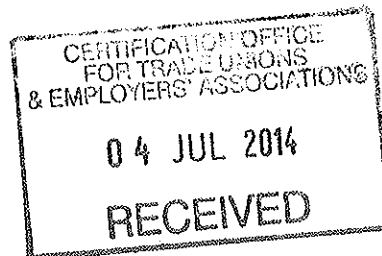
AUDITOR'S REPORT (continued)

| | | |
|--------------------------------------|--|--|
| Signature(s) of auditor or auditors: | <i>Feely & Co.</i> | |
| Name(s): | FEELY & COMPANY | |
| Profession(s) or Calling(s): | CHARTERED ACCOUNTANTS REGISTERED AUDITORS | |
| Address(es): | 165 MAIN STREET WISHAW LANARKSHIRE | |
| Date: | 10.5.2014 | |
| Contact name and telephone number: | T. FEELY 01698 373200 | |

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

SCOTTISH COLLIERY ENGINEERS, BOILERMEN
& TRADESMEN'S ASSOCIATION

STATEMENT TO MEMBERS
ISSUED IN CONNECTION WITH THE
ASSOCIATION'S ANNUAL RETURN
FOR THE YEAR ENDED 31st DECEMBER 2013
AS REQUIRED BY SECTION 32A
OF THE TRADE UNION AND LABOUR
RELATIONS (CONSOLIDATION) ACT 1992



SCOTTISH COLLIERY ENGINEERS, BOILERMEN
& TRADESMEN'S ASSOCIATION

YEAR ENDED 31st DECEMBER 2013

INCOME AND EXPENDITURE

The total income of the Association for the year was £73.

No amounts in respect of membership of the Association were included in this figure.

The total expenditure of the Association for the year was £951.

The Association does not maintain a Political Fund.

SALARIES AND OTHER BENEFITS

No salaries or benefits were paid or provided during the year to any Executive Committee members or other officials.

STATEMENT TO MEMBERS

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the Association may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the Association, the trustees of the property of the Association, the auditor or auditors of the Association, 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 Association have been or are being conducted in breach of law or in breach of rules of the Association and contemplates bringing civil proceedings against the Association or responsible officials or trustees, he should consider obtaining independent legal advice.

SCOTTISH COLLIERY ENGINEMEN, BOILERMEN
& TRADESMEN'S ASSOCIATION

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
SCOTTISH COLLIERY ENGINEMEN, BOILERMEN
& TRADESMEN'S ASSOCIATION

We have audited the financial statements of Scottish Colliery Enginemen, Boilermen & Tradesmen's Association for the year ended 31st December, 2013 set out on pages 3 to 18. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 19.

This report is made solely to the Association's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF EXECUTIVE COMMITTEE AND AUDITORS

The Executive Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). These Standards require us to comply with the Auditing Practises Board Ethical Standards for Auditors.

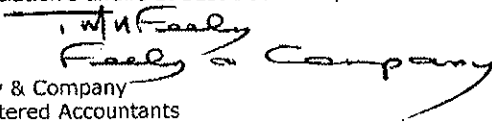
We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the Association has not kept proper accounting records or has not maintained a satisfactory system of control over its transactions, in accordance with the requirements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

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

OPINION

In our opinion the financial statements, which have been properly prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992, give a true and fair view, in accordance with United Kingdom Generally Accepted Accountancy Practice, of the state of the Association's affairs at 31st December, 2013 and of its deficit for the year ended on that date.


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10th May, 2014