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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 Cokemen's Area

Year ended:

31st December 2015

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

No

(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:

strehearne@accountancywales.com

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

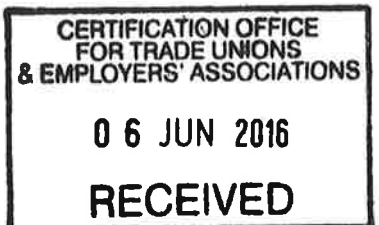
The address to which returns and other documents should be sent are:

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)

NATIONAL UNION OF MINeworkERS
COKEMEN'S AREA

Area Secretary/Treasurer:

IDWAL MORGAN



"CARTREF"
PAMELA STREET
MOUNTAIN ASH
MID GLAMORGAN
SOUTH WALES
CF45 3LH
TEL/FAX: 01443-478829

Your Ref: CO/2011/

23rd July 2016

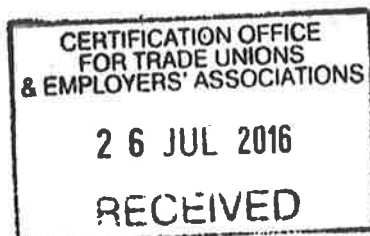
Our Ref:

Dear Sir,

Please find the Area Rule Book and
the only Officers are myself and David.T.Thomas
president

all the Best.

Idwal Morgan



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	09				09
FEMALE					
TOTAL	09				A 09

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

09

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

OFFICERS IN POST

(see note 12)

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

RETURN OF CHANGE OF OFFICERS

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

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

State whether the union is:

a. A branch of another trade union?

Yes No

If yes, state the name of that other union:

National Union of Mineworkers

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		2656
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		2656
Investment income (as at page 12)		4621
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	0	
Total of other income (as at page 4)		0
	TOTAL INCOME	7277
EXPENDITURE		
Benefits to members (as at page 5)		
Remitted to Head Office		852
Administrative expenses (as at page 10)		4395
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		905
	TOTAL EXPENDITURE	6152
Surplus (deficit) for year		1125
Amount of general fund at beginning of year		44962
Amount of general fund at end of year		46087

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		

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		0
	Investment income (as at page 12)		1
	Other income (specify)		
		Total other income as specified	
		Total income	1
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	1
		Amount of political fund at beginning of year	4785
		Amount of political fund at the end of year (as Balance Sheet)	4786
		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		850
Legal and Professional fees		
Occupancy costs		1924
Stationery, printing, postage, telephone, etc.		27
Expenses of Executive Committee (Head Office)		1384
Expenses of conferences		
Other administrative expenses (specify)		
Bank Charges		40
Irrecoverable VAT		0
Accountancy		170
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		0
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		4395
Charged to:	General Fund (Page 3)	4395
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		4395

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

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

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			4533
Dividends (gross) from:			
Equities (e.g. shares)			77
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	1		11
Other investment income (specify)			
Sale of Rights Issue			
		Total investment income	4622
		Credited to:	
		General Fund (Page 3)	4621
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	1
		Total Investment Income	4622

BALANCE SHEET as at

31/12/15

(see notes 47 to 50)

Previous Year		£	£
130000	Fixed Assets (at page 14)		130000
	Investments (as per analysis on page 15)		
694	Quoted (Market value £ 3791)	694	
	Unquoted		
694	Total Investments		694
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
26012	Cash at bank and in hand	27420	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) :		
26012	Total of other assets		27420
156706	TOTAL ASSETS		158114
44962	Fund (Account)		46087
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
4785	Political Fund (Account)		4786
106109	Revaluation Reserve		106109
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
850	Sundry creditors		1132
	Accrued expenses		
	Provisions		
	Other liabilities		
156706	TOTAL LIABILITIES		158114
156706	TOTAL ASSETS		158114

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			1401		130000	131401
Additions						
Disposals						
Revaluation/Transfers						
At end of year			1401		130000	131401
Accumulated Depreciation						
At start of year			1401			1401
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year			1401			1401
Net book value at end of year			0		130000	130000
Net book value at end of previous year			0		130000	130000

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	3051	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies	26562	858
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	26562	858
Market Value of Unquoted Investments	26562	858

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	2656	0	2656
From Investments	4621	1	4622
Other Income (including increases by revaluation of assets)	0		0
Total Income	7277	1	7278
EXPENDITURE (including decreases by revaluation of assets)	5247 6,152		5247 6,152
Total Expenditure	5247 6,152		5247 6,152
Funds at beginning of year (including reserves)	151071	4785	155856
Funds at end of year (including reserves)	152196	4786	156982
ASSETS			
Fixed Assets			0
Investment Assets			130000
Other Assets			28114
Total Assets			158114
LIABILITIES			
Total Liabilities			1132
NET ASSETS (Total Assets less Total Liabilities)			156982

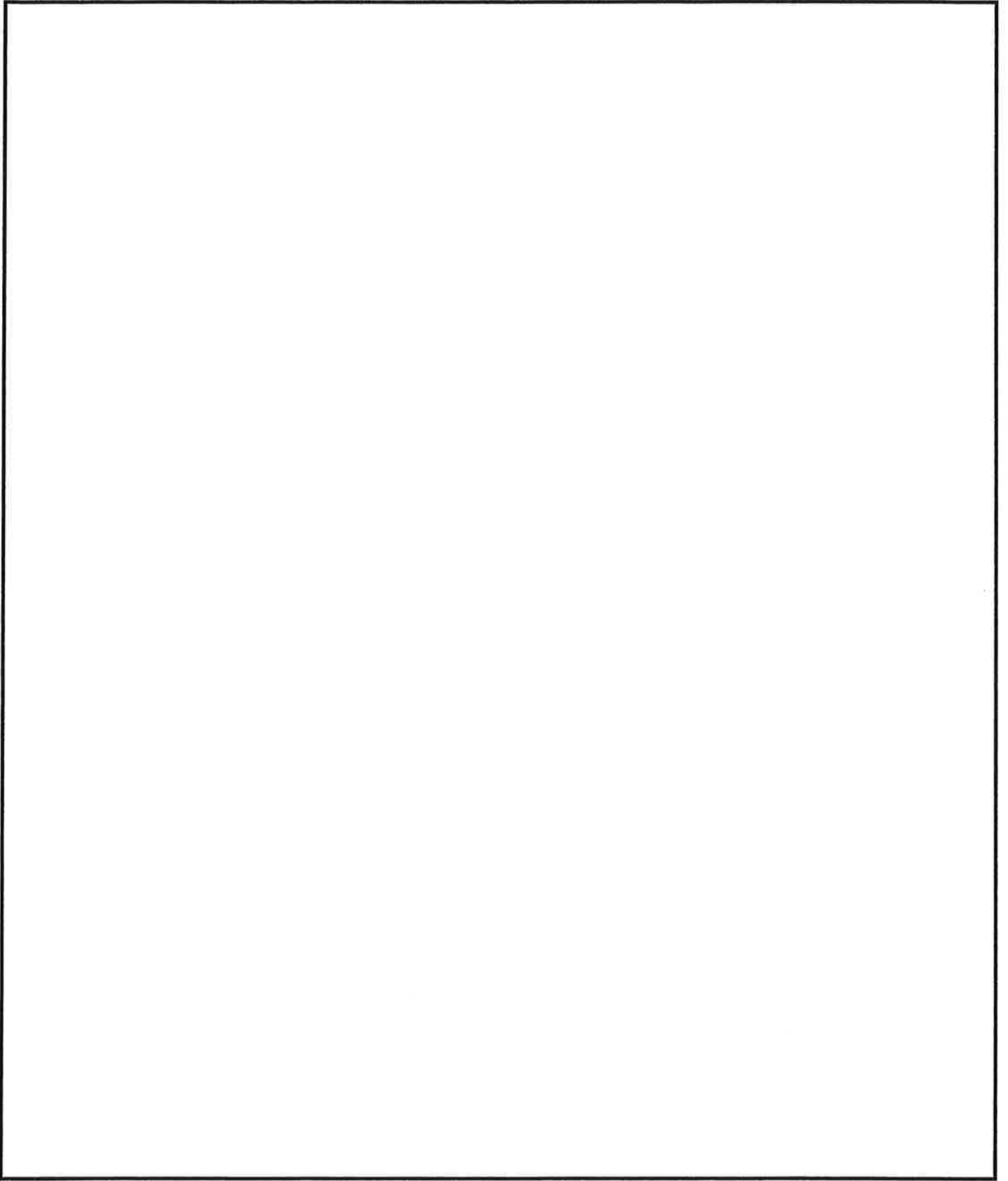
NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

1. Operating Deficit	2015	2014
Is stated after charging	£	£
Auditors Remuneration	850	855
Depreciation	0	2
2. Income from Investments		
Income from Investments	77	91
3. Tangible Fixed Asset		
Cost	Fixtures and Fittings	
At 1 st January and 31 st December 2015	1401	
Depreciation		
At 1 st January; at 31 st December 2015	1401	

Net Book Value at 31 st December 2015	0	
	=====	
4. Fixed Asset Investment		
	Freehold Investment Property	
Valuation		
At 31 st December 2015	130000	
The property is valued by the Executive committee on the basis of market value		
5. Debtors	2015	2014
Prepayments and Accrued Income	0	0
6. Current Asset Investment		
Listed Investments	694	694
Market Value	3051	3385
7. Creditors: Amount falling due within one year		
Other Creditors	1132	850
8. Creditors: Amounts falling due after more than one year		
Loan	-	-
9. Related Party Transactions		
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
	nil	nil



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 January 2015)

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>2nd June 2016</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) Name: <u>DAVID THOMAS</u> Date: <u>2nd June 2016</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)	ENCLOSED	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 2014 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

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 2015 and of its surplus 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

02 February 2016

Signature(s) of auditor or auditors:		
Name(s):	R.H. Jeffs & Rowe	
Profession(s) or Calling(s):	Chartered Accountants	R.H. Jeffs & Rowe Chartered Accountants & Registered Auditors
Address(es):	27/28 Gelliwastad Road Pontypridd Mid Glam CF37 2BW	27/28 Gelliwastad Road Pontypridd CF37 2BW Tel: 01443 402116
Date:	12 th May 2016	
Contact name and telephone number:	Robert Thomas 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.

NATIONAL UNION OF MINeworkERS: COKEMEN'S AREA

Financial statements

for the year ended 31 December 2015

NATIONAL UNION OF MINeworkERS: COKEMEN'S AREA

Executive committee report for the year ended 31 December 2015

The members of the committee presents this report and the financial statements for the year ended 31 December 2015.

Principal activity

The objects of the union are to support and put in effect the objects of the national union in so far as the members of the union are affected and to raise funds for mutual help, industrial and trade union purposes, and for the provision of benefits.

Executive Committee

The executive committee who served during the year are as stated below:

I Morgan	Secretary
D Thomas	President

Executive committee responsibilities

The members of the committee are responsible for preparing the financial statements in accordance with applicable law and regulations.

Trade Union law requires the members of the committee to prepare financial statements for each financial year. Under that law the members of the committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the Union and of the surplus or deficit of the Union for that year. In preparing these financial statements the members of the committee are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The members of the committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members of the committee are aware:

- there is no relevant audit information (information needed by the Union's auditors in connection with preparing their report) of which the Union's auditors are unaware, and
- the members of the committee have taken all the steps that they ought to have taken to make aware of any relevant audit information and to establish that the Union's auditors are aware of that information.

NATIONAL UNION OF MINeworkERS: COKEMEN'S AREA

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 2015 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

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 2015 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom General 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

2 February 2016

NATIONAL UNION OF MINeworkERS: COKEMEN'S AREA

**Balance sheet
as at 31 December 2015**

		2015		2014	
	Notes	£	£	£	£
Fixed assets					
Investments	6		130,000		130,000
Current assets					
Investments	7	694		694	
Bank Current Account		26,562		25,155	
Bank deposit account - Political Fund		858		857	
		<u>28,114</u>		<u>26,706</u>	
Creditors: amounts falling due within one year	8	<u>(1,132)</u>		<u>(850)</u>	
Net current assets			<u>26,982</u>		<u>25,856</u>
Total assets less current liabilities			<u>156,982</u>		<u>155,856</u>
Net assets			<u>156,982</u>		<u>155,856</u>
Capital and reserves					
Revaluation reserve			106,109		106,109
General Fund			46,087		44,962
Political Fund			4,786		4,785
			<u>156,982</u>		<u>155,856</u>

The financial statements were approved by the Area Executive Committee on 18 January 2016 and signed on its behalf by

I Morgan
Area Officer and Secretary

The notes on pages 6 to 9 form an integral part of these financial statements.

NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA

**Notes to the financial statements
for the year ended 31 December 2015**

..... continued

3. Income from investments	2015	2014
	£	£
Income from investments	<u>77</u>	<u>91</u>
4. Tax on surplus on ordinary activities		
Analysis of charge in period	2015	2014
	£	£
Current tax		
UK corporation tax	282	-
Adjustments in respect of previous periods	<u>623</u>	<u>-</u>
	<u>905</u>	<u>-</u>
5. Tangible fixed assets	Fixtures, fittings and equipment	Total
	£	£
Cost/revaluation		
At 1 January 2015	<u>1,401</u>	<u>1,401</u>
At 31 December 2015	<u>1,401</u>	<u>1,401</u>
Depreciation		
At 1 January 2015	<u>1,401</u>	<u>1,401</u>
At 31 December 2015	<u>1,401</u>	<u>1,401</u>

NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA

Notes to the financial statements for the year ended 31 December 2015

..... continued

9. Related party transactions

a) National Union of Mineworkers

These accounts are prepared for the members of the Cokemens' 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	Total
Area Secretary	nil	nil	nil

NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA

Detailed Income & Expenditure Account

	2015		2014	
	£	£	£	£
Gross Contributions From Members		2,656		2,997
Remitted to NUM		(852)		(943)
Total Retained		1,804		2,054
Administrative expenses				
Insurance	253		429	
Repairs and maintenance	1,671		60	
Printing, postage and stationery	27		57	
Policy Costs - Area Meetings & Deputations	1,384		1,887	
Accountancy	170		150	
Auditors Remuneration	850		855	
Bank charges	40		40	
Irrecoverable VAT	-		165	
Depreciation on fixtures & equipment	-		2	
		4,395		3,645
		(2,591)		(1,591)
Other operating income				
Rent receivable	4,533		5,213	
Old Union Related Loan Balance	-		18,000	
		4,533		23,213
Operating profit		1,942		21,622
Other income and expenses				
Income from investments				
Listed investment income	77		91	
		77		91
Bank deposit interest	11		1	
		11		1
Net profit for the year		2,030		21,714