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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:	31 <sup>st</sup> December 2016
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"/> (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  
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London, EC4Y 8JX

**For Unions based in Scotland:**

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



(Revised 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	08				08
FEMALE					
TOTAL	08				A 08

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

08

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:

1. Officers in post

- a. Mr David Thomas (President)
- b. Mr Idwal Morgan (Secretary)

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members: Contributions and Subscriptions</b>		2293
<b>From Members: Other income from members (specify)</b>		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		2293
<b>Investment income (as at page 12)</b>		922
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2536	
<b>Total of other income (as at page 4)</b>		2536
		<b>TOTAL INCOME</b>
		<b>5751</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		
<b>Remitted to Head Office</b>		777
<b>Administrative expenses (as at page 10)</b>		3919
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		477
		<b>TOTAL EXPENDITURE</b>
		<b>5173</b>
		<b>Surplus (deficit) for year</b>
		<b>578</b>
		<b>Amount of general fund at beginning of year</b>
		<b>46088</b>
		<b>Amount of general fund at end of year</b>
		<b>46666</b>

# 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> Profit on disposal of tangible asset	2536	
<b>TOTAL OTHER INCOME</b>		2536
<b>TOTAL OF ALL OTHER INCOME</b>		2536

# 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)

<b>FUND 4</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 5</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)

<b>FUND 6</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 7</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 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		0
	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	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	

<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		
Salaries and Wages included in above	£	
Auditors' fees		850
Legal and Professional fees		
Occupancy costs		2118
Stationery, printing, postage, telephone, etc.		29
Expenses of Executive Committee (Head Office)		687
Expenses of conferences		
Other administrative expenses (specify)		
Bank Charges		65
Irrecoverable VAT		0
Accountancy		170
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		0
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		3919
Charged to:	General Fund (Page 3)	3919
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		3919

# 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	

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			900
Dividends (gross) from:			
Equities (e.g. shares)			-
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	1		22
Other investment income (specify)			
Sale of Rights Issue			
		<b>Total investment income</b>	<b>923</b>
		<b>Credited to:</b>	
		General Fund (Page 3)	922
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	1
		<b>Total Investment Income</b>	<b>923</b>

# BALANCE SHEET as at

31/12/16

(see notes 47 to 50)

Previous Year		£	£
130000	<b>Fixed Assets</b> (at page 14)		130000
	<b>Investments</b> (as per analysis on page 15)		
694	Quoted (Market value £ 3791)	-	
	Unquoted		
694	<b>Total Investments</b>		-
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
27420	Cash at bank and in hand	29794	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
27420	<b>Total of other assets</b>		29794
158114	<b>TOTAL ASSETS</b>		159794
46087	<i>General</i> Fund (Account )		46666
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
4786	Political Fund (Account )		4786
106109	Revaluation Reserve		106109
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
1132	Sundry creditors		2233
	Accrued expenses		
	Provisions		
	Other liabilities		
158114	<b>TOTAL LIABILITIES</b>		159794
158114	<b>TOTAL ASSETS</b>		159794

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

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>		All Funds Except Political Funds £	Political Fund  £
	Equities (e.g. Shares)	-	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	<b>TOTAL QUOTED (as Balance Sheet)</b>	-	
	Market Value of Quoted Investment	-	
<b>UNQUOTED</b>	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies	28030	858
		906	
	Other unquoted investments (to be specified)		
	<b>TOTAL UNQUOTED (as Balance Sheet)</b>	<b>28936</b>	<b>858</b>
	Market Value of Unquoted Investments	28936	858



# 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	2293	0	2293
From Investments	922	1	923
Other Income (including increases by revaluation of assets)	2536		2536
<b>Total Income</b>	<b>5751</b>	<b>1</b>	<b>5752</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)	5173	0	5173
<b>Total Expenditure</b>	<b>5173</b>	<b>0</b>	<b>5173</b>
<b>Funds at beginning of year</b> (including reserves)	152197	4785	156982
<b>Funds at end of year</b> (including reserves)	152775	4786	157561
<b>ASSETS</b>			
	Fixed Assets		13000 ₤
	Investment Assets		130000-
	Other Assets		29794
		<b>Total Assets</b>	<b>159794</b>
<b>LIABILITIES</b>		<b>Total Liabilities</b>	<b>2233</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>157561</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 Surplus</b>	<b>2016</b>	<b>2015</b>
Is stated after charging:	<b>£</b>	<b>£</b>
Auditors Remuneration	850	850
And after crediting:		
Profit on disposal of tangible fixed asset	2536	0
<b>2. Income from Investments</b>		
Income from Investments	0	77
<b>3. Tangible Fixed Asset</b>		
Cost	Fixtures and Fittings	
At 1 <sup>st</sup> January and 31 <sup>st</sup> December 2016	1401	
Depreciation		
At 1 <sup>st</sup> January; at 31 <sup>st</sup> December 2016	1401	
	-----	
Net Book Value at 31 <sup>st</sup> December 2016	0	
	=====	
<b>4. Fixed Asset Investment</b>		
	Freehold Investment Property	
Valuation		
At 31 <sup>st</sup> December 2016	130000	
The property is valued by the Executive committee on the basis of market value		
<b>5. Debtors</b>	<b>2016</b>	<b>2015</b>
Prepayments and Accrued Income	0	0
<b>6. Current Asset Investment</b>		
Listed Investments	0	694
Market Value	0	3385
<b>7. Creditors: Amount falling due within one year</b>		
Other Creditors	2233	1132
<b>8. Creditors: Amounts falling due after more than one year</b>		
Loan	-	-
<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
Area Secretary	nil	nil
		Benefits
		nil
		Total
		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><i>Idwal Morgan</i></u> Name: <u>IDWAL MORGAN</u> Date: <u>26TH MAY 2017</u>	Chairman's Signature: <u><i>D. Thomas</i></u> (or other official whose position should be stated) Name: <u>D. THOMAS</u> Date: <u>26TH MAY 2017</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	<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	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 2016 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 January 2015) (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 2016 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**

**06 March 2017**



Signature(s) of auditor or auditors:	<i>R. H. Jeffs + 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:	16 <sup>th</sup> May 2017	
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.

# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

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

~~YES~~/NO

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

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

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

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

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

YES/NO

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

YES/NO

CERTIFICATION OFFICE  
FOR TRADE UNIONS  
& EMPLOYERS' ASSOCIATIONS  
26 JUN 2017

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

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

# MEMBERSHIP AUDIT CERTIFICATE

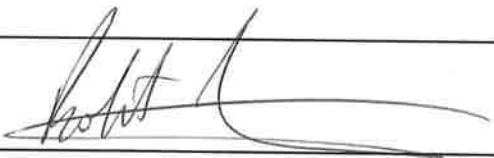
## SECTION TWO

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

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

YES/~~NO~~

If "NO" Please explain below:

Signature	
Name	R. E. THOMAS, FCA
Office held	SENIOR STATUTORY AUDITOR
Date	22. June 2017

**R.H. Jeffs & Rowe**

Chartered Accountants  
& Registered Auditors

27/28 Gelliwastad Road

Pontypridd CF37 2BW

Tel: 01443 402116

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

**Financial statements**

**for the year ended 31 December 2016**

**NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA**

**Contents**

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**The following pages do not form part of the financial statements**

General Fund: Detailed Income and Expenditure Account

# NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA

## Executive committee report for the year ended 31 December 2016

The members of the committee presents this report and the financial statements for the year ended 31 December 2016.

### 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**

**Executive committee report  
for the year ended 31 December 2016**

..... continued

**Auditors**

A resolution proposing that R.H.Jeffs & Rowe be reappointed as auditors of the Union will be put to the Annual General Meeting.

This report was approved by the Board on 14 March 2017 and signed on its behalf by

**I Morgan  
Secretary**

## 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 2016 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 2016 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

16 March 2017



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

**GENERAL FUND**

**Income and Expenditure Account  
for the year ended 31 December 2016**

		<b>2016</b>	<b>2015</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Income</b>		2,293	2,656
Remitted to NUM		(777)	(852)
<b>Total Retained</b>		<u>1,516</u>	<u>1,804</u>
Area Expenditure		(1,383)	(4,395)
Other income		900	4,533
<b>Operating Surplus</b>	<b>2</b>	<u>1,033</u>	<u>1,942</u>
Investment income	<b>3</b>	-	77
Interest Receivable		22	11
<b>Surplus on ordinary activities before taxation</b>		<u>1,055</u>	<u>2,030</u>
Tax on surplus on ordinary activities	<b>4</b>	(477)	(905)
<b>Surplus for the year</b>		<u>578</u>	<u>1,125</u>
Retained surplus brought forward		46,088	44,963
<b>Retained surplus carried forward</b>		<u><u>46,666</u></u>	<u><u>46,088</u></u>

**POLITICAL FUND**

**Income & Expenditure Account**

Income		-	-
Interest Receivable		1	1
		<u>1</u>	<u>1</u>
Balance brought forward		4,785	4,784
Balance carried forward		<u><u>4,786</u></u>	<u><u>4,785</u></u>

The notes on pages 6 to 8 form an integral part of these financial statements.

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

**Balance sheet  
as at 31 December 2016**

		2016		2015	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Investments	6		130,000		130,000
<b>Current assets</b>					
Investments	7		-	694	
Bank Current Account		28,030		26,562	
Bank deposit account - Political Fund		858		858	
Co-op Bank		906		-	
			<u>29,794</u>	<u>28,114</u>	
<b>Creditors: amounts falling due within one year</b>	8	(2,233)		(1,132)	
<b>Net current assets</b>			<u>27,561</u>		<u>26,982</u>
<b>Total assets less current liabilities</b>			<u>157,561</u>		<u>156,982</u>
<b>Net assets</b>			<u>157,561</u>		<u>156,982</u>
<b>Capital and reserves</b>					
Revaluation reserve			106,109		106,109
General Fund			46,666		46,088
Political Fund			4,786		4,785
			<u>157,561</u>		<u>156,982</u>

The financial statements were approved by the Area Executive Committee on 14 March 2017 and signed on its behalf by

**I Morgan**  
Area Officer and Secretary

**The notes on pages 6 to 8 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 2016

### 1. Accounting policies

#### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

#### 1.2. 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.

Contributions are included within the income and expenditure account when they become receivable

##### 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 within the accounts on an accrual basis. Provision is made for any accrued interest due.

##### d) Rental Income

Rental income is included in the income and expenditure account in the year to which it relates.

#### 1.3. Investments

Fixed asset property investments are stated at market value.

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

### 2. Operating Surplus

Operating Surplus is stated after charging:

Auditors' remuneration

and after crediting:

Profit on disposal of tangible fixed assets

2016	2015
£	£
850	850
2,536	-

### 3. Income from investments

Income from investments

2016	2015
£	£
-	77

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

**Notes to the financial statements  
for the year ended 31 December 2016**

..... continued

**4. Tax on surplus on ordinary activities**

<b>Analysis of charge in period</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Current tax</b>		
UK corporation tax	477	282
Adjustments in respect of previous periods	-	623
	<u>477</u>	<u>905</u>

**5. Tangible fixed assets**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost/revaluation</b>		
At 1 January 2016	1,401	1,401
At 31 December 2016	<u>1,401</u>	<u>1,401</u>
<b>Depreciation</b>		
At 1 January 2016	1,401	1,401
At 31 December 2016	<u>1,401</u>	<u>1,401</u>

**6. Fixed asset investments**

	<b>Freehold Property Investment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January 2016		
At 31 December 2016	130,000	130,000
<b>Net book values</b>		
At 31 December 2016	<u>130,000</u>	<u>130,000</u>
At 31 December 2015	<u>130,000</u>	<u>130,000</u>

The property has been valued by the executive committee on the basis of market value.

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

**Notes to the financial statements  
for the year ended 31 December 2016**

..... continued

<b>7. Current asset investments</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Listed investments	-	694
Market valuation of listed investments	3,051	3,385
<b>8. Creditors: amounts falling due within one year</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Corporation tax	477	282
Other creditors	850	850
Accruals and deferred income	906	-
	<u>2,233</u>	<u>1,132</u>

**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**

**The following pages do not form part of the statutory accounts.**

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

**Detailed Income & Expenditure Account**

	2016		2015	
	£	£	£	£
Gross Contributions From Members		2,293		2,656
Remitted to NUM		(777)		(852)
<b>Total Retained</b>		<u>1,516</u>		<u>1,804</u>
<b>Administrative expenses</b>				
Rates	1,650		-	
Insurance	274		253	
Repairs and maintenance	194		1,671	
Printing, postage and stationery	29		27	
Policy Costs - Area Meetings & Deputations	687		1,384	
Accountancy	170		170	
Auditors Remuneration	850		850	
Bank charges	65		40	
Profits/losses on disposal of tangible assets	(2,536)		-	
		<u>1,383</u>		<u>4,395</u>
		133		(2,591)
<b>Other operating income</b>				
Rent receivable	900		4,533	
		<u>900</u>		<u>4,533</u>
<b>Operating profit</b>		1,033		1,942
<b>Other income and expenses</b>				
<b>Income from investments</b>				
Listed investment income	-		77	
		-		77
Bank deposit interest	22		11	
		<u>22</u>		<u>11</u>
<b>Net profit for the year</b>		<u><u>1,055</u></u>		<u><u>2,030</u></u>