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- PRINT ON ONE SIDE ONLY

# FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union: NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

Year ended: 31.12.16

List no: 5080 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@NUMSCOTLAND.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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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



(Revised February 2017)

**NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)**

**ANNEXE TO FORM AR 21 PAGE 2**

**LIST OF OFFICERS IN POST AT 31.12.16**

<u>NAME</u>	<u>OFFICE</u>
Nicolas Wilson	Trustee and President/General Secretary
William Menzies	Trustee and Vice President
Robert McGill	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	20				20
FEMALE					
TOTAL	20				A 20

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

0
15

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	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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If yes, state the name of that other union:

b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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If yes, state the number of affiliated unions:

and names:

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## GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		1735
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		1735
Investment income (as at page 12)		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	49198	
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		49198
	<b>TOTAL INCOME</b>	<b>50933</b>
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		566
Administrative expenses (as at page 10)		43913
Federation and other bodies (specify)		
AFFILIATION FEES	287	
<b>Total expenditure Federation and other bodies</b>		287
Taxation		
	<b>TOTAL EXPENDITURE</b>	<b>44766</b>
Surplus (deficit) for year		6167
Amount of general fund at beginning of year		3559
Amount of general fund at end of year		9726

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

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
CONTRIBUTION FROM NATIONAL UNION OF MINeworkERS	27360	
CONTRIBUTION FROM SCEBTA	21838	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		<b>49198</b>
<b>Other income</b>		
<b>TOTAL OTHER INCOME</b>		
<b>TOTAL OF ALL OTHER INCOME</b>		<b>49198</b>

## ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	566	<b>brought forward</b>	566
		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>	566	<b>Total (should agree with figure in General Fund)</b>	566

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£



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

<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>	
		<i>(see notes 26 to 31)</i>	

<b>POLITICAL FUND ACCOUNT 4</b>		<i>To be completed by funds unions which maintain their own fund</i>	
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	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 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	

<b>POLITICAL FUND ACCOUNT 2</b>		To be completed by trade unions which act as components of a central trade union	
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		190
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	190
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	590	
	Administration expenses in connection with political objects (specify)	125	
	Non-political expenditure		
		Total expenditure	715
		Surplus (deficit) for year	(525)
		Amount held on behalf of trade union political fund at beginning of year	550
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	25
		Number of members at end of year contributing to the political fund	15
		Number of members at end of the year not contributing to the political fund	5
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	0

## 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	30852

Salaries and Wages included in above

£ 27810

Auditors' fees	1070
Legal and Professional fees	2465
Occupancy costs	2600
Stationery, printing, postage, telephone, etc.	2559
Expenses of Executive Committee (Head Office)	
Expenses of conferences	1795
Other administrative expenses (specify)	
<i>DELEGATIONS &amp; LOSS OF WORK</i>	791
<i>MOBILE EXPENSES</i>	1659

**Other Outgoings**

Interest payable:

    Bank loans (including overdrafts)

    Mortgages

    Other loans

Depreciation

Taxation

Outgoings on land and buildings (specify)

Other outgoings (specify)

122

Total 43913

Charged to:

General Fund (Page 3) 43913

Fund (Account )

Fund (Account )

Fund (Account )

Fund (Account )

Total 43913





# BALANCE SHEET as at 31.12.16

(see notes 47 to 50)

Previous Year		£	£
488	<b>Fixed Assets</b> (at page 14)		366
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
66	Sundry debtors	8300	
11202	Cash at bank and in hand	6940	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		15240
11268			
11756	<b>TOTAL ASSETS</b>		15606
3559	<i>GENERAL</i> Fund (Account )		9726
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		25
550	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
7647	Accrued expenses	5855	
	Provisions		
	Other liabilities		
7647	<b>TOTAL LIABILITIES</b>		5855
11756	<b>TOTAL ASSETS</b>		15606

## 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			5508			5508
Additions						
Disposals						
Revaluation/Transfers						
At end of year			5508			5508
<b>Accumulated Depreciation</b>						
At start of year			5020			5020
Charges for year			122			122
Disposals						
Revaluation/Transfers						
At end of year			5142			5142
<b>Net book value at end of year</b>						
			366			366
<b>Net book value at end of previous year</b>						
			488			488

# 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		
<b>UNQUOTED</b> 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

NO

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

NO

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	1735	190	1925
From Investments			
Other Income (including increases by revaluation of assets)	49198		49198
<b>Total Income</b>	<b>50933</b>	<b>190</b>	<b>51123</b>
<b>EXPENDITURE</b> (including decreases by revaluation of	44766	715	45481
<b>Total Expenditure</b>	<b>44766</b>	<b>715</b>	<b>45481</b>
<b>Funds at beginning of year</b> (including reserves)	3559	550	4109
<b>Funds at end of year</b> (including reserves)	9726	25	9751
<b>ASSETS</b>			
Fixed Assets			366
Investment Assets			
Other Assets			15240
		<b>Total Assets</b>	<b>15606</b>
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	<b>5855</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>9751</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.

AS ATTACHED

# NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

Notes  
(forming part of the financial statements)  
for the year ended 31 December 2016

- 1           **Statutory information**  
The financial statements are presented in sterling which is the functional currency of the Area and rounded to the nearest pound.
- 2           (a)       **Accounting policies**  
The following accounting policies have been used consistently in dealing with the items which are considered material to the Association's affairs.
- (b)       **Basis of preparation**  
The financial statements have been prepared in accordance with the provisions of Section 1A "small entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.
- The financial statements have been prepared on a going concern basis on the grounds the trustees consider there are sufficient funds available to support the Area for at least the next twelve months.
- This is the first year that the Area has presented its financial statements under Financial Reporting Standard 102 (FRS102) issued by the Financial Reporting Council. The last financial statements for the year ended 31 December 2015 were prepared under previous UK GAAP, and the transition date to FRS102 is therefore 1 January 2015. At the date of transition, no adjustments were required.
- The financial statements summarise the transactions and net assets of the Area.
- (c)       **Significant Judgements and Estimates**  
No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.
- There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have had significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.
- (d)       **Fixed assets and depreciation**  
Depreciation is provided on fixed assets as follows:  
Office equipment                      25% per annum diminishing value.
- (e)       **Pensions**  
The Union operates a defined contribution pension scheme, the assets of which are held separately from those of the Union in an independently administered fund. The pension charge represents the cost to the Union in respect of contributions to the fund during the year.

## NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

**Notes (continued)**  
**(forming part of the financial statements)**  
**for the year ended 31 December 2016**

**3 Employees**

The average number of employees during the year was one (2015: one)

**4 Taxation**

	2016	2015
	£	£
No charge to UK corporation tax arose for this year or the previous year	=	=

**5 Fixed assets**

**Office equipment**

		£
<b>Cost</b>		
At 1 January 2016 & 31 December 2016		<u>5,508</u>
<b>Depreciation</b>		
At 1 January 2016		5,020
Charge for year		<u>122</u>
At 31 December 2016		<u>5,142</u>
<b>Net book value</b>		
At 31 December 2016		<u>366</u>
At 31 December 2015		<u>488</u>

**6 Debtors: Amounts falling due within one year**

	2016	2015
	£	£
Contribution due by SCEBTA	8,000	-
Political Fund account	226	66
National Union account	<u>74</u>	<u>-</u>
	<u>8,300</u>	<u>66</u>

## NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

**Notes (continued)**  
**(forming part of the financial statements)**  
**for the year ended 31 December 2016**

7	Cash at bank and in hand	2016 £	2015 £
	General Fund	5,333	9,595
	Political Fund	<u>376</u>	<u>966</u>
		<u>5,709</u>	<u>10,561</u>
8	Creditors: amounts falling due within one year	2016 £	2015 £
	Accruals	5,598	7,862
	Taxes and social security costs	<u>332</u>	<u>335</u>
		<u>5,880</u>	<u>8,197</u>
9	Accumulated funds	2016 £	2015 £
	General Fund	8,119	1,952
	Political Fund	<u>25</u>	<u>550</u>
	Balance at 31 December 2016	<u>8,144</u>	<u>2,502</u>
10	Related Party Transactions		

National Union of Mineworkers (Scotland Area) is an Area of National Union of Mineworkers. National Union of Mineworkers (Scotland Area) and Scottish Colliery Enginemen, Boilermens & Tradesmen's Association (SCEBTA) share a common General Secretary / Executive Committee Secretary and a number of common Trustees and Executive Committee Members.

During the year, the following contributions were received by National Union of Mineworkers (Scotland Area) from SCEBTA:

	2016 £	2015 £
General Fund	21,838	17,416
Political Fund	-	1,000
Membership dues	<u>2,652</u>	<u>4,134</u>
	<u>24,400</u>	<u>22,550</u>

At 31 December 2016 NUM (Scotland Area) was owed £8,000 (2015: £Nil) by SCEBTA.

## ACCOUNTING POLICIES

(see notes 74 and 75)

AS ATTACHED

## 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>Nicolas Wilson</i></u> Name: <u>NICOLAS WILSON</u> Date: <u>11.7.17</u>	<del>CHAIRMAN'S</del> Chairman's Signature: <u><i>Robert McGill</i></u> (or other official whose position should be stated) Name: <u>ROBERT MCGILL</u> Date: <u>11.7.17</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 N/A	<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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

## Notes

*(forming part of the financial statements)  
for the year ended 31 December 2016*

1           **Statutory information**  
The financial statements are presented in sterling which is the functional currency of the Area and rounded to the nearest pound.

2       (a)   **Accounting policies**  
The following accounting policies have been used consistently in dealing with the items which are considered material to the Association's affairs.

(b)   **Basis of preparation**  
The financial statements have been prepared in accordance with the provisions of Section 1A "small entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis on the grounds the trustees consider there are sufficient funds available to support the Area for at least the next twelve months.

This is the first year that the Area has presented its financial statements under Financial Reporting Standard 102 (FRS102) issued by the Financial Reporting Council. The last financial statements for the year ended 31 December 2015 were prepared under previous UK GAAP, and the transition date to FRS102 is therefore 1 January 2015. At the date of transition, no adjustments were required.

The financial statements summarise the transactions and net assets of the Area.

(c)   **Significant Judgements and Estimates**  
No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have had significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(d)   **Fixed assets and depreciation**  
Depreciation is provided on fixed assets as follows:  
Office equipment                      25% per annum diminishing value.

(e)   **Pensions**  
The Union operates a defined contribution pension scheme, the assets of which are held separately from those of the Union in an independently administered fund. The pension charge represents the cost to the Union in respect of contributions to the fund during the year.



# 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 (section one)

As ATTACHED

Signature(s) of auditor or auditors:	Gibson Booth Limited		
Name(s):	GIBSON BOOTH LTD		
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS		
Address(es):	12 VICTORIA ROAD BARNSLAY S70 2BB		
Date:	14 JULY 2017		
Contact name and telephone number:	01226 213131		

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 (SCOTLAND AREA)**

***Year ended 31 December 2016***

Independent auditors' report to the members of National Union of Mineworkers (Scotland Area).

We have audited the financial statements of the National Union of Mineworkers (Scotland Area) on pages 4 to 10 which have been prepared under the historical cost convention and the accounting policies set out on page 8. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the members of the National Union of Mineworkers (Scotland Area). Our audit work has been undertaken so that we might state to the National Union of Mineworkers (Scotland 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 National Union of Mineworkers (Scotland Area) and their members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Respective responsibilities of Trustees and auditors**

The Trustees responsibilities for preparing the financial statements and for being satisfied that they give a true and fair view are set out in the Statement of Trustees' Responsibilities on page 1.

It is our responsibility to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standard for Auditors.

## **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 trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

## **Opinion**

In our opinion the financial statements:

- give a true and fair view of the state of the National Union of Mineworkers (Scotland Area)'s affairs at 31 December 2016 and of its surplus for the year then ended; and
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

# NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

*Year ended 31 December 2016*

Independent auditors' report to the members of National Union of Mineworkers (Scotland Area) cont'd.

## **Opinion on other matters prescribed**

In our opinion the information given in the Trustees report for the financial year for which the financial statements are prepared is consistent with the financial statements

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the National Union of Mineworkers (Scotland Area) was not entitled to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice.

*Gibson Booth Limited*

**GIBSON BOOTH LIMITED**  
*Chartered Accountants*  
*Statutory Auditor*  
*12 Victoria Road*  
*Barnsley S70 2BB*

14 July 2017

# 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

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	NICOLAS WILSON
Office held	PRESIDENT / GENERAL SECRETARY
Date	11/7/17