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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

SCOTTISH COLLIERY ENGINEERS, BOILERMAKERS &  
TRADESMEN'S ASSOCIATION

Year ended:

31.12.17

List no:

5082T(6)

Head or Main Office:

SCOTTISH MINING TRUST  
BLAIR CASTLE  
CULROSE  
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

JOHN ANGUS

Telephone Number:

07793 405235

E-mail:

JOHN.ANGUS666@GOOGLEMAIL.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: 0330 109 3602

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 November 2017)

**SCOTTISH COLLIERY ENGINEEMEN, BOILERMEN & TRADESMEN'S ASSOCIATION**

**ANNEXE TO FORM AR 21 PAGE 2**

**LIST OF OFFICERS IN POST AT 31.12.17**

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

# RETURN OF MEMBERS

(see notes 10 and 11)

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	0	0	0	0	0
FEMALE	0	0	0	0	0
TOTAL	0	0	0	0	A 0

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

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

0
0

## 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 person's 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:

**NATIONAL UNION OF MINeworkERS**

b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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If yes,  
state

and names:

YEAR ENDED 31.12.17

## GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		0
	<b>TOTAL INCOME</b>	0
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
CONTRIBUTION TO NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)	3609	738
Total expenditure Federation and other bodies		3609
Taxation		(2)
	<b>TOTAL EXPENDITURE</b>	4345
Surplus (deficit) for year		(4345)
Amount of general fund at beginning of year		4345
Amount of general fund at end of year		0

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

(see notes 19 and 20)

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

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

<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)

**POLITICAL FUND ACCOUNT 1**

To be completed by trade unions which maintain their own fund

		£	£
<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		

**POLITICAL FUND ACCOUNT 2**

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		
	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		270
Legal and Professional fees		450
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
<b>BANK CHARGES</b>		<b>18</b>
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>738</b>
Charged to:	General Fund (Page 3)	<b>738</b>
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
<b>Total</b>		<b>738</b>

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary  £	Employers N.I. contributions  £	Pension Contribution s £	Benefits		Total  £
				Description	Value £	

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

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

**BALANCE SHEET as at** 31.12.17

(see notes 47 to 50)

Previous Year		£	£
12737	<b>Fixed Assets (at page 14)</b>		
	<b>Investments (as per analysis on page 15)</b>		
	Quoted (Market value £)		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
	Cash at bank and in hand		
	Income tax to be recovered		
Stocks of goods			
Others (specify)			
	<b>Total of other assets</b>		0
12737	<b>TOTAL ASSETS</b>		0
4345	<i>GENERAL</i> Fund (Account )		0
	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		
	Loans: From other trade unions		
	Loans: Other		
2	Bank overdraft		
	Tax payable		
	Sundry creditors		
390	Accrued expenses		
	Provisions		
8000	Other liabilities		
8392	<b>TOTAL LIABILITIES</b>		0
12737	<b>TOTAL ASSETS</b>		0

**FIXED ASSETS ACCOUNT**

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation At start of year						
Additions						
Disposals						
Revaluation/Transfer						

At end of year					
<b>Accumulated Depreciation</b>					
At start of year					
Charges for year					
Disposals					
Revaluation/Transfer					
s					
At end of year					
Net book value at end of year					
Net book value at end of previous year					

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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

## ANALYSIS OF INVESTMENT INCOME



## (CONTROLLING INTERESTS)

**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"/>
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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

(see notes 58 and 59)

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	0		0
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	4345		4345
	4345		4345
<b>Funds at beginning of year</b> (including reserves)	4345		4345
<b>Funds at end of year</b> (including reserves)	0		0
<b>ASSETS</b>			
Fixed Assets			0
Investment Assets			0
Other Assets			0
		<b>Total Assets</b>	0
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	0
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			0

# 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.

## Taxation

	<u>2017</u>	<u>2016</u>
	£	£
UK Corporation tax credit	(2)	(6)
	===	===

## General Fund

	<u>2017</u>	<u>2016</u>
	£	£
Balance at 1.1.17	4,345	29,301
Deficit for the period	(4,345)	(24,956)
Balance at 31.12.17	-	4,345

## Sundry creditors

	<u>2017</u>	<u>2016</u>
	£	£
Accrued expenses	-	390
Corporation tax	-	2
	-	<u>392</u>

## Related party transaction

The Association shares a common General Secretary/Executive Committee Secretary and a number of common Trustees and Executive Committee members with National Union of Mineworkers (Scotland Area), to which the Association made a contribution of £3,609 during the period.

# ACCOUNTING POLICIES

(see notes 74 and 75)

Accounting policy

Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and 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.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

Including the accounts and balance sheet contained in the return.

<p><b>Secretary's</b> Signature: _____ Name: <u>NICOLAS WILSON</u> SECRETARY'S SIGNATURE <u><i>Nicolas Wilson</i></u> Date: <u>20.3.18</u></p>	<p><b>Chairman's</b> Signature: <u><i>William Menzies</i></u> (or other official whose position should be stated) Name: <u>WILLIAM MENZIES</u> Date: <u>20.3.18</u></p>
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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"/>

# 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)

*SEE ATTACHED*

Signature(s) of auditor or auditors:	<i>John Angus</i>	<i>Jean Lindsay</i>
Name(s):	JOHN ANGUS	JEAN LINDSAY
Profession(s) or Calling(s):	ACCOUNTANT	ACCOUNTANT
Address(es):	4 LEARMONTH GARDENS EDINBURGH EH4 1HD	4 LEARMONTH GARDENS EDINBURGH EH4 1HD
Date:	20.3.18	20.3.18
Contact name and telephone number:	JOHN ANGUS 07793 405235	JOHN ANGUS 07793 405235

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

SCOTTISH COLLIERY ENGINEMEN, BOILERMEN  
& TRADESMEN'S ASSOCIATION

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

We have audited the financial statements of Scottish Colliery Enginemen, Boilermen & Tradesmen's Association for the year ended 31<sup>st</sup> December, 2017 set out on pages 3 to 19. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 20.

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

RESPECTIVE RESPONSIBILITIES OF EXECUTIVE COMMITTEE AND AUDITORS

The Executive Committee is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements, which have been prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992, give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Association's affairs at 31<sup>st</sup> December, 2017.

*John Angus*

John Angus                      Auditor

*Jean Lindsay*

Jean Lindsay                      Auditor

20<sup>th</sup> March, 2018

# 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	EXECUTIVE COMMITTEE SECRETARY
Date	20.3.18

**SCOTTISH COLLIERY ENGINEMEN, BOILERMEN  
& TRADESMEN'S ASSOCIATION**

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

We have audited the financial statements of Scottish Colliery Enginemen, Boilermen & Tradesmen's Association for the year ended 31<sup>st</sup> December, 2017 set out on pages 4 to 6. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 6.

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

**RESPECTIVE RESPONSIBILITIES OF EXECUTIVE COMMITTEE AND AUDITORS**

The Executive Committee is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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

**BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**OPINION**

In our opinion the financial statements, which have been prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992, give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Association's affairs at 31<sup>st</sup> December, 2017.



John Angus                      Auditor



Jean Lindsay                      Auditor

20<sup>th</sup> March , 2018