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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	National Union of Mineworkers – South Wales Area
Year ended:	31 st December 2017
List no:	224T
Head or Main Office:	Woodland Terrace Maesycloed Pontypridd Mid-Glamorgan CF37 1DZ
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 Wayne Thomas
Telephone Number:	01443 402092
Contact name for queries regarding	R.H. Jeffs & Rowe
Telephone Number:	01443 402116
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	24				24
FEMALE	1				1
TOTAL	25				A 25

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

	0
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Number of members at end of year contributing to the General Fund

	25
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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:

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 the no. of affiliated unions

N/A

and names:

N/A

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		5582
From Members: Other income from members (specify)		0
		0
Total other income from members		0
Total of all income from members		5582
Investment income (as at page 12)		104330
Other Income		
Income from Federations and other bodies (as at page 4)	27642	
Income from any other sources (as at page 4)	5119	
		32761
Total of other income (as at page 4)		32761
		TOTAL INCOME
		142673
EXPENDITURE		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		152802
Federation and other bodies (specify)		
Amounts Payable to Headquarters	2924	
		2924
Total expenditure Federation and other bodies		2924
Taxation		-
		TOTAL EXPENDITURE
		155726
		Surplus (deficit) for year
		(13053)
		Amount of general fund at beginning of year
		109272
		Amount of general fund at end of year
		96219

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Benevolent Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		3591
	Other income – Donations	1544	
	Net Investment Gains	1430	
		Total other income as specified	2974
		Total Income	6565
Expenditure			
	Benefits to members	400	
	Net Investment Losses		
	Administrative expenses and other expenditure (as at page 10)	34212	
		Total Expenditure	34612
		Surplus (Deficit) for the year	(28047)
		Amount of fund at beginning of year	316409
		Amount of fund at the end of year (as Balance Sheet)	288362
		Number of members contributing at end of year	

FUND 3		Fund Account	
Name:	Branch	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure			
	Brought Forward Figure Written Off		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	0
		Amount of fund at the end of year (as Balance Sheet)	0
		Number of members contributing at end of year	

(See notes 24 and 25)

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

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

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		1000
	Investment income (as at page 12)		
	Other income (specify)		↓
	Total other income as specified		
	Total income		1000
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Fees to Divisional Labour Parties	488	
	Political Conferences and delegations		
	Non-political expenditure		
	Total expenditure		488
	Surplus (deficit) for year		512
	Amount of political fund at beginning of year		(110)
	Amount of political fund at the end of year (as Balance Sheet)		402
		Number of members at end of year contributing to the political fund	
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

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

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£109412	109412
Auditors' fees		
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Travel & Motor		8353
Welfare		252
Bank Charges & Interest		1335
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		187014
Charged to:		
	General Fund (Page 3)	152802
	Benevolent Fund	34212
	(Account?)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		187014

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			80850
Dividends (gross) from:			
Equities (e.g. shares)			5512
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Assisted Car Purchase Scheme			195
Bank and Building Societies			4
Other investment income (specify)			
Property Management			21360
		Total investment income	107921
Credited to:			
		General Fund (Page 3)	104330
		Benevolent Fund (Account 2)	3591
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	107921

BALANCE SHEET as at 31st December 2017

(see notes 47 to 50)

Previous Year		£	£
299969	Fixed Assets (at page 14)		290125
	Investments (as per analysis on page 15)		
168886	Quoted (Market value)	134712	
	Unquoted		
	Total Investments		134712
	Other Assets		
4550	Loans to staff	10275	
4525	Sundry debtors	1232	
37472	Cash at bank and in hand	22297	
	Income tax to be recovered		
	Stocks of goods		
2927	Others (specify) Short Term Investments	6104	
49474	Total of other assets		39908
518329	TOTAL ASSETS		464745
109272	General Fund (Account 1)		96219
316409	Benevolent Fund (Account 2)		288362
	Branch Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
60108	Revaluation Reserve		60108
	LIABILITIES		
(110)	Amount held on behalf of central trade union political fund		402
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
32650	Sundry creditors		19654
	Accrued expenses		
	Provisions		
	Other liabilities		
518329	TOTAL LIABILITIES		464745
518329	TOTAL ASSETS		464745

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Lease £				
Cost or Valuation						
At start of year	492222		56451			548673
Additions						
Disposals						
Revaluation/Transfers						
At end of year	492222		56451			548673
Accumulated Depreciation						
At start of year	192253		56451			248704
Charges for year	9844					9844
Disposals						
Revaluation/Transfers						
At end of year	202097		56451			258548
Net book value at end of year						
Net book value at end of year	290125		0			290125
Net book value at end of previous year						
Net book value at end of previous year	299969		0			299969

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	134712	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	134712	
Market Value of Quoted Investment	134712	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	5582		5582
From Investments	107921		107921
Other Income (including increases by revaluation of assets)	35735	1000	36735
Total Income	149238	1000	150238
EXPENDITURE (including decreases by revaluation of Assets)	190338	488	190826
Total Expenditure	190338	488	190826
Funds at beginning of year (including reserves)	485789	(110)	485679
Funds at end of year (including reserves)	444689	402	445091
ASSETS			
Fixed Assets			290125
Investment Assets			134712
Other Assets			39908
		Total Assets	464745
LIABILITIES			
		Total Liabilities	19654
NET ASSETS (Total Assets less Total Liabilities)			445091

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.

Deferred Taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax assets and liabilities are not discounted.

Pensions

Contributions are made for all staff members who wish to participate in a pension scheme. Currently, the option available to all employees is the Government 'National Employment Savings Trust' (NEST) Scheme.

Investments

Investments are included at fair market value. Gains are recognised in the income statement. Deferred taxation is provided on these gains at the rate expected to apply when sold.

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.

EXECUTIVE COMMITTEE RESPONSIBILITIES

The executive committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Union as at the end of the financial year and of the income and expenditure for that period. In preparing those financial statements, the executive committee is required to:

Select appropriate accounting policies and then 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 Union will continue.

The executive committee is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Union and to enable it to ensure that the financial statements comply with statutory requirements. It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The executive committee confirm that, as far as they are aware, there is no relevant audit information of which the Union's auditors are unaware. They have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the Union's auditors are aware of that information.

RELATED PARTY TRANSACTIONS

(a) National Union of Mineworkers

These accounts are prepared for the members' of the South Wales Area of the National Union of Mineworkers (N.U.M.). The Area is constituent association of the N.U.M., a trade union.

(b) Related Charities

The National Union of Mineworkers – South Wales Area is associated with a number of registered charities:

- i. South Wales Area Miners' Benevolent Fund (Charity No. 500118). Included in creditors is a figure of £197,794 which was the balance owed to the charity as at 31st December 2017. Plans are in place to transfer some of the Union's property to the charity in order to clear this debt.
- ii. South Wales Miners' Welfare Trust Fund Scheme (Charity No. 507439). Included in debtors is a figure of £321 which was the balance owed by the charity as at 31st December 2017.

(c) Analysis of Officials Salaries and Benefits

	<u>Gross Salary</u>	<u>Employer's NI Contributions</u>	<u>Benefits</u>	<u>Total</u>
Area Secretary	56023	6606	8000	70629

(d) No other related party transactions took place during the year.

GOING CONCERN

At the Balance Sheet date, the net current liabilities of the Union stood at £194,917 and it had incurred a net deficit of £13,053 for the year. The South Wales Area's continuance is reliant on the support of both head office and the benevolent fund.

ACCOUNTING POLICIES

(see notes 74 and 75)

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the provisions of FRS 102 Section 1A small entities. There were no material departures from that standard.

Income and Expenditure

Income & Expenditure reflected in the accounts is recognised on an accruals accounting basis

Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property	Over 50 years straight line excluding the value of the land. No depreciation is provided on freehold land.
Equipment	25% on written down value and 33.33% on cost
Fixtures and Fittings	15% on cost

Depreciation is charged from the date the asset is first brought into use.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>W. Thomas</u> Name: <u>WAYNE THOMAS</u> Date: <u>23/5/2018</u>	Chairman's Signature: <u>K. Williams</u> (or other official whose position should be stated) Name: <u>KEVIN WILLIAMS</u> Date: <u>30/5/2018</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 checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

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

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

YES

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

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

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)

AUDITORS' REPORT TO THE MEMBERS OF THE NATIONAL UNION OF MINeworkERS - SOUTH WALES AREA

Opinion

We have audited the financial statements of National Union of Mineworkers South Wales Area for the year ended 31st December 2017 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 United Kingdom Accounting Standards, including FRS 102 section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the NUM South Wales Area, as a body. Our audit work has been undertaken so that we might state to the NUM South Wales Area 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 NUM South Wales Area and the members as a body, for our audit work, for this report, or for the opinions we have formed.

(Continued)

AUDITOR'S REPORT (continued)

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31st December 2017 and of its Income and Expenditure 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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the NUM South Wales Area in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern:

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The committee have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the society's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Responsibilities of the members of the committee

The committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the committee are responsible for assessing the NUM South Wales Area ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the society or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

R.H.JEFFS & ROWE

Statutory Auditor and
Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW

17th May 2018

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 CF37 2BW	
Date:	21 st May 2018	
Contact name and telephone number:	R.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

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	21 ST MAY 2018.