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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 (SCOTLAND AREA)
Year ended:	31.12.17
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> (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:	NICM@NUMSCOTLAND.ORG.UK

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

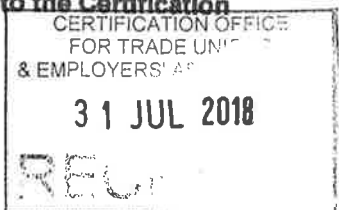
Any difficulties or problems in the completion of this return should be directed to the Certification

Officer as below or by telephone to: 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)

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

ANNEXE TO FORM AR 21 PAGE 2

LIST OF OFFICERS IN POST AT 31.12.17

<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

SCHEDULE : NUMD.LIST OF OFF.SH

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	14	0	0	0	14
FEMALE	0	0	0	0	0
TOTAL	14	0	0	0	A 14

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:

9
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 No

If yes, state the name of that other union:

NATIONAL UNION OF MINeworkERS

b. A federation of trade unions?

Yes No

If yes, state

and names:

YEAR ENDED 31.12.17

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		729
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		729
Investment Income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	29868	
Income from any other sources (as at page 4)	20539	
Total of other income (as at page 4)		50407
	TOTAL INCOME	51136
EXPENDITURE		
Benefits to members (as at page 5)		510
Administrative expenses (as at page 10)		32790
Federation and other bodies (specify)		
AFFILIATION FEES	586	
Total expenditure Federation and other bodies		586
Taxation		
	TOTAL EXPENDITURE	33886
Surplus (deficit) for year		17250
Amount of general fund at beginning of year		9726
Amount of general fund at end of year		26976

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
CONTRIBUTION FROM NATIONAL UNION OF MINERWORKERS	27642	
CONTRIBUTION FROM SCEBTA	2226	
TOTAL FEDERATION AND OTHER BODIES		29868
Other income		
LITIGATION OUTLAYS RECOVERED	20539	
TOTAL OTHER INCOME		20539
TOTAL OF ALL OTHER INCOME		50407

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	510	brought forward	510
		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	510	Total (should agree with figure in General Fund)	510

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(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		
	Investment income (as at page 12)		
	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 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

		£	£
Income	Contributions and levies collected from members on behalf of central political		
	Funds received back from central political fund		74
	Other income (specify) CONTRIBUTION FROM SCEBTA	1000	
		Total other income as specified	1000
		Total income	1074
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	650	
	Administration expenses in connection with political objects (specify)	125	
	Non-political expenditure		
		Total expenditure	775
		Surplus (deficit) for year	299
		Amount held on behalf of trade union political fund at beginning of year	25
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	324
		Number of members at end of year contributing to the political fund	9
		Number of members at end of the year not contributing to the political fund	05
		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)

	£
Administrative Expenses	
Remuneration and expenses of staff	23054
Salaries and Wages included in above	20487
Auditors' fees	2240
Legal and Professional fees	1475
Occupancy costs	2600
Stationery, printing, postage, telephone, etc.	1512
Expenses of Executive Committee (Head Office)	664
Expenses of conferences	413
Other administrative expenses (specify)	680
<i>DELEGATIONS & LOSS OF WORK</i>	
<i>MOTRA EXPENSES</i>	
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	152
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Charged to:	
Total	32790
General Fund (Page 3)	32790
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	32790

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Pension Contributions s £	Benefits		Total £
				Description	Value £	
PRESIDENT / GENERAL SECRETARY	20487		2567			23054

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)			
		Total investment income	
		Credited to:	
		General Fund (Page 3)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	

BALANCE SHEET as at 21.12.17

(see notes 47 to 50)

Previous Year		£	£
366	Fixed Assets (at page 14)		454
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
8300	Cash at bank and in hand	20816	
6940	Income tax to be recovered	9614	
	Stocks of goods		
	Others (specify)		
	Total of other assets		30430
15240			
15606			
9726			
	TOTAL ASSETS		30884
	<i>GENERAL</i> Fund (Account)		26976
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		324
25			
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
5855	Accrued expenses	3584	
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		3584
5855			
15606			
	TOTAL ASSETS		30884

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			5508			5508
Additions			240			240
Disposals						
Revaluation/Transfer						

At end of year		5748			5748
Accumulated Depreciation					
At start of year		5142			5142
Charges for year		152			152
Disposals					
Revaluation/Transfers					
At end of year		5294			5294
Net book value at end of year					
		454			454
Net book value at end of previous year					
		366			366

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

		All Funds Except Political Funds £	Political Fund £
QUOTED			
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investment		
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)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
------------------------------	----------------------------------------

If YES name the relevant companies:

COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

YES <input type="checkbox"/>	NO <input type="checkbox"/>
------------------------------	-----------------------------

If NO, state the names of the persons in whom the shares controlled by the union are registered.

COMPANY NAME	NAMES OF SHAREHOLDERS

(see notes 58 and 59)

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	729	74	803
From Investments			
Other Income (including increases by revaluation of assets)	50407	1000	51407
Total Income	51136	1074	52210
EXPENDITURE (including decreases by revaluation of Total Expenditure)	33886	775	34661
	33826	775	34661
Funds at beginning of year (including reserves)	9726	25	9751
Funds at end of year (including reserves)	26976	324	27300
ASSETS			
Fixed Assets			454
Investment Assets			
Other Assets			30430
Total Assets			30884
LIABILITIES			
Total Liabilities			3584
NET ASSETS (Total Assets less Total Liabilities)			27300

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 2017

1 **Statutory Information**

The National Union of Mineworkers (Scotland Area) is a trade union registered with the certification office under reference number 5080T(S). The principal address is Scottish Mining Trust, Blair Castle, Culross. 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.

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 2017

3	Employees		
	The average number of employees during the year was one (2016: one)		
4	Taxation		
		2017	2016
		£	£
	No charge to UK corporation tax arose for this year or the previous year	<u>—</u>	<u>—</u>
5	Fixed assets		
			Office equipment
			£
	Cost		
	At 1 January 2017 Addition		5,508
	At 31 December 2017		<u>240</u>
			<u>5,748</u>
	Depreciation		
	At 1 January 2017		5,142
	Charge for year		<u>152</u>
	At 31 December 2017		<u>5,294</u>
	Net book value		
	At 31 December 2017		<u>454</u>
	At 31 December 2016		<u>366</u>
6	Debtors: Amounts falling due within one year		
		2017	2016
		£	£
	Compensation claim funding recoverable	20,539	-
	Contribution due by SCEBTA	-	8,000
	Political Fund account	277	226
	National Union account	<u>-</u>	<u>74</u>
		<u>20,816</u>	<u>8,300</u>

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

Notes (continued)
(forming part of the financial statements)
for the year ended 31 December 2017

7	Cash at bank and In hand	2017	2016
		£	£
	General Fund	8,007	5,333
	Political Fund	<u>726</u>	<u>376</u>
		<u>8,733</u>	<u>5,709</u>
8	Creditors: amounts falling due within one year	2017	2016
		£	£
	Accruals	3,670	5,598
	Taxes and social security costs	<u>238</u>	<u>332</u>
		<u>3,908</u>	<u>5,880</u>
9	Accumulated funds	2017	2016
		£	£
	General Fund	25,369	8,119
	Political Fund	<u>324</u>	<u>25</u>
	Balance at 31 December 2017	<u>25,693</u>	<u>8,144</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:		
		2017	2016
		£	£
	General Fund	2,226	21,838
	Political Fund	1,000	-
	Membership dues	<u>384</u>	<u>2,652</u>
		<u>3,610</u>	<u>24,400</u>

At 31 December 2017 NUM (Scotland Area) was owed £Nil (2016: £8,000) by SCEBTA.

The Union's general fund also received a contribution of £27,642 (2016: £27,360) during the year from National Union of Mineworkers.

11 Exceptional Item

This consists of litigation costs in respect of members' compensation claims written off in previous years now confirmed as repayable to the Union.

ACCOUNTING POLICIES

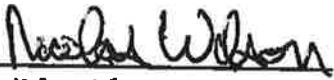
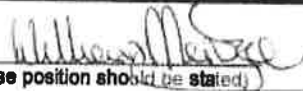
(see notes 74 and 75)

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></u> Name: <u>NICOLAS WILSON</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>WILLIAM MENZIES</u>
Date: <u>31.5.18</u>	Date: <u>31.5.18</u>

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? <small>(see Page 2 and Note 12)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? <small>(see Page 2 and Note 12)</small>	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
N/A				
HAS THE RETURN BEEN SIGNED? <small>(see Pages 19 and 21 and Notes 76 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? <small>(see Pages 20 and 21 and Notes 2 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? <small>(see Notes 8 and 78)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: <small>(see Note 80)</small>	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED <small>(see Page 17 and Notes 7 and 59)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED <small>(See Pages 23 and 24 and Notes 88 to 94)</small>	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)

As Attached

Signature(s) of auditor or auditors:	Gibson Booth Limited		
Name(s):	GIBSON BOOTH LIMITED		
Profession(s) or Calling(s):	Chartered Accountants		
Address(es):	12 VICTORIA ROAD BARNLEY S70 2BB		
Date:	11.6.18		
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 2017

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) (the 'area') for the year ended 31 December 2017 which comprise a consolidated statement of comprehensive income, a consolidated statement of financial position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the area's members, as a body, in accordance with Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the area's 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 area and their members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the area's affairs at 31 December 2017 and of its result 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.

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 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the area'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.

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

Year ended 31 December 2017

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees 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 trustees 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 trustees are responsible for assessing the area's 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 trustees either intend to liquidate the area or to cease operations, or have no realistic alternative but to do so.

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

Year ended 31 December 2017

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

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the area's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the area's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the area to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Gibson Booth Limited

GIBSON BOOTH LIMITED

Chartered Accountants

Statutory Auditor

12 Victoria Road

Barnsley S70 2BB

11th June 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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

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	<i>Nicolas Wilson</i>
Name	NICOLAS WILSON
Office held	PRESIDENT / GENERAL SECRETARY
Date	31.5.18