

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:

NUM Cokeman's Area

Year ended:

31st December 2018

List number:

201

Head or Main Office address:

Cartref
Pamela Street
Mountain Ash
Mid Glamorgan
CF45 3LH

Has the address changed during the year to which the return relates?

Yes

No

(Tick as appropriate)

Website address (if available)

General Secretary:

Mr Idwal Morgan

Telephone Number:

01443 478829

Contact name for queries regarding the completion of this return:

Mr Idwal Morgan

Telephone Number:

01443 478829

E-mail:

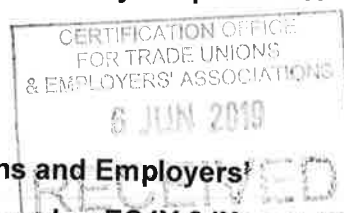
mail@accountancywales.com

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: 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.



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	09				09
Female					
Total	09				A 09

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

09

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

Change of officers

Please complete the following to record any changes of officers during the twelve months covered by this return.

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

--

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

--

and names:

--

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer

Position held

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		2560
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		2560
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)		
	Total income	2560
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		1148
Federation and other bodies (specify)		
Remitted to Head Office		697
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	1845
Surplus (deficit) for year		715
Amount of general fund at beginning of year		22385
Amount of general fund at end of year		23100

Analysis of income from federation and other bodies and other income
 (see notes 19 and 20)

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Total other income		
Total of all other income		

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)	

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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 21 to 23)

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 21 to 23)

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		

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	£
		Investment income (as at page 12)	£
		Other income (specify)	£
			2
		Total other income as specified	
		Total income	2
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		£
	Expenditure B (as at page ii)		£
	Expenditure C (as at page iii)		£
	Expenditure D (as at page iv)		£
	Expenditure E (as at page v)		£
	Expenditure F (as at page vi)		£
	Non-political expenditure (as at page vii)		£
		Total expenditure	
		Surplus (deficit) for year	2
		Amount of political fund at beginning of year	4785
		Amount of political fund at the end of year (as Balance Sheet)	4787
		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	
	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	
		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	

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
Total			

Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
Total Total expenditure	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
Total Total expenditure	
(c) the total amount of all other money expended	£
Total Total expenditure	

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		850
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		22
Expenses of Executive Committee (Head Office)		(1)
Expenses of conferences		
Other administrative expenses (specify)		
Bank Charges		107
Accountancy		170
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	1148
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	1148

Balance sheet as at

31st December 2018

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
29031	Cash at bank and in hand	29927	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
29031	Total of other assets		29927
29031	Total assets		29927
22385	Fund (Account)		23100
	Fund (Account)		
	Fund (Account)		
4785	Superannuation Fund (Account)		4787
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
1861	Sundry creditors		2040
	Accrued expenses		
	Provisions		
	Other liabilities		
29031	Total liabilities		29927
29031	Total assets		29927

Fixed assets account

(see notes 53 to 57)

	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/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

		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	29065	862
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	29065	862
	Market Value of Unquoted Investments	29065	862

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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		

Summary sheet
(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	2560		2560
From Investments		2	2
Other Income (including increases by revaluation of assets)			
Total Income	2560	2	2562
Expenditure (including decreases by revaluation of assets)	1,845,143		1,845,143
Total Expenditure	1,845,143		1,845,143
Funds at beginning of year (including reserves)	22385	4785	27170
Funds at end of year (including reserves)	23100	4787	27887
Assets			
Fixed Assets			0
Investment Assets			0
Other Assets			29927
Total Assets			29927
Liabilities			
Total Liabilities			2040
Net assets (Total Assets less Total Liabilities)			27887

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES NO ✓

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / NO

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

1. Operating Surplus	2018	2017		
Is stated after charging:	£	£		
Auditors Remuneration	850	850		
2. Income from Investments				
Income from Investments	0	0		
3. Tangible Fixed Asset				
Cost	Fixtures and Fittings			
At 1 st January and 31 st December 2018	1401			
Depreciation				
At 1 st January; at 31 st December 2018	1401			

Net Book Value at 31 st December 2018	0			
	=====			
4. Fixed Asset Investment				
	Freehold Investment Property			
Valuation				
At 1 st January 2018	0			
At 31 st December 2018	0			
The property was transferred to the National Union during 2017.				
5. Debtors	2018	2017		
Prepayments and Accrued Income	0	0		
6. Current Asset Investment				
Listed Investments	0	0		
Market Value	0	0		
7. Creditors: Amount falling due within one year				
Other Creditors	2040	1861		
8. Creditors: Amounts falling due after more than one year				
Loan	-	-		
9. Related Party Transactions				
a) These accounts are prepared for the members of the Cokemen's' Area of the National Union of Mineworkers (NUM). The area is not a separate legal entity but a division of the NUM, a Trade Union.				
b) Analysis of Officials Salaries and Benefits				
	Gross Salary	Employer NI Contributions	Benefits	Total
Area Secretary	nil	nil	nil	nil

10. Disposal of Investment Property

During 2017, the Union transferred ownership of the investment property to the National Union.

The value of the transfer of the property has been calculated as:

	£
Investment Property Carrying Value	130,000
Less Revaluation Reserve	<u>(106,109)</u>
Value of Transfer	23,891

The transfer of the property may be subject to capital gains tax. The capital gains tax payable, if any, is subject to agreement with H M Revenue & Customs. No provision has been made in the accounts.

Accounting policies

(see notes 84 and 85)

1. Accounting Convention

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

2. Income

a. Contributions

In accordance with Union rules the area receives from its members an agreed amount from which the union submits an agreed amount to the National Union of Mineworkers, the balance is retained by the area for its own use.

b. Donations

Donations are accounted for as and when they become legally available to the Union for its own unrestricted use.

c. Interest Received

Interest is included in the accounts on an accrual basis. Provision is made for any interest due.

d. Rental Income

Rental income is included in the accounts in the year to which it relates.

3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life as follows:

Fixtures and Fittings – over 1 year and 7 years on a straight line basis

4. Investments

Fixed asset property investments are stated at market value.

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

Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:	Chairman's Signature NATIONAL SECRETARY (or other official whose position should be stated)
Name: <i>Adwal Morgan</i>	Name: <i>G X Kitchen</i>
Date: <i>4th June 2019</i>	Date: <i>18 June 2019</i>

Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes		No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member's statement is: (see Note 104)	Enclosed	X	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	No	

Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	X	No	
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Checklist for auditor's report

(see notes 90 to 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 92 and 93)

Please explain in your report overleaf or attached.

2. 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 note 92)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

Independent auditors' report to the members of the National Union of Mineworkers: Cokemen's Area

Opinion

We have audited the financial statements of the National Union of Mineworkers: Cokemen's Area for the year ended 31st December 2018 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 Cokemen's Area, as a body. Our audit work has been undertaken so that we might state to the NUM Cokemen's 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 Cokemen's Area and the 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 Union's affairs as at 31st December 2018 and of its' profit 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 Cokemen's 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.

(continued....)

Independent auditors' report to the members of the

National Union of Mineworkers: Cokemen's Area

(Continued)

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 Cokemen's 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

Pontypridd

13 May 2019

Signature(s) of auditor or auditors:		
Name(s):	R H Jeffs & Rowe	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	27/28 Gelliwastad Road Pontypridd CF37 2BW	
Date:	20th May 2019	
Contact name for enquiries and telephone number:	Robert Thomas 01443 402116	

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

Membership audit certificate
made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 97 to 103)

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?

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.

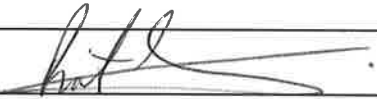
Membership audit certificate
Section two

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

If "NO" Please explain below:

Signature	
Name	Robert Thomas FCA
Office held	Senior Statutory Auditor
Date	20 th May 2019

NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA

Financial statements

for the year ended 31 December 2018

NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA

Executive committee report for the year ended 31 December 2018

The members of the committee presents this report and the financial statements for the year ended 31 December 2018.

Principal activity

The objects of the union are to support and put in effect the objects of the national union in so far as the members of the union are affected and to raise funds for mutual help, industrial and trade union purposes, and for the provision of benefits.

Executive Committee

The executive committee who served during the year are as stated below:

I Morgan

Secretary

Executive committee responsibilities

The members of the committee are responsible for preparing the financial statements in accordance with applicable law and regulations.

Trade Union law requires the members of the committee to prepare financial statements for each financial year. Under that law the members of the committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the Union and of the surplus or deficit of the Union for that year. In preparing these financial statements the members of the committee are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The members of the committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members of the committee are aware:

- there is no relevant audit information (information needed by the Union's auditors in connection with preparing their report) of which the Union's auditors are unaware, and
- the members of the committee have taken all the steps that they ought to have taken to make aware of any relevant audit information and to establish that the Union's auditors are aware of that information.

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA
Financial Statements for the year ended 31 December 2018**

Opinion

We have audited the financial statements of year for the ended 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 Cokemen's Area, as a body. Our audit work has been undertaken so that we might state to the NUM Cokemen's 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 Cokemen's Area and the 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 Union's affairs as at and of its profit 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 Cokemen's 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 Cokemen's 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.

NATIONAL UNION OF MINeworkERS: COKEMEN'S AREA

GENERAL FUND

**Income and Expenditure Account
for the year ended 31 December 2018**

		2018	2017
	Notes	£	£
Income		2,560	1,822
Remitted to NUM		(697)	(621)
Total Retained		<u>1,863</u>	<u>1,201</u>
Area Expenditure		(1,148)	(1,593)
Operating Surplus/(Deficit)	2	<u>715</u>	<u>(392)</u>
Investment income	7	-	(23,891)
Surplus/(Deficit) on ordinary activities before taxation		<u>715</u>	<u>(24,283)</u>
Tax on surplus/(deficit) on ordinary activities		-	-
Surplus/(Deficit) for the year		<u>715</u>	<u>(24,283)</u>
Retained surplus brought forward		<u>22,385</u>	<u>46,668</u>
Retained surplus carried forward		<u><u>23,100</u></u>	<u><u>22,385</u></u>

POLITICAL FUND

Income & Expenditure Account

Income		-	-
Interest Receivable		2	1
		<u>2</u>	<u>1</u>
Balance brought forward		<u>4,785</u>	<u>4,784</u>
Balance carried forward		<u><u>4,787</u></u>	<u><u>4,785</u></u>

The notes on pages 7 to 9 form an integral part of these financial statements.

NATIONAL UNION OF MINeworkERS: COKEMEN'S AREA

Notes to the financial statements
for the year ended 31 December 2018

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Income

a) Contributions

In accordance with union rules the area receives from its members an agreed amount from which the union submits an agreed amount to the National Union of Mineworkers, the balance is retained by the area for its own use.

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

b) Donations

Donations are accounted for as and when they become legally available to the union for its own unrestricted use

c) Interest Received

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

d) Rental Income

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

2. Operating Surplus/(Deficit)

2018	2017
£	£

Operating Surplus/(Deficit) is stated after charging:

Auditors' remuneration	850	850
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3. Income from investments

2018	2017
£	£

Profit on disposal of investments	-	(23,891)
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NATIONAL UNION OF MINeworkERS: COKEMEN'S AREA

**Notes to the financial statements
for the year ended 31 December 2018**

..... continued

7. Disposal of Investment Property

During the year, the Union transferred ownership of the investment property to the National Union.

The value of the transfer of the property has been calculated as: £

Investment Property Carrying Value	130,000
Less Revaluation Reserve	(106,109)
Value of Transfer	<u>23,891</u>

The transfer of the property may be subject to capital gains tax. The capital gains tax payable, if any, is subject to agreement with H M Revenue & Customs. No provision has been made in the accounts.

NATIONAL UNION OF MINEWORKERS: COKEMEN'S AREA

Detailed Income & Expenditure Account

	2018		2017	
	£	£	£	£
Gross Contributions From Members		2,560		1,822
Remitted to NUM		(697)		(621)
Total Retained		<u>1,863</u>		<u>1,201</u>
Administrative expenses				
Rates	-		55	
Repairs and maintenance	-		234	
Printing, postage and stationery	22		28	
Policy Costs - Area Meetings & Deputations	(1)		149	
Accountancy	170		170	
Auditors Remuneration	850		850	
Bank charges	107		107	
		<u>1,148</u>		<u>1,593</u>
Operating profit/(loss)		<u>715</u>		<u>(392)</u>
Other income and expenses				
Income from investments				
Profit on disposal of investments	-		(23,891)	
		<u>-</u>		<u>(23,891)</u>
Bank deposit interest	-		-	
		<u>-</u>		<u>-</u>
Net profit/(loss) for the year		<u><u>715</u></u>		<u><u>(24,283)</u></u>