

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	National Union of Mineworkers		
Year ended:	31 December 2019		
List no:	199T		
Head or Main Office address:	Miners' Offices		
	2 Huddersfield Road		
	Barnsley		
	South Yorkshire		
Postcode	S70 2LS		
Website address (if available)	www.num.org.uk		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Christian James Ronald Kitchen		
Telephone Number:	01226 215555		
Contact name for queries regarding the completion of this return	Christian James Ronald Kitchen		
Telephone Number:	01226 215555		
E-mail:	chris.kitchen@num.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**

**You should send the annual return to the following email address stating the name of the union in subject:**

**For Unions based in England and Wales:** [returns@certoffice.org](mailto:returns@certoffice.org)

**For Unions based in Scotland:** [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# 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	233				233
Female	8				8
Other					
<b>Total</b>	<b>241</b>				A <b>241</b>

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

118

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

11

## 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
NEC Member	Alan Cummings		30 April 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# Officers in post

(see note 12)

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

Name of Officer	Position held
Nicolas Garson Wilson	President & NEC Member
Christian James Ronald Kitchen	Secretary & NEC Member
Wayne Thomas	Member, National Executive Committee (NEC)
Dennis Howard	Member, National Executive Committee (NEC)
Carl Parkinson	Member, National Executive Committee (NEC)
Alan Spencer	Member, National Executive Committee (NEC)
Ian Lavery M.P.	Member, National Executive Committee (non voting)
Sir David Hamilton	Trustee
Nigel Kemp	Trustee
Kenneth Robert Hollingsworth MBE	Trustee & NEC Member

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members: Contributions and Subscriptions</b>		8,477
<b>From Members: Other income from members (specify)</b>		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		8,477
<b>Investment income (as at page 12)</b>		279,845
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	55,724	
<b>Total of other income (as at page 4)</b>		55,724
		344,046
	<b>Total Income</b>	
	<b>Interfund Transfers IN</b>	
<b>Expenditure</b>		
Benefits to members (as at page 5)		49,787
Administrative expenses (as at page 10)		297,242
<b>Federation and other bodies (specify)</b>		
TUC		884
Other affiliations and grant & donations		1,374
<b>Total expenditure Federation and other bodies</b>		2,258
<b>Taxation</b>		
		349,287
	<b>Total expenditure</b>	
	<b>Interfund Transfers OUT</b>	55,439
		-5,241
		2,774,700
		2,714,020

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Memorabilia	302
NUM Superannuation fund administration charge	25,000
Royal London Asset Management rebate	1,139
Gain on sale of investments	-76
Gain on sale of property	2,125
Change in market value of investments	27,234
<b>Total other sources</b>	<b>55,724</b>
<b>Total of all other income</b>	<b>55,724</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	
		Advisory Services	
		Member benefits & surgeries	7,484
Representation – Non Employment Related Issues NUM Superannuation Fund advice		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Superannuation benefits	11,679
		Fuel benefits	30,624
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>49,787</b>

(See notes 21 and 23)

<b>Fund 2</b>		<b>Fund Account</b>	
<b>Name:</b>	<b>NUM Nottingham Area</b>	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		520
	Investment income (as at page 12)		
	Other income (specify)		
	Donations		4,333
		<b>Total other income as specified</b>	4,333
		<b>Total Income</b>	4,853
		Interfund Transfers IN	25,800
<b>Expenditure</b>			
	Benefits to members		3,170
	Administrative expenses and other expenditure (as at page 10)		27,157
		<b>Total Expenditure</b>	30,327
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	-25,474
		<b>Amount of fund at beginning of year</b>	1,042
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	1,368
		<b>Number of members contributing at end of year</b>	10

<b>Fund 3</b>		<b>Fund Account</b>	
<b>Name:</b>	<b>NUM South Derbyshire Area</b>	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		124
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	124
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		1,000
		<b>Total Expenditure</b>	1,000
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	-876
		<b>Amount of fund at beginning of year</b>	30,529
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	29,653
		<b>Number of members contributing at end of year</b>	



(See notes 21 and 23)

Fund 4		Fund Account	
Name:	NUM Yorkshire Area	£	£
<b>Income</b>			
	From members		1,235
	Investment income (as at page 12)		
	Other income (specify)		
	Donations		150
	Grant from Yorkshire Area Trust Fund		439,503
		<b>Total other income as specified</b>	<b>439,653</b>
		<b>Total Income</b>	<b>440,888</b>
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		17,553
	Administrative expenses and other expenditure (as at page 10)		423,335
		<b>Total Expenditure</b>	<b>440,888</b>
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	<b>139</b>

Fund 5		Fund Account	
Name:	NUM Lancashire Area	£	£
<b>Income</b>			
	From members		604
	Investment Income (as at page 12)		
	Other income (specify)		
		<b>Total other income as specified</b>	
		<b>Total Income</b>	<b>604</b>
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		604
		<b>Total Expenditure</b>	<b>604</b>
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	
		<b>Amount of fund at beginning of year</b>	
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	
		<b>Number of members contributing at end of year</b>	<b>7</b>

(See notes 21 and 23)

<b>Fund 6</b>		<b>Fund Account</b>	
<b>Name:</b>	NUM North East Area	£	£
<b>Income</b>			
	From members		1,151
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other Income as specified</b>		
	<b>Total Income</b>		1,151
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		39
	<b>Total Expenditure</b>		39
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		1,112
	<b>Amount of fund at beginning of year</b>		-15,799
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		-14,687
	<b>Number of members contributing at end of year</b>		10

<b>Fund 7</b>		<b>Fund Account</b>	
<b>Name:</b>	NUM Scotland Area	£	£
<b>Income</b>			
	From members		505
	Investment Income (as at page 12)		
	Other income (specify)		
	Transfer in		1,607
	<b>Total other Income as specified</b>		1,607
	<b>Total Income</b>		2,112
	Interfund Transfers IN		29,639
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		30,096
	<b>Total Expenditure</b>		30,096
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		-27,984
	<b>Amount of fund at beginning of year</b>		21,232
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		22,887
	<b>Number of members contributing at end of year</b>		7

(See notes 21 and 23)

<b>Fund 8</b>		<b>Fund Account</b>	
<b>Name:</b>	NUM Pension Reserve - NUM Superannuation Fund	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Interest on pension scheme assets		872,000
	Employer contributions		113,000
	Actuarial gains on pension scheme		5,594,000
	<b>Total other income as specified</b>		6,579,000
	<b>Total Income</b>		6,579,000
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		7,428,000
	<b>Total Expenditure</b>		7,428,000
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		-849,000
	<b>Amount of fund at beginning of year</b>		876,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		27,000
	<b>Number of members contributing at end of year</b>		

<b>Fund 9</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment Income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>	Members contributions and levies	1,352
		Investment income (as at page 12)	
	Other income (specify)		
		Total other income as specified	
		Total income	1,352
<b>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</b>			
	Expenditure A (as at page i)		12,500
	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)		2,646
		Total expenditure	15,146
		Surplus (deficit) for year	-13,794
		Amount of political fund at beginning of year	35,579
		Amount of political fund at the end of year (as <u>Balance Sheet</u> )	21,785
		Number of members at end of year contributing to the political fund	95
		Number of members at end of the year not contributing to the political fund	146
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	0
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
<b>Income</b>	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	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		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	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

**Political fund account expenditure (a)**

Expenditure under section 72 (1) (a) 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.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Labour Party - General Election 2019	12,500
<b>Total</b>	<b>12,500</b>



**Political fund account expenditure (c)**

Expenditure under section 72 (1) (a) 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 33(iii))	£
<b>Total</b>			

### **Political fund account expenditure (d)**

Expenditure under section 72 (1) (a) 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 on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	





**Political fund account expenditure (f)**

Expenditure under section 72 (1) (a) 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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
<b>Total</b>	

**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	£
Campaign for Nuclear Disarmament	250
Justice for Colombia	150
Cuba Solidarity Campaign	100
Other donations less than £100	151

**Total expenditure** **651**

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one £

Labour Party - Affiliation Fee	1,768
Labour Party - Yorkshire & Humber Affiliation Fee	65
Labour Party - Wansbeck CLP	100

**Total expenditure** **1,933**

(c) the total amount of all other money expended £

Bank charges	62

**Total expenditure** **62**

**Total of all expenditures** **2,646**

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		475,896
Salaries and Wages included in above	341,399	
Auditors' fees		32,035
Legal and Professional fees		61,494
Occupancy costs		12,353
Stationery, printing, postage, telephone, etc.		34,409
Expenses of Executive Committee (Head Office)		8,360
Expenses of conferences		17,675
Other administrative expenses (specify)		
Official duties		29,639
Deputations & travel		16,874
Miners strike anniversary, memorials & memorabilia		9,620
Bank charges and sundry expenses		3,602
Area affiliation fees		270
<b>Other Outgoings</b>		
Depreciation - furniture & equipment		1,953
Outgoings on land and buildings (specify)		
Depreciation - land & buildings		
Other outgoings (specify)		
Grants, donations & affiliations		11,416
Utilities, light, heat & power		20,086
Rates and insurance		43,791
Pension Reserve - FRS102 costs (various)		7,428,000
<b>Total</b>		<b>8,207,473</b>
Charged to:		
General Fund (Page 3)		297,242
NUM Nottingham Area		27,157
NUM South Derbyshire Area		1,000
NUM Yorkshire Area		423,335
NUM Lancashire Area		604
NUM North East Area		39
NUM Scotland Area		30,096
NUM Pension Reserve - NUM Superannuation Fund		7,428,000
<b>Total</b>		<b>8,207,473</b>

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
£	£	£		£	£	
N G Wilson - President						
C J R Kitchen - Secretary	36,670	4,665	16,575	Travel, fuel, phone #	1,293	59,203
W Thomas - NUM South Wales ^						
K Hollingsworth - NUM COSA ^						
A Spencer - NUM Nottingham Area						
A Cummings NUM North East * (to 30 April 2019)						
D Howard - NEC Member						
C Parkinson - NEC Member						
* resigned 30 April 2019						
^ paid by NUM Area Fund; refer to Area AR21						
# Includes life assurance at annual rate of £70						

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			28,595
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			124
Other investment income (specify)			
Rents receivable			251,250
			<b>279,969</b>
		<b>Total investment income</b>	<b>279,969</b>
Credited to:			
		General Fund (Page 3)	279,845
		NUM Nottingham Area	
		NUM South Derbyshire Area	124
		NUM Yorkshire Area	
		NUM Lancashire Area	
		NUM North East Area	
		NUM Scotland Area	
		NUM Pension Reserve - NUM Superannuation Fund	
		Political Fund	
		<b>Total Investment Funds</b>	<b>279,969</b>

**Balance sheet as at**

**31 December 2019**

(see notes 49 to 52)

Previous Year		£	£
2,080,637	Fixed Assets (at page 14)		1,909,729
	Investments (as per analysis on page 15)		
8,852	Quoted (Market value £ ( 10,586 )		10,586
838,408	Unquoted		793,832
	<b>Total Investments</b>		<b>804,418</b>
	<b>Other Assets</b>		
	Loans to other trade unions		
16,536	Sundry debtors		111,084
173,085	Cash at bank and in hand		145,608
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
876,000	Pension Fund Asset		27,000
	<b>Total of other assets</b>		<b>283,692</b>
	<b>Total assets</b>		<b>2,997,839</b>
2,774,700	General fund (page 3)		2,714,020
1,042	NUM Nottingham Area		1,368
30,529	NUM South Derbyshire Area		29,653
	NUM Yorkshire Area		
	NUM Lancashire Area		
-15,799	NUM North East Area		-14,687
21,232	NUM Scotland Area		22,887
876,000	NUM Pension Reserve - NUM Superannuation Fund		27,000
35,579	Political Fund Account		21,785
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£270,215	Sundry creditors		195,813
£270,215	<b>Total liabilities</b>		<b>195,813</b>
£3,993,498	<b>Total assets</b>		<b>2,997,839</b>

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			75,664		2,071,268	2,146,932
Additions			965			965
Disposals					-169,920	-169,920
Revaluation/Transfers						
At end of year			76,629		1,901,348	1,977,977
<b>Accumulated Depreciation</b>						
At start of year			66,295			66,295
Charges for year			1,953			1,953
Disposals						
Revaluation/Transfers						
At end of year			68,248			68,248
<b>Net book value at end of year</b>						
Net book value at end of year			8,381		1,901,348	1,909,729
<b>Net book value at end of previous year</b>						
Net book value at end of previous year			9,369		2,071,268	2,080,637



## Analysis of Investments

(see notes 58 and 59)

<b>Quoted</b>	All Funds Except Political Funds £	Political Fund £
<b>Equities (e.g. Shares)</b> Barclays Bank plc	10,586	
<b>Government Securities (Gilts)</b>		
<b>Other quoted securities (to be specified)</b>		
<b>Total quoted (as Balance Sheet)</b>	10,586	
<b>Market Value of Quoted Investment</b>	10,586	
<b>Unquoted</b>		
<b>Equities</b>		
<b>Government Securities (Gilts)</b>		
<b>Mortgages</b>		
<b>Bank and Building Societies</b>		
Unity Trust Bank (valued at cost)	632,000	
National Savings Bank	10,000	
<b>Other unquoted investments (to be specified)</b>		
Royal London Asset Management	151,832	
<b>Total unquoted (as Balance Sheet)</b>	793,832	
<b>Market Value of Unquoted Investments</b>	Not known	

# 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 £
<b>Income</b>			
From Members	12,492	1,352	13,844
From Investments	279,969		279,969
Other Income (Including increases by revaluation of assets)	7,080,317		7,080,317
<b>Total Income</b>	<b>7,372,778</b>	<b>1,352</b>	<b>7,374,130</b>
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>8,280,241</b>	<b>15,146</b>	<b>8,295,387</b>
<b>Funds at beginning of year</b> (including reserves)	3,687,704	35,579	3,723,283
<b>Funds at end of year</b> (including reserves)	2,780,241	21,785	2,802,026
<b>Assets</b>			
Fixed Assets			1,909,729
Investment Assets			804,418
Other Assets			283,692
		<b>Total Assets</b>	<b>2,997,839</b>
<b>Liabilities</b>		<b>Total Liabilities</b>	<b>195,813</b>
<b>Net Assets (Total Assets less Total Liabilities)</b>			<b>2,802,026</b>

# Summary sheet

(see notes 62 to 73)

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

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
<b>1-3 should total "Number of votes cast"</b>	
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
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	<input style="width: 80px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
<b>1-3 should total "Number of votes cast"</b>	
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
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	<input style="width: 80px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
<b>1-3 should total "Number of votes cast"</b>	
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" type="text"/>
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	<input style="width: 80px;" type="text"/>

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

**Ballot 4**

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

1-3 should total "Number of votes cast"

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

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

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

**Ballot 5**

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

1-3 should total "Number of votes cast"

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

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

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

**Ballot 6**

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

1-3 should total "Number of votes cast"

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

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

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

**Ballots and Industrial Action:** If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

**Ballots & Industrial Action:** If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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**

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet



## 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.

A large, empty rectangular box with a thin black border, occupying the majority of the page. It is intended for the user to enter or attach their notes to the accounts.


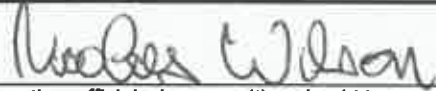
## Accounting policies

(see notes 84 and 85)

## Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		President's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Christian James Ronald Kitchen	Name:	Nicolas Garson Wilson
Date:	12 August 2020	Date:	12 August 2020

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>X</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>X</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	<b>X</b>
A member statement is: (see Note 80)	Enclosed	<b>X</b>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>X</b>	To follow	
Has the membership audit certificate been completed? (see Page I to III and Notes 97 and 103)	Yes	<b>X</b>	No	

# Checklist for auditor's report

(see notes 90 and 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 related? (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)**

[Large empty rectangular box for the auditor's report content]

Signature(s) of auditor or auditors:

*Gibson Booth Limited*

[Empty box]

Name(s):

Gibson Booth Limited

[Empty box]

Profession(s) or Calling(s):

Chartered Accountants

[Empty box]

Address(es):

12 Victoria Road

[Empty box]

Barnsley

[Empty box]

[Empty box]

[Empty box]

[Empty box]

[Empty box]

Postcode

S70 2BB

[Empty box]

Date

12 August 2020

[Empty box]

Contact name for inquiries and telephone number:

Scott Mell 01226 213131

[Empty box]

N.B. When notes to the account 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?
- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

### **YES**

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)**

<b>Signature of assurer</b>	
<b>Name</b>	
<b>Address</b>	
<b>Date</b>	
<b>Contact name and telephone number</b>	

## 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	<i>C J Kitchen</i>
Name	Christian James Ronald Kitchen
Office held	General Secretary
Date	12 August 2020

# **NATIONAL UNION OF MINeworkERS**

*Year ended 31 December 2019*

## **Independent Auditors' Report to the members of National Union of Mineworkers**

### **Opinion**

We have audited the financial statements of the General Fund on pages 7 to 22 (together with the appendices on pages 23 to 43), of the Political Fund on pages 44 to 48 (together with the appendix on page 49), which have been prepared in accordance with the accounting policies set out on pages 9 to 11 and page 46 respectively. 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the General Fund's and Political Fund's affairs at 31 December 2019 and of their results 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 Union 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.

### **Emphasis of matter – defined benefit pension scheme**

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures within the Union's financial statements, and inclusion in the financial statements of the total defined benefit scheme activities and net pension asset, as the Union is principal employer. The financial statements incorporate assets and liabilities relating to the defined benefit pension scheme for the other area employers which have not been quantified due to the circumstances outlined in accounting policy note 2(k).



# **NATIONAL UNION OF MINeworkERS**

*Year ended 31 December 2019*

## **Independent Auditors' Report to the members of National Union of Mineworkers (continued)**

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

### **Other information**

The officials are responsible for the other information. The other information comprises the information included in the report of the National Executive Committee, 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 Union was not entitled to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice.

# **NATIONAL UNION OF MINeworkERS**

*Year ended 31 December 2019*

## **Independent Auditors' Report to the members of National Union of Mineworkers (continued)**

### **Responsibilities of National Union of Mineworkers**

As explained more fully in the statement of National Union's responsibilities statement set out on page 1, the officials 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 officials 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 officials are responsible for assessing the Union'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 officials either intend to liquidate the charitable company 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.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the officials.
- Conclude on the appropriateness of the officials' 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 Union'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 Union to cease to continue as a going concern.

## **NATIONAL UNION OF MINEWORKERS**

*Year ended 31 December 2019*

### **Independent Auditors' Report to the members of National Union of Mineworkers (continued)**

- 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.

#### **Use of report**

This report is made solely to the members of the National Union of Mineworkers (the 'Union'), 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 Union'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 Union and their members as a body, for our audit work, for this report, or for the opinions we have formed.

*Gibson Booth Limited*

**Gibson Booth Limited**  
*Chartered Accountants*  
*Statutory Auditor*  
12 Victoria Road  
Barnsley  
South Yorkshire  
S70 2BB

12<sup>th</sup> August 2020

# NATIONAL UNION OF MINeworkERS

## General Fund

### Notes

*(forming part of the financial statements)  
for the year ended 31 December 2019*

#### 1 Statutory information

The National Union of Mineworkers is a trade union registered with the Certification Office under reference number 199T. The principal address is Miners' Offices, 2 Huddersfield Road, Barnsley, South Yorkshire, S70 2LS.

The financial statements are presented in sterling which is the functional currency of the Union and rounded to the nearest pound.

#### 2 (a) Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Union's financial statements.

#### (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, with the exception of investment properties and investments which are carried at fair value.

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

#### (c) Significant Judgements and Estimates

A significant judgement has been made in the assessment of the valuation of investment properties. The NEC considers that the current value of investment properties in the financial statements is a reasonable representation of its actual market value.

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) Area income and expenditure

With the exception of Nottingham, South Derbyshire, Yorkshire, Lancashire, North East and Scotland, the financial statements do not include the funds and the income and expenditure of the Constituent Associations, as they are separately constituted Unions and prepare their own financial statements. Nottingham, South Derbyshire, Yorkshire, Lancashire, North East and Scotland are no longer Constituent Associations and are a direct part of the National Union. The net assets of these Areas are therefore incorporated in these financial statements.

# NATIONAL UNION OF MINeworkERS

## General Fund

### Notes

*(forming part of the financial statements)  
for the year ended 31 December 2019*

#### (e) Contributions

In accordance with the Union's rules, Areas deduct an agreed amount before paying the remaining net contributions for the full 52 weeks to the General Fund. In accordance with Rule 31, the General Fund pays to the Political Fund the equivalent of four weeks contributions. The Political Fund in turn repays the contributions of those members who are exempt from the Political Fund.

#### (f) Investment income

Income from investments is included in the Income and Expenditure Account in the year in which it is receivable.

#### (g) Fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office furniture and equipment	-	10% per annum on diminishing value.
Computer and other electrical equipment	-	25% per annum on straight line basis.

The current headquarters of the National Union of Mineworkers are based in Barnsley and are owned by the National Union of Mineworkers Yorkshire Area Trust Fund.

#### (h) Investment Property

Holly Street investment property is included in the financial statements at net book value. This treatment does not comply with the requirements of the Financial Reporting Standard 102 (FRS102) which requires investment properties to be stated at market value. The NEC considers the current valuation of the Investment properties at 31 December 2019 to be equivalent to market value.

Springvale Avenue was disposed of during the year. This was held at market value, which was determined by Butcher Residential Limited, a firm of independent chartered surveyors.

#### (i) Investments

Investments are shown in the financial statements at market value, with the exception of the Unity Trust Bank shares, which are held at cost.

## **NATIONAL UNION OF MINEWORKERS**

### **General Fund**

Notes *(continued)*

for the year ended 31 December 2019

#### **(j) Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### **(k) Pension costs**

##### *Defined Benefit Pension Scheme*

The cost of funding pensions is charged to the income and expenditure account on a systematic and rational basis designed to spread the cost over the useful service lives of employees.

The Union, together with associated areas, operates a funded defined benefit pension scheme for the benefit of its employees. The assets of the scheme are administered by the Trustees in a fund independent from the Union. Service costs and gains and other pension scheme finance costs and income are charged or credited to the income and expenditure account. Actuarial gains and losses are credited or charged to the statement of total recognised gains and losses in the year in which they arise.

The pension scheme figures included in the financial statements of the Union under the above policy relate to the total scheme as the National Union of Mineworkers is the principal employer and it is considered impractical and onerous to separate other individual area employer amounts. Accordingly, the pension scheme asset included in these financial statements incorporates the assets and liabilities of the other area employers.

##### *Defined Contribution Pension Scheme*

The Union also made contributions to Employees' Private Pension Schemes. The annual contributions payable are charged to the income and expenditure account.

#### **(l) VAT**

Income and expenditure are stated gross of value added tax.