



## NATIONAL UNION OF MINEWORKERS

Miners' Offices · 2 Huddersfield Road · Barnsley · S70 2LS · Tel: 01226 215555 · Fax: 01226 215561 · Website: [www.num.org.uk](http://www.num.org.uk)

President: **N Wilson**  
Vice-President: **W Thomas**  
Secretary: **CJR Kitchen**

### NATIONAL UNION OF MINEWORKERS

#### Statement to Members for the year ended 31 December 2019

Issued in conjunction with Union's Annual Return for the year ended 31 December 2019

as required by Section 32a of Trade Union and Labour Relations (Consolidation) Act 1992

#### Income and Expenditure

The total income of the Union for the period was £7,372,778 (excluding pension movements: £793,778). This amount included payments of £12,492 in respect of membership income of the union. The Union's total expenditure for the period was £8,280,241 (excluding pension movements: £852,241).

The income and expenditure shown above includes amounts related to the National Union of Mineworkers Employees and Permanent Officials' Superannuation Fund, as required by Financial Reporting Standard FRS102. Income and expenditure are shown gross and net of these pension movements.

#### Political Fund

In respect of the Union's political fund, its total income was £1,352 and total expenditure was £15,146.

#### General Secretary Salary and Other benefits

The General Secretary of the Union was paid £36,670 in respect of salary and £22,533 in respect of benefits.

#### Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the Union, the trustees of the property of the Union, the Auditor of the Union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the Union have been or are being conducted in breach of the law or in breach of the rules of the Union and contemplates bringing civil proceedings against the Union or responsible officials or trustees, he should consider obtaining independent legal advice.

#### Auditor's report

The report of the Auditor, Gibson Booth Limited, is attached to this statement.

12 August 2020

Auditor's report (continued)

Signature(s) of auditor or auditors:			Gibson Booth Limited	
Name(s):			Gibson Booth Limited	
Profession(s) or Calling(s):			Chartered Accountants	
Address(es):			12 Victoria Road	
			Barnsley	
Postcode			S70 2BB	
Date			12 August 2020	
Contact name for inquiries and telephone number:			Scott Mell 213131	01226

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

# 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