

**National Union of Mineworkers
(Colliery Officials and Staffs Area)
Region No. 4**

**Financial Statements
for the year ended 31 December 2019**

National Union of Mineworkers (Colliery Officials and Staffs Area) Region No. 4

Company Information

Auditors	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP
Business Address	2 Huddersfield Road Barnsley S70 2LS
Bankers	National Westminster Bank Plc Portland Square Sutton in Ashfield Nottinghamshire NG17 1AS

National Union of Mineworkers (Colliery Officials and Staffs Area) Region No. 4

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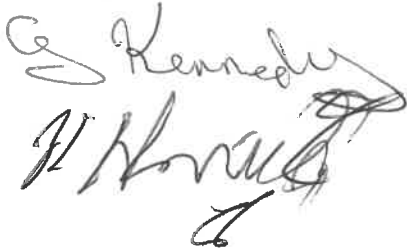
National Union of Mineworkers (Colliery Officials and Staffs Area) Region No. 4

Statement of Committee's Responsibilities

Trade Union legislation requires the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Union at the end of the financial year and the income and expenditure of the Union for the year ended on that date. In preparing those financial statements suitable accounting policies have been used, framed, to the best of the committee's knowledge and belief, by reference to reasonable and prudent judgements and estimates and applied consistently. Applicable accounting standards have been followed. The committee is also required to indicate where the financial statements are prepared other than on the basis that the Union is a going concern.

The committee is responsible for ensuring that arrangements are made for keeping proper books of account with respect to the Union's transactions and its assets and liabilities and for maintaining a satisfactory system of control over the Union's books of account and transactions. The committee is also responsible for ensuring that arrangements are made to safeguard the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the committee



Handwritten signatures of G. Kennedy and H. Horvath.

National Union of Mineworkers (Colliery Officials and Staffs Area) Region No 4

Independent Auditor's Report to the Members of the National Union of Mineworkers (Colliery Officials and Staffs Area) Region No 4

Opinion

We have audited the financial statements of the National Union of Mineworkers (Colliery Officials and Staffs Area) Region No 4 (the 'society') for the year ended 31 December 2019 which comprise the income and expenditure account, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *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 society's affairs as at 31 December 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of 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 society 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 the provisions available for small entities, in the circumstances set out in note 6 to the financial statements, 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 of management's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the committee of management has 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.

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:

- proper books of account have not been kept by the society in accordance with the requirements of the legislation; or
- a satisfactory system of control over transactions has not been maintained by the society in accordance with the requirements of the legislation; or
- the revenue account or the other accounts (if any) to which our report relates, and the balance sheet are not in agreement with the books of account of the society; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

National Union of Mineworkers (Colliery Officials and Staffs Area) Region No 4

Independent Auditor's Report to the Members of the National Union of Mineworkers (Colliery Officials and Staffs Area) Region No 4) (continued)

Responsibilities of the committee of management

As explained more fully in the committee of management's responsibilities statement set out on page 1, the committee of management is 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 it determines 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 of management is responsible for assessing the society'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 committee of management either intends to liquidate the society or to cease operations, or has 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.

Use of our report

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

 Date 16/07/20

Alistair Allcock (FCA) – Senior Statutory Auditor

For and on behalf of Rogers Spencer

Chartered Certified Accountants

National Union of Mineworkers (Colliery Officials and Staffs Area) Region No. 4

**Income and Expenditure Account
for the year ended 31 December 2019**

	2019		2018	
	£	£	£	£
Income		4,201		5,510
Expenditure				
National expenditure	2,072		2,145	
Management expenses	22,830		42,677	
	<hr/>	24,902	<hr/>	44,822
Net deficit for the year		<u>(20,701)</u>		<u>(39,312)</u>

Continuing operations

None of the Union's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

The Union has no recognised gains and losses.

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

National Union of Mineworkers (Colliery Officials and Staffs Area) Region No. 4

**Analysis of Income and Expenditure Account
for the year ended 31 December 2019**

	2019	2018
	£	£
Income		
Contributions receivable	4,193	5,506
Bank interest	8	4
	<u>4,201</u>	<u>5,510</u>
	<u><u>4,201</u></u>	<u><u>5,510</u></u>
National Expenditure		
Contributions to NUM	2,072	2,145
Management Expenses		
Salaries and national insurance	14,461	33,232
Stationery, postage and telephone	1,191	1,397
Motor and travelling expenses	1,848	2,067
Negotiations, deputations, hospitality & delegates	1,006	2,156
Audit and accountancy	4,000	2,620
Legal and professional fees	-	551
Bank charges and interest	4	-
Sundry expenses	320	654
	<u>22,830</u>	<u>42,677</u>
	<u><u>22,830</u></u>	<u><u>42,677</u></u>

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

National Union of Mineworkers (Colliery Officials and Staffs Area) Region No. 4

Balance Sheet
as at 31 December 2019

	Notes	2019		2018	
		£	£	£	£
Fixed Assets	2				
Tangible assets			-		-
			<u>-</u>		<u>-</u>
Current Assets					
Debtors	3	56,276		77,911	
Cash at bank and in hand		6,322		7,572	
		<u>62,598</u>		<u>85,483</u>	
Creditors: amounts falling due within one year	4	<u>(47,363)</u>		<u>(49,547)</u>	
Net Current Assets			15,235		35,936
Total Assets Less Current Liabilities			<u>15,235</u>		<u>35,936</u>
Accumulated Surplus					
Balance at 1 January			35,936		75,248
(Deficit) / Surplus for the year			(20,701)		(39,312)
Shareholders' Funds			<u>15,235</u>		<u>35,936</u>

The financial statements were approved by the Committee on 16/07/20 and signed on its behalf by

K R Hollingsworth

G Kennedy

The image shows two handwritten signatures in black ink. The top signature is for K R Hollingsworth and the bottom signature is for G Kennedy. There is a small mark below the bottom signature.

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

National Union of Mineworkers (COSA) Region Number 4

Notes to the Financial Statements
for the year ended 31 December 2019

1. Accounting Policies

1.1. Accounting convention

The financial statements are prepared under the historical cost basis of accounting.

1.2. Tangible fixed assets and depreciation

All the tangible fixed assets have now been fully depreciated leaving a zero net book value.

2. Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 January 2019	11,350
Disposals	(11,350)
At 31 December 2019	<u>-</u>
Depreciation	
At 1 January 2019	11,350
Eliminated in respect of disposals	(11,350)
At 31 December 2019	<u>11,350</u>
Net book values	
At 31 December 2019	<u>-</u>
At 31 December 2018	<u>-</u>

National Union of Mineworkers (COSA) Region Number 4

Notes to the Financial Statements
for the year ended 31 December 2019

3. Debtors

	2019	2018
	£	£
Contributions receivable	718	1,542
Other debtors	55,059	75,831
Prepayments and accrued income	499	538
	<u>56,276</u>	<u>77,911</u>

4. Creditors: amounts falling due within one year

	2019	2018
	£	£
Wages and salaries	40,819	40,936
Other taxes and social security costs	-	5,839
Other creditors	3,344	272
Accruals and deferred income	3,200	2,500
	<u>47,363</u>	<u>49,547</u>

National Union of Mineworkers (COSA) Region Number 4

Notes to the Financial Statements for the year ended 31 December 2019

5. Related party transactions

NUM (COSA) Region No. 4 is run on a day to day basis by the Secretary, Mr K Hollingsworth. Mr Hollingsworth is also responsible for the day to day running of the Midland Counties Colliery Officials and Staffs Friendly Society.

At 31st December 2019 £55,059 (2018: £75,830) was owed to Region No. 4 by the Friendly Society.

During early 2018 the Friendly Society was wound up and all reserves distributed to the members. The remaining balance owed to NUM (COSA) Region No. 4 is being held in a separate bank account and transferred as necessary.

The National Union of Mineworkers (Colliery Officials & Staffs Area) is managed on a day to day basis by NUM (COSA) Region No. 4. No transactions have taken place during the year between the two parties.

6. Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions available for Small Entities are:

In common with many organisations of our size and nature we use our auditors to assist with the preparation of the financial statements.

**NATIONAL UNION OF MINeworkERS
(COLLIERY OFFICIALS AND STAFFS AREA)
REGION NO.4**

**STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S
ANNUAL RETURN FOR 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 £4,201. This amount included payments of £4,193 in respect of membership income of the union. The union's total expenditure for the period was £22,830.

Political Fund

The union does not maintain a political fund.

Salary paid to and other benefits provided to the General Secretary

The General Secretary of the union was paid £3,060 in respect of salary and £2,500 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 or auditors 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.