

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

Trade Union's details

Name of Trade Union:	National Union of Mineworkers – South Wales Area				
Year ended:	31 st December 2019				
List number:	2247				
Head or Main Office address:	Woodland Terrace Maesycoed Pontypridd CF37 1DZ				
Has the address changed during the year to which the return relates?	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">Yes</td><td style="width: 20px; height: 15px;"></td></tr></table> <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px;">No</td><td style="width: 20px; height: 15px; text-align: center;">X</td></tr></table> (Tick as appropriate)	Yes		No	X
Yes					
No	X				
Website address (if available)					
General Secretary:	Mr Wayne Thomas				
Telephone Number:	01443 402092				
Contact name for queries regarding the completion of this return:	Mr Wayne Thomas				
Telephone Number:	01443 402092				
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	41				41
Female	1				1
Total	42				A 42

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

42

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
WAYNE THOMAS	AREA SECRETARY
KEVIN WILLIAMS	CHAIRMAN
MARTIN PARSONS	EXECUTIVE COMMITTEE MEMBER

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		5368
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		5368
Investment income (as at page 12)		123442
Other Income		
Income from Federations and other bodies (as at page 4)	29639	
Income from any other sources (as at page 4)	5235	
Total of other income (as at page 4)		34874
		Total income
		163684
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		147133
Federation and other bodies (specify)		
Amounts payable to Headquarters		
Net Investment Losses	2893	
Total expenditure Federation and other bodies		2893
Taxation		
		Total expenditure
		150026
		Surplus (deficit) for year
		13658
		Amount of general fund at beginning of year
		96222
		Amount of general fund at end of year
		109880

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:	Benevolent Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		2797
	Other income (specify)		
	Donations	1000	
	Net Investment Gains	5208	
	Total other income as specified		6208
		Total Income	9005
Expenditure			
	Benefits to members	400	
	Net Investment Losses		
	Administrative expenses and other expenditure (as at page 10)	32910	
	Total Expenditure		33310
	Surplus (Deficit) for the year		(24305)
	Amount of fund at beginning of year		253555
	Amount of fund at the end of year (as Balance Sheet)		229250
	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)	£
		Total other income as specified	
		Total income	
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)		£ 2
		Total expenditure	2
		Surplus (deficit) for year	(2)
		Amount of political fund at beginning of year	2
		Amount of political fund at the end of year (as Balance Sheet)	0
		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			

Political fund account expenditure (e)

Expenditure under section 72 (1) (e) 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.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
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	£
Labour Divisional Fees	
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	£
Remitted to Head Office	2
Total Total expenditure	2 2

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	£84311	84311
Auditors' fees		3804
Legal and Professional fees		
Occupancy costs		76208
Stationery, printing, postage, telephone, etc.		4617
Expenses of Executive Committee (Head Office)		
Expenses of conferences		(922)
Other administrative expenses (specify)		
Travel & Motor		455
Welfare		246
Bank Charges & Interest		1480
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		9844
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		180043
Charged to:		
General Fund (Page 3)		147133
Benevolent Fund (Account 2)		32910
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		180043

Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary	Employers N.I. contributions	Benefits			Total	
	£	£	Pension Contributions £	Other Benefits			£
				Description	Value £		
Area Secretary	48057	5450	1145			54652	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			98194
Dividends (gross) from:			
Equities (e.g. shares)			4351
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			22
Assisted Car Purchase Scheme			104
Other investment income (specify)			
Property Management			23568
		Total investment income	126239
		Credited to:	
		General Fund (Page 3)	123442
		Benevolent Fund (Account 2)	2797
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	126239

Balance sheet as at

31st December 2019

(see notes 49 to 52)

Previous Year		£	£
280281	Fixed Assets (at page 14)		270437
	Investments (as per analysis on page 15)		
110035	Quoted (Market value)	113868	
	Unquoted		
	Total Investments		113868
	Other Assets		
5893	Loans to Staff	1196	
16889	Sundry debtors	8909	
17526	Cash at bank and in hand	32610	
	Income tax to be recovered		
	Stocks of goods		
547	Others (specify) Short Term Investments	353	
40855	Total of other assets		43068
431171	Total assets		427373
96222	General Fund (Account 1)		109880
253555	Benevolent Fund (Account 2)		229250
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
60108	Revaluation Reserve		60108
	Liabilities		
2	Amount held on behalf of central trade union political fund		0
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
21284	Sundry creditors		28135
	Accrued expenses		
	Provisions		
	Other liabilities		
431171	Total liabilities		427373
431171	Total assets		427373

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	492222		56451			548673
Additions						
Disposals						
Revaluation/Transfers						
At end of year	492222		56451			548673
Accumulated Depreciation						
At start of year	211941		56451			268392
Charges for year	9844					9844
Disposals						
Revaluation/Transfers						
At end of year	221785		56451			278236
Net book value at end of year	270437		0			270437
Net book value at end of previous year	280281		0			280281

Analysis of investments
(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	113868	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	113868	
Market Value of Quoted Investment	113868	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)
(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 X
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 X
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	5368		5368
From Investments	126239		126239
Other Income (including increases by revaluation of assets)	41082		41082
Total Income	172689		172689
Expenditure (including decreases by revaluation of assets)	183336	2	183338
Total Expenditure	183336	2	183338
Funds at beginning of year (including reserves)	409885	2	409887
Funds at end of year (including reserves)	399238	0	399238
Assets			
Fixed Assets			270437
Investment Assets			113868
Other Assets			43068
		Total Assets	427373
Liabilities			
		Total Liabilities	28135
Net assets (Total Assets less Total Liabilities)			399238

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 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 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 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 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.

Deferred Taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax assets and liabilities are not discounted.

Pensions

Contributions are made for all staff members who wish to participate in a pension scheme. Currently, the option available to all employees is the Government 'National Employment Savings Trust' (NEST) Scheme.

Investments

Investments are included at fair market value. Gains are recognised in the income statement. Deferred taxation is provided on these gains at the rate expected to apply when sold.

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.

EXECUTIVE COMMITTEE RESPONSIBILITIES

The executive committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Union as at the end of the financial year and of the income and expenditure for that period. In preparing those financial statements, the executive committee is required to:

Select appropriate accounting policies and then 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 Union will continue.

The executive committee is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Union and to enable it to ensure that the financial statements comply with statutory requirements. It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The executive committee confirm that, as far as they are aware, there is no relevant audit information of which the Union's auditors are unaware. They have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the Union's auditors are aware of that information.

RELATED PARTY TRANSACTIONS

(a) National Union of Mineworkers

These accounts are prepared for the members' of the South Wales Area of the National Union of Mineworkers (N.U.M.). The Area is constituent association of the N.U.M., a trade union.

(b) Related Charities

The National Union of Mineworkers – South Wales Area is associated with a number of registered charities:

- i. South Wales Area Miners' Benevolent Fund (Charity No. 500118). Included in creditors is a figure of £157,863 which was the balance owed to the charity as at 31st December 2019. Plans are in place to transfer some of the Union's property to the charity in order to clear this debt.
- ii. South Wales Miners' Welfare Trust Fund Scheme (Charity No. 507439). Included in debtors is a figure of £742 which was the balance owed by the charity as at 31st December 2019.

(c) Analysis of Officials Salaries and Benefits

	<u>Gross</u> <u>Salary</u>	<u>Employer's</u> <u>NI</u> <u>Contributions</u>	<u>Employer</u> <u>Pension</u> <u>Contributions</u>	<u>Benefits</u>	<u>Total</u>
Area Secretary	48057	5450	1145	nil	54652

(d) No other related party transactions took place during the year.

GOING CONCERN

At the Balance Sheet date, the net current liabilities of the Union stood at £147,542 and it had incurred a net surplus of £13,658 for the year. The South Wales Area's continuance is reliant on the support of both head office and the benevolent fund.

Accounting policies

(see notes 84 and 85)

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the provisions of FRS 102 Section 1A small entities. There were no material departures from that standard.

Income and Expenditure

Income & Expenditure reflected in the accounts is recognised on an accruals accounting basis

Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:



Freehold Property	Over 50 years straight line excluding the value of the land. No depreciation is provided on freehold land.
Equipment	25% on written down value and 33.33% on cost
Fixtures and Fittings	15% on cost

Depreciation is charged from the date the asset is first brought into use.

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:  Name: WAYNE THOMAS Date: 14.10.20	Chairman's Signature: (or other official whose position should be stated)  Name: KEVIN WILLIAMS Date: 14.10.20
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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	

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)

AUDITORS' REPORT TO THE MEMBERS OF THE NATIONAL UNION OF MINeworkERS - SOUTH WALES AREA

Opinion

We have audited the financial statements of National Union of Mineworkers South Wales Area for the year ended 31st December 2019 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 South Wales Area, as a body. Our audit work has been undertaken so that we might state to the NUM South Wales 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 South Wales 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 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 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 South Wales 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 South Wales 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.

(Continued)

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
 27/28 Gelliwastad Road
 Pontypridd
 CF37 2BW

7 October 2020

Signature(s) of auditor or auditors:

R. H. Jeffs + Rowe

Name(s):

R H Jeffs & Rowe

Profession(s) or Calling(s):

Chartered Accountants

R H Jeffs & Rowe
 Chartered Accountants
 & Registered Auditors
 27/28 Gelliwastad Road
 Pontypridd CF37 2BW

27/28 Gelliwastad Road
 Pontypridd
 CF37 2BW

Date: Tel: 01443 402116

09 October 2020

Contact name for enquiries
 and telephone number:

R 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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate
Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES

If "NO" Please explain below:

Signature	
Name	Robert Thomas FCA
Office held	Senior Statutory Auditor
Date	07 October 2020