

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Nation Union of Mineworkers - South Wales Area			
Year ended:	31st December 2020			
List no:	2247			
Head or Main Office address:	Woodland Terrace			
	Maesycoed			
	Pontypridd			
Postcode	CF37 1DZ			
Website address (if available)				
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:	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:	numsouthwales@fut.net			

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

For Unions based in Scotland: ymw@tcyoung.co.uk

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	48				48
Female	1				1
Other					
Total	49				A 49

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

49

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

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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	<input checked="" type="checkbox"/>
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No	<input type="checkbox"/>
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If yes, state the name of that other union:

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b. A federation of trade unions?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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If yes, state the number of affiliated unions:

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and names:

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General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		7,073
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		7,073
Investment income (as at page 12)		154,030
Other Income		
Income from Federations and other bodies (as at page 4)	29,942	
Income from any other sources (as at page 4)	87,852	
Total of other income (as at page 4)		117,794
		278,897
	Total income	
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		240,518
Federation and other bodies (specify)		
Amounts payable to Headquarters		3,633
Total expenditure Federation and other bodies		3,633
Taxation		
		244,151
	Total expenditure	
	Interfund Transfers OUT	
		34,746
	Surplus (deficit) for year	
		109,880
	Amount of general fund at beginning of year	
		144,626
	Amount of general fund at end of year	

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Head Office Contributions	29,942
Total federation and other bodies	
	29942
Any Other Sources	
Contribution for Volunteer Workers	169
Job Retention Scheme Funding	49,038
Management Fees from Benevolent Fund	32,829
Unrealised gain on investments	5,816
Total other sources	
	87,852
Total of all other income	
	117,794

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward		Total (should agree with figure in General Fund)	

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Benevolent Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		2,361
	Other income (specify)		
	Donations		1,158
	Total other income as specified		1,158
	Total Income		3,519
	Interfund Transfers IN		
Expenditure			
	Benefits to members		325
	Administrative expenses and other expenditure (as at page 10)		34,851
	Total Expenditure		35,176
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-31,657
	Amount of fund at beginning of year		229,250
	Amount of fund at the end of year (as Balance Sheet)		197,593
	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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		

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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(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	£

Total expenditure

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

Total expenditure

Total of all expenditures

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	[]	148,198
Auditors' fees		3,804
Legal and Professional fees		
Occupancy costs		104,812
Stationery, printing, postage, telephone, etc.		5,545
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Travel & Motor		44
Welfare		169
Bank Charges & Interest		1,467
Other Outgoings		
Depreciation		9,844
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Loss on sale of investments		1,486
Total		275,369
Charged to:	General Fund (Page 3)	240,518
	Benevolent Fund	34,851
Total		275,369

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			152,723
Dividends (gross) from:			
Equities (e.g. shares)			3,634
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			12
Other investment income (specify)			
Interest from Assisted Car purchase scheme			22
			156,391
		Total investment income	156,391
		Credited to:	
		General Fund (Page 3)	154,030
		Benevolent Fund	2,361
		Political Fund	
		Total Investment Funds	156,391

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	492,222		56,451			548,673
Additions						
Disposals						
Revaluation/Transfers						
At end of year	492,222		56,451			548,673
Accumulated Depreciation						
At start of year	221,785		56,451			278,236
Charges for year	9,844					9,844
Disposals						
Revaluation/Transfers						
At end of year	231,629		56,451			288,080
Net book value at end of year						
Net book value at end of year	260,593					260,593
Net book value at end of previous year						
Net book value at end of previous year	270,437					270,437

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Shares	112,584	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	112,584	
Market Value of Quoted Investment	112,584	
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		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	7,073		7,073
From Investments	156,391		156,391
Other Income (including increases by revaluation of assets)	118,952		118,952
Total Income	282,416		282,416
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	279,327		279,327
Funds at beginning of year (including reserves)	399,238		399,238
Funds at end of year (including reserves)	402,327		402,327
Assets			
Fixed Assets			260,593
Investment Assets			112,584
Other Assets			60,693
		Total Assets	433,870
Liabilities		Total Liabilities	31,543
Net Assets (Total Assets less Total Liabilities)			402,327

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px;" type="text"/>	
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
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"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>
Ballot 2	
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"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>
Ballot 3	
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"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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: 60px;" type="text"/>

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

(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

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.

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 £128,533 which was the balance owed to the charity as at 31st December 2020. 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 £212 which was the balance owed by the charity as at 31st December 2020.

Capital Commitment

The Union has agreed to replace the heating system, which is expected to cost in excess of £50,000.

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

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:	<i>W. Thomas</i>	Chairman's Signature:	<i>K. Williams</i>
			(or other official whose position should be stated)
Name:	WAYNE THOMAS	Name:	KEVIN WILLIAMS
Date:	8.7.2021	Date:	7/7/21

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		No	
Has the list of officers in post been completed? (see Page 2 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 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed	X	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	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)

**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 2020 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 2020 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

Signature(s) of auditor or auditors:



Name(s):

R H Jeffs & Rowe

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

27/28 Gelliwastad Road

Pontypridd

Postcode

CF37 2BW

Date

30th June 2021

Contact name for inquiries and
telephone number:

R Thomas 01443 402116

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?

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

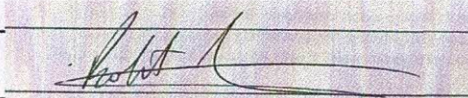
Section two

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	30th June 2021

National Union of Mineworkers South Wales Area

Financial Statements

for the year ended 31 December 2020

National Union of Mineworkers South Wales Area

Chairman	K T Williams
Area Secretary	W Thomas
Executive Committee	M Parsons K T Williams
Trustees	G Rees D Lewis G Roberts
Auditors	R H Jeffs & Rowe Statutory Auditor and Chartered Accountants 27/28 Gelliwastad Road Pontypridd CF37 2BW

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
National Union of Mineworkers South Wales Area
Financial Statements for the year ended 31 December 2020**

Opinion

We have audited the financial statements of National Union of Mineworkers South Wales Area for the year ended 31 December 2020 which comprise the Income and Expenditure Account, 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.

In our opinion the financial statements:

- * give a true and fair view of the state of the Union's affairs as at 31 December 2020 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 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 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

In auditing the financial statements, we have concluded that the officers' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the committee with respect to going concern are described in the relevant sections of this report.

Other information

The committee are responsible for any other information. Our opinion on the financial statements does not cover any other information. We have nothing to report in this regard.

Matters on which the auditor is required to report by exception

We have nothing to report in respect of the following matters in relation to which 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
- * certain disclosures of officers' remuneration specified by law are not made; or
- * we have not received all the information and explanations we require for our audit.

Responsibilities of the committee

As explained more fully in the committee's responsibilities statement set out in note 2 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 club'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 either intend to liquidate the club or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
National Union of Mineworkers South Wales Area
Financial Statements for the year ended 31 December 2020
(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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- * Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Trade Union and Labour Relations (Consolidation) Act 1992., Tax and Pensions legislation.
- * Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the business and therefore may have a material effect on the financial statements include licencing laws, health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of Officers as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the club's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of report

This report is made solely to the society, 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.



R H Jeffs & Rowe
Statutory Auditors &
Chartered Accountants
Pontypridd

29 June 2021

National Union of Mineworkers South Wales Area

**Income And Expenditure Account
for the year ended 31 December 2020**

2019			2020	
£	£		£	£
		Contributions		
	5,368	Contributions from Members		7,073
	2,893	Deduct Amounts Payable to Headquarters		3,633
	<u>2,475</u>			<u>3,440</u>
		Other Income		
97,194		Rent	152,353	
1,000		Room Hire	370	
1,556		Income from Quoted Investments	1,274	
20		Bank Interest	11	
29,639		Contributions from National	29,942	
104		Assisted Car Purchase Scheme Interest	22	
23,568		Property Management	-	
246		Contribution for Volunteer Workers	169	
32,109		Management Fees from Benevolent Fund	32,829	
-		Job Retention Scheme Funding	49,038	
	<u>185,436</u>			<u>266,008</u>
	187,911			269,448
		Expenditure		
		Salaries & Wages		
75,444		Clerical Staff and Officials	77,150	
23,824		Property Maintenance	24,348	
6,905		National Insurance	10,004	
3,696		Pension Contributions	3,867	
	<u>109,869</u>		<u>115,369</u>	
		Travelling		
455		Clerical Staff and Officials	44	
	<u>455</u>		<u>44</u>	
	<u>187,911</u>	Carried forward		<u>269,448</u>

National Union of Mineworkers South Wales Area

**Income And Expenditure Account
for the year ended 31 December 2020**

2019		2020
£	£	£
	187,911	269,448
	Brought forward	
	Administration	
643	Printing and Stationery	1,604
3,974	Postage and Telephone	3,941
679	Bank Charges and Interest	702
3,804	Accountancy and Audit	3,804
49,902	Property Administration	103,932
748	Other Expenses	880
<u>59,750</u>		<u>114,863</u>
	Conferences, Committees & Arbitrations	
(922)	Conferences, Committees & Meetings	-
<u>922</u>		<u>-</u>
	Welfare, Education & Sundry	
246	Collection of Contributions	169
<u>246</u>		<u>169</u>
	Depreciation	
9,844	Freehold Premises	9,844
<u>9,844</u>		<u>9,844</u>
<u>179,242</u>	Total Expenditure for the Year	<u>240,289</u>
8,669	Net Surplus / (Deficit) before Taxation	29,159
-	Taxation	-
829	Realised gain / (loss) on sale of investments	(229)
4,160	Unrealised gains / (losses) on investments	5,816
<u>13,658</u>	Net Surplus after Taxation	<u>34,746</u>
96,222	Accumulated Surplus brought forward.	109,880
<u>109,880</u>	Accumulated Surplus carried to Balance Sheet	<u>144,626</u>

National Union of Mineworkers South Wales Area

**Balance Sheet
as at 31 December 2020**

2019				2020	
£	£		Notes	£	£
	270,437	Fixed Assets			260,593
		Investments and Loans			
	45,897	Fixed Interest Investments			50,418
	1,196	Assisted Car Purchase Scheme	5		-
	<u>317,530</u>				<u>311,011</u>
		Current Assets			
8,786		Debtors & Prepayments		7,300	
29,395		Bank Accounts		46,199	
				<u>53,499</u>	
		Current Liabilities			
27,860		Creditors and Accrued Charges	4	31,243	
157,863		South Wales Area Benevolent Fund		128,533	
-		Political Fund		-	
				<u>159,776</u>	
<u>185,723</u>					
	(147,542)	Net Current Liabilities			(106,277)
	<u>169,988</u>	Net Assets			<u>204,734</u>
		Capital Account			
96,222		Brought forward at 1 January 2020		109,880	
13,658		Surplus / (Deficit) for the year		34,746	
				<u>144,626</u>	
	109,880	Accumulated Surplus			144,626
	60,108	Revaluation Reserve			60,108
	<u>169,988</u>	Accumulated Fund			<u>204,734</u>

Approved by the Executive Council on 23 June 2021 and signed on their behalf by

W Thomas

Area Secretary

National Union of Mineworkers South Wales Area

POLITICAL FUND

**Income And Expenditure Account
for the year ended 31 December 2020**

2019			2020	
£	£		£	£
		Income		
	-	Contributions		-
		Expenditure		
-		Political Conferences & Delegations	-	
-		Fees to Divisional Labour Parties	-	
2		Remitted to National	-	
	-			-
	(2)	Surplus / (Deficit) before Taxation		-
	-	Corporation Tax		-
	(2)	Surplus / (Deficit) for the Year after Taxation		-

Balance Sheet as at 31 December 2020

		Current Liability		
	-	Amount Invested in General Fund		-
		Reserves		
		Accumulated Fund		
2		Brought forward at 1 January 2020	-	
(2)		Surplus / (Deficit) for the year	-	
	-			-
		Accumulated Fund carried forward		

National Union of Mineworkers South Wales Area

Notes to the Accounts

for the year ended 31 December 2020

Statutory Information

National Union of Mineworkers South Wales Area is a Trade Union, formed under the Trade Union and Labour Relations Act 1992, domiciled in England and Wales. The registered office is Woodland Terrace, Pontypridd.

1. Accounting Policies

1.1. 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.

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

Freehold Premises - Over 50 years straight line excluding the value of the land. No depreciation is provided on freehold land.

Fixtures and Fittings - 15% per annum on cost

Plant and equipment - 25% on written down value

1.3. Income and Expenditure reflected in the Accounts is recognised on an accruals accounting basis.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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.

National Union of Mineworkers South Wales Area

Notes to the Accounts

for the year ended 31 December 2020

2. 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 Society as at the end of the financial year and of the income and expenditure for that period. In preparing those financial statements, the 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 proper 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.

3. Tangible assets

	Freehold Premises	Fixtures & Fittings	Plant & Equipment	Total
Cost	£	£	£	£
At 1 January 2020				
At 31 December 2020	492,222	18,707	37,744	548,673
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 January 2020	221,785	18,707	37,744	278,236
Charge for the year	9,844	-	-	9,844
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	231,629	18,707	37,744	288,080
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book Values				
At 31 December 2020	260,593	-	-	260,593
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2019	270,437	-	-	270,437
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

A valuation of the Union's freehold buildings was carried out on 14th April 2010, which resulted in a valuation of £475,000

National Union of Mineworkers South Wales Area
Notes to the Accounts
for the year ended 31 December 2020

4 Related Party Disclosure

(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 £128,533 which was the balance owed to the charity as at 31st December 2020. 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 £212 which was the balance owed by the charity as at 31st December 2020.

(c) Analysis of Officials Salaries and Benefits

	<u>Gross</u> <u>Salary</u>	<u>Employer NI</u> <u>Contributions</u>	<u>Employer Pension</u> <u>Contributions</u>	<u>Benefits</u>	<u>Total</u>
Area Secretary	49,114	5,573	1,287	nil	55,974

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

5. Capital Commitment

The Union has agreed to replace the heating system, which is expected to cost in excess of £50,000. The work commenced in December 2020 and is ongoing.

IRREGULARITY STATEMENT TO MEMBERS

Required by Section 32A(6)[a] of the Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999.

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 rules of the Union and contemplates bringing civil proceedings against the Union or responsible officials or trustees, he should consider obtaining independent legal advice.