# Form AR21

**Trade Union and Labour Relations (Consolidation) Act 1992**

## Annual Return for a Trade Union

| | |
|---|---|
| Name of Trade Union: | National Union of Mineworkers |
| Year ended: | 31 December 2024 |
| List no: | 199T |
| Head or Main Office address: | Miners' Offices |
| | 2 Huddersfield Road |
| | Barnsley |
| | South Yorkshire |
| | |
| Postcode | S70 2LS |
| Website address (if available) | www.num.org.uk |
| Has the address changed during the year to which the return relates? | Yes [ ] No [X] ('X' in appropriate box) |
| General Secretary: | Christian James Ronald Kitchen |
| Telephone Number: | 01226 215555 |
| Contact name for queries regarding the completion of this return | Christian James Ronald Kitchen |
| Telephone Number: | 01226 215555 |
| E-mail: | chris.kitchen@num.org.uk |

**Please follow the guidance notes in the completion of this return**
**Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602**

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

returns@certoffice.org

# Contents

# 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** |
| | 196 | | | | 196 |
| **Total** | 196 | | | | A 196 |

| | |
|---|---|
| Number of members at end of year contributing to the General Fund | 91 |
| Number of members included in totals box 'A' above for whom no home or authorised address is held: | 2 |

# 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 |
|---|---|---|---|
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State whether the union is:

a. A branch of another trade union? Yes [ ] No [X]

If yes, state the name of that other union:

b. A federation of trade unions? Yes [ ] No [X]

If yes, state the number of affiliated unions:

and names:

# Officers in post

(see note 12)

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

| Name of Officer | Position held and date elected |
|---|---|
| Nicolas Garson Wilson | President & NEC Member * |
| Christian James Ronald Kitchen | Secretary & NEC Member * |
| | |
| Wayne Thomas | Member, National Executive Committee (NEC) * |
| Dennis Howard | Member, National Executive Committee (NEC) * |
| Carl Parkinson | Member, National Executive Committee (NEC) * |
| Alan Spencer | Member, National Executive Committee (NEC) * |
| Alan Mardghum | Member, National Executive Committee (NEC) * |
| George Kennedy | Member, National Executive Committee (NEC) * |
| Ian Lavery M.P. | Member, National Executive Committee (non voting) * |
| | |
| Sir David Hamilton | Trustee |
| Nigel Kemp | Trustee |
| Kenneth Robert Hollingsworth MBE | Trustee |
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| | |
| | * re-appointed 22 June 2024 at Biennial Conference |
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# General Fund

(see notes 13 to 18)

| | £ | £ |
|---|---|---|
| **Income** | | |
| **From Members:** Contributions and Subscriptions | | 8,379 |
| **From Members:** Other income from members (specify) | | |
| **Total other income from members** | | |
| **Total of all income from members** | | 8,379 |
| **Investment income (as at page 12)** | | 309,015 |
| **Other Income** | | |
| Income from Federations and other bodies (as at page 4) | | |
| Income from any other sources (as at page 4) | 1,543,842 | |
| Total of other income (as at page 4) | | 1,543,842 |
| **Total income** | | 1,861,236 |
| **Interfund Transfers IN** | | |
| **Expenditure** | | |
| Benefits to members (as at page 5) | | 39,335 |
| Administrative expenses (as at page 10) | | 291,022 |
| **Federation and other bodies** (specify) | | |
| TUC | | 618 |
| Other affiliations and grant & donations | | 1,326 |
| **Total expenditure Federation and other bodies** | | 1,944 |
| **Taxation** | | 230,000 |
| **Total expenditure** | | 562,301 |
| **Interfund Transfers OUT** | | 68,011 |
| Surplus (deficit) for year | | 1,298,935 |
| Amount of general fund at beginning of year | | 4,744,057 |
| Amount of general fund at end of year | | 5,974,981 |

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

(see notes 19 and 20)

| Description | £ |
|---|---|
| **Federation and other bodies** | |
| **Total federation and other bodies** | |
| **Any Other Sources** | |
| Sale of memorabilia | 552 |
| NUM Superannuation Fund administration charge | 25,000 |
| Royal London Asset Management rebate | 113 |
| Court order for attachment of earnings | 4,023 |
| Other income including sale of film footage | 2,663 |
| Gain on sale of investments | 2,331 |
| Movement in market value of investments | 6,528 |
| Donations received | 2,000 |
| Exceptional item - surplus arising on closure of pension fund | 1,320,632 |
| Exceptional item - transfer of NUM NACODS property | 180,000 |
| **Total other sources** | **1,543,842** |
| **Total of all other income** | **1,543,842** |

# 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) | |
| | | Superannuation benefits | 3,851 |
| | | Fuel benefits | 35,484 |
| **carried forward** | | **Total (should agree with figure in General Fund)** | 39,335 |

(See notes 21 and 23)

| Fund 2 | | | Fund Account |
|---|---|---|---|
| Name: | NUM Nottingham Area | £ | £ |
| Income | | | |
| | From members | | 426 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Donations and sale of memorabilia | | 5,515 |
| | Contributions to rent of office | | 4,970 |
| | | Total other income as specified | 10,485 |
| | | Total Income | 10,911 |
| | | Interfund Transfers IN | 29,170 |
| Expenditure | | | |
| | Benefits to members | | 4,120 |
| | Administrative expenses and other expenditure (as at page 10) | | 37,707 |
| | | Total Expenditure | 41,827 |
| | | Interfund Transfers OUT | |
| | | Surplus (Deficit) for the year | -30,916 |
| | | Amount of fund at beginning of year | 22,264 |
| | | Amount of fund at the end of year (as Balance Sheet) | 20,518 |
| | | Number of members contributing at end of year | 3 |

| Fund 3 | | | Fund Account |
|---|---|---|---|
| Name: | NUM South Derbyshire Area | £ | £ |
| Income | | | |
| | From members | | |
| | Investment income (as at page 12) | | 204 |
| | Other income (specify) | | |
| | | Total other income as specified | |
| | | Total Income | 204 |
| | | Interfund Transfers IN | |
| Expenditure | | | |
| | Benefits to members | | 50 |
| | Administrative expenses and other expenditure (as at page 10) | | 1,300 |
| | | Total Expenditure | 1,350 |
| | | Interfund Transfers OUT | |
| | | Surplus (Deficit) for the year | -1,146 |
| | | Amount of fund at beginning of year | 24,727 |
| | | Amount of fund at the end of year (as Balance Sheet) | 23,581 |
| | | Number of members contributing at end of year | |

(See notes 21 and 23)

| Fund 4 | | | Fund Account |
|---|---|---|---|
| Name: | NUM Yorkshire Area | £ | £ |
| **Income** | | | |
| | From members | | 980 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | Recharge of admistration costs to YAMHS | | 5,000 |
| | Grant from Yorkshire Area Trust Fund | | 382,322 |
| | | **Total other income as specified** | 387,322 |
| | | **Total Income** | 388,302 |
| | | Interfund Transfers IN | |
| **Expenditure** | | | |
| | Benefits to members | | 24,623 |
| | Administrative expenses and other expenditure (as at page 10) | | 363,679 |
| | | **Total Expenditure** | 388,302 |
| | | 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** | 14 |

| Fund 5 | | | Fund Account |
|---|---|---|---|
| Name: | NUM Lancashire Area | £ | £ |
| **Income** | | | |
| | From members | | 673 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | **Total other income as specified** | |
| | | **Total Income** | 673 |
| | | Interfund Transfers IN | |
| **Expenditure** | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | 673 |
| | | **Total Expenditure** | 673 |
| | | 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** | 7 |

(See notes 21 and 23)

| Fund 6 | | | Fund Account |
|---|---|---|---|
| Name: | NUM North East Area | £ | £ |
| Income | | | |
| | From members | | 500 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | 155 |
| | Total other income as specified | | 155 |
| | Total Income | | 655 |
| | Interfund Transfers IN | | |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | 560 |
| | Total Expenditure | | 560 |
| | Interfund Transfers OUT | | |
| | Surplus (Deficit) for the year | | 95 |
| | Amount of fund at beginning of year | | 1,405 |
| | Amount of fund at the end of year (as Balance Sheet) | | 1,500 |
| | Number of members contributing at end of year | | 5 |

| Fund 7 | | | Fund Account |
|---|---|---|---|
| Name: | NUM Scotland Area | £ | £ |
| Income | | | |
| | From members | | 232 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | Total other income as specified | | |
| | Total Income | | 232 |
| | Interfund Transfers IN | | 38,841 |
| Expenditure | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | 35,130 |
| | Total Expenditure | | 35,130 |
| | Interfund Transfers OUT | | |
| | Surplus (Deficit) for the year | | -34,898 |
| | Amount of fund at beginning of year | | 34,260 |
| | Amount of fund at the end of year (as Balance Sheet) | | 38,203 |
| | Number of members contributing at end of year | | 5 |

(See notes 21 and 23)

| Fund 8 | | | Fund Account |
|---|---|---|---|
| **Name:** | NUM Cokemans | £ | £ |
| **Income** | | | |
| | From members | | 686 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | |
| | **Total other income as specified** | | |
| | **Total Income** | | 686 |
| | Interfund Transfers IN | | |
| **Expenditure** | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | 97 |
| | **Total Expenditure** | | 97 |
| | Interfund Transfers OUT | | |
| | **Surplus (Deficit) for the year** | | 589 |
| | **Amount of fund at beginning of year** | | 27,179 |
| | **Amount of fund at the end of year (as Balance Sheet)** | | 27,768 |
| | **Number of members contributing at end of year** | | 7 |

| Fund 9 | | | Fund Account |
|---|---|---|---|
| **Name:** | NUM COSA | £ | £ |
| **Income** | | | |
| | From members | | 1,137 |
| | Investment income (as at page 12) | | |
| | Other income (specify) | | |
| | | | 179 |
| | **Total other income as specified** | | 179 |
| | **Total Income** | | 1,316 |
| | Interfund Transfers IN | | |
| **Expenditure** | | | |
| | Benefits to members | | |
| | Administrative expenses and other expenditure (as at page 10) | | -649 |
| | **Total Expenditure** | | -649 |
| | Interfund Transfers OUT | | |
| | **Surplus (Deficit) for the year** | | 1,965 |
| | **Amount of fund at beginning of year** | | 12,762 |
| | **Amount of fund at the end of year (as Balance Sheet)** | | 14,727 |
| | **Number of members contributing at end of year** | | 9 |

## 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 | | 1,437 |
| Investment income (as at page 12) | | |
| Other income (specify) | | |
| Transfer of Political Fund bank from NUM COSA area | 3,926 | |
| | | |
| Total other income as specified | | 3,926 |
| Total income | | 5,363 |
| **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) | | 3,000 |
| **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) | | 5,533 |
| Total expenditure | | 8,533 |
| Surplus (deficit) for year | | -3,170 |
| Amount of political fund at beginning of year | | 15,457 |
| Amount of political fund at the end of year (as Balance Sheet) | | 12,287 |
| Number of members at end of year contributing to the political fund | | 82 |
| Number of members at end of the year not contributing to the political fund | | 114 |
| Number of members at end of year who have completed an exemption notice and do not contribute to the political fund | | |

| | | |
|---|---|---|
| **Political fund account 2** — **To be completed by trade unions which act as components of a central trade union** | | |
| **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 year | | |
| Amount remitted to central political | | |
| Amount held on behalf of central political fund at end of year | | |
| Number of members at end of year contributing to the political fund | | |
| Number of members at end of the year not contributing to the political fund | | |
| Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund | | |

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

## Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

| Name of political party in relation to which money was expended | Total amount spent during the period £ |
|---|---|
| | |
| Labour Party | 3,000 |
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| **Total** | 3,000 |

## Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

| Expenditure of money on the provision of any services or property for use by or on behalf of any political party |
| --- |

| Name of political party to which payment was made | Total amount paid during the period |
| --- | --- |
| | £ |
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| | |
| **Total** | |

## Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

| Title and Date of election | Name of political party/organisation | Name of candidate, organisation or political party (see 33(iii)) | £ |
|---|---|---|---|
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| | | **Total** | |

## Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

| Expenditure on the maintaince of any holder of political office | |
|---|---|
| Name of office holder | £ |
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| Total | |

## Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

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 | £ |
|---|---|
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| **Total** | |

## Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

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

| Name of organisation or political party | £ |
|---|---|
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| | |
| **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 | £ |
|---|---|
| Campaign for Nuclear Disarmament | 250 |
| Justice for Colombia | 250 |
| Cuba Solidarity Campaign | 200 |
| Labour Party CLPs - various | 968 |
| Trade Union & Labour Party Liaison Organisation - New Deal | 2,000 |
| Other donations less than £100 each | 50 |
| | |
| | |
| | |
| | |
| Total expenditure | 3,718 |

| (b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one | £ |
|---|---|
| Labour Party - Affiliation Fee | 779 |
| Scottish Labour Party - Affiliation Fee | 650 |
| Labour Party Yorkshire & Humber - Affiliation Fee | 200 |
| Trade Union Liaison Organisation | 101 |
| | |
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| | |
| Total expenditure | 1,730 |

| (c) the total amount of all other money expended | £ |
|---|---|
| Bank charges | 85 |
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| | |
| Total expenditure | 85 |

| | |
|---|---|
| **Total of all expenditures** | 5,533 |

# 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 | | 386,772 |
| Salaries and Wages included in above | 325,406 | |
| Auditors' fees | | 34,200 |
| Legal and Professional fees | | 18,008 |
| Occupancy costs | | 14,769 |
| Stationery, printing, postage, telephone, etc. | | 33,784 |
| Expenses of Executive Committee (Head Office) | | 5,014 |
| Expenses of conferences | | 25,359 |
| Other administrative expenses (specify) | | |
| Official duties | | 38,841 |
| Deputations & travel | | 10,812 |
| Miners strike anniversary, memorials & memorabilia | | 33,023 |
| Bank charges and sundry expenses | | 8,091 |
| Accountancy | | 10,200 |
| Certification Officer Levy | | 6,152 |
| Member benefits and surgeries | | 918 |
| Other affillations | | 276 |
| **Other Outgoings** | | |
| Depreciation - furniture & equipment | | 8,096 |
| Outgoings on land and buildings (specify) | | |
| Depreciation - land & buildings | | |
| Other outgoings (specify) | | |
| Grants, donations & affiliations | | 24,336 |
| Utilities, light, heat & power | | 22,854 |
| Rates and insurance | | 48,014 |
| | **Total** | 729,519 |
| Charged to: | General Fund (Page 3) | 291,022 |
| | NUM Nottingham Area | 37,707 |
| | NUM South Derbyshire Area | 1,300 |
| | NUM Yorkshire Area | 363,679 |
| | NUM Lancashire Area | 673 |
| | NUM North East Area | 560 |
| | NUM Scotland Area | 35,130 |
| | NUM Cokemans | 97 |
| | NUM COSA | -649 |
| | **Total** | 729,519 |

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

| Office held | Gross Salary | Employers N.I. contributions | Benefits | | | Total |
|---|---|---|---|---|---|---|
| | | | Pension Contributions | Other Benefits | | |
| | | | | Description | Value | |
| | £ | £ | £ | | £ | £ |
| N G Wilson - President | | | | | | |
| C J R Kitchen - Secretary | 45,423 | 5,907 | 5,451 | Travel, fuel, phone | 2,102 | 58,883 |
| W Thomas - NUM South Wales ^ | | | | | | |
| G Kennedy - NUM COSA | | | | | | |
| A Spencer - NUM Nottingham Area | | | | | | |
| D Howard - NEC Member | | | | | | |
| C Parkinson - NEC Member | | | | | | |
| A Mardghum NUM North East | | | | | | |
| | | | | | | |
| ^ paid by NUM Area Fund; refer to Area AR21 | | | | | | |
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# Analysis of investment income

(see notes 47 and 48)

| | Political Fund £ | Other Fund(s) £ |
|---|---|---|
| Rent from land and buildings | | 264,075 |
| Dividends (gross) from: | | |
| Equities (e.g. shares) | | 44,776 |
| Interest (gross) from: | | |
| Government securities (Gilts) | | |
| Mortgages | | |
| Local Authority Bonds | | |
| Bank and Building Societies | | 368 |
| Other investment income (specify) | | |
| | | 309,219 |

| | |
|---|---|
| Total investment income | 309,219 |
| Credited to: | |
| General Fund (Page 3) | 309,015 |
| NUM Nottingham Area | |
| NUM South Derbyshire Area | 204 |
| NUM Yorkshire Area | |
| NUM Lancashire Area | |
| NUM North East Area | |
| NUM Scotland Area | |
| NUM Cokemans | |
| NUM COSA | |
| Political Fund | |
| Total Investment Funds | 309,219 |

# Balance sheet as at 31 December 2024

(see notes 49 to 52)

| Previous Year | | £ | £ |
|---|---|---|---|
| 3,832,951 | Fixed Assets (at page 14) | | 3,858,072 |
| | Investments (as per analysis on page 15) | | |
| 9,057 | Quoted (Market value £ ( 15,585 ) | | 15,585 |
| 692,426 | Unquoted | | 632,000 |
| | **Total Investments** | | 647,585 |
| | **Other Assets** | | |
| 21,128 | Loans to other trade unions | | 11,041 |
| 74,773 | Sundry debtors | | 58,502 |
| 196,893 | Cash at bank and in hand | | 1,352,326 |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) | | |
| Nil | Pension Fund asset (net) | | |
| 218,448 | Current account with National Union of Mineworkers | | 414,983 |
| | Assets held for resale | | 180,000 |
| | **Total of other assets** | | 2,016,852 |
| | **Total assets** | | 6,522,509 |
| 4,744,057 | General fund (page 3) | | 5,974,981 |
| 22,264 | NUM Nottingham Area | | 20,518 |
| 24,727 | NUM South Derbyshire Area | | 23,581 |
| | NUM Yorkshire Area | | |
| | NUM Lancashire Area | | |
| 1,405 | NUM North East Area | | 1,500 |
| 34,260 | NUM Scotland Area | | 38,203 |
| 27,179 | NUM Cokemans | | 27,768 |
| 12,762 | NUM COSA | | 14,727 |
| 15,457 | Political Fund Account | | 12,287 |
| | **Liabilities** | | |
| | Amount held on behalf of central trade union political fund | | |
| £163,565 | Sundry creditors | | 178,945 |
| | Corporation tax | | 230,000 |
| £163,565 | **Total liabilities** | | 408,945 |
| £5,045,676 | **Total assets** | | 6,522,509 |

# Fixed assets account

(see notes 53 to 57)

| | Land and Buildings Freehold £ | Land and Buildings Leasehold £ | Furniture and Equipment £ | Motor Vehicles £ | Not used for union business £ | Total £ |
|---|---|---|---|---|---|---|
| **Cost or Valuation** | | | | | | |
| At start of year | | | 44,110 | | 3,825,000 | 3,869,110 |
| Additions | | | 33,216 | | | 33,216 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | 77,326 | | 3,825,000 | 3,902,326 |
| **Accumulated Depreciation** | | | | | | |
| At start of year | | | 36,159 | | | 36,159 |
| Charges for year | | | 8,095 | | | 8,095 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | 44,254 | | | 44,254 |
| Net book value at end of year | | | 33,072 | | 3,825,000 | 3,858,072 |
| Net book value at end of previous year | | | 7,951 | | 3,825,000 | 3,832,951 |

# Analysis of investments

(see notes 58 and 59)

| Quoted | | All Funds Except Political Funds £ | Political Fund £ |
|---|---|---|---|
| | Equities (e.g. Shares) | | |
| | Barclays Bank plc | 15,585 | |
| | Government Securities (Gilts) | | |
| | Other quoted securities (to be specified) | | |
| | Total quoted (as Balance Sheet) | 15,585 | |
| | Market Value of Quoted Investment | 15,585 | |
| **Unquoted** | Equities | | |
| | Government Securities (Gilts) | | |
| | Mortgages | | |
| | Bank and Building Societies | | |
| | Unity Trust Bank (valued at cost) | 632,000 | |
| | Other unquoted investments (to be specified) | | |
| | Total unquoted (as Balance Sheet) | 632,000 | |
| | Market Value of Unquoted Investments | Not known | N/A |

# 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 [ ] 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 [ ] No [ ]

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 | 13,013 | 1,437 | 14,450 |
| From Investments | 309,219 | | 309,219 |
| Other Income (including increases by revaluation of assets) | 1,941,983 | 3,926 | 1,945,909 |
| **Total Income** | 2,264,215 | 5,363 | 2,269,578 |
| **Expenditure** (including decreases by revaluation of assets) | | | |
| **Total Expenditure** | 1,029,591 | 8,533 | 1,038,124 |
| **Funds at beginning of year** (including reserves) | 4,866,654 | 15,457 | 4,882,111 |
| **Funds at end of year** (including reserves) | 6,101,278 | 12,287 | 6,113,565 |

**Assets**

| | |
|---|---|
| Fixed Assets | 3,858,072 |
| Investment Assets | 647,585 |
| Other Assets | 2,016,852 |
| **Total Assets** | 6,522,509 |
| **Liabilities** — **Total Liabilities** | 408,944 |
| **Net Assets (Total Assets less Total Liabilities)** | 6,113,565 |

# Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|---|---|---|---|
| **Income** | | | |
| From Members | | | |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | | | |
| **Total Income** | | | |
| **Expenditure** (including decreases by revaluation of assets) | | | |
| **Total Expenditure** | | | |
| **Funds at beginning of year** (including reserves) | | | |
| **Funds at end of year** (including reserves) | | | |

**Assets**

| | |
|---|---|
| Fixed Assets | |
| Investment Assets | |
| Other Assets | |
| **Total Assets** | |
| **Liabilities** — **Total Liabilities** | |
| **Net Assets (Total Assets less Total Liabilities)** | |

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

(see notes 74 to 80)

**Did the union hold any ballots in respect of industrial action during the return period?** No

If Yes How many ballots were held:

For each ballot held please complete the information below:

**Ballot 1**

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 2**

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 3**

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

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation 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.**

# Accounting policies

(see notes 84 and 85)

# Signatures to the annual return

(see notes 86 & 87)

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

| | | | |
|---|---|---|---|
| Secretary's Signature: | C R Kitchen | Chairman's Signature: | Nicolas Wilson |
| | | | (or other official whose position should be stated) |
| Name: | Christian James Ronald Kitchen | Name: | Nicolas Garson Wilson |
| Date: | 28 May 2025 | | 28 May 2025 |

# 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 | X | 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 audtor'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 | | No | X |
| 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 | |

**NATIONAL UNION OF MINEWORKERS**

General Fund
Notes
*(forming part of the financial statements)*
*for the year ended 31 December 2024*

1 **Statutory information**

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

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

2 (a) **Accounting policies**

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

(b) **Basis of preparation**

The financial statements have been prepared in accordance with the provisions of Section 1A "small entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements have been prepared under the historical cost convention, with the exception of investment properties and investments which are carried at fair value.

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

(c) **Significant Judgements and Estimates**

The significant judgements and estimates used in the preparation of the financial statements are:

i) The National Union of Mineworkers Officials' and Permanent Employees' Superannuation Fund is included in the financial statements at a valuation determine by an independent actuary. The assumptions used are detailed in note 24 of the financial statements

ii) The NEC considers that the current carrying value of investment property in the financial statements is a reasonable representation of its actual market value. An independent valuation was obtained during 2023. The accounting policy for this I detailed in note 2 (i)

(d) **Area income and expenditure**

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

(e) **Contributions**

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

(f) **Investment income**

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

**Government grants including furlough payments**

Grants which are received for compensation for expenses or losses which have already been incurred are recognisable in income when the grant is received or receivable.

(g) **Fixed assets**

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

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

| | | |
|---|---|---|
| Office furniture and equipment | - | 10% per annum on diminishing value |
| Computer and other electrical equipment | - | 25% per annum on diminishing value |

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

(h) **Investment Property**

Investment properties are included in the financial statements at the most recent valuation by Independent Chartered Surveyors. Any aggregate surplus or deficit arising from changes in market value is transferred to the consolidated statement of comprehensive income.

(i) **Investments**

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

(j) **Deferred taxation**

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

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

(k) **Pension costs**

*Defined Benefit Pension Scheme*

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

Until December 2024, the Union, together with associated areas, operated a funded defined benefit pension scheme for the benefit of its employees. The assets of the scheme were administered by the Trustees in a fund independent from the Union. Service costs and gains and other pension scheme finance costs and income were charged or credited to the income and expenditure account. Actuarial gains and losses were credited or charged to the statement of total recognised gains and losses in the year in which they arise.

On 17 December 2024 the assets were transferred out of the scheme and are currently being held as cash. As at the year end, no further financial obligations between the Union and the scheme remained.

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

*Defined Contribution Pension Scheme*

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

(l) **VAT**

Income and expenditure are stated gross of value added tax.

# 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)

| | | |
|---|---|---|
| Signature(s) of auditor or auditors: | Xeinadin Audit Limited | |
| Name(s): | Xeinadin Audit Limited | |
| Profession(s) or Calling(s): | Registered Auditors | |
| Address(es): | 8th Floor | |
| | Becket House | |
| | 36 Old Jewry | |
| | LONDON | |
| Postcode | EC2R 8DD | |
| Date | 28 May 2025 | |
| Contact name for inquiries and telephone number: | Scott Mell<br>01226 213131 | |

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

**NATIONAL UNION OF MINEWORKERS**

*Year ended 31 December 2024*

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

### Opinion

We have audited the financial statements of National Union of Mineworkers (the 'Union') for the year ended 31 December 2024 which comprise the consolidated statement of comprehensive income, consolidated statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2024, and of its results, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the committee's 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 Union'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 National Executive Committee with respect to going concern are described in the relevant sections of this report.

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

**Other information**

The other information comprises the information included in the National Executive Committee's annual report, other than the financial statements and our auditor's report thereon. The officials are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the National Executive Committee's report (incorporating the secretary's report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the secretary's report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the National Executive Committees report.

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:

- proper accounting records have not been kept; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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

**Responsibilities of National Executive Committee**

As explained more fully in the National Executive Committee's responsibilities statement set out on page 1, the National Executive 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 officials determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the officials are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officials either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Union and the industry in which it operates, and considered the risk of acts by the Union that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Trade Union and Labour Relations (Consolidation) Act 1992. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the members that represented a risk of material misstatement due to fraud.

*Year ended 31 December 2024*

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

**Use of our report**

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

Xeinadin Audit Limited

**Xeinadin Audit Limited**
8th Floor, Becket House
36 Old Jewry
London
EC2R 8DD

13 May 2025

## 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 reportign period proceding 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?

**N/A**

2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

**YES**

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

(a) set out below the assurer's reasons for stating that

(b) provide a description of the information or explanation requested or required which has not been obtained

(c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act

(d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

## Membership audit certificate (continued)

| | |
|---|---|
| | |
| 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 it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?

**YES**

If "No" Please explain below:

| | |
|---|---|
| Signature | C R Kitchen |
| Name | Christian James Ronald Kitchen |
| Office held | General Secretary |
| Date | 28 May 2025 |