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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union: NATIONAL UNION OF MINEWORKERS  
NORTHUMBERLAND AREA

Year ended: 31 DECEMBER 2012

List no: 215T

Head or Main Office: 7 ESTHER COURT  
WANSBECK BUSINESS PARK  
ASHINGTON  
NORTHUMBERLAND  
NE63 8QZ

CERTIFICATION OFFICE  
FOR T.U.C. & E.A.  
& EMPLOYERS' ASSOCIATIONS  
- 3 JUN 2013  
RECEIVED

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"/>	(Click the appropriate box)
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General Secretary: DENIS MURPHY

Telephone Number: 01670 853300

Contact name for queries regarding HELEN MACKINNON

Telephone Number: 01609 751675

E-mail: Helen@h2haccountancy.com

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**  
Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

# 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	240				<b>240</b>
FEMALE					
TOTAL	240				A <b>240</b>

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

	240
Number of members at end of year contributing to the General Fund	240

## OFFICERS IN POST

(see note 12)

**Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.**

## RETURN OF CHANGE OF OFFICERS

**Please complete the following to record any changes of officers during the twelve months covered by this return.**

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

State whether the union is:

a. A branch of another trade union?

Yes       No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes       No

If yes, state the number of affiliated unions:

and names:

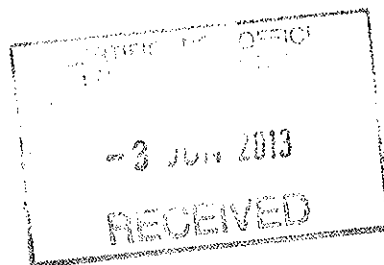
**NATIONAL UNION OF MINeworkERS  
NORTHUMBERLAND AREA**

**OFFICERS  
AS AT 31 DECEMBER 2012**

D Murphy

A Stewart

J Sawyer



# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		918
<b>From Members:</b> Other income from members (specify)		
Vibration White Finger	8971	
<b>Total other income from members</b>		8971
<b>Total of all income from members</b>		9889
<b>Investment income (as at page 12)</b>		81
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	49772	
<b>Total of other income (as at page 4)</b>		49772
	<b>TOTAL INCOME</b>	<b>59742</b>
<b>EXPENDITURE</b>		
<b>Benefits to members</b> (as at page 5)		
<b>Administrative expenses</b> (as at page 10)		126365
<b>Federation and other bodies</b> (specify)		
Affiliation fees	125	
Donations to other than members	1120	
<b>Total expenditure Federation and other bodies</b>		1245
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	<b>127610</b>
Surplus (deficit) for year		(67868)
Amount of general fund at beginning of year		162596
Amount of general fund at end of year		94728

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Contribution to secretary salary	21553	
Rent	1404	
Figurine sales	55	
Profit on property disposal	26760	
<b>TOTAL OTHER INCOME</b>		49772
<b>TOTAL OF ALL OTHER INCOME</b>		49772

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 3		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 4		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 5		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	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 of political fund at beginning of year	44
		Amount of political fund at the end of year (as Balance Sheet)	44
		Number of members at end of year contributing to the political fund	<del>240</del>
		Number of members at end of the year not contributing to the political fund	240
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			0

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		£	£
<b>Income</b>	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	
<b>Expenditure</b>	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 fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	79083
Salaries and Wages included in above	£79083
Auditors' fees	2460
Legal and Professional fees	2120
Occupancy costs	1946
Stationery, printing, postage, telephone, etc.	1954
Expenses of Executive Committee (Head Office)	8272
Expenses of conferences	7324
Other administrative expenses (specify)	
Bank charges and copier rental	(110)
Miscellaneous, office cleaning, advertising	10573
Picnic and figurine expenses	5688
<b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	7055
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
<b>Total</b>	126365
Charged to:	
General Fund (Page 3)	126365
Fund (Account )	
Fund (Account )	
Fund (Account )	
Fund (Account )	
<b>Total</b>	126365

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total
			Pension Contributions £	Other Benefits Description Value £	
General secretary	48245	5638			53883
Executive committee	11413	488			11901
Executive committee	11413	488			11901
Past general secretary				redundancy 1398	1398

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		81
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		
Other investment income (specify)		
Total investment income		81
Credited to:		
General Fund (Page 3)		81
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Political Fund		
Total Investment Income		81

# BALANCE SHEET as at 31 DECEMBER 2012

(see notes 47 to 50)

Previous Year		£	£
113397	<b>Fixed Assets</b> (at page 14)		61342
	<b>Investments</b> (as per analysis on page 15)		
200000	Quoted (Market value £ )		200000
100	Unquoted		100
313497	<b>Total Investments</b>		261442
	<b>Other Assets</b>		
1130	Loans to other trade unions	1630	
13940	Sundry debtors	14016	
78027	Cash at bank and in hand	26457	
	Income tax to be recovered		
864	Stocks of goods	829	
	Others (specify)		
93961	<b>Total of other assets</b>		42932
407458	<b>TOTAL ASSETS</b>		304374
162596	Fund (Account General)		94728
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
444	Political Fund (Account )		444
1760	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
223625	Loans: Other		190287
	Bank overdraft		
	Tax payable		
17752	Sundry creditors		17559
1725	Accrued expenses		1800
	Provisions		
	Other liabilities		
243102	<b>TOTAL LIABILITIES</b>		209646
407458	<b>TOTAL ASSETS</b>		304374

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year		135890	24570			160460
Additions						
Disposals		45000				45000
Revaluation/Transfer s						
At end of year		90890	24570			205460
<b>Accumulated Depreciation</b>						
At start of year		32934	14129			47063
Charges for year		5489	1566			7055
Disposals						
Revaluation/Transfer s						
At end of year		38423	15695			54118
<b>Net book value at end of year</b>						
		52467	8875			61342
<b>Net book value at end of previous year</b>						
		102956	10441			113397

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)	200000	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	200000	
Market Value of Quoted Investment	272741	
UNQUOTED		
Equities		
Co-operative Press Limited	100	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	100	
Market Value of Unquoted Investments	100	



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	9889		9889
From Investments	81		81
Other Income (including increases by revaluation of assets)	48042 <i>49,772</i>		48042 <i>49,772</i>
<b>Total Income</b>	57982 <i>59,742</i>		57982 <i>59,742</i>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	127610		127610
 <b>Funds at beginning of year</b> (including reserves)	164356 <i>162,596</i>	44	164400 <i>162,640</i>
<b>Funds at end of year</b> (including reserves)	94728	44	94772
 <b>ASSETS</b>			
Fixed Assets			61342
Investment Assets			200000
Other Assets			43032
		<b>Total Assets</b>	304374
<b>LIABILITIES</b>		<b>Total Liabilities</b>	209602
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			94772

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

A large, empty rectangular box with a black border, intended for the user to enter notes to the accounts. The box occupies most of the page below the instructions.

# ACCOUNTING POLICIES


(see notes 74 and 75)

Accounting Convention	The accounts have been drawn up under the historical cost convention as modified by the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).
1.2	Compliance with Accounting standards The accounts are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).
1.3	Tangible fixed assets and depreciation Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:- Property improvements <span style="float: right;">10% straight line</span> Fixtures, fittings and equipment <span style="float: right;">15% reducing balance</span> No depreciation is provided in respect of freehold land and buildings on the basis that it is maintained in good condition and depreciation would be immaterial. Up to and including 31 December 1999 it was the area policy to revalue freehold properties. In 2000 the area had adopted the transitional provisions of FRS15 Tangible Fixed Assets. Whilst previous valuations have been retained, they have not been updated. From 2000 it is area policy not to revalue fixed assets. The last valuation was in 1999.
1.4	Investments Investments are stated at cost.
1.5	Revenue Recognition All income is recognised on a receivable basis except voluntary donations made by miners in compensation claims which are only recognised when received.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>DENIS MULRONY</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>ALAN STENACET</u>
Date: 29 May 2013	Date: 29 May 2013

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)  
  
YES  
If "No" please explain below.
2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
  - (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?  
(See section 36(3) of the 1992 Act, set out in note 83)  
YES  
If "No" please explain below.
3. 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 rule 83)  
YES  
If "No" please explain below.
4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

# AUDITOR'S REPORT (continued)

We have audited the accounts of The National Union of Mineworkers (Northumberland Area) for the year ended 31 December 2012 which comprise the Balance Sheet, Income and Expenditure Account, Political Fund balance Sheet and the related notes. The financial reporting framework that has been applied in the preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 (Amended). 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 union's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective Responsibilities of Officers and Auditors

The Officers are responsible for preparing accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In doing so the Officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to do so.

The Officers are responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). They are also responsible for safeguarding the union's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). We also report to you if, in our opinion, the union has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

### Basis of Opinion


We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the union's officers in the preparation of the accounts, and of whether the accounting policies are appropriate to the union's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

### Opinion

In our opinion the accounts:

- give a true and fair view of the union's affairs as at 31 December 2012 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 prepared to meet the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

Signature(s) of auditor or auditors:		
Name(s):	STEVEN BIGGS	
Profession(s) or Calling(s):	BA FCCA	
Address(es):	PAYLINGS 7 THE OFFICE CAMPUS PARAGON BUSINESS WAKEFIELD WF1 2UY	
Date:	29 May 2013	
Contact name and telephone number:	Helen Mackinnon	01609 751675

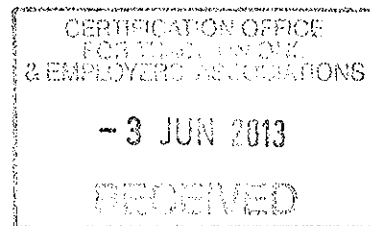
N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

**NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2012**



**Paylings**

**NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

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## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NATIONAL UNION OF MINeworkERS (NORTHUMBERLAND AREA)**

We have audited the accounts of The National Union of Mineworkers (Northumberland Area) for the year ended 31 December 2012 which comprise the Balance Sheet, Income and Expenditure Account, Political Fund balance Sheet and the related notes. The financial reporting framework that has been applied in the preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 (Amended). 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 union's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective Responsibilities of Officers and Auditors**

The Officers are responsible for preparing accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In doing so the Officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to do so.

The Officers are responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). They are also responsible for safeguarding the union's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). We also report to you if, in our opinion, the union has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

### **Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the union's officers in the preparation of the accounts, and of whether the accounting policies are appropriate to the union's circumstances, consistently applied and adequately disclosed.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
THE NATIONAL UNION OF MINeworkERS (NORTHUMBERLAND AREA) (cont'd)**

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

**Opinion**

In our opinion the accounts:

- give a true and fair view of the union's affairs as at 31 December 2012 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 prepared to meet the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).



Steven Biggs BA FCCA (Senior Statutory Auditor)

For and on behalf of Paylings  
Statutory Auditors  
7 The Office Campus  
Paragon Business Village  
Red Hall Court  
Wakefield  
West Yorkshire  
WF1 2UY

29 May 2013

**NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

**AREA BALANCE SHEET  
AS AT 31 DECEMBER 2012**


	Note	2012		2011	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	3		61342		113397
Investments	4		200000		200000
			-----		-----
			261342		313397
 <b>Current Assets</b>					
Stocks - figurines		829		864	
Investments - Co-Operative Press Ltd - shares		100		100	
Bank current account		26398		77928	
Cash in hand		59		99	
		-----		-----	
		27386		78991	
 <u>Provision for amounts receivable:</u>					
Imprest payments due from branches		1630		1130	
Sundry debtors		14016		13940	
Due from Provident & Benevolent Fund		-		-	
		-----		-----	
		43032		94061	
		-----		-----	
 <b>Less: Current Liabilities</b>					
Due to auditors		1800		1725	
Sundry creditors		17559		17752	
Due to Provident and Benevolent		24979		52095	
Due to Rehabilitation Fund		15571		15571	
Due to Sympathy Fund		19644		19644	
Due to Bates Branch		615		615	
Loan - NUM Ellington		129478		135700	
		-----		-----	
		209646		243102	
		-----		-----	
			(166614)		(149041)
			-----		-----
			£94728		£164356
			-----		-----


**NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

**AREA BALANCE SHEET  
AS AT 31 DECEMBER 2012 / continued**

		2012		2011	
	£		£	£	£
<b>Represented by:-</b>					
<b><u>Funds</u></b>					
<b>Area General Fund</b>					
Balance at 1 January 2012		162596		371820	
Excess of expenditure over income		(67868)		(209224)	
		94728		162596	
<b>Revaluation reserve</b>		-		1760	
		£94728		£164356	

Signed on behalf of the Management Committee

  
 ..... (ALAN STEWART)

  
 ..... (DENIS MURPHY)

Dated: 29 May 2013

**NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

**AREA GENERAL FUND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2012**

	2012		2011	
	£	£	£	£
<b>INCOME</b>				
Contributions (page 11)		918		124
Donations re Vibration White Finger		8971		-
Donations re Chronic Bronchitis and Emphysema		-		200
Legal CCFA		-		-
Provident and Benevolent Fund contribution to secretary's salary		21553		19057
National office contribution for secretary's salary		81		-
Rent 20 Wansbeck		1404		2250
Figurine sales		55		60
Donations		-		1100
Bank interest received		-		-
		32982		22791
<b>EXPENDITURE</b>				
Donations to other than members (page 12)	1120		8508	
Membership	-		-	
	1120		8508	
<b>Working Expenses</b>				
Secretary's salary (inc NIC)	53883		78327	
Previous secretary's redundancy	1398		-	
Salaries	23802		22183	
Postage, printing and stationery	648		1209	
Audit and accountancy	2460		2745	
Bank charges and interest	87		174	
Equipment rental	(197)		1104	
Telephone	1306		2114	
Members' subsistence and travelling	8272		12646	
Conferences	7324		19679	
Miscellaneous and office cleaning	9864		7175	
Affiliation fees	125		50	
Picnic expenses	5653		8608	
Figurine purchases (adjusted for stocks)	35		150	
Investments management fees	1200		2200	
Advertising	709		-	
	116569		158364	
C/fwd		117689		166872

**NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

**AREA GENERAL FUND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2012 / continued**

	2012		2011	
	£	£	£	£
B/fwd		117689		166872
<u>Property charges</u>				
Rates, rents and insurance	365		659	
Repairs and renewals	1581		1190	
Light and heat	-		353	
	-----	1946	-----	2202
Corporation tax		-		-
Depreciation		7055		7331
Profit on fixed asset disposals		(26760)		-
(Profit)/Loss on investments		-		55610
Legal and professional fees		920		-
		-----		-----
		100850		232015
		-----		-----
 (Deficit)/Excess of income over expenditure		£(67868)		£(209224)
		-----		-----

**NATIONAL UNION OF MINEWORKERS  
(NORTHUMBERLAND AREA)**

**POLITICAL FUND BALANCE SHEET  
AS AT 31 DECEMBER 2012**

	2012	2011
	£	£
<b>ASSETS</b>		
Deposit account	44	44
	—	—
<b>Represented by:-</b>		
<b>Capital</b>		
Balance of fund at 1 January 2012 and 31 December 2012	44	44
	—	—

There was no income or expenditure incurred during the year ended 31 December 2012

**NATIONAL UNION OF MINEWORKERS  
(NORTHUMBERLAND AREA)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

**1 ACCOUNTING POLICIES**

1.1 Accounting Convention

The accounts have been drawn up under the historical cost convention as modified by the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with Accounting standards

The accounts are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:-

Property improvements	10% straight line
Fixtures, fittings and equipment	15% reducing balance

No depreciation is provided in respect of leasehold land and buildings on the basis that it is maintained in good condition and depreciation would be immaterial.

Up to and including 31 December 1999 it was the area policy to revalue leasehold properties. In 2000 the area had adopted the transitional provisions of FRS15 Tangible Fixed Assets. Whilst previous valuations have been retained, they have not been updated. From 2000 it is area policy not to revalue fixed assets. The last valuation was in 1999.

1.4 Investments

Investments are stated at cost.

1.5 Revenue Recognition

All income is recognised on a receivable basis except voluntary donations made by miners in compensation claims which are only recognised when received.

**2 BRANCHES**

The accounts do not include any of the separate transactions of the branches. The branches, however, appoint independent auditors and report separately.



**NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2012 / continued**

**3 TANGIBLE ASSETS**

	<b>Leasehold Land and Buildings £</b>	<b>Fixtures Fittings and Equipment £</b>	<b>Total £</b>
<b>Cost/Revaluation</b>			
At 1 January 2012	135890	24570	160460
Additions	-	-	-
Disposals	45000	-	45000
	-----	-----	-----
At 31 December 2012	90890	24570	115460
	-----	-----	-----
<b>Depreciation</b>			
At 1 January 2012	32934	14130	47064
Charge for year	5489	1566	7055
Eliminated	-	-	-
	-----	-----	-----
At 31 December 2012	38423	15696	54119
	-----	-----	-----
<b>Net Book Value</b>			
At 31 December 2012	£52467	£8875	£61342
	-----	-----	-----
At 31 December 2011	£102956	£10440	£113396
	-----	-----	-----

The historical cost of the leasehold land and buildings was £90890 (2011 - £134130)

**NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2012 / continued**

**4 FIXED ASSET INVESTMENTS**

	<b>Listed Investments £</b>
<b>Cost</b>	
At 1 January 2012	200000
Additions	-
Disposals	-
	_____
At 31 December 2012	£200000
	_____
	<b>Market Value £</b>
At 31 December 2012	£272741
	_____
At 31 December 2011	£267280
	_____

**5 RELATED PARTY TRANSACTION**

The property owned at Wansbeck Road was sold to Mr A Stewart, an officer and member of the executive committee, during the year for £70000. The property had been valued at £85000 by an independent Chartered Surveyor, but due to there being a sitting tenant this had been discounted.

**NATIONAL UNION OF MINEWORKERS  
(NORTHUMBERLAND AREA)**

**ANALYSIS OF CONTRIBUTIONS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

	<b>Local Management Expenses £</b>
Ellington	276
	-----
	<b>Branch Contributions £</b>
National	-
North East Area	642
District	-
	-----
	642
	-----
Contributions as above	918
Contributions from other members	-
	-----
	£918
	-----

**NATIONAL UNION OF MINEWORKERS  
(NORTHUMBERLAND AREA)**

**DONATIONS TO OTHER THAN MEMBERS  
FOR THE YEAR ENDED 31 DECEMBER 2012**

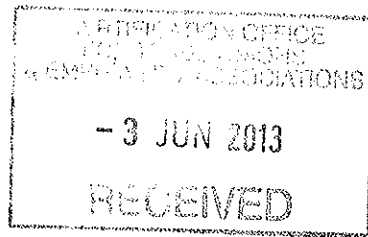
	£
Ashington Community Association FC	520
Wansbeck First School	200
Follonsby Miners	50
Ashington Hospital	100
Childrens Heart Unit	100
St Johns Church	150
	-----
	£1120
	-----

**STATEMENT TO THE MEMBERS OF  
NATIONAL UNION OF MINeworkERS  
(NORTHUMBERLAND AREA)**

**ACCOUNTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2012**



**Paylings**

# NATIONAL UNION OF MINeworkERS (NORTHUMBERLAND AREA)

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## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NATIONAL UNION OF MINeworkERS (NORTHUMBERLAND AREA)**

On 29 May 2013 we reported, as auditors of The National Area of the National Union of Mineworkers (Northumberland Area) to the members on the accounts prepared under The Trade Union and Labour Relations (Consolidation) Act 1992 for the year ended 31 December 2012 and our audit report was as follows:-

We have audited the accounts of The National Union of Mineworkers (Northumberland Area) for the year ended 31 December 2012 which comprise the Balance Sheet, Income and Expenditure Account, Political Fund balance Sheet and the related notes. The financial reporting framework that has been applied in the preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 (Amended). 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 union's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective Responsibilities of Officers and Auditors**

The Officers are responsible for preparing accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In doing so the Officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to do so.

The Officers are responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). They are also responsible for safeguarding the union's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). We also report to you if, in our opinion, the union has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

### **Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the union's officers in the preparation of the accounts, and of whether the accounting policies are appropriate to the union's circumstances, consistently applied and adequately disclosed.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
THE NATIONAL UNION OF MINeworkERS (NORTHUMBERLAND AREA) (cont'd)**

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

**Opinion**

In our opinion the accounts:

- give a true and fair view of the union's affairs as at 31 December 2012 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 prepared to meet the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).



Steven Biggs BA FCCA (Senior Statutory Auditor)

For and on behalf of Paylings  
Statutory Auditors  
7 The Office Campus  
Paragon Business Village  
Red Hall Court  
Wakefield  
West Yorkshire  
WF1 2UY

29 May 2013




**REPORT OF THE OFFICIALS TO THE MEMBERS OF  
THE NATIONAL UNION OF MINeworkERS (NORTHUMBERLAND AREA)**

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 Office (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.

Signed .....  ..... (D Murphy - General Secretary)

Dated: 29 May 2013

**ACCOUNTS TO THE MEMBERS OF  
THE NATIONAL UNION OF MINeworkERS (NORTHUMBERLAND AREA)**

**FOR THE YEAR ENDED 31 DECEMBER 2012**

	£
<b>INCOME</b>	
Contributions from members	918
Other income from members	8971
Other income	23093
	-----
Total income	£32982
	-----

**EXPENDITURE**

Total expenditure	£100850
	-----

Included in total expenditure shown above are salaries and benefits paid to officials as follows:-

General Secretary (including redundancy)	55281
Benefits	-
Executive Committee members	23802
	-----
	£79083
	-----