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CERTIFICATION OFFICE FOR TRADE UNIONS & EMPLOYERS' ASSOCIATIONS  
28 JUN 2013  
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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

NATIONAL UNION OF MINeworkERS  
(SCOTLAND AREA)

Year ended:

31.12.12

List no:

5080 T (S)

Head or Main Office:

SCOTTISH MINING TRUST  
BLAIR CASTLE  
CULROSS  
FIFE KY12 8JW

Website address (if available)

Has the address changed during the year to which the return relates?

Yes

No

(Click the appropriate box)

General Secretary:

NICOLAS WILSON

Telephone Number:

01383 880307

Contact name for queries regarding

NICOLAS WILSON

Telephone Number:

E-mail:

NICKY@NUMSCOTLAND.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: 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

30 MAY 2013

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

Received

(Revised February 2011)

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CL Ashmore

# 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	90				90
FEMALE					
TOTAL	90				
					A 90

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

0
90

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

## 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 (SCOTLAND AREA)**

**ANNEXE TO FORM AR 21 PAGE 2**

**LIST OF OFFICERS IN POST AT 31.12.12**

<u>NAME</u>	<u>OFFICE</u>
Nicolas Wilson	Trustee and President/General Secretary
William Menzies	Trustee and Vice President
Robert McGill	Trustee and Executive Committee Member
John Lynch	Trustee and Executive Committee Member

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		8557
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		8557
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	132190	
Income from any other sources (as at page 4)	150	
Total of other income (as at page 4)		132340
	<b>TOTAL INCOME</b>	<b>140897</b>
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		39704
Administrative expenses (as at page 10)		101231
Federation and other bodies (specify)		
<i>DONATIONS AND AFFILIATION FEES</i>	667	
Total expenditure Federation and other bodies		667
Taxation		
	<b>TOTAL EXPENDITURE</b>	<b>141602</b>
Surplus (deficit) for year		(705)
Amount of general fund at beginning of year		4342
Amount of general fund at end of year		3637

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

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
CONTRIBUTIONS FROM :		
NATIONAL UNION OF MINeworkERS (SCOTTISH AREA)	130000	
NATIONAL UNION OF MINeworkERS	2190	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		<b>132190</b>
Other income		
<b>TOTAL OTHER INCOME</b>		
<b>TOTAL OF ALL OTHER INCOME</b>		<b>132190</b>

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	<i>4454</i>	brought forward	<i>4454</i>
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		<i>CLAIMS FUNDING WRITTEN OFF</i>	<i>35256</i>
Other Cash Payments			
carried forward	<i>4454</i>	Total (should agree with figure in General Fund)	<i>39704</i>

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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>		

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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 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)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	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 of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		694
	Other income (specify)		1348
		Total other income as specified	
		Total income	2042
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	<b>LABOUR PARTY DONATIONS &amp; FEES</b>	1746	
	Administration expenses in connection with political objects (specify)		
	<b>AUDIT &amp; ACCOUNTANCY FEES</b>	335	
		Total expenditure	2081
		Surplus (deficit) for year	(39)
		Amount held on behalf of trade union political fund at beginning of year	540
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	501
		Number of members at end of year contributing to the political fund	90
		Number of members at end of the year not contributing to the political fund	0
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			0

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

(see notes 32 and 33)

Administrative Expenses		£
Remuneration and expenses of staff		
Salaries and Wages included in above	£ 46277	52643
Auditors' fees		1170
Legal and Professional fees		6563
Occupancy costs		8092
Stationery, printing, postage, telephone, etc.		6622
Expenses of Executive Committee (Head Office)		410
Expenses of conferences		3804
Other administrative expenses (specify)		
<i>DELEGATIONS &amp; LOSS OF WORK</i>		7803
<i>MODAL EXPENSES</i>		5433
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		769
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<i>LOSS ON SALE OF FIXED ASSETS</i>		7922
<b>Total</b>		<b>101231</b>
Charged to:		
General Fund (Page 3)		101231
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
<b>Total</b>		<b>101231</b>





# BALANCE SHEET as at 31.12.12

(see notes 47 to 50)

Previous Year		£	£
<b>15998</b>	<b>Fixed Assets</b> (at page 14)		<b>2307</b>
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions	560	
37353	Sundry debtors	3075	
6249	Cash at bank and in hand	39533	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
<b>43602</b>	<b>Total of other assets</b>		<b>43168</b>
<b>59600</b>	<b>TOTAL ASSETS</b>		<b>45475</b>
<b>4342</b>	<i>GENERAL</i> Fund (Account )		<b>3637</b>
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
<b>540</b>	Amount held on behalf of central trade union political fund		<b>501</b>
<b>49802</b>	Loans: From other trade unions	35704	
	Loans: Other		
	Bank overdraft		
	Tax payable		
372	Sundry creditors		
4544	Accrued expenses	5633	
	Provisions		
	Other liabilities		
<b>54718</b>	<b>TOTAL LIABILITIES</b>		<b>41337</b>
<b>59600</b>	<b>TOTAL ASSETS</b>		<b>45475</b>

# 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			35065	22980		58045
Additions						
Disposals				(22980)		(22980)
Revaluation/Transfers						
At end of year			35065	-		35065
<b>Accumulated Depreciation</b>						
At start of year			31989	10058		42047
Charges for year			769			769
Disposals				(10058)		(10058)
Revaluation/Transfers						
At end of year			32758	-		32758
<b>Net book value at end of year</b>			2307	-		2307
<b>Net book value at end of previous year</b>			3076	12922		15998

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 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 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	8557	2042	10599
From Investments			
Other Income (including increases by revaluation of assets)	132340		132340
<b>Total Income</b>	140897	2042	142939
<b>EXPENDITURE</b> (including decreases by revaluation of	141602	2081	143683
<b>Total Expenditure</b>	141602	2081	143683
<b>Funds at beginning of year</b> (including reserves)	4342	540	4882
<b>Funds at end of year</b> (including reserves)	3637	501	4138
<b>ASSETS</b>			
Fixed Assets			2307
Investment Assets			
Other Assets			43168
		<b>Total Assets</b>	45475
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	41337
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			4138

# 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.**

**1. Compensation contributions**

Compensation contributions comprise the net revenue credited to the Union in respect of compensation claims processed during the year.

**2. Taxation**

No charge to UK Corporation tax arose for this or the previous year.

**3. Sundry debtors**

<u>Due within one year</u>	<u>2012</u>	<u>2011</u>
	£	£
Compensation claims funding	-	35,250
Other debtors	<u>3,075</u>	<u>2,103</u>
	3,075	37,353
	=====	=====

**4. Related party loan**

National Union of Mineworkers (Scotland Area) is an Area of National Union of Mineworkers.

National Union of Mineworkers (Scotland Area), National Union of Mineworkers (Scottish Area) and Scottish Colliery Enginemen, Boilermen & Tradesmen's Association share a common General Secretary/Executive Committee Secretary and a number of common Trustees and Executive Committee members.

The loan from National Union of Mineworkers (Scottish Area) is interest-free and repayable on demand. Movement during the year was as follows:-

	<u>2012</u>	<u>2011</u>
	£	£
Balance at 1.1.12.	49,802	37,147
Advanced during year	122,442	117,280
Repaid during year	<u>(136,540)</u>	<u>(104,625)</u>
Balance at 31.12.12	35,704	49,802
	=====	=====

The loan to Scottish Colliery Enginemen, Boilermen & Tradesmen's Association is interest-free and repayable on demand. Movement during the year was as follows:-

	<u>2012</u>	<u>2011</u>
	£	£
Balance at 1.1.12	-	-
Advanced during year	<u>560</u>	-
Balance at 31.12.12	560	-
	===	===

**5. Pension commitments**

An employee was a member of the National Union of Mineworkers Officials' and Permanent Employees' Superannuation Fund. The assets of the scheme are held separately from those of the Union in an independently administered fund. At the balance sheet date no outstanding contributions (2011: £nil) were due to the fund. The actuarial method used, the description of the main actuarial assumptions and the results of the most recent formal valuation of the fund, including the level of funding, are included in the financial statements of the National Union of Mineworkers.

The Union also operates a defined contribution pension scheme, the assets of which are held separately from those of the Union in an independently administered fund. At the balance sheet date there were no outstanding contributions due to the fund.

# ACCOUNTING POLICIES


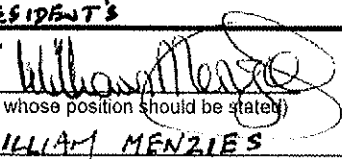
(see notes 74 and 75)

a)	<u>Basis of preparation of financial statements</u> The financial statements are prepared under the historical cost convention and in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
b)	<u>Basis of accounting</u> i) In accordance with the rules of the Union separate financial statements are prepared for the General Fund and the Political Fund. ii) Branch funds have been dealt with in these financial statements.
c)	<u>Tangible fixed assets and depreciation</u> Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of these assets, less their estimated residual value, over their expected useful lives on the following bases:- Computer equipment                      over 3 years straight line basis Other office equipment                    25% reducing balance basis Motor vehicles                                25% reducing balance basis
d)	<u>Pensions</u> The Union operated a defined benefit pension scheme and operates a defined contribution pension scheme and the pension charge represents the amounts paid by the Union to the funds in respect of the year.

## 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>NICOLAS WILSON</u> Date: <u>6.5.2013</u>	<del>Chairman's</del> Signature: <u></u> (or other official whose position should be stated) Name: <u>WILLIAM MENZIES</u> Date: <u>6.5.2013</u>
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## 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 N/A	<input type="checkbox"/>	NO	<input 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)	ENCLOSE D	<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/~~NO~~

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/~~NO~~

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/~~NO~~

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)

NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
NATIONAL UNION OF MINeworkERS (SCOTLAND AREA)

We have audited the financial statements of National Union of Mineworkers (Scotland Area) for the year ended 31<sup>st</sup> December, 2012 set out on pages 3 to 18. These financial statements have been prepared under the historical cost convention and in accordance with the accounting policies set out on page 19.

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

**RESPECTIVE RESPONSIBILITIES OF EXECUTIVE COMMITTEE AND AUDITORS**

The Executive Committee is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the Union has not kept proper accounting records or has not maintained a satisfactory system of control over its transactions, in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992, or if, in our opinion, the accounts to which this report relate do not agree with the accounting records, or if we have not received all the information and explanations we require for our audit.

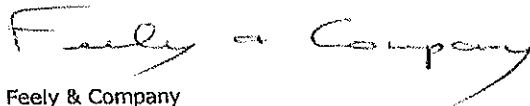
**BASIS OF OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK 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 financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive Committee in the preparation of the financial statements, 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 financial statements 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 financial statements.

**OPINION**

In our opinion the financial statements, which have been prepared in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992, give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs at 31<sup>st</sup> December, 2012 and of its General Fund deficit and Political Fund surplus for the year ended on that date.

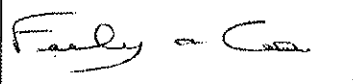


Feely & Company  
Chartered Accountants  
Registered Auditors

165 Main Street  
Wishaw

6<sup>th</sup> May, 2013

## AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	FEELY & COMPANY	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS REGISTERED AUDITORS	
Address(es):	165 MAIN STREET WISHAW LANARKSHIRE	
Date:	6.5.2013	
Contact name and telephone number:	T. FEELY 01698 373200	

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