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- PRINT ON ONE SIDE ONLY

# FORM AR21

CERTIFICATION OFFICE  
FOR TRADE UNIONS  
& EMPLOYERS' ASSOCIATIONS

1 6 JUN 2014

Trade Union and Labour Relations (Consolidation) Act 1992 RECEIVED

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Year ended:

List no:

Head or Main Office:

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"/>
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 (Click the appropriate box)

General Secretary:

Telephone Number:

Contact name for queries regarding

Telephone Number:

E-mail:

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	286,489	8,500			294,989
FEMALE	959,115	28,456			987,571
TOTAL	1,245,604	36,956			A 1,282,560

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

25,189
1,266,750

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
Members of the executive	See attached pages a, b, and c.		

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:

## NEC MEMBERSHIP As at Dec 2013

	<b>NAME</b>	<b>RE-ELECTED/ NEW</b>
1.	Anthony James	Re elected
2.	Ashley April	Re elected
3.	Auger Dave	New
4.	Bannister Roger	Re elected
5.	Berrisford Nicole	New
6.	Berry Jacqueline	New
7.	Bird, Josie	Re elected
8.	Bryan Janet	New
9.	Bullen Tomasa	New
10.	Butcher, Jean	Re elected
11.	Cameron, Liz	Re elected
12.	Campbell John	Re elected
13.	Carolan Jane	Re elected
14.	Cook Margaret	New
15.	Crowe Sarah	New
16.	Davies Helen	Re elected
17.	Discombe Lesley	Re elected
18.	Fender Melanie	Re elected
19.	Forster Sue	Re elected
20.	Gallagher Bernie	Re elected
21.	Gilroy Paul	Re elected
22.	Glover Paul	Re elected
23.	Goodwin Daniel	New
24.	Gray John	Re elected
25.	Hanrahan Christopher	New

	<b>NAME</b>	<b>RE-ELECTED/ NEW</b>
26.	Hayes Mike	Re elected
27.	Highton Sue	Re elected
28.	Hines Michael	New
29.	Holmes Paul	Re elected
30.	Jenner Helen	Re elected
31.	Jones John	Re elected
32.	Kennedy Stephen	Re elected
33.	Kusoro Abi	Re elected
34.	Le Marinel Maureen	Re elected
35.	Leach Diana	Re elected
36.	Locke Mary	Re elected
37.	Masson Sandra-Dee	Re elected
38.	McKay Gordon	Re elected
39.	McKee Margaret	Re elected
40.	McKeever Lucia	Re elected
41.	Milford Stephen	New
42.	Moses Ann	Re elected
43.	Nichols Wendy	Re elected
44.	O'Grady Kevin	Re elected
45.	Perrin Vicky	Re elected
46.	Poulton Lynn	Re elected
47.	Rankin Davena	New
48.	Reissmann Karen	Re elected
49.	Roberts Eric	Re elected
50.	Rogers Jon	Re elected
51.	Sewell Carol	Re elected
52.	Silver Kim	Re elected
53.	Smeda Calvin	New
54.	Smith Eleanor	Re elected

	<b>NAME</b>	<b>RE-ELECTED/ NEW</b>
55.	Smith Polly	New
56.	Stacey Irene	Re elected
57.	Stockham Sian	Re elected
58.	Sullivan Christine	Re elected
59.	Tansley Chris	Re elected
60.	Watson Max	Re elected
61.	Wilson Tony	Re elected
62.	Wood Rena	New

### **Leavers in June 2013**

1. Ian Fleming
2. Angela Greenhalgh
3. John Mackfall
4. Gill Malik
5. Isobel McVicar
6. Graham Smith
7. Linda Sweet
8. Kathy Symonds
9. Jean Thorpe
10. Mike Tucker
11. Steve Warwick

# GENERAL FUND

(see notes 13 to 18)

	£'000	£'000
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		161,065
<b>From Members:</b> Other income from members (specify)		
Local levy	309	
<b>Total other income from members</b>		309
<b>Total of all income from members</b>		161,374
<b>Investment income (as at page 12)</b>		191
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	7,000	
<b>Total of other income (as at page 4)</b>		7,000
	<b>TOTAL INCOME</b>	168,565
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		11,423
<b>Administrative expenses (as at page 10)</b>		87,695
<b>Federation and other bodies (specify)</b>		
Affiliations	4,726	
Other expenditure (as at page 3a)	44,122	
<b>Total expenditure Federation and other bodies</b>		48,848
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	147,966
Surplus (deficit) for year		20,599
Amount of general fund at beginning of year		70,170
Amount of general fund at end of year		90,769

## GENERAL EXPENDITURE – OTHER EXPENDITURE

	£'000
Membership Participation Unit	439
General Publicity	308
Membership Services	217
Information Technology	7,685
International Relations	154
Miscellaneous expenditure	264
Regional Office expenditure	3,177
Branch Organisation	27,967
RMS	1,719
Pension protection levy	266
International fund	161
Ballots and elections	0
Additional pension costs	1,765
	44,122

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

(see notes 19 and 20)

DESCRIPTION	£'000	£'000
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		Nil
<b>Other income</b>		
Distributions from joint ventures	268	
Non membership income	6,732	
<b>TOTAL OTHER INCOME</b>		7,000
<b>TOTAL OF ALL OTHER INCOME</b>		7,000



# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£'000		£'000
Representation – Employment Related Issues	4,351	<b>brought forward</b>	8,911
		Education and Training services	1,877
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	4,560	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
		Death, accident and other benefit's	385
Dispute Benefits		Gift aid to UNISON Welfare	250
Other Cash Payments			
<b>carried forward</b>	8,911	<b>Total (should agree with figure in General Fund)</b>	11,423

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	INDUSTRIAL ACTION	<b>£'000</b>	<b>£'000</b>
<b>Income</b>			
	From members		1,293
	Investment income (as at page 12)		78
	Donations by Branch members		93
	Other income (specify)		
	Non membership income	426	
	<b>Total other income as specified</b>		426
	<b>Total Income</b>		1,890
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	518	
	<b>Total Expenditure</b>		518
	<b>Surplus (Deficit) for the year</b>		1,372
	<b>Amount of fund at beginning of year</b>		25,470
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		26,842
	<b>Number of members contributing at end of year</b>		N/A

<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)

<b>FUND 6</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 7</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 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>		
		<b>£'000</b>	<b>£'000</b>	
<b>Income</b>	Members contributions and levies		6,632	
	Investment income (as at page 12)		29	
	Other income (specify)			
	Total other income as specified		NIL	
	Total income		6,661	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) Major campaigns	3,414		
	Contributions and donations	587		
	Contribution to General fund expenses	129		
	National expenditure	1,944		
	National administration	255		
	Regional expenditure	227		
		Total expenditure		6,556
		Surplus (deficit) for year		105
		Amount of political fund at beginning of year		7,091
		Amount of political fund at the end of year (as Balance Sheet)		7,196
	Number of members at end of year contributing to the political fund		1,193,255	
	Number of members at end of the year not contributing to the political fund		89,305	
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		8,624	

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>		
		<b>£</b>	<b>£</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)

		£'000
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		67,199
Salaries and Wages included in above	£52,528	
Auditors' fees		120
Legal and Professional fees		6,518
Occupancy costs		10,280
Stationery, printing, postage, telephone, etc.		321
Expenses of Executive Committee (Head Office)		458
Expenses of conferences		2,913
Other administrative expenses (specify)		
Staff travel and other costs		5,669
Insurances		1,134
Actuarial gain on pension scheme		(12,890)
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		105
Mortgages		
Other loans		
Depreciation		5,868
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	87,695
Charged to:	General Fund (Page 3)	87,695
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	87,695

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Salary Sacrifice	Other benefits		Total
				Description	Value £	
General Secretary	£ 95,223	£ 13,848	£ 9,096	Taxable subsistence & Car benefit	£ 7,795	£ 125,962
President	NIL	NIL	NIL		NIL	NIL
Members of the executive	NIL	NIL	NIL		NIL	NIL
UNISON operates a defined benefit pension scheme open to all staff, the General Secretary is a member of this scheme. Members of the scheme receive defined benefits under the Trust Deed and Rules.						

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £'000	Other Fund(s) £'000
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies	29	269
Other investment income (specify)		
	29	269
Total investment income		298
Credited to:		
General Fund (Page 3)		191
Industrial Action Fund (Page 6)		78
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund (Page 9)		29
Total Investment Income		298



# BALANCE SHEET as at December 31, 2013

(see notes 47 to 50)

Previous Year		£'000	£'000
110,900	<b>Fixed Assets</b> (at page 14)		106,516
	<b>Investments</b> (as per analysis on page 15)		
382	Quoted (Market value £)		281
7,421	Unquoted		7,421
	<b>Total Investments</b>		114,218
	<b>Other Assets</b>		
	Loans to other trade unions		
35,131	Sundry debtors	34,517	
91,240	Cash at bank and in hand	92,528	
	Income tax to be recovered		
	Stocks of goods		
199	Others (specify) Staff loans	179	
	<b>Total of other assets</b>		127,224
245,273	<b>TOTAL ASSETS</b>		241,442
70,170	Fund (Account 1)		90,769
25,470	Fund (Account 2)		26,842
	Fund (Account)		
	Superannuation Fund (Account)		
7,091	Political Fund (Account 1)		7,196
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
22,186	Sundry creditors		12,570
	Accrued expenses		
	Provisions		
120,356	Pension scheme liabilities		104,065
245,273	<b>TOTAL LIABILITIES</b>		241,442
245,273	<b>TOTAL ASSETS</b>		241,442

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £'000	Motor Vehicles £'000	Not used for union business £'000	Total £'000
	Freehold £'000	Leasehold £,000				
<b>Cost or Valuation</b>						
At start of year	105,216	2,602	15,144		6,490	129,452
Additions			808		45	853
Fully depreciated assets			(2,432)			(2,432)
Revaluation/Transfers						
At end of year	105,216	2,602	13,520	NIL	6,535	127,873
<b>Accumulated Depreciation</b>						
At start of year	8,129	1,541	9,040		1,543	20,253
Charges for year	1,883	199	3,503		283	5,868
Fully depreciated assets			(2,432)			(2,432)
Revaluation/Transfers						
At end of year	10,012	1,740	10,111	NIL	1,826	23,689
<b>Net book value at end of year</b>	95,204	862	3,409	NIL	4,709	104,184
Held at regions						0
Held at branches	1,607	18	707			2,332
<b>Net book value at end of year</b>	96,811	880	4,116	NIL	4,709	106,516
Net book value at end of previous year	101,323	1,086	3,544	NIL	4,947	110,900

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £'000	Political Fund  £'000
Equities (e.g. Shares)	281	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	281	
Market Value of Quoted Investment	281	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Unity trust bank	1,771	
Other unquoted investments (to be specified)		
Investment properties	5,650	
TOTAL UNQUOTED (as Balance Sheet)	7,421	
Market Value of Unquoted Investments	7,421	

# 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 checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
College of Operating Department Practitioners Limited	0602 8631 Limited by guarantee		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input checked="" 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	162,667	6,632	169,299
From Investments	269	29	298
Other Income (including increases by revaluation of assets)	7,519	0	7,519
<b>Total Income</b>	170,455	6,661	177,116
<b>EXPENDITURE</b> (including decreases by revaluation of	148,484	6,556	155,040
<b>Total Expenditure</b>	148,484	6,556	155,040
<b>Funds at beginning of year</b> (including reserves)	95,640	7,091	102,731
<b>Funds at end of year</b> (including reserves)	117,611	7,196	124,807
<b>ASSETS</b>			
Fixed Assets			106,516
Investment Assets			7,702
Other Assets			127,224
		<b>Total Assets</b>	241,442
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	116,635
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			124,807

# 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.

## Taxation

No corporation tax was payable by the union in the current year, because of relief available.

# ACCOUNTING POLICIES

(see notes 74 and 75)

## **1 Basis of Financial Statements**

**a** The Financial Statements have been prepared on a historical cost convention with the exception of the freehold interest in the investment property which is stated at market value. They have been prepared in accordance with applicable accounting standards and on a going concern basis as discussed in the Report on the 2013 Financial statements on page 4.

**b** UNISON has consolidated the results of the different parts of the union on a line by line basis. The Consolidated Financial Statements are comprised of two elements.

Total Union represents

\* All the income, expenditure and net assets of National Office, Branches and Regions (General fund)

\* All the income, expenditure and net assets the Industrial Action Fund

\* All adjustments required in connection with the inclusion of pension scheme income, expenditure, assets and liabilities as required by FRS 17.

Total Group represents

\* Total union results as described above

\* All the income and expenditure and net assets of subsidiary undertakings, where UNISON owns a controlling interest in the shares of a separate entity. Currently CODP Ltd.

\* UNISON's share of the net income, expenditure, assets and liabilities of any joint venture. Currently 50% of

Managers in Partnership

**c** Where audited year end returns have not yet been received from Branches, previous year end audited amounts have been incorporated into the Financial Statements.

**d** Expenditure is accounted for on an accruals basis. All amounts of irrecoverable VAT are added to expenditure incurred.

### **e International Development Fund**

This fund is part of the General Fund, and all income, expenditure, assets and liabilities of the International Development Fund are included within the National results within the General Fund.

## **2 Other Accounting Policies**

### **a Subscriptions**

Members' subscriptions are brought into the Revenue Account on the basis of subscriptions due for the year ending 31 December 2013.

Amounts not received as at 31 December 2013 are included in current assets under the heading Debtors.

### **b Interest on Investments and Loans**

Interest on investments and loans comprises gross interest receivable for the year.

### **c Expenditure**

Expenditure is accounted for on an accrual basis. Any amounts of irrecoverable VAT are added to expenditure incurred

### **d Depreciation**

Freehold buildings are depreciated on a straight line basis at two per cent per annum on cost. The exception to this relates to chalets at Croyde Bay Holiday Village which are depreciated on a straight line basis over a period of 20 years. Assets are depreciated from the year of purchases with the exception of Croyde Bay Holiday Village which starts the following year.

There is no depreciation while assets are in the course of construction

Leasehold property is depreciated over the life of each lease.

Furniture and equipment is depreciated on a straight line basis at ten per cent per annum.

Equipment acquired on hire purchase terms are depreciated over their estimated useful lives.

Computer equipment is depreciated on a straight line basis at twenty five per cent per annum.

The cost threshold for inclusion as a fixed asset is £1,000.

### **e Investments**

Listed unlisted investments are carried at cost less provision for any permanent diminution in value. Mabledon Place is treated as an intangible asset and is valued at Market Value of the freehold interest in the property.

### **f Taxation**

For corporation tax purposes the activities of the General Fund, Industrial Action Fund, General Political Fund and Affiliated Political Fund are amalgamated.

### **g Pension schemes**

UNISON operates a defined benefit pension schemes. The disclosures required to be made under the provisions of FRS 17 are made in note 12 of the financial statements. The current and past service costs, interest cost and the expected return on pension scheme assets are included within operating expenditure. Actuarial gains or losses are shown separately below net income/expenditure for the year. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method discounted at a rate equivalent to the current rate of return on a high quality corporate bond or equivalent currency and term to the scheme liabilities. Full actuarial valuations are obtained every three years and are updated at each balance sheet date. The resulting defined benefit scheme liability is shown separately on the face of the balance sheet.


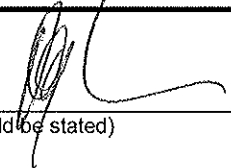
### **h Operating Leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

# SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

General Secretary's Signature: <u></u>	Director of Finances Signature: <u></u> (whose position should be stated)
Name: DAVE PRENTIS Date: <u>10 JUNE 2014</u>	Name: RAJ ASHRA Date: <u>10 JUNE 2014</u>

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

## AUDITORS REPORT TO THE MEMBERS OF UNISON

We have audited the financial statements of UNISON for the year ended 31 December 2013 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 19 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to UNISON's members, as a body. Our audit work has been undertaken so that we might state to UNISON'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 UNISON and UNISON's members as a body, for our audit work, for this report, or for the opinion we have formed.

### Respective responsibilities of Officers and Auditors for the Financial Statements

The Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require the officers of UNISON to keep proper accounting records which give a true and fair view of the state of affairs of UNISON and explain its transactions; establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances; prepare an annual return for the Certification Officer giving a true and fair view of the revenue account and balance sheet and provide members of UNISON with a statement of income and expenditure for the year. We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with Section 36 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

# AUDITOR'S REPORT (continued)

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Forward and the Report on the Financial statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect or materially inconsistent with the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of UNISON's affairs as at 31 December 2013 and of its transactions 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 Act 1992.

**Matters on which we report by exception**

We have nothing to report in respect of the following matters where the Trade Unions and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory systems of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records or returns.

*Grave Clark Whitehill LLP*  
 Crowe Clark Whitehill LLP

Chartered Accountants and Registered Auditors  
 London

*12 June 2014*

Signature(s) of auditor or auditors:	<i>Grave Clark Whitehill LLP</i>	
Name(s):	Crowe Clark Whitehill LLP	
Profession(s) or Calling(s):	Statutory Auditors	
Address(es):	<b>ST BRIDE'S HOUSE 10, SALISBURY SQUARE LONDON EC4Y 8EH</b>	
Date:	<i>12 June 2014</i>	
Contact name and telephone number:	Tina Allison 020 7842 7100	

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