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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:

UNISON

Year ended:

31 December 2014

List no:

736/T

Head or Main Office:

UNISON CENTRE
130 EUSTON ROAD
LONDON
NW1 2AY

Website address (if available)

www.unison.org.uk

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:

Dave Prentis

Telephone Number:

0800 0 857 857

Contact name for queries
regarding

Simon Crane

Telephone Number:

020 7121 5373

E-mail:

s.crane@unison.co.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

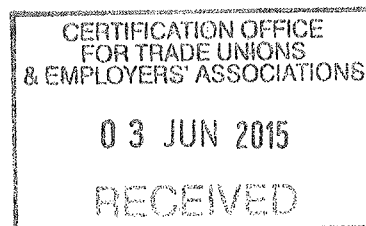
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd 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)

NEC MEMBERSHIP As at Dec 2014

	NAME
1.	Anthony James
2.	Ashley April
3.	Auger Dave
4.	Bannister Roger
5.	Berrisford Nicole
6.	Berry Jacqueline
7.	Bird, Josie
8.	Bryan Janet
9.	Bullen Tomasa
10.	Butcher, Jean
11.	Cameron, Liz
12.	Campbell John
13.	Carolan Jane
14.	Cook Margaret
15.	Crowe Sarah
16.	Davies Helen
17.	Discombe Lesley
18.	Fender Melanie
19.	Fleming Ian [by election Jan 2014]
20.	Forster Sue
21.	Franklin Suzy [by election Jan 2014]
22.	Gallagher Bernie
23.	Gilroy Paul
24.	Glover Paul
25.	Goodwin Daniel

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

	NAME
55.	Smith Eleanor
56.	Smith Polly
57.	Stacey Irene
58.	Stockham Sian
59.	Sullivan Christine
60.	Tansley Chris
61.	Watson Max
62.	Wilson Tony
63.	Wood Rena

Leavers in January 2015:

1. Mike Hayes

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	283,830	8,327			292,157
FEMALE	950,212	27,879			978,091
TOTAL	1,234,042	36,206			1,270,248

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

23,858
1,254,250

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:

GENERAL FUND

(see notes 13 to 18)

	£'000	£'000
INCOME		
From Members: Contributions and Subscriptions		159,509
From Members: Other income from members (specify)		
Local Levy	300	
Total other income from members		300
Total of all income from members		159,809
Investment income (as at page 12)		311
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	8,698	
Total of other income (as at page 4)		8,698
	TOTAL INCOME	168,818
EXPENDITURE		
Benefits to members (as at page 5)		10,253
Administrative expenses (as at page 10)		132,128
Federation and other bodies (specify)		
Affiliations	4,610	
Other expenditure (as at page 3a)	48,342	
Total expenditure Federation and other bodies		52,952
Taxation		
	TOTAL EXPENDITURE	195,333
		(26,515)
		90,769
		64,254
Surplus (deficit) for year		(26,515)
		90,769
Amount of general fund at beginning of year		90,769
		64,254
Amount of general fund at end of year		64,254

GENERAL EXPENDITURE – OTHER EXPENDITURE

	£'000
Membership Participation Unit	433
General Publicity	2,045
Membership Services	100
Information Technology	7,866
International Relations	82
Miscellaneous expenditure	691
Regional Office expenditure	3,923
Branch Organisation	29,754
RMS	880
Pension protection levy	286
International fund	159
Ballots and elections	358
Additional pension costs	1,765
	48,342

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£'000	£'000
Federation and other bodies		
		Nil
Other income		
Distributions from joint ventures	283	
Non membership income	8,415	
TOTAL OTHER INCOME		8,698
TOTAL OF ALL OTHER INCOME		8,698

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£'000		£'000
Representation – Employment Related Issues	3,914	brought forward	8,032
		Education and Training services	1,567
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	4,118	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
		Death, accident and other benefit's	404
Dispute Benefits		Gift aid to UNISON Welfare	250
Other Cash Payments			
carried forward	8,032	Total (should agree with figure in General Fund)	10,253

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	INDUSTRIAL ACTION	£'000	£'000
Income			
	From members		1,281
	Investment income (as at page 12)		62
	Donation by Branch members		196
	Other income (specify)		
	Non membership income	233	
	Total other income as specified		233
	Total Income		1,772
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	1,843	
	Total Expenditure		1,843
	Surplus (Deficit) for the year		(71)
	Amount of fund at beginning of year		26,842
	Amount of fund at the end of year (as Balance Sheet)		26,771
	Number of members contributing at end of year		N/A

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

(See notes 24 and 25)

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

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

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£'000	£'000
Income	Members contributions and levies		6,637
	Investment income (as at page 12)		26
	Other income (specify)		
	Total other income as specified		Nil
		Total income	6,663
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Major campaigns	1,248	
	10 year ballot	204	
	Contributions and donations	574	
	Contributions to General fund expenses)	133	
	National expenditure	2,916	
	National administration	224	
	Regional expenditure	273	
	Total expenditure		5,572
	Surplus (deficit) for year		1,091
	Amount of political fund at beginning of year		7,196
Amount of political fund at the end of year (as Balance Sheet)		8,287	
	Number of members at end of year contributing to the political fund		1,184,458
	Number of members at end of the year not contributing to the political fund		85,790
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		7,762

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political 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
Administrative Expenses	
Remuneration and expenses of staff	71,030
Salaries and Wages included in above	£53,493
Auditors' fees	126
Legal and Professional fees	6,151
Occupancy costs	10,098
Stationery, printing, postage, telephone, etc.	447
Expenses of Executive Committee (Head Office)	504
Expenses of conferences	2,336
Other administrative expenses (specify)	
Staff travel and other costs	5,199
Insurances	1,148
Actuarial loss on pension scheme	30,772
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	4,317
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	132,128
Charged to:	
General Fund (Page 3)	132,128
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	132,128

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 £
				Other Benefits		
				Description	Value £	
General Secretary	97,211	12,762	8,675	Taxable subsistence & Car benefit	7,462	126,110
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)			33
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	26		340
Other investment income (specify)			
		Total investment income	399
Credited to:			
		General Fund (Page 3)	311
		Industrial Action Fund (Page 6)	62
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund (Page 9)	26
		Total Investment Income	399

BALANCE SHEET as at 31 December 2014

(see notes 47 to 50)

Previous Year		£'000	£'000
106,516	Fixed Assets (at page 14)		102,653
	Investments (as per analysis on page 15)		
281	Quoted (Market value £)		209
7,421	Unquoted		7,421
	Total Investments		110,283
	Other Assets		
	Loans to other trade unions		
34,517	Sundry debtors		18,146
92,528	Cash at bank and in hand		119,761
	Income tax to be recovered		
	Stocks of goods		
179	Others (specify) Loans		705
	Total of other assets		138,612
241,442	TOTAL ASSETS		248,895
90,769	Fund (Account 1)		64,254
26,842	Fund (Account 2)		26,771
	Fund (Account)		
	Superannuation Fund (Account)		
7,196	Political Fund (Account 1)		8,287
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
12,570	Sundry creditors		14,746
	Accrued expenses		
	Provisions		
104,065	Pension scheme liabilities		134,837
	TOTAL LIABILITIES		248,895
241,442	TOTAL ASSETS		248,895

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £'000	Motor Vehicles	Not used for union business £'000	Total £'000
	Freehold £'000	Leasehold £'000				
Cost or Valuation						
At start of year	105,216	2,602	13,520		6,535	127,873
Additions			98		28	126
Fully depreciated assets			(2,610)			(2,610)
Revaluation/Transfers						
At end of year	105,216	2,602	11,008	NIL	6,563	125,389
Accumulated Depreciation						
At start of year	10,012	1,740	10,111		1,826	23,689
Charges for year	2,192	201	1,639		285	4,317
Fully depreciated assets			(2,610)			(2,610)
Revaluation/Transfers						
At end of year	12,204	1,941	9,140	NIL	2,111	25,396
Net book value at end of year	93,012	661	1,868		4,452	99,993
Held at regions			1			1
Held at branches	1,789	12	858			2,659
Net book value at end of year	94,801	673	2,727	NIL	4,452	102,653
Net book value at end of previous year	96,811	880	4,116	NIL	4,709	106,516

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £'000	Political Fund £'000
Equities (e.g. Shares)	209	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	209	
Market Value of Quoted Investment	209	
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)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES ✓	NO
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		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES ✓	NO
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £'000	Political Funds £'000	Total Funds £'000
INCOME			
From Members	161,090	6,637	167,727
From Investments	373	26	399
Other Income (including increases by revaluation of assets)	9,127		9,127
Total Income	170,590	6,663	177,253
EXPENDITURE (including decreases by revaluation of assets)	197,176	5,572	202,748
Total Expenditure	197,176	5,572	202,748
Funds at beginning of year (including reserves)	117,611	7,196	124,807
Funds at end of year (including reserves)	91,025	8,287	99,312
ASSETS			
Fixed Assets			102,653
Investment Assets			7,630
Other Assets			138,612
		Total Assets	248,895
LIABILITIES			
		Total Liabilities	149,583
NET ASSETS (Total Assets less Total Liabilities)			99,312

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 2014 Financial statements on page 5.
- 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.

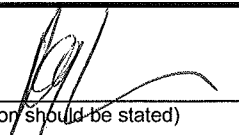
2 Other Accounting Policies

- a** **Subscriptions**
- Members' subscriptions are brought into the Revenue Account on the basis of subscriptions due for the year ending 31 December 2014.
- Amounts not received as at 31 December 2014 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** **Fixed assets and Depreciation**
- Fixed assets are recorded as historical cost
- 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.
- d** **Investments and Intangible Assets**
- 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 subject to the long leasehold exclusive of the lease premium payable.
- e** **Taxation**
- For corporation tax purposes the activities of the General Fund, Industrial Action Fund, General Political Fund and Affiliated Political Fund are amalgamated.
- f** **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 11 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.
- g** **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.

Secretary's Signature: <u> Dave Prentis </u>	Director of Finance's Signature: <u>  (or other official whose position should be stated) </u>
Name: DAVE PRENTIS	Name: RAJ ASHRA
Date: <u> 29.5.15 </u>	Date: <u> 29 MAY 2015 </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.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF UNISON

We have audited the financial statements of UNISON for the year ended 31 December 2014 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 2 to 32²² 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 requires 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.

We read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, 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 2014 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 Union 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.

Crowe Clark Whitehill LLP
 Statutory Auditors
 London

Signature(s) of auditor or auditors:	<i>Crowe Clark Whitehill LLP</i>	
Name(s):	Crowe Clark Whitehill LLP	
Profession(s) or Calling(s):	Statutory Auditors	
Address(es):	<i>ST BRIDE'S HOUSE 10, SALISBURY SQUARE LONDON EC4Y 8EH</i>	
Date:	<i>1 June 2015</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.