

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 2020		
List no:	736/T		
Head or Main Office address:	130 Euston Road		
	London		
Postcode	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"/>	('X' in appropriate box)
General Secretary:	Dave Prentis until 31 Dec 2020-Christina McAnea from 1 Jan		
Telephone Number:	0888 8 857 857		
Contact name for queries regarding the completion of this return	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: 0330 109 3602

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

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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	288,129	9,574			297,703
Female	1,042,755	34,650			1,077,405
Other	41,161	1,368			42,529
Total	1,372,045	45,592			A 1,417,637

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

1,251,250

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

51,220

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
members of the executive	See attachment 1	Pages 2 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:

Officers in post

(see note 12)

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

Name of Officer	Position held
See attachment 1	

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		161,350
From Members: Other income from members (specify)		
Loyal levy		245
Total other income from members		245
Total of all income from members		161,595
Investment income (as at page 12)		254
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	10,597	
Total of other income (as at page 4)		10,597
Total income		172,446
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		8,703
Administrative expenses (as at page 10)		99,395
Federation and other bodies (specify)		
Affiliations		4,974
Other expenditure (as at page 3a Attachment 2)		41,321
Actuarial loss on pension scheme		107,252
Total expenditure Federation and other bodies		153,547
Taxation		
Total expenditure		261,645
Interfund Transfers OUT		
Surplus (deficit) for year		-89,199
Amount of general fund at beginning of year		60,007
Amount of general fund at end of year		-29,192

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Distributions from joint ventures	151
Non membership income	10,446
Total other sources	10,597
Total of all other income	10,597

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	£000		£000
Representation – Employment Related Issues		brought forward	6,742
Legal services	3,602	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Learning and organising services	1,260
Communications			
Communications	3,140	Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Death, accident and other benefits	421
		Gift aid to UNISON Welfare	280
carried forward	6,742	Total (should agree with figure in General Fund)	8,703

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Industrial Action Fund	£000	£000
Income			
	From members		1,304
	Investment income (as at page 12)		60
	Other income (specify)		
	Donations by branch members		5
	Non membership income		88
	Total other income as specified		93
	Total Income		1,457
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		534
	Total Expenditure		534
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		923
	Amount of fund at beginning of year		31,786
	Amount of fund at the end of year (as Balance Sheet)		32,709
	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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£000

£000

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		8,101
	Investment income (as at page 12)		22
	Other income (specify)		
		Total other income as specified	
		Total income	8,123
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		1,418
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		83
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		15
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		4,483
		Total expenditure	5,999
		Surplus (deficit) for year	2,124
		Amount of political fund at beginning of year	16,488
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	18,612
		Number of members at end of year contributing to the political fund	1,214,582
		Number of members at end of the year not contributing to the political fund	203,055
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	5,837
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Political fund account expenditure (c)

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

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

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

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£000
Labour leader 2020	Labour Party	Keir Starmer	29
Labour deputy leader 2020	Labour Party	Angela Rayner	3
Leadership election member communication	Labour Party	Labour Party	48
Scottish deputy leader	Labour Party	Matt Kerr	3
Total			83

Political fund account expenditure (e)

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£000
Labour party	15
Total	15

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£000
To defend and promote investment in public services Including the NHS	781
Campaigning for equality	94
Campaigning against racism and the far right	111
Campaigning for ethical procurement	8
Community campaigning	18

Total expenditure 1,012

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£000

The Good Agency	87
Connect Public Affairs	154
Political Pixel	15
Robin Hood Tax Campaign	5
Lbour List	4
Migrants Rights network	2
Left Foot Forward	4

Total expenditure 271

£000

(c) the total amount of all other money expended

Non political	300
Donation to Unison	2,900

Total expenditure 3,200

Total of all expenditures 4,483

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£000
Administrative Expenses		
Remuneration and expenses of staff		73,244
Salaries and Wages included in above	55,561	
Auditors' fees		132
Legal and Professional fees		5,129
Occupancy costs		10,165
Stationery, printing, postage, telephone, etc.		700
Expenses of Executive Committee (Head Office)		219
Expenses of conferences		2,348
Other administrative expenses (specify)		
Staff travel and other costs		2,274
Insurance		1,152
Other Outgoings		
Bank charges		343
Depreciation		3,689
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		99,395
Charged to:	General Fund (Page 3)	99,395
	Industrial Action Fund	534
Total		99,929

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
£	£	£	£	£	£	
General secretary	119,513	15,916	Nil	Taxable subsistence and car benefit	12,756	148,185
President	Nil	Nil	Nil			Nil
Members of the executive	Nil	Nil	Nil			Nil

Analysis of investment income

(see notes 47 and 48)

	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	22		314
Other investment income (specify)			
	22		314
Total investment income			336
Credited to:			
		General Fund (Page 3)	254
		Industrial Action Fund	60
		Political Fund	22
Total Investment Funds			336

Fixed assets account

(see notes 53 to 57)

	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	113,009	2,602	11,537	Nil	10,021	137,169
Additions	716		2,151		5	2,872
Disposals						
Revaluation/Transfers	1,784	65	1,003			2,852
At end of year	115,509	2,667	14,691		10,026	142,893
Accumulated Depreciation						
At start of year	19,756	2,449	9,380	Nil	3,604	35,189
Charges for year	1,963	40	1,275		373	3,651
Disposals						
Revaluation/Transfers						
At end of year	21,719	2,489	10,655		3,977	38,840
Net book value at end of year	93,790	178	4,036		6,049	104,053
Net book value at end of previous year	95,053	226	2,901	Nil	6,417	104,597

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)		
Listed investments	24	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	24	
Market Value of Quoted Investment		
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Unity Trust Bank	7,545	
Other unquoted investments (to be specified)		
Intangible assets	5,386	
Total unquoted (as Balance Sheet)	12,931	
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes <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)

Are the shares which are controlled by the union registered in the names of the union's trustees?

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 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	162,899	8,101	171,000
From Investments	314	22	336
Other Income (including increases by revaluation of assets)	10,690		10,690
Total Income	173,903	8,123	182,026
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	262,179	5,999	268,178
Funds at beginning of year (including reserves)	91,793	16,488	108,281
Funds at end of year (including reserves)	3,517	18,612	22,129
Assets			
Fixed Assets			104,053
Investment Assets			12,955
Other Assets			185,844
		Total Assets	302,852
Liabilities		Total Liabilities	280,723
Net Assets (Total Assets less Total Liabilities)			22,129

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="35"/>	
Please see - Attachment 3	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 3
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;

- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

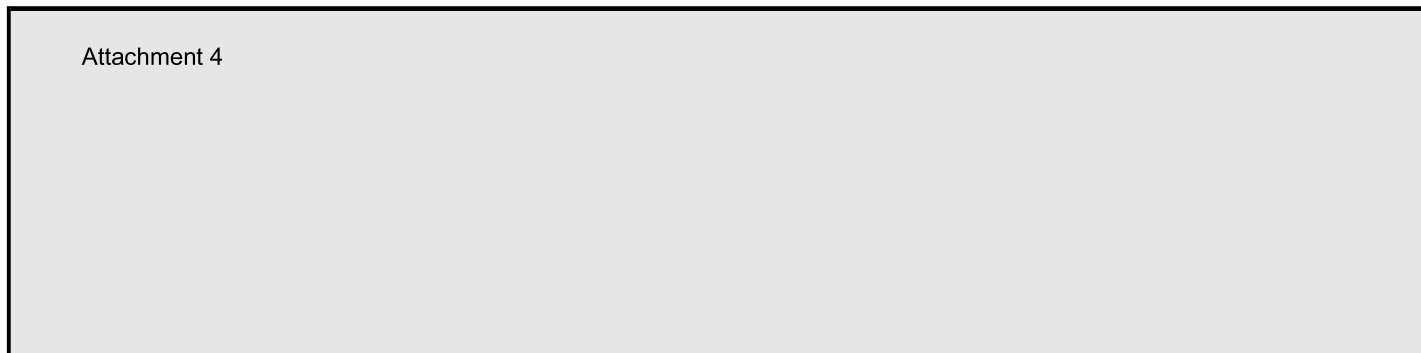
(see notes 82 and 83)

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

Attachment 4

Accounting policies



(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:		Chairman's Signature:	
			Raj Ashra (or other) Director of Finance
Name:	Christina McAnea-General secretary	Name:	Raj Ashra-Director of Finance
Date:	26 May 2021	Date:	27 May 2021

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

Attachment 5

Signature(s) of auditor or auditors:

Crowe U.K. LLP

Name(s):

Crowe U.K. LLP

Profession(s) or Calling(s):

Chartered Auditors and Registered Auditors

Address(es):

55 LUDGATE HILL

LONDON

Postcode

EC4M 7JW

Date

28 May 2021

Contact name for inquiries and telephone number:

Tina Allison
020 7842 7100

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

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes

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

Yes

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

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	Crowe U.K. LLP
Name	Crowe U.K. LLP
Address	55 Ludgate Hill, London, EC4M 7JW, UK
Date	28 May 2021
Contact name and telephone number	Tina Allison 020 7842 7100

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / No

If "No" Please explain below:

Signature	
Name	
Office held	
Date	

Double-click on icon to open guidance

NEC MEMBERSHIP

DECEMBER 2020

Elected in July 2019

1. ANTHONY, James
2. ASHLEY, April
3. BARBER, Darren
4. BATISTA, Luisete
5. BERRY, Jacqui
6. BIRD, Josie
7. BRAND, Eddie
8. BROMLEY-BEWES, Kendal
9. CARLYLE, Paula
10. CLARKE, Lesley
11. COOK, Maggie
12. CROWE, Sarah
13. CROWTHER, Linda
14. DAVIES, Helen
15. DIXON, Claire
16. DOOLAN, Jane
17. DOYLE, Evelyn
18. EGAN, Andrea
19. FIRMAN, Helen (nee Kilpatrick)
20. FISHER, Mark
21. FOLLEY, Gillian
22. GOODMAN, Michelle

23. GRAY, John
24. HAMILTON, Angela
25. HANRAHAN, Chris
26. HERON, Pat
27. HOLDSWORTH, Abigail
28. HOLMES, Greta
29. HOLMES, Paul
30. JEFFRIES, Edwin
31. JOHNSON, Caroline
32. JONES, John
33. JONES, Stephen
34. KUMARI, Manjula
35. KUSORO, Abiola
36. LE MARINEL, Maureen
37. LEACH, Diana
38. LONG, Alastair
39. McFARLANE, Jim
40. McKAY, Gordon
41. McKEE Margaret
42. MORAN, Nicola
43. NICOLL, Sandy
44. NORTH, Steven
45. OWEN, Kath
46. PIERRE, Hugo
47. RAMSDEN, Kate
48. RANKIN, Davena
49. REISSMANN, Karen
50. ROBERTS, Angela
51. SARTIN, Dan

- 52. SEWELL, Carol**
- 53. SMELLIE, Stephen**
- 54. SMITH, Polly**
- 55. STOCKHAM, Sian**
- 56. TANSLEY, Chris**
- 57. TAVERNOR, Lois Rose**
- 58. THOMAS, Denise**
- 59. WAINWRIGHT, Tracey**
- 60. WILSON, Tony**
- 61. WRIGHT, Tony**
- 62. WHEATLEY, Liz**

GENERAL EXPENDITURE – OTHER EXPENDITURE

	£'000s
Membership Participation Unit	112
General Publicity	2,348
Membership Services	1,592
Information Technology	8,517
International Relations	44
Miscellaneous expenditure	1,261
Regional lay expenditure	1,299
Branch Organisation	19,859
RMS	469
Pension protection levy	503
International fund	119
Ballots and elections	1,374
Additional pension costs	3,824
	41,321

Information on Industrial Action Ballots

Name of Organisation:		UNISON			Reporting Period	1 January 2020 to 31 December 2020		
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u>	For each ballot held please complete the information below			
If yes, how many ballots were held?				<u>35</u>				
Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot?	Does 226(2B) of the 1992 Act apply to this ballot?	If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot
1	35	26	20	6	0	Yes	No	
2	35	12	10	2	0	No	No	
3	33	25	19	6	0	Yes	No	
4	29	27	27	0	0	Yes	No	
5	29	27	25	1	1	Yes	No	
6	1393	732	656	76	0	Yes	No	
7	890	459	450	9	0	Yes	No	
8	15	6	3	3	0	No	No	
9	15	6	3	3	0	No	No	
10	105	78	58	20	0	Yes	No	
11	77	43	37	6	0	Yes	No	
12	33	27	27	0	0	Yes	No	
13	36	16	12	4	0	No	No	
14	35	25	23	2	0	Yes	No	
15	58	42	39	3	0	Yes	No	
16	58	42	29	12	1	Yes	No	
17	15	14	14	0	0	Yes	No	
18	16	12	12	0	0	Yes	No	
19	217	156	136	18	2	Yes	No	
20	217	156	116	39	1	Yes	No	

21	254	173	146	27	0	Yes	No
22	30	26	25	1	0	Yes	No
23	30	26	26	0	0	Yes	No
24	112	43	43	0	0	No	No
25	112	43	42	1	0	No	No
26	71	51	35	16	0	Yes	No
27	57	37	31	3	3	Yes	No
28	57	37	33	3	1	Yes	No
29	21	21	21	0	0	Yes	No
30	51	38	32	6	0	Yes	No
31	51	38	23	15	0	Yes	No
32	72	49	47	2	0	Yes	No

Information on Industrial Action

Name of Organisation:		UNISON		Reporting Period	1 January 2020-31 December 2020
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below	
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute A: Terms and conditions of employment, or the physical conditions in which any workers are required to work B: Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers C: Allocation of work or the duties of employment between workers or groups of workers D: Matters of discipline E: A worker's membership or non-membership of a trade union F: Facilities for officials of trade unions G: Machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures
1	A	06/01/2020	1	Action Short of a Strike	
2	A	27/02/2020-04/03/2020	5	Strike Action	
3	A	02/03/2020	1	Strike Action	
4	A	20/02/2020-24/02/2020	3	Strike Action	
5	A	03/07/2020-07/07/2020	3	Strike Action	
6	A	21/09/2020-02/10/2020	10	Strike Action	
7	A	31/10/2020-31/12/2020	11	Strike Action	

1 General Accounting Conventions and Policies

1.1 Basis of Financial Statements

The financial statements have been prepared in accordance with 'Financial Reporting Standard 102 applicable in the United Kingdom and Republic of Ireland' (FRS102) and the Trade Union and Labour Relations Act 1992.

1.2 Accounting Convention

UNISON prepares its accounts using the historical cost convention as modified by:

- Investment in shares is stated at market value
- Pension scheme is based on actuarial assumptions

1.3 Going Concern

We have reviewed UNISON's financial performance and reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure.

The COVID-19 pandemic has not had a significant immediate or adverse impact on the union's operations and finances over the year and the union remains confident in our ability to remain sustainable in both respects in the coming 12 months. The union continues to be fully resourced and able to operate at almost full capacity without the need to curtail or reduce any activities or funding of operations and which might have a detrimental impact on membership, income and our services to members. The union has managed additional and incremental costs as a result of the pandemic and remains within our planned budgets and expenditure. Our IT infrastructure and systems remain fully supported and operational, as does our supply chain and therefore risk to operations now and in the near future is minimised. The union continues to recruit and collect members subscription as per normal thus ensuring cashflow is maintained and sustained. In some sectors recruitment is increasing which enhances cashflow.

The union's successful strategy of balanced budgets and protecting its reserves has resulted in a strong financial base as reflected in its balance. The union as whole has virtually nil external debt and around 50% of its reserves held as cash balances which can sustain operations over the foreseeable future in the event of a sharp and sudden reduction in membership and income. It is highly improbable and extremely unlikely that membership and thus income will decline sharply as our members are mostly public sector employees in the front line fighting the pandemic and jobs are thus protected. Any immediate cashflow restrictions can be mitigated by reductions or suspensions of non-critical activities and discretionary expenditure if required. Our analysis has shown that even without drastic reduction in operating expenditure the union can weather a major reduction in income over a 12-18 month period. However, should the current situation become prolonged then this may change particularly if our members jobs and income are at risk or are adversely affected resulting in loss of membership and income to the union. The union has already embarked on a comprehensive review of its cost structures, activities and funding across the organisation. Should the union be faced with longer term uncertainty and going concern issues, it remains flexible enough to prepare for and take more strategic decisions. This may then involve wider steps to reduce overall expenditure by stopping all non-essential activities altogether along with other

measures as deemed necessary to avoid the union becoming insolvent in the longer term.

We have a reasonable expectation that we have and will continue to have adequate resources to maintain operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt UNISON's ability to continue. The accounts have therefore been prepared on the basis that UNISON is a going concern.

1.4 Preparation of Accounts

- UNISON includes the results of the different parts of the union in the financial statements on a line by line basis. The total Union figures include:
 - All the income, expenditure and net assets of National Office, Branches and Regions (General Fund)
 - All the income, expenditure and net assets of the Industrial Action Fund.
 - All adjustments required in connection with the inclusion of pension scheme income, expenditure, assets and liabilities as required by Section 28 of FRS 102.
 - UNISON's share of the net income, expenditure, assets and liabilities of the joint venture, which is currently 50% of Managers in Partnership.
- Where audited year end returns have not yet been received from Branches, balances have been obtained from the bank as at year end and have been incorporated into the financial statements
- Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.
- 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 in the national results in the General Fund.

1.5 Subscriptions

Members' subscriptions are brought into the Statement of Comprehensive Income on the basis of subscriptions due for the year ending 31 December 2020.

Amounts not received as at 31 December 2020 are included in Current Assets under the heading Debtors.

1.6 Interest on Investments and Loans

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

UNISON

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

1.7 Tangible Assets

Fixed assets are recorded at historical cost upon initial recognition in the financial statements.

UNISON capitalises office refurbishments, computer equipment purchases and other equipment purchases for individual purchases over £1,000 or grouped purchases over £5,000.

1.8 Intangible Assets and Investments

UNISON capitalises new software, including any licences that cover the life of the software for individual purchases over £1,000 or grouped purchases over £5,000.

Listed and unlisted investments are carried at market value. Mabledon Place is treated as an intangible asset and is carried at market value for the freehold interest in the property, subject to the long leasehold.

1.9 Depreciation, Amortisation and Impairment

UNISON provides for depreciation on all fixed assets and amortisation on intangible assets.

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

Land is not depreciated.

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.

Intangible assets – Mabledon Place is treated as an intangible asset and amortised over its lease life of 150 years.

All fixed assets are regularly reviewed to assess if there has been an impairment of value.

1.10 Financial Instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprises cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access and term deposit bank accounts. Financial liabilities held at amortised cost comprises all creditors except social security and other taxes and provisions.

1.11 Operating Leases

Rentals applicable to operating leases where substantially all of the benefits

and risks of ownership remain with the lessor are charged to revenue as incurred.

1.12 Taxation

For corporation tax purposes the activities of the General Fund, Industrial Action Fund, Campaign Fund and Labour Link Fund are amalgamated.

1.13 Accounting Estimates

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement that are reasonable and prudent when applying the selected Union's accounting policies and which may have a significant effect on the amounts included in the financial statements. The main areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements are disclosed below:

- Intangible assets – the basis of calculation and assumption used to perform revaluation and useful economic life of assets used in calculating amortisation.
- Investments – Quoted investments are disclosed at market values at the Statement of Financial Position date. Unquoted investments are disclosed at their original cost or, where available, at their estimated current value as estimated by an independent third party.
- The Union reviewed non-current assets each year for impairment using external and internal indicators, in line with accounting standards.
- Provision for liabilities – the inclusion of provisions for potential liabilities have been calculated using the best available knowledge at the time of preparing the financial statements, adjusted for information subsequently received.
- Pension Scheme – are determined using the actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases are used in calculating scheme assets and liabilities. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. After taking appropriate professional advice, management determines the appropriate discount rate at the end of each reporting period. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations.

1.14 Pension Schemes

The Union operates two defined benefit pension schemes. The disclosures required to be made under Section 28 of FRS 102 are made in note 10. The current service costs, running costs, interest costs and the expected return on pension scheme assets are included in 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. 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 Statement of Financial Position.

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

2 General Fund Statement of Comprehensive Income Analysis

	Notes	2020 National £'000s	2020 Branches £'000s	2020 Regions £'000s	2020 Total £'000s	2019 National £'000s	2019 Branches £'000s	2019 Regions £'000s	2019 Total £'000s
Income									
Members' subscriptions		170,754	-	-	170,754	165,343	-	-	165,343
Branch funding		(40,127)	39,273	854	-	(38,856)	38,029	827	-
Local levy		-	245	-	245	-	237	-	237
Allocations to Regions		(2,049)	-	2,049	-	(1,985)	-	1,985	-
Allocations to Political Funds		(8,100)	-	-	(8,100)	(8,724)	-	-	(8,724)
Allocation to Other Funds		(1,304)	-	-	(1,304)	(1,266)	-	-	(1,266)
Available Operating Income		119,174	39,518	2,903	161,595	114,512	38,266	2,812	155,590
Non-Membership Income									
National Office income	5	8,085	-	-	8,085	6,326	-	-	6,326
Regional Office income	6	315	-	-	315	226	-	-	226
Lay Regional income	7	-	-	307	307	-	-	701	701
Branch income	8	(2,018)	3,757	-	1,739	(1,459)	3,669	-	2,210
Total Non-Membership Income		6,382	3,757	307	10,446	5,093	3,669	701	9,463
Total Income		125,556	43,275	3,210	172,041	119,605	41,935	3,513	165,053
Expenditure									
National Office expenditure	5	(66,117)	-	-	(66,117)	(65,784)	-	-	(65,784)
Regional Office expenditure	6	(46,550)	-	-	(46,550)	(47,850)	-	-	(47,850)
Lay Regional expenditure	7	-	-	(1,299)	(1,299)	-	-	(3,230)	(3,230)
Branch expenditure	8	-	(31,949)	-	(31,949)	-	(40,918)	-	(40,918)
Depreciation/Amortisation	11	(3,689)	-	-	(3,689)	(3,247)	-	-	(3,247)
Pension cost	10	(3,763)	-	-	(3,763)	(3,513)	-	-	(3,513)
International Development Fund	17	(119)	-	-	(119)	(58)	-	-	(58)
Operating Expenditure		(120,238)	(31,949)	(1,299)	(153,486)	(120,452)	(40,918)	(3,230)	(164,600)
Net Income from Operations		5,318	11,326	1,911	18,555	(847)	1,017	283	453
Other Income/(Expenditure)									
Change in Fair Value of Investments	12	-	-	-	-	2,281	-	-	2,281
Investment and other income		205	47	2	254	171	65	3	239
Interest paid		(343)	-	-	(343)	(306)	-	-	(306)
Distributions from Joint Venture	12	151	-	-	151	210	-	-	210
Surplus for the year		5,331	11,373	1,913	18,617	1,509	1,082	286	2,877
Reserves brought forward as reported		166,527	47,019	5,031	218,577	165,018	45,937	4,745	215,700
Reserves as at 31 December 2020		171,858	58,392	6,944	237,194	166,527	47,019	5,031	218,577

Included under regions is the allocation of £853,770 (2019: £826,714) for the regional pool and £366,449 (2019: £745,125) expenditure from the pool.

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

3 Industrial Action Fund Statement of Comprehensive Income

	2020 National £'000s	2020 Branches £'000s	2020 Total £'000s	2019 National £'000s	2019 Branches £'000s	2019 Total £'000s
Income						
Donations	-	5	5	-	230	230
Other Income	-	88	88	25	572	597
Transfer from General Fund	-	318	318	-	109	109
Allocation from General Fund	1,304	-	1,304	1,266	-	1,266
Operating Income	1,304	411	1,715	1,291	911	2,202
Expenditure						
Administration	(10)	(5)	(15)	-	-	-
Transfer to General Fund	-	(426)	(426)	-	(166)	(166)
Dispute pay and associated expenses	(33)	(378)	(411)	(456)	(231)	(687)
Operating Expenditure	(43)	(809)	(852)	(456)	(397)	(853)
Net Income from Operations	1,261	(398)	863	835	514	1,349
Investment Income	55	5	60	121	11	132
Surplus/(Deficit) for the year	1,316	(393)	923	956	525	1,481
Reserves as at 1 January 2020	18,618	13,168	31,786	17,662	12,643	30,305
Reserves as at 31 December 2020	19,934	12,775	32,709	18,618	13,168	31,786

Included in Industrial Action income is £317,889 (£2019: £108,381) for the purpose of presentation but eliminated in the Consolidated Comprehensive Income Statement.

4 Analysis of General Fund Statement of Financial Position

	2020 National £'000s	2020 Branches £'000s	2020 Regions £'000s	2020 Total £'000s	2019 National £'000s	2019 Branches £'000s	2019 Regions £'000s	2019 Total £'000s
Tangible Fixed Assets	101,200	2,851	1	104,052	101,981	2,612	4	104,597
Investments	7,550	20	-	7,570	7,550	20	-	7,570
Intangible Asset	5,386	-	-	5,386	5,424	-	-	5,424
Creditors payable later than 1 year	(155)	-	-	(155)	(205)	-	-	(205)
Other Net Assets	57,877	55,521	6,943	120,341	51,777	44,387	5,027	101,191
	171,858	58,392	6,944	237,194	166,527	47,019	5,031	218,577

5 Total National Expenditure/Non-Membership Income

	2020	2020	2020	2019	2019	2019
	Expenditure	Non-Membership	Net	Expenditure	Non-Membership	Net
	£'000s	Income	Expenditure	£'000s	Income	Expenditure
		£'000s	£'000s		£'000s	£'000s
Learning and Organising Services	2,067	(1,115)	952	2,532	(1,203)	1,329
Recruitment and Organising	647	-	647	282	-	282
Fighting Fund	1,338	-	1,338	1,441	-	1,441
Branch Resource Uplift	2,018	-	2,018	1,459	-	1,459
Organising & Recruitment	6,070	(1,115)	4,955	5,714	(1,203)	4,511
Local Government	1,024	-	1,024	1,176	-	1,176
Healthcare	1,250	-	1,250	1,302	-	1,302
Education & Children's Services	730	-	730	823	-	823
Business & Community	1,309	-	1,309	1,400	-	1,400
Police and Justice	18	-	18	87	-	87
Members' Pension Service	188	-	188	171	-	171
Members' Participation Unit	1,043	-	1,043	1,239	-	1,239
Development Fund	-	(2,900)	(2,900)	-	-	-
Negotiating and Promoting Equality - members	2,900	-	2,900	1,315	-	1,315
Bargaining, Negotiation & Equalities	8,462	(2,900)	5,562	7,513	-	7,513
Communications	4,567	(249)	4,318	4,533	(306)	4,227
Policy and Public Affairs	708	-	708	1,075	-	1,075
Trade Union Affiliations	4,974	-	4,974	4,710	-	4,710
Press Office	429	-	429	420	-	420
International	320	-	320	360	-	360
Communications, Campaigns & Policy	10,998	(249)	10,749	11,098	(306)	10,792
Finance	2,095	(112)	1,983	2,029	-	2,029
Rule Book Benefits	421	-	421	348	-	348
Legal Services	4,520	(20)	4,500	4,297	(24)	4,273
Membership Service (RMS)	2,389	-	2,389	2,268	-	2,268
Organisation and Staff Development	1,924	-	1,924	2,120	-	2,120
Systems Management:						
Information Technology	8,517	-	8,517	8,704	-	8,704
Property Maintenance	7,047	(767)	6,280	6,845	(1,008)	5,837
Administration and Postage	727	(27)	700	565	-	565
Insurance	1,769	(830)	939	1,297	-	1,297
Developing an Efficient and Effective Union	450	-	450	658	-	658
Organisation and Resource Development	29,859	(1,756)	28,103	29,131	(1,032)	28,099
NEC Committees	219	-	219	539	-	539
Executive Office	554	-	554	770	-	770
General Secretary's Office	1,025	-	1,025	1,114	-	1,114
Conference Organisation	2,926	-	2,926	3,380	-	3,380
Membership Liaison	4,669	-	4,669	4,490	(1,365)	3,125
Executive Office (inc Gen Sec)	9,393	-	9,393	10,293	(1,365)	8,928
Professional Services Unit	774	-	774	717	-	717
Croyde Bay Holiday Resort	1,567	(1,756)	(189)	1,881	(2,060)	(179)
UNISON Living	91	(309)	(218)	90	(360)	(270)
Welfare	884	-	884	892	-	892
Dragon Court – print services	37	-	37	(86)	-	(86)
Governance	3,353	(2,065)	1,288	3,494	(2,420)	1,074
Total National Expenditure/Non-Membership Income	68,135	(8,085)	60,050	67,243	(6,326)	60,917

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

	2020	2020	2020	2019	2019	2019
	Expenditure	Non-Membership Income	Net Expenditure	Expenditure	Non-Membership Income	Net Expenditure
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
6 Regional Office Expenditure/ Non-Membership Income						
Eastern	3,264	-	3,264	3,554	-	3,554
East Midlands	3,498	-	3,498	3,540	-	3,540
Greater London	5,500	-	5,500	5,486	-	5,486
Northern	2,784	-	2,784	2,965	-	2,965
Northern Ireland	1,487	-	1,487	1,754	-	1,754
North West	5,269	-	5,269	5,381	-	5,381
Scotland	4,897	(112)	4,785	4,921	(112)	4,809
South East	3,929	-	3,929	4,216	-	4,216
South West	3,912	-	3,912	3,829	-	3,829
Wales	3,635	(203)	3,432	3,695	(114)	3,581
West Midlands	4,229	-	4,229	4,150	-	4,150
Yorkshire & Humberside	4,146	-	4,146	4,359	-	4,359
	46,550	(315)	46,235	47,850	(226)	47,624
7 Regional Office Expenditure/ Non-Membership Income						
Other Income	-	(307)	(307)	-	(701)	(701)
Local Expenditure	933	-	933	2,485	-	2,485
Regional Pool Expenditure	366	-	366	745	-	745
	1,299	(307)	992	3,230	(701)	2,529
8 Branch Expenditure/ Non-Membership Income						
Other Income	-	(3,757)	(3,757)	-	(3,669)	(3,669)
Administration expenses	21,302	-	21,302	22,193	-	22,193
Honoraria	1,173	-	1,173	1,233	-	1,233
Conferences	698	-	698	3,795	-	3,795
Other meetings	709	-	709	1,610	-	1,610
Publicity	4,234	-	4,234	6,376	-	6,376
Education	488	-	488	1,487	-	1,487
Local activities	805	-	805	1,750	-	1,750
Transfers to Industrial Action Fund	351	-	351	481	-	481
Donations	1,077	-	1,077	637	-	637
Affiliations	127	-	127	159	-	159
Miscellaneous	984	-	984	1,197	-	1,197
	31,948	(3,757)	28,191	40,918	(3,669)	37,249

Inter-company note

The income and expenditure of the union includes £0.8 million (2019: £0.9 million) of transactions between the regions, branches and Industrial Action Fund which, for the purpose of the presentation, has not been eliminated on consolidation. This however has no impact on the net results as reported. The accounts have been prepared in this manner as in view of the NEC it presents the most appropriate view of the activities of the union.

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

9a Employees

	2020	2019
	£'000s	£'000s
Salaries	46,210	44,589
Social Security costs	4,643	4,504
Pension costs	15,707	15,224
Temporary/Agency	915	1,274
Temporary staff at CBHR	435	626
Branch Officials	13,432	13,424
Total staff costs	81,342	79,641

Average number of UNISON employees including part-time employees for the year was: 1,152 (2019: 1,167, this excludes branch officials).

In the year expenditure totalling £210,231 (2019: £194,550) was recognised in respect of termination payments and no payments remain unpaid at year end.

9b Salary and on costs of President, General Secretary and Members of the National Executive Council

	2020	2019
	£	£
Basic salary	113,830	110,514
Salary sacrifice	-	-
London Weighting	5,683	5,517
Gross salary	119,513	116,031
Taxable Subsistence	2,875	2,791
Benefit in Kind	9,881	7,658
Total salary and benefits	132,269	126,480
Employer's national insurance costs	15,916	15,366
Employer's Pension Contribution	-	-
Total cost for the year ended 31.12.2020	148,185	141,846

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.

UNISON has a salary sacrifice arrangement for all staff pensions.

No salary or other benefits are paid to the President or other Members of the National Executive Council.

Key management personnel comprise members of the Senior Leadership Team in the Union. Total costs for the year ended 31 December 2020 is £3,345,709 (2019: is £3,057,959)

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

10 Employers' Pension Costs

Defined Benefit Pension Schemes

The Union operates two defined benefit pension schemes in the UK, the UNISON Staff Pension Scheme and the COHSE 1974 Pension and Assurance Scheme. The Union is one of several employers that sponsor the UNISON Staff Pension Scheme.

The schemes are administered by trustees and are independent of the Union's finances. Contributions are paid to the schemes in accordance with the Schedule of Contributions agreed between the trustees and the employers. Of the two schemes, only the UNISON Staff Pension Scheme remains open to new entrants.

The assets and liabilities of the UNISON Staff Pension Scheme are not segregated between the employers that participate in the scheme. Consequently, the share of the scheme's liabilities in respect of the Union's

employees and former employees, and the assets backing those liabilities, has been estimated.

The actuarial valuations have been updated to 31 December 2020, by independent qualified actuaries in accordance with FRS 102. As required by FRS 102, the value of the defined benefit liabilities has been measured using the projected unit method. The funding target is for the scheme to hold assets equal in value to the accrued benefits based on projected salaries. If there is a shortfall against this target, then the Union and trustees will agree on deficit contributions to meet this deficit over a period.

The key FRS 102 assumptions used for the schemes are set out below, along with the fair value of the assets, a breakdown of the assets into the main asset classes, the present value of the FRS 102 liabilities and the deficit of assets below the FRS 102 liabilities (the net pension liability).

The major assumptions used by the actuaries were:	31 December 2020	31 December 2019
Retail price inflation assumption		
Pre-2030	2.9% pa	3.0% pa
Post-2030	2.8% pa	3.0% pa
Consumer price inflation assumption		
Pre-2030	1.9% pa	1.9% pa
Post-2030	2.7% pa	1.9% pa
Rate of increase of pensions in payment		
Non-GMP earned before 1 July 2016		
Pre-2030	2.9% pa	3.0% pa
Post-2030	2.8% pa	3.0% pa
Non-GMP earned after 1 July 2016		
Pre-2030	1.9% pa	1.9% pa
Post-2030	2.4% pa	1.9% pa
Post 1988 GMP		
Pre-2030	1.8% pa	1.8% pa
Post-2030	2.2% pa	1.8% pa
General increase in salaries over next year	1.9% pa	1.9% pa
Over second year and thereafter	2.7% pa	1.9% pa
Discount rate	1.4% pa	2.1% pa

On the basis of the assumptions used for life expectancy, a male pensioner currently aged 60 would be expected to live for a further 25.8 years (2019: 25.9 years). A male pensioner aged 60 in 20 years' time would be expected to live for a further 27.2 years (2019: 27.4 years).

The current allocation of the schemes' assets are as follow:

	2020 Value £'000s	2019 Value £'000s
Equities	288,613	260,151
Bonds	131,246	125,297
Property	56,756	57,971
Cash	5,307	5,885
Diversified growth funds	125,227	122,026
LDI	84,540	91,946
	691,689	663,276

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

10 Employers' Pension Costs (continued)

	31 December 2020 £'000s	31 December 2019 £'000s	31 December 2018 £'000s	31 December 2017 £'000s	31 December 2016 £'000s
Fair value of schemes' assets	691,689	663,276	618,554	646,090	598,157
Present value of defined benefit obligations	(958,075)	(821,846)	(759,902)	(789,682)	(795,881)
Net Liability	(266,386)	(158,570)	(141,348)	(143,592)	(197,724)

Changes in the present value of the defined benefit obligation are as follows:	31 December 2020 £'000s	31 December 2019 £'000s
Opening defined benefit obligation	821,846	759,902
Employer's part of current service cost	17,539	15,432
Past service cost	-	-
Interest on obligation	16,994	21,634
Contributions from plan members	182	174
Actuarial Loss	127,010	52,764
Benefits paid	(25,496)	(28,060)
Closing defined benefit obligation	958,075	821,846

Changes in the fair value of the plan assets are as follows:	31 December 2020 £'000s	31 December 2019 £'000s
Opening fair value of the assets	663,276	618,554
Interest on scheme assets	13,890	17,835
Actual return less interest on scheme assets	19,758	35,304
Running costs	(2,242)	(2,063)
Contributions by the employer	22,321	21,532
Contributions by scheme members	182	174
Benefits paid	(25,496)	(28,060)
Closing fair value of plans assets	691,689	663,276

The actual return on the schemes assets over the year was a gain of £33,648,000 (2019: a gain of £53,139,000).

The amount recognised outside profit and loss for 2020 is a loss of £107,252,000 (2019 loss of £17,460,000).

It is important to note that all of the pensions accounting entries are volatile from year to year. This is particularly true of the balance sheet figure, as the fair value of the assets are largely linked to the equity market, whereas the amount of the defined benefit obligation is linked to yields on AA-rated corporate bonds. .

The amounts recognised in the Statement of Comprehensive Income are as follows:	31 December 2020 £'000s	31 December 2019 £'000s
Current service cost	17,539	15,432
Past service cost	-	-
Running cost	2,242	2,063
Interest expense	3,104	3,799
Total expense included in the Statement of Comprehensive Income	22,885	21,294

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

10 Employers' Pension Costs (continued)

The following amounts have been included within operating profit under FRS102:	Year to 31 December 2020 £'000s	Year to 31 December 2019 £'000s
COHSE pension scheme additional contributions	3,763	3,513
Past service cost	-	-
Current service cost	17,539	15,432
Running cost	2,242	2,063
Interest expense	3,104	3,799
Contributions by the employer	(22,321)	(21,532)
Pension cost	4,327	3,275

The following amounts have been recognised outside the profit and loss:	Year to 31 December 2020 £'000s	Year to 31 December 2019 £'000s
COHSE	715	2,888
UNISON	(107,967)	(20,348)
Actuarial Loss recognised outside profit or loss	(107,252)	(17,460)

The FRS 102 Statement of Financial Position of the Schemes as at 31 December 2020 is as follows:	UNISON £'000s	UNISON £'000s
Defined Benefit Obligation	904,129	770,310
Fair Value of Assets	(621,128)	(595,915)
Pension Deficit	283,001	174,395

The deficit under FRS 102 would have moved as follows during the year:	Year to 31 December 2020 £'000s	Year to 31 December 2019 £'000s
Deficit in schemes at 1 January 2020	(158,570)	(141,348)
Expense included in the profit or loss	(22,885)	(21,294)
Contributions by the employer	22,321	21,532
Actuarial Loss	(107,252)	(17,460)
Deficit in Schemes as at 31 December 2020	(266,386)	(158,570)

Over the year to 31 December 2020, contributions by the National Office of £19,596,200 (2019: £19,513,800) were made to the schemes.

Other significant contributions (excluding employee contributions) were £2,191,805 for Branch Officials (2019: £2,134,600) and £517,153 for Pension Protection levy (2019: £459,200).

It was agreed with the Trustees that contributions to the UNISON Scheme increase to 26.8% of members' salaries from 1st January 2019. Since 1st April 2010 additional contributions from the Employer to the Scheme continues. This amount represents the savings in their National Insurance contributions flowing from the "salary sacrifice" arrangement. For the time being, this is calculated at approximately 0.9% of Pensionable Salaries overall.

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

11 Fixed assets

Tangible Fixed Assets

General Fund	Freehold Properties £'000s	Leasehold Properties £'000s	Equipment £'000s	Total £'000s
Cost:				
At 1 January 2020	122,469	2,602	12,098	137,169
Disposal/ Impairment and Fully depreciated assets	-	-	-	-
Additions	716	-	2,156	2,872
At 31 December 2020	123,185	2,602	14,254	140,041
Depreciation				
At 1 January 2020	22,921	2,449	9,819	35,189
Disposal, Impaired and Fully depreciated assets	-	-	-	-
Charge for the year	2,292	40	1,319	3,651
At 31 December 2020	25,213	2,489	11,138	38,840
National net book value at 31 December 2020	97,972	113	3,116	101,201
National net book value at 31 December 2019	99,548	153	2,279	101,980
Total Union				
General Fund	97,972	113	3,116	101,201
Regions			1	1
Branches	1,784	65	1,002	2,851
Total Union net book value at 31 December 2020	99,756	178	4,119	104,053
Total Union net book value at 31 December 2019	101,348	226	3,023	104,597

Intangible Fixed Assets

UNISON owns the freehold interest in 1 Mabledon Place. The last professional valuation was performed in February 2012 by Deloitte Drivers Jonas, who valued the freehold interest at £5.65 million. Under FRS102 UNISON adopted the approach to freeze the valuation as at 1 January 2014 and treat this as the deemed cost at that date. Amortisation is charged on a straight line basis over the length of the lease of 150 years.

General Fund	Leasehold Properties £'000s
Cost:	
Deemed cost as at 1 January 2020	5,650
Additions	-
Disposals	-
At 31 December 2020	5,650
Amortisation	
At 1 January 2020	(226)
Charge for the year	(38)
At 31 December 2020	(264)
National net book value at 31 December 2020	5,386
National net book value at 31 December 2019	5,424

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

12 Investments

	Year to 31 December 2020			Year to 31 December 2019		
	Listed investments £'000s	Unlisted investments £'000s	Total £'000s	Listed investments £'000s	Unlisted investments £'000s	Total £'000s
Cost:						
At 1 January 2020	25	7,545	7,570	25	5,262	5,287
Additions at cost	-	-	-	-	2	2
Disposals	-	-	-	-	-	-
Revaluation to market value	(1)	-	(1)	-	2,281	2,281
At 31 December 2020	24	7,545	7,569	25	7,545	7,570

	Year to 31 December 2020		Year to 31 December 2019	
	Market Value £'000s	Book Value £'000s	Market Value £'000s	Book Value £'000s
Unlisted investments				
Unity Trust Bank	7,545	7,545	7,545	7,545
Listed investments				
Others – National	4	4	5	5
Others – Branches	20	20	20	20
	7,569	7,569	7,570	7,570

Managers in Partnership – Joint Venture

On 1 June 2005, UNISON entered into a Joint Venture (JV) with the First Division Association (FDA), the JV is known as Managers in Partnership (MiP). The partnership provides support for senior manager members in the health service.

Control of the partnership is 50:50.

The management accounts of the partnership are as follows:	Total Partnership	UNISON Share
	2020	2020
	£'000s	£'000s
Statement of Comprehensive Income		
Income	1,692	846
Expenditure	(1,390)	(695)
Distributions to partners	(302)	(151)
Closing reserves	-	-
	Total Partnership	UNISON Share
	2020	2020
	£'000s	£'000s
Statement of Financial Position as at 31 December 2020		
Net current assets	-	-
Net current liabilities	-	-
Closing reserves	-	-

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

13 Financial Instruments

Financial Assets and Liabilities	2020	2019
	£'000s	£'000s
Financial assets measured at fair value through profit or loss	7,570	7,570
Financial assets measured at amortised cost	164,081	142,587
Financial liabilities measured at amortised cost	(12,879)	(11,866)

The fair value of investments is taken from their quoted market values at the year end.

14 Debtors

	2020	2019
	£'000s	£'000s
Members' subscriptions	7,397	8,399
Thompson LLP	3,119	3,119
Other debtors	1,954	2,180
Prepayments and accrued income	3,010	3,466
	15,480	17,164

15 Creditors

Payable within one year	2020	2019
	£'000s	£'000s
Trade creditors and accruals	(12,724)	(11,661)
PAYE, NI and other taxes	(1,456)	(1,416)
	(14,180)	(13,077)
Creditors: payable later than one year	(155)	(205)
	(14,335)	(13,282)

16 Operating Lease Commitments

UNISON is committed to the following total commitments under non-cancellable operating leases as follows:

	2020		2019	
	Land and Buildings	Other	Land and Buildings	Other
	£'000s	£'000s	£'000s	£'000s
National				
Less than one year	2,340	155	1,943	161
Between two and five years	7,064	298	5,996	397
More than five years	3,795	-	4,421	51
Branches				
Less than one year	627	-	478	-
Between two and five years	830	-	533	-
Over five years	119	-	442	-

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2020

17 International Development Fund

The above fund was established in 2004 to support the union's international commitments through a range of projects with trade unions in the developing world. The International Fund is disclosed as part of the transactions and balances of the General Fund.

	2020 £'000s	2019 £'000s
Income		
General Fund Donations	346	51
Interest	-	-
Expenditure		
Project donations	(119)	(58)
Surplus/(Deficit)	227	(7)
Reserves as at 1 January 2020	356	363
Reserves as at 31 December 2020	583	356

18 Notes to the Statement of Cash Flows

	2020 £'000s	2019 £'000s
a Reconciliation of Deficit to Net Cash Inflow from Operating Activities		
Loss for the year	(88,276)	(12,864)
Actuarial Loss on pension scheme	107,252	17,460
Proceeds from Sale of Property	-	-
Interest received	(315)	(371)
Proceeds from disposal of Investments	-	-
Interest paid	343	306
Pension costs FRS102 provision	564	(238)
Depreciation	3,689	3,247
Change in Fair Value of Investments	-	(2,281)
Decrease in debtors	1,828	1,031
Increase in creditors	1,053	2,973
Net cash inflow from operating activities	26,138	9,263

b Analysis of Net Funds

	2020 £'000s	Cash Flow £'000s	2019 £'000s
Short Term Bank Deposits	45,173	10,394	55,567
National and Regional – cash at bank	37,403	(22,352)	15,051
Branches – cash at bank	69,037	(11,045)	57,992
Net funds	151,613	(23,003)	128,610

19 Capital Commitments

There are no significant capital commitments.

20 Related Party Disclosure

The General Secretary is a Non-Executive Director of Unity Trust Bank. UNISON owns 10% of Unity Trust Bank ordinary shares and also banks with Unity Trust.

At year end UNISON held cash balances with Unity at Branch, Region and National totalling £151.6 million.

UIA supply and deliver the UNISON Direct service to members, UNISON reimbursed UIA costs of £2.9 million in 2020.

UNISON Welfare Board of Trustees are elected substantially from UNISON NEC and the regional and branch network.

Joint Venture in MIP summary is available under Note 12 - Investments.

UNISON donated £0.9m to UNISON welfare in 2020.

21 Financial and Operational Risk Management

UNISON is dependent on members' subscription income to fund all operations at National, Regional and Branch level. At times when the union's income continued to decline, largely as a result of ongoing austerity measures imposed, the union responded with robust recruitment and retention campaigns and activities to boost the union's membership. The union invested heavily in resources, union organisers and activists and their training to enhance organising and recruitment capacities and capabilities. This significantly reduced the adverse impact on union membership and participation levels, and which have since remained strong, resilient and consistent throughout. UNISON is therefore still well positioned in terms of membership and income, cash and reserves to manage its operations going forward. The union remains increasingly aware and alert to the future potential impact of ongoing austerity measures and changes in legislation on its membership and income. The union continues with short term strategic reviews of operations and member services with a view to avoiding more significant loss of members and income. UNISON has over the last few years invested in and embraced the technological development and strategies. This includes enhanced business intelligence, digital communications, tools and platforms enabling all parts of the union to react and interact with members and across the organisation more effectively. Where required, the union has been prepared to undertake a wider review of its operations and services in the medium and longer term.

UNISON works proactively to ensure measures are in place to manage its financial and operational risk. This includes forward financial planning and a proven strategy to ensure that the union operates balanced budgets so as to at least maintain its reserves whilst providing for capital maintenance to ensure the union operates effectively at all levels. Budgets and forecasts take into account the levels of expected income and expenditure and a going concern review is undertaken each year along with cash flow projections. These financial reviews are reported in detail to the Finance and Resource Committee for approval and agreement and subsequent endorsement by the National Executive Council as well as being made available to the external auditors.

The union actively undertakes regular and special reviews to improve operational efficiencies and controls and seek opportunities to maximise the use of all of its resources across the organisation. UNISON invests heavily in training and ongoing development of all staff to be able to meet the organisation's and members' needs and is proud of the levels of knowledge, expertise and dedication of all our staff which keeps the union attractive to members.

UNISON conducts its affairs with absolute minimum or nil external borrowings or debt but has the capacity, if required, to undertake significant loans underpinned by a valuable asset base. The single largest obligation is to the staff pension scheme which currently has a funding deficit. The pension deficit has been and continues to be managed through a clear strategy and recovery plan put in place by the employer and the trustees working collaboratively with professional legal and actuarial guidance. The recovery plan is reviewed on a triannual basis and updated if required to take into account current economic conditions, actuarial factors and funding deficit.

Commentary on COVID –19 and impact on the union

Under the current COVID-19 pandemic and uncertainty, the single biggest risk which still remains for the union is the potential and significant loss of membership and therefore income as the situation remains ongoing and prolonged. Whilst this could represent risk to the unions ability to generate or maintain cash, it does not in itself create an immediate threat to financial capacity of the union to continue its operations in the foreseeable future. The measures outlined above continue to operate and ensure that the union and its

membership remains protected and supported. The union continues its crisis management support of members and this in turn attracts more new joiners and results in fewer members leaving the union.

Membership and subscription income for 2020 is significantly better and higher than previous years as a direct result of the pandemic as well as actions, initiatives and investments undertaken by the union. The most recent statistics indicate that in the run up to this report our recruitment of new members remains high across most sectors. A surge in new membership has been attributed in part to the unions proactive response against potential threat or risks to members jobs or earnings as a direct result of COVID-19. The increase also reflects on the confidence in the union, its strength of reputation and ability of the union to support new and existing members in times when they need it most. It is positive that the Government has given commitment and announced measures to invest in and support employees in the NHS and other public sector workers who form the majority of the union's membership.

Over the year the union has acted quickly to ensure continued operations and service to members by diverting resources and efforts to the front-line support services with additional IT and equipment as required, ensuring our staff and lay committees are able to continue on a business as usual approach. Continued investments in IT and connectivity coupled with robust back up plans has meant minimised disruption and business continuity for most part but overall the union remains operational.

The union continues to meet all our obligations and are fully geared to continue working remotely for the foreseeable future. Our suppliers who are carefully vetted share our ethics and business practices and remain supportive to the point that special customised arrangements can be made as required to overcome short term difficulties. Therefore, we have a strong and loyal supplier chain continuing to provide the service as before.

The union as with other similar organisations has a high level of committed costs which can be met in the short term. If required, the union can also make significant changes to its costs base in the short term by curtailing non-essential expenditure at short notice if required. In the slightly longer term the union continues to review its operations wider to make strategic financial and operational changes to mitigate longer term negative impacts of the COVID-19 which would include changes across the whole organisation as required.

22 Taxation

Most of the Union's revenue comes from members' subscriptions or otherwise represents income such as commissions that derives directly as a consequence of transactions with or on behalf of members. Such revenue is regarded as 'mutual' income and is outside the scope of corporation tax.

To the extent that the Union has investment income including interest and rental income and/or capital gains, these sources, not being of a mutual nature, are subject to corporation tax. However, these sources are exempt from tax under sections 981-983 CTA 2010 to the extent that they have been applied in the provision of 'provident benefits'.

Statement of Comprehensive Income

	Notes	2020 £'000s	2020 £'000s	2019 £'000s	2019 £'000s
Income					
Contributions receivable			5,399		5,795
Interest on investments			14		48
Total Income			5,413		5,843
Expenditure					
Major campaigns		(1,323)		(2,169)	
Contributions and donations		(2,905)		(34)	
Contribution to General Fund expenses		(65)		(64)	
Total Expenditure			(4,293)		(2,267)
Surplus for the year			1,120		3,576

Statement of Financial Position

		2020 £'000s	2019 £'000s
Current Assets			
Debtors	2	3,585	2,516
Short Term Bank Deposits		-	8,700
Cash at bank		9,083	332
		12,668	11,548
Current Liabilities			
Creditors	3	-	-
Net assets		12,668	11,548
Represented by:			
Reserves at 1 January 2020		11,548	7,972
Surplus for the year		1,120	3,576
Balance 31 December 2020		12,668	11,548

Notes to the Financial Statements

1 Accounting Policies

- (a) The Financial Statements have been prepared on a historical cost basis and in accordance with applicable accounting standards
(b) The operation of the Fund is governed by the union's Constitution and Rules
(c) Interest on investments and loans comprises gross interest receivable for the period

	2020 £'000s	2019 £'000s
2 Debtors		
Sundry Debtors	-	-
General Fund	3,585	2,516
	3,585	2,516
3 Creditors		
Sundry creditors	-	-
General Fund	-	-
	-	-

4 Contribution to General Fund Expenses

The Financial Statements were approved by the Finance and Resource Management Committee on 29th April 2021 are endorsed by the National Executive Council and signed on its behalf by:



Christina McAnea
General Secretary
29th April 2021



Josie Bird
President
29th April 2021

UNISON
LABOUR LINK FUND – FOR INFORMATION ONLY

Year ended 31 December 2020

Statement of Comprehensive Income

	Notes	2020 £'000s	2020 £'000s	2019 £'000s	2019 £'000s
Income					
Contributions receivable			2,702		2,929
Other Income			-		10
Bank interest			8		29
Total Income			2,710		2,968
Expenditure					
National Expenditure		(1,495)		(2,332)	
National Administration		(28)		(98)	
Contribution to General Fund expenses		(65)		(65)	
Regional Expenditure		(118)		(257)	
Total Expenditure			(1,706)		(2,752)
Surplus for the year			1,004		216

Statement of Financial Position

		2020 £'000s	2019 £'000s
Current Assets			
Debtors	2	142	-
Short Term Bank Deposits		5,200	4,800
Cash at bank		605	302
		5,947	5,102
Current Liabilities			
Creditors	3	(3)	(162)
Net assets		5,944	4,940
Represented by:			
Reserves at 1 January 2020		4,940	4,724
Surplus for the year		1,004	216
Balance 31 December 2020		5,944	4,940

Notes to the Financial Statements

1 Accounting Policies

- (a) The Financial Statements have been prepared on a historical cost basis and in accordance with applicable accounting standards
- (b) The operation of the Fund is governed by the union's Constitution and Rules
- (c) Interest on investments and loans comprises gross interest receivable for the period

		2020 £'000s	2019 £'000s
2 Debtors			
Sundry debtors		-	-
Prepayment		-	-
General Fund		142	-
		142	-
3 Creditors			
General Fund		(3)	(162)
Sundry creditors		1	-
		(2)	(162)

4 Contribution to General Fund Expenses

The Financial Statements were approved by the Finance and Resource Management Committee on 29th April 2021 are endorsed by the National Executive Council and signed on its behalf by:

Christina McAnea

Christina McAnea
 General Secretary
 29th April 2021

Josie Bird

Josie Bird
 President
 29th April 2021

UNISON

TEN YEAR SUMMARY 2011 TO 2020 – FOR INFORMATION ONLY

Year ended 31 December 2020

(as disclosed in the Annual Financial Statements)

Statement of Comprehensive Income

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Income				RESTATED						
Members' Subscriptions	173,403	170,975	169,122	167,467	165,787	163,794	162,381	162,437	165,343	170,754
Local levy	196	212	309	300	304	295	282	286	237	245
Donations by branch members	773	22	152	196	107	3	26	223	230	5
Allocations to Political Funds	(6,418)	(6,716)	(6,632)	(6,637)	(6,520)	(6,550)	(6,543)	(6,087)	(8,724)	(8,100)
Available Operating Income	167,954	164,493	162,951	161,326	159,678	157,542	156,146	156,859	157,086	162,904
Non-Membership Income	12,726	10,242	8,058	8,648	8,939	8,466	11,410	9,694	10,060	10,534
Total Income	180,680	174,735	171,009	169,974	168,617	166,008	167,556	166,553	167,146	173,438
Total Operating Expenditure	(167,330)	(169,627)	(161,891)	(160,790)	(160,737)	(161,587)	(168,051)	(171,155)	(162,550)	(154,462)
Net Income for the year	13,350	5,108	9,118	9,184	7,880	4,421	(495)	(4,602)	4,596	18,976
Revaluation of Mabledon Place	17,792	850	-	-	-	-	-	-	-	-
Actuarial (Losses)/Gains on pension scheme	(44,977)	(16,525)	12,890	(35,012)	33,804	(95,510)	58,792	8,562	(17,460)	(107,252)
Surplus/(Deficit) for the year	(13,835)	(10,567)	22,008	(25,828)	41,684	(91,089)	58,297	3,960	(12,864)	(88,276)

Statement of Financial Position

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Tangible Assets	113,731	110,900	106,516	102,653	98,258	100,475	99,185	99,934	104,597	104,053
Investments	22,147	2,153	2,052	1,984	4,192	4,193	4,193	5,288	7,570	7,569
Intangible asset	-	5,650	5,650	5,650	5,575	5,537	5,500	5,462	5,424	5,386
Joint Venture	-	-	-	-	-	-	-	-	-	-
Total Fixed Assets	135,878	118,703	114,218	110,287	108,025	110,205	108,878	110,684	117,591	117,008
Current Assets	111,388	119,460	119,636	129,814	141,404	141,434	145,830	145,630	146,054	167,229
Current Liabilities	(20,399)	(16,182)	(12,156)	(15,016)	(13,600)	(11,160)	(10,114)	(10,054)	(13,077)	(14,179)
Net Current Assets	90,989	103,278	107,480	114,798	127,804	130,274	135,716	135,576	132,977	153,050
Creditors due in more than one year	(14,087)	(6,000)	-	-	-	(355)	(305)	(255)	(205)	(155)
Provisions for Liabilities and Charges	-	-	-	-	-	-	-	-	-	-
Net Assets excluding pension scheme	212,780	215,981	221,698	225,085	235,829	240,124	244,289	246,005	250,363	269,903
Pension fund deficit	(106,589)	(120,356)	(104,065)	(133,280)	(102,340)	(197,724)	(143,592)	(141,348)	(158,570)	(266,386)
Total Net Assets	106,191	95,625	117,633	91,805	133,489	42,400	100,697	104,657	91,793	3,517
Represented by:										
Reserves	212,780	215,981	221,698	225,085	235,829	240,124	244,289	246,005	250,363	269,903
Pension scheme liability	(106,589)	(120,356)	(104,065)	(133,280)	(102,340)	(197,724)	(143,592)	(141,348)	(158,570)	(266,386)
Accumulated Reserves	106,191	95,625	117,633	91,805	133,489	42,400	100,697	104,657	91,793	3,517
Average number of employees	1,133	1,180	1,206	1,206	1,226	1,241	1,220	1,194	1,167	1,152

Note: 2011 to 2014 are consolidated financial statements which includes UNISON's subsidiary.



AUDITOR'S REPORT TO THE MEMBERS OF UNISON

We have audited the financial statements of UNISON for the year ended 31 December 2020 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 23 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.

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 affairs as at 31 December 2020 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.

Crowe U.K. LLP

Crowe U.K. LLP
London

28 May 2021