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# 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 2015

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

No

(Click the appropriate box)

General Secretary:

Dave Prentis

Telephone Number:

0800 0 967 968

Contact name for queries regarding

Simon Crane

Telephone Number:

020 7121 5373

E-mail:

s.crane@unison.co.uk

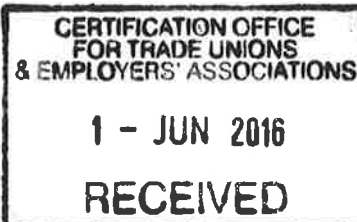
**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

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  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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



(Revised February 2011)

## NEC MEMBERSHIP As at Dec 2015

	<b>NAME</b>
1.	Anderson Andrew(by election June 2015)
2.	Anthony James
3.	Ashley April
4.	Auger Dave
5.	Bannister Roger
6.	Berrisford Nicole
7.	Berry Jacqueline
8.	Bird, Josie
9.	Bryan Janet
10.	Bullen Tomasa
11.	Cameron, Liz
12.	Carolan Jane
13.	Cook Margaret
14.	Crowe Sarah
15.	Crowther Linda (by election June 2015)
16.	Davies Helen
17.	Dunning Jonathan (by election June 2015)
18.	Fisher Mark (by election June 2015)
19.	Flack Gail (by election June 2015)
20.	Forster Sue
21.	Franklin Suzy
22.	Gallagher Bernie
23.	Gilroy Paul
24.	Glover Paul
25.	Gray John

	<b>NAME</b>
26.	Hanrahan Christopher
27.	Hatherlay Susan (by election June 2015)
28.	Hines Michael
29.	Holmes Paul
30.	Howard Sonya K
31.	Jones John
32.	Junnor Naomi (by election June 2015)
33.	Kennett Adrian (by election June 2015)
34.	Kusoro Abilola
35.	Le Marinel Maureen
36.	Leach Diana
37.	Littlewood Sarah (by election June 2015)
38.	Locke Mary
39.	Long Alistair (by election June 2015)
40.	McKay Gordon
41.	McKee Margaret
42.	McKeever Lucia
43.	Milford Stephen
44.	Moses Ann
45.	Nichols Wendy
46.	Perrin Vicky
47.	Pierre Hugo (by election June 2015)
48.	Potter Debi (by election June 2015)
49.	Poulton Lynn
50.	Rankin Davena
51.	Reissmann Karen
52.	Roberts Eric
53.	Rogers Jon
54.	Sewell Carol

	<b>NAME</b>
55.	Smith Eleanor
56.	Smith Polly
57.	Stacey Irene
58.	Stockham Sian
59.	Sullivan Christine
60.	Tansley Chris
61.	Wilson Tony
62.	Wood Rena

**Leavers in June 2015: by election**

- 1 Jean Butcher
- 2 John Campbell
- 3 Lesley Discombe
- 4 Melanie Fender
- 5 Daniel Goodwin
- 6 Sue Highton
- 7 Helen Jenner
- 8 Stephen Kennedy
- 9 . Sandra-Dee Masson
10. Kevin O'Grady
11. Kim Silver
12. Calvin Smeda

**Leavers by resignation December 2015**

- 1 Ian Flemming
- 2 Max Watson

# 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	279,831	8,969			288,880
FEMALE	936,828	30,025			966,853
TOTAL	1,216,659	38,994			A 1,255,653

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

18,795
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Number of members at end of year contributing to the General Fund

1,239,750
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## 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)

	£'000s	£'000s
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		158,000
<b>From Members:</b> Other income from members (specify)		
Local levy	304	
<b>Total other income from members</b>		304
<b>Total of all income from members</b>		158,304
<b>Investment income (as at page 12)</b>		2,499
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	9,981	
Actuarial gain on pension scheme	30,940	
<b>Total of other income</b>		40,921
	<b>TOTAL INCOME</b>	<b>201,724</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		9,216
<b>Administrative expenses (as at page 10)</b>		101,195
<b>Federation and other bodies (specify)</b>		
Affiliations	4,556	
Other expenditure (as at page 3a)	45,992	
<b>Total expenditure Federation and other bodies</b>		50,548
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	<b>160,959</b>
		40,765
		65,034
		105,799
Surplus (deficit) for year		40,765
Amount of general fund at beginning of year		65,034
Amount of general fund at end of year		105,799

## GENERAL EXPENDITURE – OTHER EXPENDITURE

	£'000s
Membership Participation Unit	410
General Publicity	948
Membership Services	133
Information Technology	8,012
International Relations	127
Miscellaneous expenditure	44
Regional Office expenditure	3,578
Branch Organisation	27,619
RMS	777
Pension protection levy	290
International fund	382
Ballots and elections	1,907
Additional pension costs	1,765
	45,992

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

(see notes 19 and 20)

DESCRIPTION	£'000s	£'000s
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		Nil
<b>Other income</b>		
Distributions from joint ventures	197	
Non membership income	8,886	
Profit on disposal of fixed assets	898	
<b>TOTAL OTHER INCOME</b>		9,981
<b>TOTAL OF ALL OTHER INCOME</b>		9,981



# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£'000s		£'000s
Representation – Employment Related Issues	2,875	<b>brought forward</b>	6,715
		Education and Training services	1,806
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications	3,840		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits		Death, accident and other benefits	415
		Gift aid to UNISON Welfare	280
Other Cash Payments			
<b>carried forward</b>	6,715	<b>Total (should agree with figure in General Fund)</b>	9,216

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	<b>INDUSTRIAL ACTION</b>	<b>£'000s</b>	<b>£'000s</b>
<b>Income</b>			
	From members		1,267
	Investment income (as at page 12)		58
	Donations by branch members		107
	Other income		
	Non membership income	53	
	<b>Total other income as specified</b>		53
	<b>Total Income</b>		1,485
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	566	
	<b>Total Expenditure</b>		566
	<b>Surplus (Deficit) for the year</b>		919
	<b>Amount of fund at beginning of year</b>		26,771
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		27,690
	<b>Number of members contributing at end of year</b>		N/A

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

(See notes 24 and 25)

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

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

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

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

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

(see notes 32 and 33)

Administrative Expenses		£'000s
Remuneration and expenses of staff		71,880
Salaries and Wages included in above	£54,296	
Auditors' fees		126
Legal and Professional fees		4,829
Occupancy costs		10,528
Stationery, printing, postage, telephone, etc.		639
Expenses of Executive Committee (Head Office)		519
Expenses of conferences		2,849
Other administrative expenses (specify)		
Staff travel and other costs		5,213
Insurances		1,219
<b>Other Outgoings</b>		
Interest payable:		
Bank charges		179
Mortgages		
Other loans		
Depreciation		3,214
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	101,195
Charged to:	General Fund (Page 3)	101,195
	Fund- (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	<b>Total</b>	101,195

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Salary Sacrifice £	Other Benefits		
				Description	Value £	
General Secretary	98,670	12,908	8,805	Taxable subsistence and car benefit	7,120	127,503
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 £'000s		Other Fund(s) £'000s
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			18
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	23		391
Other investment income (specify)			
Change in Fair value of Investments			1,770
Exceptional property income			378
	23		2,557
		Total investment income	2,580
		Credited to:	
		General Fund (Page 3)	2,499
		Industrial Action Fund (page 6)	58
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund (page 9)	23
		Total Investment Income	2,580

# BALANCE SHEET as at 31 December 2015

(see notes 47 to 50)

RESTATED

Previous Year		£'000s	£'000s
102,653	<b>Fixed Assets</b> (at page 14)		98,258
	<b>Investments</b> (as per analysis on page 15)		
214	Quoted (Market value £)	152	
7,420	Unquoted	9,615	
	<b>Total Investments</b>		9,767
	<b>Other Assets</b>		
	Loans to other trade unions		
19,163	Sundry debtors		18,608
119,761	Cash at bank and in hand		133,184
	Income tax to be recovered		
	Stocks of goods		
705	Others (specify) Loans		80
	<b>Total of other assets</b>		151,872
249,916	<b>TOTAL ASSETS</b>		259,897
65,034	Fund (Account 1)		105,799
26,771	Fund (Account 2)		27,690
	Fund (Account )		
	Superannuation Fund (Account )		
8,287	Political Fund (Account 1)		9,964
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
16,544	Sundry creditors		14,104
	Accrued expenses		
	Provisions		
133,280	Pension scheme liabilities		102,340
	<b>TOTAL LIABILITIES</b>		219,132
249,916	<b>TOTAL ASSETS</b>		259,897



# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £'000s	Motor Vehicles £'000s	Not used for union business £'000s	Total £'000s
	Freehold £'000s	Leasehold £'000s				
<b>Cost or Valuation</b>						
At start of year	105,216	2,602	11,009		6,563	125,390
Additions	721		354		27	1,102
Disposals	(3,846)		(552)			(4,398)
Revaluation/Transfer						
At end of year	102,091	2,602	10,811	Nil	6,590	122,094
<b>Accumulated Depreciation</b>						
At start of year	12,204	1,941	9,141		2,111	25,397
Charges for year	1,758	155	994		232	3,319
Disposals	(1,475)		(552)			(2,027)
Revaluation/Transfer						
At end of year	12,487	2,096	9,583	Nil	2,343	26,509
Net book value at 31 December 2015	89,604	506	1,228		4,247	95,585
Held at Regions			1			1
Held at Branches	1,744	6	922			2,672
Group Net book value at end of year	91,348	512	2,151	Nil	4,247	98,258
Net book value at end of previous year	94,801	673	2,727	Nil	4,452	102,653

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £'000s	Political Fund  £'000s
Equities (e.g. Shares)	152	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	152	
Market Value of Quoted Investment	152	
<b>UNQUOTED</b>		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Unity trust bank	2,270	
Revaluation to market value	1,770	
Other unquoted investments (to be specified)		
Intangible assets	5,575	
TOTAL UNQUOTED (as Balance Sheet)	9,615	
Market Value of Unquoted Investments	9,615	

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES ✓	NO
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
College of Operating Departmental Practitioners Limited	0602 8631 limited by guarantee		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES	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)

	<b>All funds except Political Funds £'000s</b>	<b>Political Funds £'000s</b>	<b>Total Funds £'000s0</b>
<b>INCOME</b>			
From Members	159,571	6,521	166,092
From Investments	2,557	23	2,580
Other Income (including increases by revaluation of assets)	41,081		41,081
<b>Total Income</b>	<b>203,209</b>	<b>6,544</b>	<b>209,753</b>
<b>EXPENDITURE</b> (including decreases by revaluation of Total Expenditure			
	161,525	4,867	166,392
<b>Funds at beginning of year</b> (including reserves)	91,805	8,287	100,092
<b>Funds at end of year</b> (including reserves)	133,489	9,964	143,453
<b>ASSETS</b>			
	Fixed Assets		98,258
	Investment Assets		9,767
	Other Assets		151,872
		<b>Total Assets</b>	259,897
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	116,444
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			143,453

# 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)

## 1.1 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 with the exception of:

- „ 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. We have a reasonable expectation that we have adequate resources to continue in

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

i 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 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.

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. CODP Ltd became dormant in 2014 and is only included for comparatives.

ii Where audited year end returns have not yet been received from Branches, previous year and audited accounts have been incorporated into the financial statements.

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

iv 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 Consolidated Statement of Comprehensive Income on the basis of subscriptions due for the year ending 31 December 2015.

Amounts not received as at 31 December 2015 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.

# ACCOUNTING POLICIES (continued)

(see notes 74 and 75)

## 1.7 Tangible Assets

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

Fixed assets are recorded at historical cost.

## 1.8 Intangible Assets and Investments

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

Mabledon Place is treated as an intangible asset

and is carried at amortised cost. Listed and unlisted investments are carried at market value.

## 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.

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 an intangible asset and is 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 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.

## 1.11 Taxation

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

## 1.12 Accounting Estimates

Judgements and estimates are incorporated where required in applying the Union's accounting policies and which may have a significant effect on the amounts included in the financial statements. The main areas were:

- .. Intangible assets – the basis of calculation and assumption used to perform revaluation and useful economic life of assets used in calculating amortisation.
- .. Investments – the basis of calculation and assumption used for market value
- .. The Union reviewed non-current assets each year for impairment, in line with accounting standards
- .. Contingent liabilities – the inclusion of provisions for potential liabilities where there is an element of uncertainty in the outcomes of the cases
- .. Pension Scheme – the actuarial assumptions used in calculating scheme assets and liabilities

## 1.13 Pension Schemes

UNISON operates a defined benefit pension scheme. 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 Consolidated Statement for Financial Position date. The resulting defined benefit scheme liability is shown separately on the face of the Consolidated Statement for Financial Position .

# SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

**including the accounts and balance sheet contained in the return.**

Secretary's Signature: <u>    <i>Dave Prentis</i>    </u>	Director of Finance's Signature: <u>    <i>[Signature]</i>    </u> (or other official whose position should be stated)
Name:           DAVE PRENTIS	Name:           RAJ ASHRA
Date: <u>    26.5.16    </u>	Date: <u>    26 MAY 2016    </u>

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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



# AUDITOR'S REPORT

(see notes 81 to 86)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)  
YES
2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
  - (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?  
(See section 36(3) of the 1992 Act, set out in note 83)YES
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
  - (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.  
(See section 36(4) of the 1992 Act set out in rule 83)YES
4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF UNISON**

We have audited the financial statements of UNISON for the year ended 31 December 2015 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 2 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 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.

In addition, 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 2015 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*  
 Crowe Clark Whitehill LLP  
 Chartered Accountants and Registered Auditors  
 London EC4Y 8EH

Signature(s) of auditor or auditors:	<i>Crowe Clark Whitehill LLP</i>	
Name(s):	Crowe Clark Whitehill LLP	
Profession(s) or Calling(s):	Chartered Auditors and Registered Auditors	
Address(es):	<i>ST BRIDE'S HOUSE 10, SALISBURY SQUARE LONDON EC4Y 8EH</i>	
Date:	<i>26 May 2016</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.