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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Unity					
Year ended:	16 April 2015					
List no:	C79T					
Head or Main Office:	Hillcrest House Garth Street Hanley Stoke on Trent ST1 2AB					
Website address (if available)	http://www.unitytheunion.org.uk/					
Has the address changed during the year to which the return relates?	<table><tr><td>Yes</td><td><input type="checkbox"/></td><td>No</td><td><input checked="" type="checkbox"/></td><td>(Click the appropriate box)</td></tr></table>	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Click the appropriate box)
Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	(Click the appropriate box)		
General Secretary:	H Hockaday – Retired 31 May 2015					
Telephone Number:	01782 272755					
Contact name for queries regarding	Graham Dow					
Telephone Number:	0141 849 6630					
E-mail:	graham.dow@gmb.org.uk					

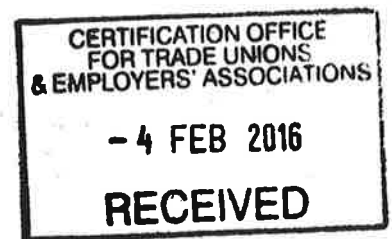
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

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

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

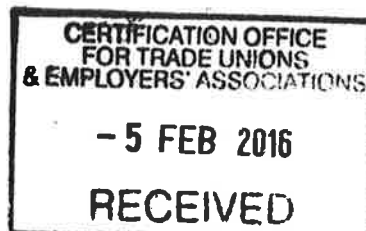
For Unions based in Scotland:
Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

**UNITY LIST NO C79T
OFFICERS IN POST AT 16 APRIL 2015**

Name	Office held
H Hockaday	General Secretary
D Wood	Divisional Officer
W Grieveson	Divisional Officer
L Huson	N.E.C. Member
N Hickson	N.E.C. Member
T Dawkins	General President
S Warburton	Divisional Officer
S Yates	N.E.C. Member
R Hodson	N.E.C. Member
K Birks	N.E.C. Member
K Dovey	N.E.C. Member
J Eardley	N.E.C. Member
C Rhodes	N.E.C. Member
P Meyrick	N.E.C. Member
W Pilgrim	N.E.C. Member



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	2,529	28	0	0	2,557
FEMALE	1,417	24	0	0	1,441
TOTAL	3,946	52	0	0	A 3,998

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

48
3,998

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

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Divisional Officer	John Huson		April 2014
NEC Member		Chris Rhodes	April 2014
NEC Member		Peter Meyrick	April 2014
NEC Member		William Pilgrim	April 2014
NEC Member	Samantha Warburton		March 2015
Divisional Officer		Samantha Warburton	March 2015

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		556,006
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		556,006
Investment income (as at page 12)		234,777
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	329,848	
Total of other income (as at page 4)		329,848
	TOTAL INCOME	1,120,631
EXPENDITURE		
Benefits to members (as at page 5)		22,198
Administrative expenses (as at page 10)		835,256
Federation and other bodies (specify)		
GTFU Fees	4,357	
TUC Affiliation fees	13,085	
Grants to other societies and charitable donations	5,565	
Total expenditure Federation and other bodies		23,007
Taxation		25,352
	TOTAL EXPENDITURE	905,813
Surplus (deficit) for year		214,818
Amount of general fund at beginning of year		5,070,156
Amount of general fund at end of year		4,943,010

Note
Reconciliation of general fund balance

Fund at beginning of year	£5,070,156
Surplus for year	£ 214,818
Other reserves movement	£ 11,036
Actuarial loss on defined benefit pension	£ (353,000)
Fund at end of year	<u>£4,943,010</u>

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Surplus on disposal of investments	142,236	
Management charge to political fund	250	
Pension finance income	115,000	
Union learning fund	64,369	
Other income	<u>7,993</u>	329,848
TOTAL OTHER INCOME		329,848
TOTAL OF ALL OTHER INCOME		329,848

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal and professional expenses	7,122	brought forward Education and Training services Retirement Seminars	8,552 5,111
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Retirement Grants	4,535
		Death Grants	4,000
Other Cash Payments			
Unemployment	1,220		
Industrial Injury	210		
carried forward	8,552	Total (should agree with figure in General Fund)	22,198

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies		18,065	
	Investment income (as at page 12)		2	
	Other income (specify)			
		Total other income as specified		
		Total income	18,067	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) Labour Party affiliation fees		3,400	
	Local labour party fees, expenses, donations and meetings		28,911	
	Administration expenses in connection with political objects (specify) Management Expenses		250	
	Refunds of contributions		996	
			Total expenditure	33,557
			Surplus (deficit) for year	(15,490)
			Amount of political fund at beginning of year	90,150
		Amount of political fund at the end of year (as Balance Sheet)	74,660	
		Number of members at end of year contributing to the political fund	3,711	
		Number of members at end of the year not contributing to the political fund	287	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			234	

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union		
		£	£	
Income	Contributions and levies collected from members on behalf of central political fund			
	Funds received back from central political fund			
	Other income (specify)			
		Total other income as specified		
		Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	
			Amount held on behalf of trade union political fund at beginning of year	
			Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year		
		Number of members at end of year contributing to the political fund		
		Number of members at end of the year not contributing to the political fund		
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund				

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

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		378,145
Salaries and Wages included in above	£360,539	
Auditors' fees		53,946
Legal and Professional fees		90,439
Occupancy costs		53,595
Stationery, printing, postage, telephone, etc.		45,714
Expenses of Executive Committee (Head Office)		58,389
Expenses of conferences		4607
Other administrative expenses (specify)		
Motor Expenses		6,398
Repairs and Renewals		50,224
Sundry (Including Insurance £12077)		26,036
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		2,176
Mortgages		
Other loans		
Depreciation		57,276
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Local Expenses		8,311
	Total	835,256
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
H Hockaday (General Secretary)	64,603	7,174	28,972	Car, fuel, healthcare	20,236	120,985
J Huson (Divisional Officer)	10,870	1,141	0	Car, fuel, healthcare	2,810	14,821
D Wood (Divisional Officer)	46,182	4,885	0	Car, fuel, healthcare	6,638	57,705
W Grieveson (Divisional Officer)	40,316	4,272	0	Car, fuel, healthcare	5,770	50,358
L Huson (N.E.C. Member)	2,793	102	0		0	2,895
N Hickson (N.E.C. Member)	3,244	116	0		0	3,360
T Dawkins (General President)	5,573	347	0		0	5,920
S Warburton (N.E.C. Member)	2,945	315	0		0	3,260
S Yates (N.E.C. Member)	2,275	106	0		0	2,381
R Hodson (N.E.C. Member)	2,486	110	0		0	2,596
K Birks (N.E.C. Member)	2,563	111	0		0	2,674
K Dovey (N.E.C. Member)	3,360	105	0		0	3,465
J Eardley (N.E.C. Member)	3,106	111	0		0	3,217
C Rhodes (N.E.C. Member)	1,974	99	0		0	2,073
P Meyrick (N.E.C. Member)	1,974	99	0		0	2,073
W Pilgrim (N.E.C. Member)	1,187	79	0		0	1,266

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		100,777
Dividends (gross) from:		
Equities (e.g. shares)		106,962
Interest (gross) from:		
Government securities (Gilts)		3,149
Mortgages		
Local Authority Bonds		
Bank and Building Societies		23,889
Other investment income (specify)		
Total investment income		234,777
Credited to:		
General Fund (Page 3)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		

BALANCE SHEET as at

16 April 2015

(see notes 47 to 50)

Previous Year		£	£
1,805,045	Fixed Assets (at page 14)		1,776,934
	Investments (as per analysis on page 15)		
2,069,052	Quoted (Market value £ 3,139,667)		2,088,278
20,200	Unquoted		200,200
	Total Investments		4,065,412
	Other Assets		
	Loans to other trade unions		
168,476	Sundry debtors		143,866
2,594,438	Cash at bank and in hand		2,433,871
	Income tax to be recovered		
	Stocks of goods		
116,000	Others (specify) Defined benefit pension scheme		86,000
	Total of other assets		2,663,737
	TOTAL ASSETS		6,729,149
5,070,156	General Fund (Account 1)		4,943,010
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
90,150	Political Fund (Account)		74,660
1,613,859	Revaluation Reserve		1,602,823
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
374	Tax payable		25,726
73,849	Sundry creditors		33,749
104,823	Accrued expenses		49,181
	Provisions		
	Other liabilities		
6,953,211	TOTAL LIABILITIES		6,729,149
	TOTAL ASSETS		6,729,149

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold £				
Cost or Valuation						
At start of year		675,000	187,357	108,515	1,040,000	2,010,872
Additions				51,965		51,965
Disposals				(68,895)		(68,895)
Revaluation/Transfer s						
At end of year		675,000	187,357	91,585	1,040,000	1,993,942
Accumulated Depreciation						
At start of year			162,416	43,411		205,827
Charges for year		21,776	5,247	21,985		49,008
Disposals				(37,827)		(37,827)
Revaluation/Transfer s						
At end of year		21,776	167,663	27,569		217,008
Net book value at end of year						
		653,224	19,694	64,016	1,040,000	1,776,934
Net book value at end of previous year						
		675,000	24,941	65,104	1,040,000	1,805,045

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)	1,984,568	
	Government Securities (Gilts)	103,710	
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	2,088,278	
	Market Value of Quoted Investment	3,139,667	
UNQUOTED	Equities	200	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Unity Trust Bank	200,000	
	TOTAL UNQUOTED (as Balance Sheet)	200,200	
	Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <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 checked="" type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	556,006	18,065	574,071
From Investments	234,777	-	234,777
Other Income (including increases by revaluation of assets)	329,848	2	329,850
Total Income	1,120,631	18,067	1,138,698
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	905,813	33,557	939,370
Decrease in defined benefit asset not recognised in the income and expenditure account	(353,000)		(353,000)
Funds at beginning of year (including reserves)	6,684,015	90,150	6,774,165
Funds at end of year (including reserves)	6,545,833	74,660	6,620,493
ASSETS			
Fixed Assets			1,776,934
Investment Assets			2,288,478
Other Assets			2,663,737
		Total Assets	6,729,149
LIABILITIES			
		Total Liabilities	108,656
NET ASSETS (Total Assets less Total Liabilities)			6,620,493

NOTES TO THE ACCOUNTS

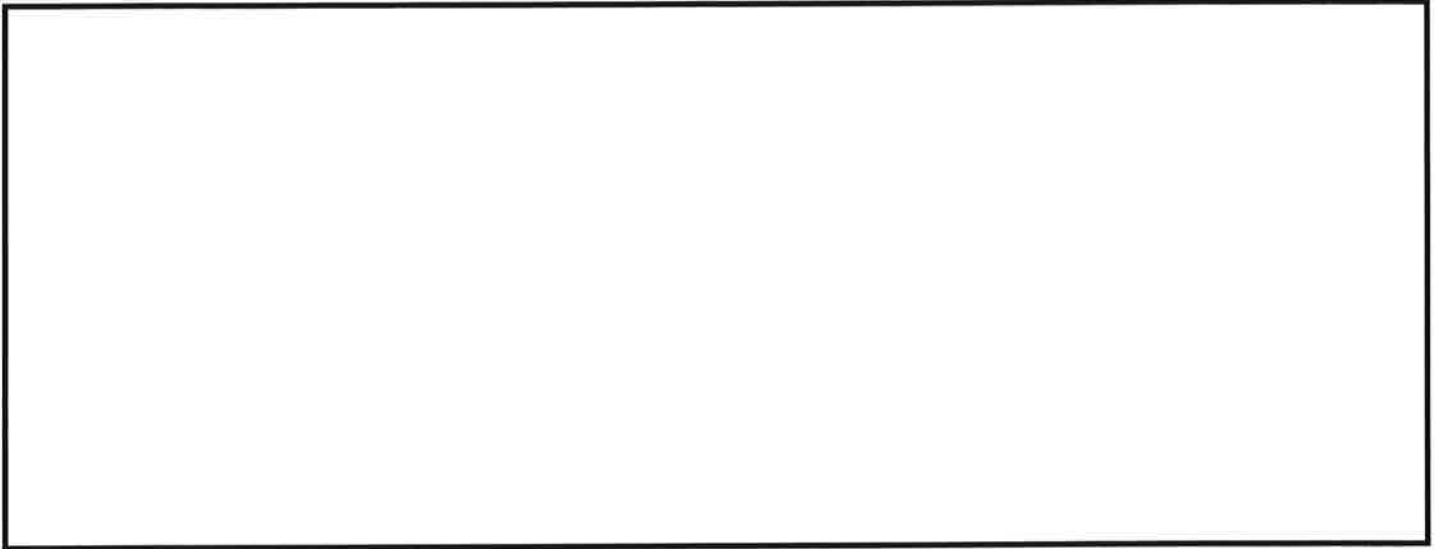
(see notes 72 and 73)

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

see financial statements

ACCOUNTING POLICIES

(see notes 74 and 75)



SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Paul Kenny</u> Name: <u>PAUL KENNY</u> Date: <u>22/12/15</u>	Chairmann's Signature: <u>[Signature]</u> (or other official whose position should be stated) <u>FINANCE DIRECTOR</u> Name: <u>ALLAN WYLC</u> Date: <u>22/12/15</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

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

AUDITOR'S REPORT

(see notes 81 to 86)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/~~NO~~

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

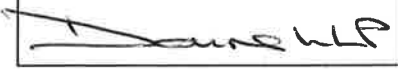
YES/~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

Attached separately in the financial statements

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	Dains LLP	
Profession(s) or Calling(s):	Statutory Auditors	
Address(es):	Suite 2, Albion House 2 Etruria Office Village Forge Lane, Etruria Stoke on Trent, ST1 5RQ	
Date:	27/01/2016	
Contact name and telephone number:	Simon Hawkins – 01782 262121	

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

Unity

(List no C79T)

Financial Statements for the
period ended 16 April 2015

Unity

Address: Hillcrest House
Garth Street
Hanley
Stoke on Trent
Staffordshire

General Secretary: H Hockaday – retired 31 May 2015

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23	Summary of Contributions and Payments by Lodges

Unity

Summary of contributions and payments by lodges for the period ended 16 April 2015

The Executive Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Executive Committee is required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Union at the end of the financial period and of the income and expenditure of the Union for the period ending on that date. The Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Union and of the income and expenditure of the Union for that period. In preparing those financial statements, the Executive Committee is required to:

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * prepare the financial statements on the going concern basis unless this basis is considered to be inappropriate.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Union and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Union and to prevent and detect fraud and other irregularities.

Each member of the Executive Committee has taken steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the Union's auditors are aware of that information. The Executive Committee confirms that there is no relevant information that they know of and which they know the auditors are unaware of.

In common with many other organisations of our size we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of financial statements.

By order of the Executive Committee



Mr T Dawkins

Date 23/11/15

Unity

Independent Auditors' Report to the members of Unity

We have audited the financial statements of Unity for the period ended 16 April 2015, set out on pages 4 to 23. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Executive Committee and Auditors

As explained more fully in the Statement of the Executive Committee's responsibilities set out on page 1, the Executive Committee is responsible for the preparation of financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit 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 (APB'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 Trade Union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Committee; and the overall presentation of the financial statements.

We have undertaken the audit in accordance with APB Ethical Standards including the APB Ethical Standard – Provisions Available for Small Entities, in the circumstances set out in the Statement of Executive Committee's Responsibilities.

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the Trade Union's affairs as at 16 April 2015 and of its surplus of income over expenditure for the period then ended; and
- the financial statements have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Unity

Independent Auditors' Report to the members of Unity

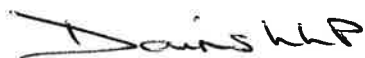
Emphasis of matter – going concern

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in accounting policy 1 to the financial statements concerning the merger of the Union with the GMB. The Union members have voted to merge with the GMB with effective date 16 April 2015 immediately following the preparation of these accounts at which point the Union will cease to exist as an independent trade union. The financial statements do not include any adjustments that result from the cessation of the Union as an independent trade union.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where, if in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee was not entitled to prepare the financial statements in accordance with the small companies regime.



Dains LLP
Chartered Accountants
Statutory Auditor

Date 27 January 2016

Suite 2
Albion House
2 Etruria Office Village
Forge Lane
Etruria
Stoke on Trent
ST1 5RQ

Unity

Statement of accounting policies for the period ended 16 April 2015

1. Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Union members have voted to merge with the GMB with effective date 16 April 2015 immediately following the preparation of these accounts, at which point the Union will cease to exist as an independent trade union. The financial statements are prepared for the 16 month period ended 16 April 2015 and do not include any adjustments that result from the cessation of the Union as an independent trade union.

2. Income - members' contributions

All contributions due to 16 April 2015 have been included in the financial statements.

3. Interest receivable, dividends and other income

Interest is accounted for based on amounts receivable. Dividends are accounted for based on amounts received. Interest on fixed term investments and bank deposits has been accrued to 16 April 2015.

4. Depreciation

Depreciation is calculated to write off fixed assets over their estimated useful lives as follows:

Freehold buildings – headquarters	-	2.5% on cost/revalued amount
Fixtures, fittings and equipment	-	10% reducing balance
Computer equipment	-	20% and 25% on cost
Motor vehicles	-	30% reducing balance

The freehold buildings are valued by the Executive Committee, based on appropriate professional advice, on an open market value basis. Surpluses are taken to the revaluation reserve.

5. Political fund

This is maintained as a separate fund to which the political contributions of members are credited. Expenses incurred for political purposes and refunds of contributions to members who have contracted out are paid out of the account. The political fund may also be used for non-political purposes as may be determined by the Union's Executive Committee.

6. Lodge transactions

The income and expenditure of the lodges are included in these financial statements.

Unity

Statement of accounting policies for the period ended 16 April 2015

7. Pensions

The union operates a defined benefit scheme for its officials and staff. This scheme was closed to new members at 25 February 2005.

The full costs of providing amendments to benefits in respect of past service are charged to operating income/expenditure. A credit representing the expected return on assets held by the pension scheme is included within net interest. The expected return is based upon the market value of these assets at the start of the financial period. An interest charge is also included within net interest. The interest cost is the expected increase during the period in the present value of the scheme liabilities because the benefits are one period closer to settlement. The differences between actual and expected returns on assets are recognised in the Statement of Total Recognised Gains and Losses, together with differences arising from changes in assumptions. The difference of the market value of the assets of the scheme and the present value of the accrued pension liabilities is shown as an asset/liability on the balance sheet, net of deferred tax where appropriate.

The union also operates a stakeholder pension scheme for staff. Contributions are charged as they become due.

8. Corporation tax

Corporation tax payable for the period is based on income received from investments, bank interest and rental income, less provident benefits and the proportion of administrative expenses attributable to providing those benefits. The corporation tax computation includes net capital gains on investment disposals and/or deducts net capital losses on investment disposals.

9. Deferred taxation

Provision is made in full for all taxation deferred in respect of timing differences that have originated but not reversed by the balance sheet date, except for gains on disposal of fixed assets which will be rolled over into replacement assets. No provision is made for taxation on permanent differences. Deferred tax assets are recognised to the extent that it is more likely than not that they will be recovered.

10. Investments

Investments are stated at cost less provision for any permanent diminution in value.

11. Investment properties

Investment properties are valued by the Executive Committee, based on appropriate professional advice, on an open market value basis. Surpluses and temporary diminutions in value are taken to the revaluation reserve. Permanent diminutions in value are reported in the income and expenditure account. Investment properties are not depreciated.

12. Operating leases

Rentals paid under operating leases are charged to the profit and loss account as incurred.

Unity

Benefits and Management Fund

Income and Expenditure Account for the period ended 16 April 2015

	Notes	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Income			
Contributions receivable	1	556,006	427,153
Interest, dividends and other income	2	<u>564,625</u>	<u>384,896</u>
		1,120,631	812,049
Less expenditure			
Provident benefits	3	22,198	65,471
Staff costs	4	378,145	251,923
Other administrative costs	5	394,115	216,006
Trades Union fees, grants and education expenses	6	27,614	20,228
Committee, delegates and other expenses	7	<u>58,389</u>	<u>12,807</u>
		<u>(880,461)</u>	<u>(566,435)</u>
Surplus of income over expenditure before taxation		240,170	245,614
Taxation	8	<u>(25,352)</u>	<u>(283)</u>
Surplus of income over expenditure	19	<u>214,818</u>	<u>245,331</u>

Unity

Political Fund for the period ended 16 April 2015

	Notes	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Income	9	18,067	9,016
Less expenditure	10	<u>(33,557)</u>	<u>(4,929)</u>
(Deficit)/ surplus of income over expenditure		(15,490)	4,087
Balance on fund at beginning of the year		90,150	86,063
Transfer to Benefits and Management fund	19	-	-
Balance on fund at end of the year		<u>74,660</u>	<u>90,150</u>

Unity

**Statement of recognised gains and losses – Benefits and Management Fund
for the period ended 16 April 2015**

	Notes	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Surplus of income over expenditure	19	214,818	245,331
Revaluation of fixed assets	18	-	(213,250)
Actuarial loss recognised on defined benefit pension asset	20	(353,000)	(251,000)
Total recognised deficit relating to the year		<u>(138,182)</u>	<u>(218,919)</u>

Notes of Historical Cost Profits and Losses for the Period ended 16 April 2015

	Notes	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Reported surplus on ordinary activities before taxation		240,170	245,614
Difference between historical cost depreciation charge and depreciation based on revalued amounts	18	11,036	-
Total recognised surplus relating to the year before taxation		<u>251,206</u>	<u>245,614</u>
Total recognised surplus relating to the year after taxation		<u>225,854</u>	<u>245,331</u>

Unity
Balance Sheet as at 16 April 2015

	Notes	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Tangible fixed assets	11	1,776,934	1,805,045
Investments	12	<u>2,288,478</u>	<u>2,269,252</u>
		<u>4,065,412</u>	<u>4,074,297</u>
Current assets			
Debtors	13	143,866	168,476
Investments and cash on deposit	14	2,094,073	2,539,649
Cash at bank	15	339,465	53,967
Cash in hand		<u>333</u>	<u>822</u>
		2,577,737	2,762,914
Less liabilities			
Creditors : amounts falling due within one year	16	<u>(87,756)</u>	<u>(155,646)</u>
Net current assets		<u>2,489,981</u>	<u>2,607,268</u>
Creditors : amounts falling due over one year	17	<u>(20,900)</u>	<u>(23,400)</u>
Net assets excluding pension assets		6,534,493	6,658,165
Pension assets			
Defined benefit scheme net assets	20	86,000	116,000
Net assets including pension assets		<u>6,620,493</u>	<u>6,774,165</u>
Financed by:			
Political fund (page 7)		74,660	90,150
Revaluation reserve	18	1,602,823	1,613,859
Benefits and management fund	19	4,943,010	5,070,156
		<u>6,620,493</u>	<u>6,774,165</u>

The financial statements have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992, and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements on pages 4 to 23 were approved for submission to the Executive Committee and signed by:

.....
Mr A Wylie

Date: 18/12/15

Unity

Notes to the financial statements for the period ended 16 April 2015

1. Contributions receivable	Notes	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Contributions		<u>556,006</u>	<u>427,153</u>
2. Interest, dividends and other income		Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Investment income			
British Government securities		3,149	1,143
Stocks, shares and unit trusts		<u>106,962</u>	<u>91,651</u>
	110,111		92,794
Interest receivable gross			
Building society		2	71
Short term bank deposit		23,878	21,274
Transferred to Political Fund (note 9)		(2)	(71)
Other interest		<u>11</u>	<u>3</u>
	<u>23,889</u>		<u>21,277</u>
Total investment income		134,000	114,071
Surplus on disposal of investments		142,236	75,085
Rent receivable			
House – Stockton Brook		6,971	4,089
Headquarters		3,229	2,500
Car park - Garth Street		<u>90,577</u>	<u>70,000</u>
	100,777		76,589
Other income		7,993	7,687
Union Learning Fund		64,369	47,329
Management expenses – Political Fund		250	250
Unwind of CRC provision		-	38,885
	<u>449,625</u>		<u>359,896</u>
Pension finance income		<u>115,000</u>	<u>25,000</u>
	<u>564,625</u>		<u>384,896</u>

Unity

Notes to the financial statements for the period ended 16 April 2015

3. Provident benefits	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Unemployment	1,220	1,332
Industrial injury	210	1,205
Retirement grants	4,535	3,965
Retirement seminars	5,111	2,544
Death grants	4,000	3,000
Legal, professional expenses and disbursements	7,122	42,661
Strike expenditure	-	10,764
	22,198	65,471
4. Staff costs	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Salaries and allowances of Officers, Lodge Presidents, secretaries and Inspectors	38	37
Membership officers and collectors' commissions, fees etc	31,436	27,763
Headquarters' salaries	321,378	239,583
Head office pension scheme (including professional fees)	(14,441)	(43,735)
Healthcare	611	340
Subscriptions	-	363
National insurance	39,123	27,572
	378,145	251,923

Head office pension scheme costs includes adjustments in respect of FRS17 adjustments of current service costs of £32,000 (2013 - £40,000) and a gain as a result of past service costs of £nil (2013 - £107,000).

Unity

Notes to the financial statements for the period ended 16 April 2015

5. Other administrative costs	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Rent, rates, heat and light – headquarters	53,595	42,538
Postages - headquarters	10,276	7,014
Printing, stationery and advertising	24,215	14,456
Telephone charges	11,223	7,284
Insurances	12,077	8,800
Repairs and renewals	50,224	36,796
Bank charges	2,176	1,415
Car expenses, tax and insurance	6,398	4,349
Local expenses	8,311	8,792
Audit and accountancy fees	53,946	22,421
Professional and I.T. costs	90,439	24,352
Headquarters – sundries and maintenance	13,959	10,116
Depreciation	49,008	31,665
Deficit/(surplus) on disposal of fixed assets	8,268	(3,992)
	394,115	216,006
6. Trades union fees, grants and education expenses	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
General Federation of Trade Unions fees and expenses	4,357	3,605
Trades Union Congress affiliation fees	13,085	10,962
Trades Union Congress conferences and expenses	1,513	1,547
Grants to other societies and charitable donations	5,565	1,425
Seminars and day conferences	3,094	2,689
	27,614	20,228
7. Committee, delegates and other expenses	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
National executive and sub-committee	22,941	15,532
Biennial delegation expenses	20,273	(4,600)
Ballot and election expenses	15,175	1,875
	58,389	12,807

Unity

Notes to the financial statements for the period ended 16 April 2015

8. Taxation	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Corporation tax payable	19,031	374
Previous year under provision	6,321	(91)
	25,352	283
9. Political fund – income	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Contributions	18,065	8,945
Building society interest receivable on Political Fund (note 2)	2	71
	18,067	9,016
10. Political fund – expenditure	Period ended 16 April 2015 £	12 months ended 31 December 2013 £
Labour Party affiliation fees etc.	3,400	3,500
Local Labour Parties - affiliation fees, expenses and donations	28,811	507
Labour Party meetings	100	150
Management expenses	250	250
Refunds of contributions	996	522
	33,557	4,929

Unity

Notes to the financial statements for the period ended 16 April 2015

11. Tangible fixed assets

	Investment properties:						
	Total £	Car parks £	House Stockton Brook £	Freehold building - Headquarters £	Fixtures, fittings & equipment £	Computer equipment £	Motor vehicles £
Cost or valuation							
At 1 January 2014	2,010,872	900,000	140,000	675,000	130,586	56,771	108,515
Additions	51,965	-	-	-	-	-	51,965
Disposals	(68,895)	-	-	-	-	-	(68,895)
At 16 April 2015	1,993,942	900,000	140,000	675,000	130,586	56,771	91,585
Depreciation							
At 1 January 2014	205,827	-	-	-	108,245	54,171	43,411
Charge for year	49,008	-	-	21,776	2,883	2,364	21,985
Disposals	(37,827)	-	-	-	-	-	(37,827)
At 16 April 2015	217,008	-	-	21,776	111,128	56,535	27,569
Net book value							
At 16 April 2015	1,776,934	900,000	140,000	653,224	19,458	236	64,016
At 31 December 2013	1,805,045	900,000	140,000	675,000	22,341	2,600	65,104

Investment properties have been valued by the Officers at estimated market value on an existing use basis for accounts purposes, having taken appropriate professional advice.

The freehold building has been valued by the Officers at estimated market value for accounts purposes, having taken appropriate professional advice.

The original cost of the freehold buildings is £332,905 (2013 - £332,905). Cumulative depreciation of freehold land and buildings based on original cost is £263,561 (2013 - £252,821).

Unity

Notes to the financial statements for the period ended 16 April 2015

12. Investments	16 April 2015 £	31 December 2013 £
Investments at cost less provisions		
Quoted securities	2,088,278	2,069,052
Unquoted investments	<u>200,200</u>	<u>200,200</u>
	<u>2,288,478</u>	<u>2,269,252</u>
<p>The market value of the quoted investments above at 16 April 2015 was £3,139,667 (2013 - £2,899,813).</p>		
13. Debtors	16 April 2015 £	31 December 2013 £
Factory contributions receivable	41,185	68,314
Trade debtors	21,629	21,535
Other debtors	57,838	49,657
Prepayments and accrued income	<u>23,214</u>	<u>28,970</u>
	<u>143,866</u>	<u>168,476</u>
14. Current asset investments and cash on deposit	16 April 2015 £	31 December 2013 £
Short term deposit account – general	2,094,073	2,503,726
Short term deposit account – political	<u>-</u>	<u>35,923</u>
	<u>2,094,073</u>	<u>2,539,649</u>
15. Cash at bank	16 April 2015 £	31 December 2013 £
Current account – general	304,215	-
Current account - political fund	<u>35,250</u>	<u>53,967</u>
	<u>339,465</u>	<u>53,967</u>

Unity

Notes to the financial statements for the period ended 16 April 2015

16. Creditors	16 April 2015 £	31 December 2013 £
Amounts falling due within one year:		
Bank overdraft	-	25,489
Creditors and accruals	49,181	104,823
Taxation and social security	12,849	24,960
Corporation tax	25,726	374
	<u>87,756</u>	<u>155,646</u>
17. Creditors	16 April 2015 £	31 December 2013 £
Amounts falling due over one year:		
Creditors and accruals	20,900	23,400
	<u>20,900</u>	<u>23,400</u>
18. Revaluation reserve	16 April 2015 £	31 December 2013 £
Balance brought forward	1,613,859	1,827,109
Revaluations in the period	-	(213,250)
Other reserves movement	(11,036)	-
	<u>1,602,823</u>	<u>1,613,859</u>

Unity

Notes to the financial statements for the period ended 16 April 2015

19. Benefits and management fund including pension asset	16 April 2015 £	31 December 2013 £
Balance brought forward	5,070,156	5,075,825
Surplus of income over expenditure for the period	214,818	245,331
Other reserves movement	11,036	-
Actuarial loss recognised on defined benefit pension asset	(353,000)	(251,000)
Transfer from Political Fund (page 7)	-	-
	<hr/>	<hr/>
Balance carried forward	<u>4,943,010</u>	<u>5,070,156</u>

The balance on the Benefits and Management Fund at 16 April 2015 includes the Defined Benefit Pension Asset - £86,000 (2013 - £116,000)

20. **Pension scheme**

The Union operates a defined benefits pension scheme on behalf of certain of its employees providing benefits based on final pensionable pay and length of service. The assets of the scheme are held separately from those of the Union, being invested with insurance companies. The scheme became closed to new members from 25 February 2005. Contributions to the scheme are charged to the income and expenditure account so as to spread the cost of pensions over employees' working lives with the Union.

The defined benefit pension scheme is closed to new members and so under the projected unit method the current service cost would be expected to increase over time as members of the scheme approach retirement.

The latest full actuarial valuation was carried out at 6 April 2013 and has been updated for Financial Reporting Standard for Smaller Entities (effective April 2008) Defined Benefit Schemes purposes to 16 April 2015 by a qualified independent actuary. Pension scheme funding is £12,000 per month.

Unity

Notes to the financial statements for the period ended 16 April 2015

20. Pension scheme (continued)

The major assumptions used in this valuation were:	16 April 2015	31 December 2013
Discount rate	3.3%	4.6%
Retail price inflation	2.9%	3.3%
Consumer price inflation	1.9%	2.3%
Salary increase rate	2.6%	3.0%
Pension increases – Post 88 GMP	3.0%	3.0%
Pension increases – Pre 97 excess over GMP	5.0%/ 0.0%	5.0%/ 0.0%
Pension increases – Post 97 pre 99 pension	5.0%/ 2.9%	5.0%/ 3.3%
Pension increases – Post 99 pension	2.9%	3.3%
Deferred pension revaluation	1.9%	2.3%

The assumptions used by the actuary are the best estimates chosen from a range of possible actuarial assumptions, which due to the timescale covered, may not necessarily be borne out in practice.

The credit to the income and expenditure account for pension contributions and related expenditure in the period was £11,754 (2013 - £43,735). This includes charges of £8,549 (2013 - £2,948) in respect of stakeholders pensions.

Scheme assets

The fair value of the scheme's assets, which are not intended to be realised in the short term and may be subject to significant change before they are realised, and the present value of the scheme's liabilities which are derived from cash flow projections over long periods and thus inherently uncertain, were:

	16 April 2015	31 December 2013
	£	£
Equities	3,197,000	3,400,000
Bonds	1,944,000	1,366,000
Property	39,000	30,000
Other	190,000	192,000
Total fair value of pension assets	<u>5,370,000</u>	<u>4,988,000</u>
Present value of scheme liabilities	<u>(5,284,000)</u>	<u>(4,490,000)</u>
Surplus in the scheme	86,000	498,000
Restriction	-	(382,000)
Net pension surplus	<u>86,000</u>	<u>116,000</u>

The surplus has been restricted to the value of the scheme's future service cost less future employee contributions.

	16 April 2015	31 December 2013
Long term rate of return	3.3%	6.6%
Equities	3.3%	4.6%
Bonds	3.3%	4.6%
Property	3.3%	0.5%
Other	3.3%	0.5%

As noted by the actuary, from 2014 onwards the expected return on assets is in line with the discount rate at the start of the next period regardless of the assets held by the scheme.

Unity

Notes to the financial statements for the period ended 16 April 2015

20. Pension scheme (continued)	16 April 2015 £	31 December 2013 £
Movements in the surplus during the period:		
Surplus at beginning of the period	116,000	156,000
Movement in period:		
Current service costs	(32,000)	(40,000)
Past service costs	-	107,000
Contributions	240,000	119,000
Other financial income	115,000	25,000
Actuarial loss	<u>(353,000)</u>	<u>(251,000)</u>
Surplus in the scheme at the end of the year	<u>86,000</u>	<u>116,000</u>

	16 April 2015 £	31 December 2013 £
Analysis of amounts included in other finance income/costs		
Expected return on pension scheme assets	375,000	206,000
Interest on pension scheme liabilities	<u>(260,000)</u>	<u>(181,000)</u>
Net finance return	<u>115,000</u>	<u>25,000</u>

Analysis of amount recognised in statement of total recognised gains and losses

	16 April 2015 £	31 December 2013 £
Actual return less expected return on scheme assets	96,000	399,000
Experience gains and losses arising on liabilities	395,000	(636,000)
Changes in assumptions underlying the present value of scheme liabilities	<u>(844,000)</u>	<u>(14,000)</u>
Actuarial loss recognised in statement of total recognised gains and losses	<u>(353,000)</u>	<u>(251,000)</u>

The experience figure of £395,000 includes a gain of £382,000 due to the adjustment for surplus restrictions.

Unity

Notes to the financial statements for the period ended 16 April 2015

20. Pension scheme (continued)	16 April 2015	31 December 2013
History of experience gains and losses		
Difference between the expected and actual return on scheme assets:		
Amount	£96,000	£399,000
Percentage of year end scheme assets	2%	8%
Experience gains and losses on scheme liabilities:		
Amount	£395,000	£(636,000)
Percentage of year end present value of scheme liabilities	7%	14%
Total amount recognised in statement of total recognised gains and losses:		
Amount	£353,000	£(251,000)
Percentage of year end present value of scheme liabilities	6.7%	5.6%

21. Related party transactions

At the period end a balance of £13,641 (2013 - £57,786) was payable to the Unity 1993 Retirement Benefits Scheme in respect of employer voluntary contributions and Death in Service premiums paid by the pension scheme.

22. Post balance sheet events

On 9 January 2015, the Union members voted in favour of a merger with the GMB. The effective date of the merger is 16 April 2015, at which point, members, employees and assets will transfer into the GMB and Unity will cease to exist as an independent trade union.

Unity

Cash flow statement for the period ended 16 April 2015

Reconciliation of operating activities to net cash outflow from operating activities

	16 April 2015 £	31 December 2013 £
Income in excess of expenditure/(excess of expenditure over income) excluding investment income, and interest:		
- Benefits and Management Fund	106,170	131,543
- Political Fund	<u>(15,490)</u>	<u>4,087</u>
	90,680	135,630
Pension current service charge included in Benefits and Management Fund	32,000	40,000
Pension past service gain	-	(107,000)
Pension fund income included in Benefits and Management Fund	(115,000)	(25,000)
Pension payments	(240,000)	(119,000)
Depreciation (including adjustments on disposals)	57,276	27,673
Surplus on disposal of investments	(142,236)	(75,035)
Decrease/(Increase) in debtors	24,610	(29,025)
(Decrease)/Increase in creditors	<u>(72,450)</u>	<u>21,996</u>
Net cash outflow from operating activities	<u>(365,120)</u>	<u>(129,761)</u>

Cash flow statement

Cash flow from operating activities	(365,120)	(129,761)
Returns on investments and servicing of finance (note 1)	134,000	114,958
Taxation paid	-	(1,910)
Capital expenditure and financial investment (note 1)	<u>96,042</u>	<u>74,178</u>
Cash (outflow)/inflow before financing	(135,078)	57,465
Financing	<u>-</u>	<u>-</u>
(Decrease)/Increase in cash	<u>(135,078)</u>	<u>57,465</u>

Unity

Cash flow statement for the period ended 16 April 2015

Note 1

	16 April 2015 £	31 December 2013 £
Returns on investments and servicing of finance		
Interest received	23,889	21,277
Dividends received	<u>110,111</u>	<u>93,681</u>
	<u>134,000</u>	<u>114,958</u>

Capital expenditure and financial investment

Purchase of tangible fixed assets	(51,965)	(61,810)
Sales of fixed assets	22,800	16,000
Payments to acquire investments	(356,645)	(278,421)
Receipts from sales of investments	<u>481,852</u>	<u>398,409</u>
	<u>96,042</u>	<u>74,178</u>

Note 2

	16 April 2015 £	31 December 2013 £
Reconciliation of net cash flow to movement in net funds		
(Decrease)/Increase in cash	(135,078)	57,465
Net funds brought forward	<u>2,568,949</u>	<u>2,511,484</u>
Net funds carried forward	<u>2,433,871</u>	<u>2,568,949</u>

Note 3

Analysis of changes in net funds	As at 01.01.14	Cash flows	Non- cash changes	As at 16.04.15
Investments and cash on deposit	2,539,649	(445,576)	-	2,094,073
Cash at bank	53,967	285,498	-	339,465
Cash in hand	822	(489)	-	333
Bank overdraft	<u>(25,489)</u>	<u>25,489</u>	-	<u>-</u>
	<u>2,568,949</u>	<u>(135,078)</u>	<u>-</u>	<u>2,433,871</u>

Unity

Summary of contributions and payments by lodges for the period ended 16 April 2015

Name of lodge	Contributions	President Secretary Assistant	Rent	Sundries Fares etc	Postage	Total
	£	£	£	£	£	£
Armitage	-	-	-	-	-	-
Belleek	-	-	-	-	-	-
Denby	-	25	-	-	-	25
Derby	-	-	-	-	-	-
Middlewich	-	-	-	-	-	-
Stoke on Trent	-	-	-	-	-	-
	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25</u>