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FORM AR21

To be used for reporting years starting on or after 6 April 2015

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

UNISON

Year ended:

31 December 2016

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 0 857 857

Contact name for queries regarding

Simon Crane

Telephone Number:

020 7121 5373

E-mail:

s.crane@unison.co.uk

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

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

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

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

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



(Revised February 2017)

NEC MEMBERSHIP As at Dec 2016

	NAME
1.	Anderson Andrew
2.	Anthony James
3.	Ashley April
4.	Auger Dave
5.	Baptiste Elizabeth (by election September 2016)
6.	Bannister Roger
7.	Berrisford Nicole
8.	Berry Jacqueline
9.	Bird, Josie
10.	Bryan Janet
11.	Bullen Tomasa
12.	Cameron, Liz
13.	Carolan Jane
14.	Cook Margaret
15.	Crowe Sarah
16.	Crowther Linda
17.	Davies Helen
18.	Dunning Jonathan
19.	Fisher Mark
20.	Flack Gail
21.	Forster Sue
22.	Gallagher Bernie
23.	Gilroy Paul
24.	Glover Paul
25.	Gray John

	NAME
26.	Hanrahan Christopher
27.	Hines Michael
28.	Holmes Paul
29.	Howard Sonya K
30.	Jeffries Edwin(by election April 2016)
31.	Jones John
32.	Junnor Naomi
33.	Kennett Adrian
34.	Kusoro Abilola
35.	Le Marinel Maureen
36.	Leach Diana
37.	Littlewood Sarah
38.	Locke Mary
39.	Long Alistair
40.	McKay Gordon
41.	McKee Margaret
42.	McKeever Lucia
43.	Milford Stephen
44.	Moses Ann
45.	Nichols Wendy
46.	Perrin Vicky
47.	Pierre Hugo
48.	Potter Debi
49.	Poulton Lynn
50.	Rankin Davena
51.	Reissmann Karen
52.	Roberts Angela (by election October 2016)
53.	Rogers Jon
54.	Sewell Carol

	NAME
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 2016: by election

- 1 Suzy Franklin
- 2 Susan Hatherley
- 3 Linda Sweet

Other leaver during 2016

- 1 Eric Roberts(deceased)

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	311,657	9,838			321,495
FEMALE	1,043,373	32,935			1,076,308
TOTAL	1,355,030	42,773			1,397,803

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

24,973

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

1,225,500

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		✓
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If yes, state the name of that other union:

b. A federation of trade unions?

Yes		✓
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If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£'000s	£'000s
INCOME		
From Members: Contributions and Subscriptions		155,993
From Members: Other income from members (specify)		
Local Levy	295	
Total other income from members		295
Total of all income from members		156,288
Investment income (as at page 12)		243
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	7,956	
Total of other income (as at page 4)		7,956
	TOTAL INCOME	164,487
EXPENDITURE		
Benefits to members (as at page 5)		10,334
Administrative expenses (as at page 10)		100,536
Federation and other bodies (specify)		
Affiliations	4,634	
Other expenditure (as at page 3a)	45,846	
Actuarial loss on pension scheme	95,384	
Total expenditure Federation and other bodies		145,864
Taxation		
	TOTAL EXPENDITURE	256,734
Surplus (deficit) for year		(92,247)
Amount of general fund at beginning of year		105,799
Amount of general fund at end of year		13,552

GENERAL EXPENDITURE – OTHER EXPENDITURE

	£'000s
Membership Participation Unit	384
General Publicity	2,321
Membership Services	179
Information Technology	8,097
International Relations	145
Miscellaneous expenditure	346
Regional Office expenditure	3,132
Branch Organisation	27,363
RMS	702
Pension protection levy	317
International fund	251
Ballots and elections	312
Additional pension costs	2,297
	45,846

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£'000s	£'000s
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		NIL
Other income		
Distributions from joint ventures	157	
Non membership income	7,799	
TOTAL OTHER INCOME		7,956
TOTAL OF ALL OTHER INCOME		7,956

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£'000s		£'000s
Representation – Employment Related Issues	4,184	brought forward	8,311
		Education and Training services	1,379
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	4,127	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Death, accident and other benefits	364
		Gift aid to UNISON Welfare	280
Other Cash Payments			
carried forward	8,311	Total (should agree with figure in General Fund)	10,334

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	INDUSTRIAL ACTION	£'000s	£'000s
Income			
	From members		1,251
	Investment income (as at page 12)		60
	Donations by branch members		3
	Other income (specify)		
	Non membership income	667	
	Total other income as specified		667
	Total Income		1,981
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	823	
	Total Expenditure		823
	Surplus (Deficit) for the year		1,158
	Amount of fund at beginning of year		27,690
	Amount of fund at the end of year (as Balance Sheet)		28,848
	Number of members contributing at end of year		N/A

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

(See notes 24 and 25)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£'000s	£'000s	
Income	Members contributions and levies		6,550	
	Investment income (as at page 12)		24	
	Other income (specify)			
		Total other income as specified	Nil	
		Total income	6,574	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) Major campaigns	1,910		
	Contributions and donations	289		
	EU Referendum	455		
	Contribution to General fund expenses	133		
	National expenditure	2,204		
	National administration	95		
	Regional expenditure	366		
			Total expenditure	5,452
			Surplus (deficit) for year	1,122
			Amount of political fund at beginning of year	9,964
		Amount of political fund at the end of year (as Balance Sheet)	11,086	
		Number of members at end of year contributing to the political fund	1,186,538	
		Number of members at end of the year not contributing to the political fund	63,935	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			6,413	

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

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

(see notes 32 and 33)

	£'000's
Administrative Expenses	
Remuneration and expenses of staff	73,420
Salaries and Wages included in above	£55,136
Auditors' fees	126
Legal and Professional fees	5,309
Occupancy costs	9,727
Stationery, printing, postage, telephone, etc.	153
Expenses of Executive Committee (Head Office)	422
Expenses of conferences	2,496
Other administrative expenses (specify)	
Staff travel and other costs	4,926
Insurance	1,034
Other Outgoings	
Interest payable:	
Bank charges	249
Mortgages	
Other loans	
Depreciation	2,674
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	100,536
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 £
			Salary Sacrifice £	Other Benefits		
				Description	Value £	
General secretary	101,075	12,908	8,805	Taxable subsistence and car benefit	7,737	130,525
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)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies	24	303
Other investment income (specify)		
	24	303
Total investment income		327
Credited to:		
General Fund (Page 3)		243
Industrial Action Fund (Page 6)		60
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund(Page 9)		24
Total Investment Income		327

BALANCE SHEET as at 31 December 2016

(see notes 47 to 50)

Previous Year		£'000s	£'000s
98,258	Fixed Assets (at page 14)		100,475
	Investments (as per analysis on page 15)		
152	Quoted (Market value £)	153	
9,615	Unquoted	9,577	
	Total Investments		9,730
	Other Assets		
	Loans to other trade unions		
18,608	Sundry debtors		18,382
133,184	Cash at bank and in hand		134,187
	Income tax to be recovered		
	Stocks of goods		
80	Others (specify) Loans		212
	Total of other assets		152,781
259,897	TOTAL ASSETS		262,986
105,799	Fund (Account 1)		13,552
27,690	Fund (Account 2)		28,848
	Fund (Account)		
	Superannuation Fund (Account)		
9,964	Political Fund (Account 1)		11,086
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
14,104	Sundry creditors	11,776	
	Accrued expenses		
	Provisions		
102,340	Pension scheme liabilities	197,724	
	TOTAL LIABILITIES		209,500
259,897	TOTAL ASSETS		262,986

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				
Cost or Valuation						
At start of year	102,091	2,602	10,750		6,651	122,094
Additions	4,401		411		47	4,859
Disposals			(896)			(896)
Revaluation/Transfer						
At end of year	106,492	2,602	10,265	Nil	6,698	126,057
Accumulated Depreciation						
At start of year	12,487	2,096	9,537		2,388	26,508
Charges for year	1,770	135	507		225	2,637
Disposals			(896)			(896)
Revaluation/Transfer						
At end of year	14,257	2,231	9,148	Nil	2,613	28,249
Net book value at 31 December 2016	92,235	371	1,117		4,085	97,808
Held at Regions			1			1
Held at Branches	1,786		880			2,666
Group Net book value at end of year	94,021	371	1,998	Nil	4,085	100,475
Group Net book value at end of previous year	91,348	512	2,151	Nil	4,247	98,258

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £'000s	Political Fund £'000s
Equities (e.g. Shares)	153	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	153	
Market Value of Quoted Investment	153	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Unity trust bank	4,040	
Other unquoted investments (to be specified)		
Intangible asset	5,537	
TOTAL UNQUOTED (as Balance Sheet)	9,577	
Market Value of Unquoted Investments	9,577	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES	NO ✓
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES	NO
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £'000s	Political Funds £'000s	Total Funds £'000s
INCOME			
From Members	157,539	6,550	164,089
From Investments	303	24	327
Other Income (including increases by revaluation of assets)	8,626		8,626
Total Income	166,468	6,574	173,042
EXPENDITURE (including decreases by revaluation of	257,557	5,452	263,009
Total Expenditure	257,557	5,452	263,009
Funds at beginning of year (including reserves)	133,489	9,964	143,453
Funds at end of year (including reserves)	42,400	11,086	53,486
ASSETS			
Fixed Assets			100,475
Investment Assets			9,730
Other Assets			152,781
		Total Assets	262,986
LIABILITIES			
		Total Liabilities	209,500
NET ASSETS (Total Assets less Total Liabilities)			53,486

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.

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

- ii 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.

- 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 Statement of Comprehensive Income on the basis of subscriptions due for the year ending 31 December 2016.

Amounts not received as at 31 December 2016 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.

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 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 instate 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, General Political Fund and Affiliated Political Fund are amalgamated.

1.13 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

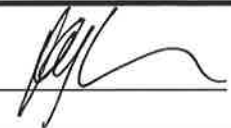
1.14 Pension Schemes

UNISON operates a defined benefit pension scheme. The disclosures required to be made under Section 28 of FRS 102 are made in note 11. 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 balance sheet.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

General Secretary's Signature: <u> Dave Prentis </u> Name: <u> DAVE PRENTIS </u> Date: <u> 6.6.17 </u>	Director of Finance's Signature: <u> </u> Name: <u> RAJ ASHRA </u> Date: <u> 6th JUNE 2017 </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	✓	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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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
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 2016 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 (section one)

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 2016 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
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>28 June 2017</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.

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

At the end of the reporting period preceding 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 NO

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

YES NO

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 Clark Whitehill LLP
Name	CROWE CLARK WHITEHILL LLP
Address	ST BRIDE'S HOUSE 10 SALISBURY SQ LONDON EC4A 8EH
Date	28 JUNE 2017
Contact name and telephone number	MRS T 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	