

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Society of Union Employees
Year ended:	2017
List no:	544T
Head or Main Office:	Suite A, The Courtyard Wind Street Swansea, SA1 1DP
Website address (if available)	Societyofunionemployees.org
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Job Share between Charlie Sarell/Claire Jones
Telephone Number:	07949 590138 – Charlie Sarell 07855 944108 – Claire Jones
Contact name for queries regarding	Charlie Sarell
Telephone Number:	07949 590138
E-mail:	c.sarell@unison.co.uk

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

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

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



(Revised November 2017)

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	128	1	0	0	129
FEMALE	245	3	0	0	248
TOTAL	373	4	0	0	A 377

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

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

377
0

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 person's 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
National Secretary	Claire Jones	Claire Jones Charlie Sarell	June 2017
President	Glyn Jones	Jocelyn Pettitt-Rose	June 2017
Greater London Branch Secretary	Barry O'Hanlon	Vacant	June 2017
Black Members Officer	Rosa Pickavance Joe Williams	Claire-Angela Henry Bibi Khan	June 2017
Womens Officer	Tracy Morgan Claire Jones	Angela Lyson Sylvia McCluskey	June 2017
Admin & Clerical Officer	Laura Picand	Gillian Gorman Donna Franklin	June 2017
LGBT Officer	New positions	Rachel Doyle Paul Riley	June 2017
Branch Employed Staff Officer	Vacant	Kevin Young	June 2017
Disabled Members Officer	Vacant	Ryan Williams	June 2017

State whether the union is:

a. A branch of another trade union?

Yes

No

b. A federation of trade unions?

Yes

No

Post	July 2015 – June 2017	June 2017 – June 2019
President	Glyn Jones	Jocelyn Pettit-Rose
National Secretary	Leonie Sharp (Claire Jones acting up from 16.07.15 to 01.01.16) From 01.01.16 Claire Jones became National Secretary	Charlie Sarell/Claire Jones (Job Share)
Treasurer	Rosa Pickavance	Rosa Pickavance
Membership Officer	Joe Williams	Joe Williams
Branch Secretaries:		
Eastern	Paul Farley/Sadie Fulton (Job Share) (Sadie Fulton leave UNISON, replaced by Kirsty Robertson)	Paul Farley/Kirsty Robertson (Job Share)
East Midlands	Jocelyn Pettit	Jocelyn Pettit-Rose
Greater London	Barry O'Hanlon	Vacant
Northern	Helen Metcalf (When Helen not able to attend Branch Chair Paul Riley attends meetings)	Helen Metcalf
Northern Ireland	Vacant	Vacant
North West	James Rupa	James Rupa
Scotland	Vacant	Vacant
South East	Vacant	Vacant
South West	Karen Williams	Karen Williams
Wales	Simon Dunn	Simon Dunn
West Midlands	Charlie Sarell/Becci Head (Job Share)	Charlie Sarell/Becci Head (Job Share)
Yorkshire & Humber	Steve Torrance (Steve Torrance stepped down and replaced with Sarah Keig)	Sarah Keig
UNISON Centre	Monica Hirst/Khadiee Campbell (Job Share) (Khadiee Campbell stepped down October 2016)	Monica Hirst
Black Members:	Rosa Pickavance Joe Williams	Claire-Angela Henry Bibi Khan
Womens:	Tracy Morgan Claire Jones	Angela Lysons Sylvia McCluskey
Admin & Clerical	Laura Picand	Gillian Gorman Donna Franklin
LGBT (new group)		Rachel Doyle Paul Riley
Branch Employed Staff	Julie Barton/Chris Chateur (Job Share) (J Barton stepped down) David Marsden (Chateur stepped down 2016 replaced by Steve Elsey)	Kevin Young Steve Elsey
Disabled (new group)		Ryan Williams
Education Officer (new position)	Angela Gerrard	Angela Gerrard

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		39,137
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		39,137
Investment income (as at page 12)		59
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	TOTAL INCOME	39,196
EXPENDITURE		
Benefits to members (as at page 5)		9,132
Administrative expenses (as at page 10)		23,886
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	33,018
Surplus (deficit) for year		6,178
Amount of general fund at beginning of year		132,650
Amount of general fund at end of year		138,828

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		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	5,960
Legal & professional fees	5,960	Education and Training services Staff training courses	3,172
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	5,960	Total (should agree with figure in General Fund)	9,132

(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		
	Investment income (as at page 12)		
	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 of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

POLITICAL FUND ACCOUNT 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	
Salaries and Wages included in above	£
Auditors' fees	2,329
Legal and Professional fees (see P5 as deemed employee related issues)	
Occupancy costs	
Recruitment & organising resources	2,228
Expenses of Executive Committee (Head Office)	7,478
Expenses of conferences	10,510
Other administrative expenses (specify)	
Donations/Gifts	129
Affiliation fee - GTFU	385
Bank charges	98
Branch organisation	729
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	23,886
Charged to:	
General Fund (Page 3)	23,886
Fund (Account)	
Fund (Account)	
Fund (Account)	
Fund (Account)	
Total	23,886

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
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			59
Other investment income (specify)			
		Total investment income	59
		Credited to:	
		General Fund (Page 3)	59
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	59

BALANCE SHEET as at

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
50	Unquoted		50
50	Total Investments		50
	Other Assets		
	Loans to other trade unions		
2,630	Membership debtors		0
52,756	Cash at bank and in hand		65,440
	Income tax to be recovered		
	Stocks of goods		
80,196	Others (specify) - Deposit account		80,255
135,582	Total of other assets		145,694
135,632	TOTAL ASSETS		145,744
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
2,982	Accrued expenses		6,916
	Provisions		
	Other liabilities		
2,982	TOTAL LIABILITIES		6,916
132,650	TOTAL ASSETS		138,828

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold old £	Leasehold £				
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
People's Press Printing Society	50	
TOTAL UNQUOTED (as Balance Sheet)	50	
Market Value of Unquoted Investments	50	

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	39,137		39,137
From Investments	59		59
Other Income (including increases by revaluation of assets)			
Total Income	39,196		39,196
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	33,018		33,018
Funds at beginning of year (including reserves)	132,650		132,650
Funds at end of year (including reserves)	138,828		138,828
ASSETS			
Fixed Assets			
Investment Assets			50
Other Assets			145,694
Total Assets			145,744
LIABILITIES			
Total Liabilities			6,916
NET ASSETS (Total Assets less Total Liabilities)			138,828

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.

INVESTEMENTS

Peoples Press Printing Society Shares	£
Cost	
At 1 January 2017	50
Additions during the year	<u>-</u>
At 31 December 2017	<u><u>50</u></u>

Net Book Value

At 1 January 2017	50
Additions during the year	<u>-</u>
At 31 December 2017	<u><u>50</u></u>

DEBTORS

	2017	2016
	£	£
Membership debtors	<u>NIL</u>	<u>2,630</u>
	<u><u>NIL</u></u>	<u><u>2,630</u></u>

CREDITORS: Amounts falling due within one year

	2017	2016
	£	£
Accruals and Deferred Income	<u>6,916</u>	<u>2,982</u>
	<u><u>6,916</u></u>	<u><u>2,982</u></u>

RESERVES

	2017	2016
	£	£
General Fund Brought forward	132,650	110,555
Surplus for the year	<u>6,178</u>	<u>22,095</u>
	<u><u>138,828</u></u>	<u><u>132,650</u></u>

ACCOUNTING POLICIES

(see notes 74 and 75)

1 ACCOUNTING POLICIES

a) Entity Information

Society of Union Employees is a trade union, which is registered with the Certification Officer under Section 3 of the Trade Union and Labour Relations (Consolidation) Act 1992. The address of the head office is The Courtyard, 11 Wind Street, Swansea, SA1 1DP.

b) Accounting Convention

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

The financial statements are prepared under the historical cost convention.

c) Turnover

Members' subscriptions are brought into the Revenue Account on the basis of subscriptions due for the year ending 31 December 2017.

d) Investments

Investments are valued at cost in the financial statements, which the officers believe reflects the market value.

e) Key Judgements and Estimates

There are no significant judgements and estimates made by the management in the preparation of the financial statements.

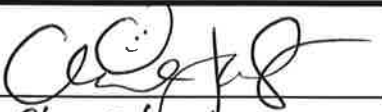
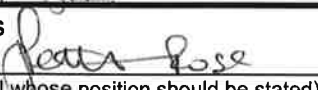
f) Political Fund

The Union does not contribute to any political fund.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u>	Chairman's Signature: <u></u> (or other official whose position should be stated)
Name: <u>Clare Jones</u>	Name: <u>Jocelyn Pettit-Rose</u>
Date: <u>30/4/18</u>	Date: <u>10/5/18</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	<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 checked="" 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"/>
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/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)

See Below:

Independent Auditors' Report to the members of Society of Union Employees

We have audited the financial statements of the Society of Union Employees (UNISON) for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

AUDITOR'S REPORT (section one)

This report is made solely to the union's members, as a body, in accordance with section 36 of 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 OFFICIALS AND AUDITORS

The union's officers are responsible for keeping proper accounting records which give a true and fair view of the state of affairs of the union and for the preparation of the Financial Statements in accordance with applicable law.

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 FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 December 2017 and its income and expenditure for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and with the Trade Union and Labour Relations (Consolidation) Act 1992.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 require us to report to you if, in our opinion:

- proper books of account have not been kept by the union in accordance with the requirements of section 28;
- a satisfactory system of control over transactions has not been maintained by the union in accordance with the requirements of that section;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Signature(s) of auditor or auditors:	Bevan & Buckland	
Name(s):	Bevan & Buckland	
Profession(s) or Calling(s):	Chartered Accountants and Statutory Auditors	
Address(es):	Langdon House Langdon Road Swansea SA1 8QY	
Date:	21/5/08	
Contact name and telephone number:	Alison Vickers 01792 410100	

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/NO

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


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	National Secretary Claire Jones
Office held	
Date	30/4/14

SOCIETY OF UNION EMPLOYEES (UNISON)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

Bevan & Buckland
Chartered Accountants
and Statutory Auditors
SWANSEA

**SOCIETY OF UNION EMPLOYEES (UNISON)
NOTES TO THE FINANCIAL STATEMENT
FOR YEAR ENDED 31 DECEMBER 2017**

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Income and Expenditure Account	3
Balance Sheet	4
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**SOCIETY OF UNION EMPLOYEES (UNISON)
NOTES TO THE FINANCIAL STATEMENT
FOR YEAR ENDED 31 DECEMBER 2017**

We have audited the financial statements of the Society of Union Employees (UNISON) for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the union's members, as a body, in accordance with section 36 of 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 OFFICIALS AND AUDITORS

The union's officers are responsible for keeping proper accounting records which give a true and fair view of the state of affairs of the union and for the preparation of the Financial Statements in accordance with applicable law.

Our responsibility is to audit and express an opinion on the Financial Statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. We report to you our opinion as to whether the Financial Statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you whether in our opinion the union has not kept proper accounting records to which the report relates are not in agreement with the accounting records.

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.

**SOCIETY OF UNION EMPLOYEES (UNISON)
NOTES TO THE FINANCIAL STATEMENT
FOR YEAR ENDED 31 DECEMBER 2017**

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 December 2017 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 require us to report to you if, in our opinion:

- proper books of account have not been kept by the union in accordance with the requirements of section 28;
- a satisfactory system of control over transactions has not been maintained by the union in accordance with the requirements of that section;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Bevan Buckland

BEVAN & BUCKLAND
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
LANGDON HOUSE
LANGDON ROAD
SWANSEA
SA1 8QY

DATE *24/5/18*

**SOCIETY OF UNION EMPLOYEES (UNISON)
NOTES TO THE FINANCIAL STATEMENT
FOR YEAR ENDED 31 DECEMBER 2017**

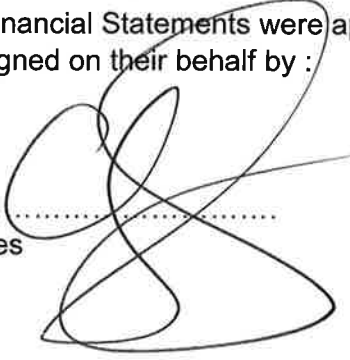
	2017	2016
	£	£
Turnover	39,137	38,724
Overheads		
Education	3,172	2,436
Affiliations	385	408
Recruitment/Organising Resources	2,228	1,316
Executive Meetings	7,478	5,008
Branch Organisation	729	3,991
Conferences:		
SUE Conference	10,510	183
Other Conferences - GTFU	-	487
Representation Employment Related Issues	5,960	576
Auditors Remuneration	2,329	2,225
Donations/Gifts	129	58
Bank Charges	98	78
	33,018	16,766
Operating Surplus	6,119	21,959
Bank Interest receivable	59	136
	6,178	22,095
Surplus on Ordinary Activities	6,178	22,095

**SOCIETY OF UNION EMPLOYEES (UNISON)
NOTES TO THE FINANCIAL STATEMENT
FOR YEAR ENDED 31 DECEMBER 2017**

	Note	2017		2016	
		£	£	£	£
FIXED ASSETS					
Investments	2		50		50
CURRENT ASSETS					
Debtors	3		-	2,630	
Cash at bank and in Members' subscriptions		145,694		132,952	
		<u>145,694</u>		<u>135,582</u>	
CREDITORS: amounts falling due within one year					
	4	<u>(6,916)</u>		<u>(2,982)</u>	
NET CURRENT ASSETS			138,778		132,600
NET ASSETS			<u>138,828</u>		<u>132,650</u>
Represented by:					
RESERVES					
General Fund	5		138,828		132,650
GENERAL FUND			<u>138,828</u>		<u>132,650</u>

The Financial Statements were approved by the Committee on 19th April 2018 and signed on their behalf by :

.....
C Jones



**SOCIETY OF UNION EMPLOYEES (UNISON)
NOTES TO THE FINANCIAL STATEMENT
FOR YEAR ENDED 31 DECEMBER 2017**

1 ACCOUNTING POLICIES

a) Entity Information

Society of Union Employees is a trade union, which is registered with the Certification Officer under Section 3 of the Trade Union and Labour Relations (Consolidation) Act 1992. The address of the head office is The Courtyard, 11 Wind Street, Swansea, SA1 1DP.

b) Accounting Convention

These financial statements have been prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Trade Union and Labour Relations (Consolidation) Act 1992. The financial statements are prepared under the historical cost convention.

c) Turnover

Members' subscriptions are brought into the Revenue Account on the basis of subscriptions due for the year ending 31 December 2017.

d) Investments

Investments are valued at cost in the financial statements, which the officers believe reflects the market value.

e) Key Judgements and Estimates

There are no significant judgements and estimates made by the management in the preparation of the financial statements.

f) Political Fund

The Union does not contribute to any political fund.

2 INVESTEMENTS

Peoples Press Printing Society Shares	£
Cost	
At 1 January 2017	50
Additions	-
At 31 December 2017	<u>50</u>
 Net Book Value	
At 1 January 2017	50
Additions	-
At 31 December 2017	<u>50</u>

**SOCIETY OF UNION EMPLOYEES (UNISON)
NOTES TO THE FINANCIAL STATEMENT
FOR YEAR ENDED 31 DECEMBER 2017**

3 DEBTORS

	2017	2016
	£	£
Membership debtors	-	2,630
	<u>-</u>	<u>2,630</u>

4 CREDITORS: Amounts falling due within one year

	2017	2016
	£	£
Accruals and Deferred Income	6,916	2,982
	<u>6,916</u>	<u>2,982</u>

5 RESERVES

	2017	2016
	£	£
General Fund Brought forward	132,650	110,555
Suplus for the year	6,178	22,095
	<u>138,828</u>	<u>132,650</u>

Bevan & Buckland
Langdon House
Langdon Road
SA1 Swansea Waterfront
SA1 8QY

Dear Sirs,

During the course of your audit of our financial statements for the period ending 31 December 2017, the following representations were made to you by management and board members.

1. We have fulfilled our responsibilities as board members for preparing financial statements, in accordance with UK GAAP that give a true and fair view and for making accurate representations to you as auditors.
2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the union have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management meetings, have been made available to you. We have given you unrestricted access to persons within the union in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with UK GAAP.
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
6. We confirm that we acknowledge that a related party of Society of Union Employees is a "person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences Society of Union Employees or vice versa and as a result will include: shareholders, board members, other key management, close family and other business interests of the previous."
7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with UK GAAP.
8. We confirm that the union has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for members, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.
9. We confirm that the union has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the union conducts its business and which are central to the union's ability to conduct its business.
11. We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.
12. We confirm that there have been no actual or suspected instances of fraud involving management or officers who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former officers, regulators or others.
13. We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the union is a going concern.

14. We confirm that there are no companies associated with this union for tax purposes. We understand that companies are associated for tax purposes if they are under the control of the same person or persons. We also understand that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.
15. The effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
- The agreed adjustments to the financial statements are shown on **Appendix 1** and a schedule of unadjusted misstatements are shown on **Appendix 2**.
16. We confirm the following specific representations made to you during the course of your audit.
- All income has been recorded.
 - All expense claims made by the union's officers were made wholly and exclusively for the benefit of the union.
17. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
- so far as each officer is aware, there is no relevant audit information of which you as auditors are unaware; and
 - each officer has taken all the steps that they ought to have taken as an officer to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and officers with relevant knowledge and expertise (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the board members during the course of your audit.

Yours faithfully,

Signed on behalf of Society of Union Employees by:

National Secretary

Date 3/4/18

Schedule of adjustments agreed during the audit

<u>Details</u>	<u>£</u>	<u>£</u>
Profit/(Loss) per original trial balance		12,597
<i>Adjustments agreed to be made:</i>		
1. Remove duplicate bank posting	146	
2. Adjust accountancy accrual reflect 2017	(67)	
3. charge		
4. Remove opening balance error on DOCAS membership income not received into bank until January 2017	(2,630)	
5. Adjust expense accruals for 2016 and 2017 figures	(3,868)	
Total adjustments made to the original trial balance - increase/(decrease)		6,419
Profit/(Loss) per final audited accounts		6,178

Schedule of unadjusted misstatements

<u>Details</u>	<u>£</u>	<u>£</u>
<i>Adjustments not made:</i>		
1. Write off PPPS investment	(50)	
Total unadjusted misstatements		(50)
Effect on surplus of unadjusted misstatements - Increase/(Decrease)		(50)