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FORM AR21



Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

UNISON

Year ended:

31 December 2017

List no:

736/T

Head or Main Office:

Unison Centre
130 Euston Road
London
NW1 2AY

Website address (if available)

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: 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	306,535	10,177			316,712
FEMALE	1,026,225	34,069			1,060,294
TOTAL	1,332,760	44,246			A 1,377,006

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

1,213,750

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

24,487

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
Members of the executive	See attached pages a, b, and c		

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

NEC MEMBERSHIP As at Dec 2017

	NAME
1.	Anderson Andrew
2.	Anthony James
3.	Ashley April
4.	Batista Luisete (by Election July 2017)
5.	Berrisford Nicole
6.	Berry Jacqui
7.	Bird, Josie
8.	Black Kris (by Election July 2017)
9.	Brown Rose (by Election July 2017)
10.	Bryan Janet
11.	Butcher Jean (by Election July 2017)
12.	Cameron, Liz
13.	Conway Kati (by Election July 2017)
14.	Cook Maggie
15.	Crowe Sarah
16.	Crowther Linda
17.	Davies Helen
18.	Dixon Claire (by Election July 2017)
19.	Doolan Jane (by Election July 2017)
20.	Doyle Evelyn (by Election July 2017)
21.	Egan Andrea (by Election July 2017)
22.	Ferneyhough Isaac (by Election July 2017)
23.	Fisher Mark
24.	Forbes Jenny (by Election July 2017)
25.	Fox Sean (by Election July 2017)

	NAME
26.	Gilroy Paul
27.	Glover Paul
28.	Goodman Michelle (by Election July 2017)
29.	Gray John
30.	Green Tony (by Election July 2017)
31.	Hamilton Angela (by Election July 2017)
32.	Hanrahan Chris
33.	Hines Mike
34.	Holmes Greta (by Election July 2017)
35.	Holmes Paul
36.	Howard Pam (by Election July 2017)
37.	Howard Sonya K
38.	Jeffries Edwin
39.	Jones John
40.	Jones Stephen (by Election July 2017)
41.	Kilpatrick Helen (by Election July 2017)
42.	Kusoro Abiola
43.	Le Marinel Maureen
44.	Leach Diana
45.	Locke Mary
46.	Long Alistair
47.	McFarlane Jim (by Election July 2017)
48.	McKay Gordon
49.	McKee Margaret
50.	McKeever Lucia
51.	Nicoll Sandy (by Election July 2017)
52.	North Steven (by Election July 2017)
53.	Owen Kath (by Election July 2017)
54.	Perrin Vicky

	NAME
55.	Pierre Hugo
56.	Ramsden Kate (by Election July 2017)
57.	Rankin Davena
58.	Reissmann Karen
59.	Roberts Angela
60.	Sartin Dan (by Election July 2017)
61.	Smellie Stephen (by Election July 2017)
62.	Smith Eleanor
63.	Smith Polly
64.	Stacey Irene
65.	Stockham Sian
66.	Tansley Chris
67.	Wilson Tony

Leavers in 2017: by election

- 1 Dave Auger
- 2 Elizabeth Baptiste
- 3 Tomasa Bullen
- 4 Jane Carolan
- 5 Jonathan Dunning
- 6 Gail Flack
- 7 Sue Forster
- 8 Bernie Gallagher
- 9 Naomi Junnor
- 10 Adrian Kennett
- 11 Sarah Littlewood
- 12 Stephen Milford
- 13 Ann Moses
- 14 Wendy Nichols
- 15 Debi Potter
- 16 Lynn Poulton
- 17 Jon Rodgers
- 18 Carol Sewell
- 19 Christine Sullivan
- 20 Rena Wood

GENERAL FUND

(see notes 13 to 18)

	£'000s	£'000s
INCOME		
From Members: Contributions and Subscriptions		154,595
From Members: Other income from members (specify)		
Local levy	282	
Total other income from members		282
Total of all income from members		154,877
Investment income (as at page 12)		200
Other Income		
Income from Federations and other bodies (as at page 4)	Nil	
Income from any other sources (as at page 4)	10,954	
Actuarial gain on pension scheme	58,792	
Total of other income (as at page 4)		69,746
		TOTAL INCOME
		224,823
EXPENDITURE		
Benefits to members (as at page 5)		9,403
Administrative expenses (as at page 10)		97,581
Federation and other bodies (specify)		
Affiliations	4,781	
Other expenditure (as at page 3a)	55,639	
Total expenditure Federation and other bodies		60,420
Taxation		
		TOTAL EXPENDITURE
		167,404
Surplus (deficit) for year		57,419
Amount of general fund at beginning of year		13,552
Amount of general fund at end of year		70,971

GENERAL EXPENDITURE – OTHER EXPENDITURE

	£'000s
Membership Participation Unit	376
General Publicity	1,417
Membership Services	1,842
Information Technology	8,354
International Relations	120
Miscellaneous expenditure	607
Regional Office expenditure	3,161
Branch Organisation	31,028
RMS	579
Pension protection levy	385
International fund	95
Ballots and elections	1,139
Additional pension costs	6,536
	55,639

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	161	
Non membership income	10,390	
Profit on sale of fixed asset	403	
TOTAL OTHER INCOME		10,954
TOTAL OF ALL OTHER INCOME		10,954

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£'000s		£'000s
Representation – Employment Related Issues	3,124	brought forward	7,314
		Education and Training services	1,446
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	4,190	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Death, accident and other benefits	363
		Gift aid to UNISON Welfare	280
Other Cash Payments			
carried forward	7,314	Total (should agree with figure in General Fund)	9,403

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	INDUSTRIAL ACTION	£'000s	£'000s
Income			
	From members		1,243
	Investment income (as at page 12)		118
	Donations by branch members		26
	Other income (specify)		
	Non membership income	1,020	
	Total other income as specified		1,020
	Total Income		2,407
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	1,529	
	Total Expenditure		1,529
	Surplus (Deficit) for the year		878
	Amount of fund at beginning of year		28,848
	Amount of fund at the end of year (as Balance Sheet)		29,726
	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)

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		
		£'000s	£'000s	
Income	Members contributions and levies		6,543	
	Investment income (as at page 12)		13	
	Other income (specify)			
		Total other income as specified	Nil	
		Total income	6,556	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Major campaigns	2,484		
	Contributions and donations	214		
	Contribution to General Fund expenses	129		
	National expenditure	2,371		
	National administration	110		
	Regional expenditure	471		
			Total expenditure	5,779
			Surplus (deficit) for year	777
			Amount of political fund at beginning of year	11,086
		Amount of political fund at the end of year (as Balance Sheet)	11,863	
		Number of members at end of year contributing to the political fund	1,163,796	
		Number of members at end of the year not contributing to the political fund	213,210	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	5,708	

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)

		£'000s
Administrative Expenses		
Remuneration and expenses of staff		70,681
Salaries and Wages included in above	£55,666	
Auditors' fees		122
Legal and Professional fees		5,287
Occupancy costs		9,175
Stationery, printing, postage, telephone, etc.		157
Expenses of Executive Committee (Head Office)		474
Expenses of conferences		2,681
Other administrative expenses (specify)		
Staff travel and other costs		4,911
Insurance		1,035
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		252
Mortgages		
Other loans		
Depreciation		2,658
Taxation		2
HMRS Apprenticeship levy		146
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	97,581
Charged to:	General Fund (Page 3)	97,581
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	97,581

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	106,458	14,067	5,411	Taxable subsistence and Car benefit	8,539	134,475
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	13	318
Other investment income (specify)		
	13	318
Total investment income		331
Credited to:		
General Fund (Page 3)		200
Industrial Action Fund (Page 6)		118
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund(Page 9)		13
Total Investment Income		331

BALANCE SHEET as at 31 December 2017

(see notes 47 to 50)

Previous Year		£'000s	£'000s
100,475	Fixed Assets (at page 14)		99,185
	Investments (as per analysis on page 15)		
153	Quoted (Market value £)	153	
9,577	Unquoted	9,540	
	Total Investments		9,693
	Other Assets		
	Loans to other trade unions		
18,382	Sundry debtors		20,370
134,187	Cash at bank and in hand		137,191
	Income tax to be recovered		
	Stocks of goods		
212	Others (specify) Loans		219
	Total of other assets		
262,986	TOTAL ASSETS		266,658
13,552	Fund (Account 1)		70,971
28,848	Fund (Account 2)		29,726
	Fund (Account)		
	Superannuation Fund (Account)		
11,086	Political Fund (Account1)		11,863
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
11,776	Sundry creditors	10,506	
	Accrued expenses		
	Provisions		
197,724	Pension scheme liabilities	143,592	
	TOTAL LIABILITIES		154,098
262,986	TOTAL ASSETS		266,658

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	106,492	2,602	10,266		6,698	126,058
Additions	612		537		474	1,623
Disposals	(427)		(319)			(746)
Revaluation/Transfer						
At end of year	106,677	2,602	10,484	Nil	7,172	126,935
Accumulated Depreciation						
At start of year	14,257	2,231	9,148		2,613	28,249
Charges for year	1,818	103	450		244	2,615
Disposals	(130)		(319)			(449)
Revaluation/Transfer						
At end of year	15,945	2,334	9,279	Nil	2,857	30,415
Net book value at 31 December 2017	90,732	268	1,205	Nil	4,315	96,520
Held at Regions						
Held at Branches	1,904		761			2,665
Group Net book value at end of year	92,636	268	1,966	Nil	4,315	99,185
Group Net book value at end of previous year	94,021	371	1,998	Nil	4,085	100,475

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 assets	5,500	
TOTAL UNQUOTED (as Balance Sheet)	9,540	
Market Value of Unquoted Investments	9,540	

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 <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £'000s	Political Funds £'000s	Total Funds £'000s
INCOME			
From Members	156,146	6,543	162,689
From Investments	318	13	331
Other Income (including increases by revaluation of assets)	70,766		70,766
Total Income	227,230	6,556	233,786
EXPENDITURE (including decreases by revaluation of	168,933	5,779	174,712
Total Expenditure	168,933	5,779	174,712
Funds at beginning of year (including reserves)	42,400	11,086	53,486
Funds at end of year (including reserves)	100,697	11,863	112,560
ASSETS			
Fixed Assets			99,185
Investment Assets			9,693
Other Assets			157,780
		Total Assets	266,658
LIABILITIES			
		Total Liabilities	154,098
NET ASSETS (Total Assets less Total Liabilities)			112,560

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 2017.

Amounts not received as at 31 December 2017 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.

ACCOUNTING POLICIES

(see notes 74 and 75)

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 statement of financial position.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u> <i>Dave Prentis</i> </u>	Director of Finance's Signature: <u>  </u>
Name: DAVE PRENTIS	Name: RAJ ASHRA
Date: <u> 31. 5. 2018 </u>	Date: <u> 31 MAY 2018 </u>

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	✓	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	✓	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	✓	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	✓	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	✓	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	✓
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	✓	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	✓	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

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

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF UNISON

We have audited the financial statements of UNISON for the year ended 31 December 2017 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 2 to 24 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

In our opinion the financial statements:

- give a true and fair view of the state of UNISON's affairs as at 31 December 2017 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.
-

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

AUDITOR'S REPORT (section one)

AUDITOR'S REPORT

(see notes 81 to 86)

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The officers are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trades 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 system 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 and returns.

Responsibilities of officers

As explained more fully in the Statement of Officers' Responsibility set out on page 4, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S REPORT (section one)

AUDITOR'S REPORT

(see notes 81 to 86)

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Crowe Clark Whitehill LLP
Statutory Auditor
London

Signature(s) of auditor or auditors:

*Crowe Clark
Whitehill LLP*

Name(s):

Crowe Clark Whitehill LLP

Profession(s) or Calling(s):

Chartered Auditors and
Registered Auditors

Address(es):

**ST BRIDE'S HOUSE
10, SALISBURY SQUARE
LONDON EC4Y 8EH**

Date:

11 June 2018

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?

~~NO~~ YES

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

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

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

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

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

YES

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

YES

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

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

MEMBERSHIP AUDIT CERTIFICATE (continued)

Signature of assurer	<i>Crowe Clark Whitehill LLP</i>
Name	Crowe Clark Whitehill LLP
Address	ST BRIDE'S HOUSE 10, SALISBURY SQUARE LONDON EC4Y 8EH
Date	<i>11 June 2018</i>
Contact name and telephone number	Tina Allison 020 7842 7100