

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	University & College Union		
Year ended:	31st August 2022		
List no:	792T		
Head or Main Office address:	Carlow Street		
	London		
Postcode	NW1 7LH		
Website address (if available)	www.ucu.org		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Dr Jo Grady		
Telephone Number:	020 7756 2500		
Contact name for queries regarding the completion of this return	David Hales		
Telephone Number:	020 7756 2500		
E-mail:	Dhales@ucu.org.uk		

Please follow the guidance notes in the completion of this return

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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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	55,867	1,475	9	62	57,413
Female	62,793	1,838	9	51	64,691
Other					
Total	118,660	3,313	18	113	A 122,104

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

101,886

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

1,684

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
President	Ms Vicky Blake	Ms Janet Farrar	3.6.22
President-Elect	Ms Janet Farrar	Dr Justine Mercer	3.6.22
Vice President	Dr Justine Mercer	Ms Maxine Looby	3.6.22
Immediate Past Presid.	N/A	Ms Vicky Blake	3.6.22
Honorary Treasurer	Dr Steve Sangwine	Dr Steve Sangwine	3.6.22

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:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Please see attached pages P2A.1 - P2A.3	

OFFICERS OF THE UNIVERSITY AND COLLEGE UNION - 2021/2022

Officers of the Union at 31st August 2021:

President	Ms Vicky Blake
President Elect	Ms Janet Farrar
Vice-president	Dr Justine Mercer
Honorary Treasurer	Dr Steve Sangwine
Immediate Past President	-----

Officers of the Union at 31st August 2022

Ms Janet Farrar
Dr Justine Mercer
Ms Maxine Looby
Dr Steve Sangwine
Ms Vicky Blake

Members of the National Executive Committee from 1st September 2021 and at 3 June 2022 (until the end of Congress):

Mr Mark Abel
Ms Pura Ariza
Dr Bruce Baker
Dr Emma Battell Lowman
Ms Vicky Blake (president)
Ms Cecily Blyther
Prof Sarah Brown
Ms Philippa Browning
Mr Dharminder Singh Chuhan
Ms Jacqueline D'Arcy
Dr Joanna de Groot
Dr Joanne Edge
Mr Peter Evans
Ms Janet Farrar (president elect)
Mr Stewart Fraser
Ms Monica Goligher
Dr Deepa Govindarajan Driver
Prof Ann Gow
Ms Vida Greaux
Mr Chris Grocott
Mr Brian Hamilton
Dr Joan Harvey
Dr Marion Hersh
Ms Ruth Holliday
Ms Bee Hughes
Mr Kieran Hurrell (resigned 07/04/22)
Mr John James
Dr Aris Katzourakis
Ms Helen Kelsall
Ms Naina Kent
Ms Rhiannon Lockley
Ms Claire Marris
Dr Marian Mayer
Mr Richard McEwan
Ms Lesley McGorrigan
Ms Jo McNeill
Dr Justine Mercer (vice president)
Ms Rachel Minshull
Ms Linda Moore
Dr Christopher O'Donnell

Ms Juliana Ojinnaka
Dr Robyn Orfitelli
Dr Adam Ozanne
Mr Bijan Parsia
Ms Sally Pellow
Mr Ben Pope
Mr Saleem Rashid
Ms Julia Roberts
Dr Angela Roger
Dr Steve Sangwine (honorary treasurer)
Dr Victoria Showunmi
Ms Holly Smith
Mr John Paul Sullivan
Dr Ann Swinney
Mr Sean Vernell
Dr Lena Wångren
Ms Saira Weiner
Ms Stephanie Williams

General Secretary

Dr Jo Grady

Trustees

Mr Philip Burgess

Dr Alastair Hunter

Ms Angela McConnell

Mr Martin Ralph

Dr Angela Roger

Members of the National Executive Committee from 3 June 2022 (after end of Congress 2022) and at 31st August 2022:

Mr Mark Abel
Dr Emma Battell Lowman
Ms Vicky Blake (immediate past president)
Ms Cecily Blyther
Ms Philippa Browning
Ms Peta Bulmer
Mr Grant Buttars
Ms Laura Chuhan Campbell
Dr Maria Chondrogianni
Mr Dharminder Singh Chuhan
Ms Jacqueline D'Arcy
Dr Joanna de Groot
Ms Martina Donald
Ms Nina Doran
Ms Delmena Doyley
Dr Joanne Edge
Mr Peter Evans
Ms Janet Farrar (president)
Mr Andrew Feeney
Dr Deepa Govindarajan Driver

Prof Ann Gow
Ms Vida Greaux
Mr Chris Grocott
Mr Brian Hamilton
Ms Julie Hearn
Dr Marion Hersh
Ms Bee Hughes
Mr John James
Ms Kyran Joughin
Dr Aris Katzourakis
Ms Helen Kelsall
Ms Emma Kennedy
Ms Naina Kent
Dr Rhian Elinor Keyse
Ms Rhiannon Lockley
Ms Maxine Looby (vice president)
Dr Marian Mayer
Mr Richard McEwan
Ms Lesley McGorrigan
Dr Justine Mercer (president elect)
Ms Linda Moore
Ms Esther Murray
Dr Christopher O'Donnell
Ms Juliana Ojinnaka
Dr Robyn Orfitelli
Mr Bijan Parsia
Ms Sally Pellow
Mr Matt Perry
Ms Regine Pilling
Mr Ben Pope
Mr Saleem Rashid
Ms Emma Rees
Dr Khizer Saeed
Dr Steve Sangwine (honorary treasurer)
Dr Victoria Showunmi
Mr John Paul Sullivan
Dr Ann Swinney
Mr Sean Wallis
Dr Lena Wånggren
Ms Saira Weiner
Ms Elaine White

General Secretary

Dr Jo Grady

Trustees

Ms Angela McConnell

Prof Neil Macfarlane

Mr Martin Ralph

Dr Anna Marie Roos

Dr Angela Roger

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	
Any Other Sources	
Insurance commission	2,496
Profit on sale of fixed assets	495
Donations from non-members	26,332
University facility fees	95,422
University subventions	16,160
Total other sources	140,905
Total of all other income	140,905

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	565,947
	565,947	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	92,732
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Equality, helath & safety & pensions events	68,095
		Hardship payments	444,231
carried forward	565,947	Total (should agree with figure in General Fund)	1,171,005

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Fighting Fund	£	£
Income			
	From members		1,425,742
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		1,425,742
	Interfund Transfers IN		
Expenditure			
	Benefits to members		2,023,351
	Administrative expenses and other expenditure (as at page 10)		356,911
	Total Expenditure		2,380,262
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-954,520
	Amount of fund at beginning of year		3,143,745
	Amount of fund at the end of year (as Balance Sheet)		2,189,225
	Number of members contributing at end of year		101,886

Fund 3		Fund Account	
Name:	Pension Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Actuarial gain on pension scheme net assets		823,000
	Total other income as specified		823,000
	Total Income		823,000
	Interfund Transfers IN		1,390,000
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		823,000
	Amount of fund at beginning of year		-950,000
	Amount of fund at the end of year (as Balance Sheet)		1,263,000
	Number of members contributing at end of year		N/A

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Investment Reserve	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Revaluation of quoted investents		-211,200
	less deferred tax on unrealised gain		40,128
	Total other income as specified		-171,072
	Total Income		-171,072
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-171,072
	Amount of fund at beginning of year		1,216,540
	Amount of fund at the end of year (as Balance Sheet)		1,045,468
	Number of members contributing at end of year		N/A

Fund 5		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfund Transfers OUT		
	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 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfund Transfers OUT		
	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		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		139,483
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
		Total income	139,483
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		139,207
		Total expenditure	139,207
		Surplus (deficit) for year	276
		Amount of political fund at beginning of year	15,699
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	15,975
		Number of members at end of year contributing to the political fund	68,604
		Number of members at end of the year not contributing to the political fund	53,500
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	50,898
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	
		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	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

--

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£

Trades Union Congress - proportion of affiliation	87,000
TU Coordinating Group affiliation	2,837
Fairshare Educational Foundation - Share Action membership	2,000
Wales TUC £1,696 - The Peoples Assembly £350	2,046
Public Service Pensioners' Council £417 - Abortion Rights affiliation £350	767
IER annual affiliations 2021/22 & 2022/23	10,000
Cuba Solidarity Campaign £200 - Freedom for Ocalan affiliation £400	600
National Pensions Convention	2,250
Results UK £500 - North West TUC voluntary levy 2021 £500	1,000
Campaign Against Climate Change affiliation £300 - CODIR £250	550

Total expenditure

109,050

£

(c) the total amount of all other money expended

Conferences	4,365
DeHavilland - political monitoring service	14,697
Political lobbying	1,095
Justice for Colombia donations	7,000
The World Transformed donation	1,500
The Peoples Assembly Conservative Party demonstration	500
Friends of Birzeit University - Truth to Power	1,000

Total expenditure

30,157

Total of all expenditures

139,207

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		18,944,631
Salaries and Wages included in above	10,176,466	
Auditors' fees		38,239
Legal and Professional fees		844,629
Occupancy costs		1,526,786
Stationery, printing, postage, telephone, etc.		310,651
Expenses of Executive Committee (Head Office)		60,952
Expenses of conferences		103,936
Other administrative expenses (specify)		
Equipment & systems maintenance		1,072,207
Campaigns & policy		664,418
Bargaining & negotiations		151,998
Higher & further education		107,073
Ballot		565,245
Miscellaneous		123,474
Other Outgoings		
Interest on:		
Bank loans (including overdrafts)		6
USS Discount unwind		59,843
Depreciation		532,839
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Payments to charities		1,737
Other donations		222,281
Pension scheme		15,000
Total		25,345,945
Charged to:	General Fund (Page 3)	24,989,034
	Fighting Fund	356,911
	Pension Fund	
	Investment Reserve	
Total		25,345,945

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			10,157
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			86,073
Other investment income (specify)			
			96,230
		Total investment income	96,230
		Credited to:	
		General Fund (Page 3)	96,230
		Fighting Fund	
		Pension Fund	
		Investment Reserve	
		Political Fund	
		Total Investment Funds	96,230

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	17,261,991	89,690	3,270,353			20,622,034
Additions			232,635			232,635
Disposals						
Revaluation/Transfers						
At end of year	17,261,991	89,690	3,502,988			20,854,669
Accumulated Depreciation						
At start of year	4,602,642	42,154	2,774,658			7,419,454
Charges for year	345,241	1,793	185,804			532,838
Disposals						
Revaluation/Transfers						
At end of year	4,947,883	43,947	2,960,462			7,952,292
Net book value at end of year	12,314,108	45,743	542,526			12,902,377
Net book value at end of previous year	12,659,349	47,536	495,695			13,202,580

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	1,286,700	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	1,286,700	
Market Value of Quoted Investment	1,286,700	
Unquoted		
Equities	180,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	180,000	
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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 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 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	24,701,785	139,483	24,841,268
From Investments	96,230		96,230
Other Income (including increases by revaluation of assets)	792,833		792,833
Total Income	25,590,848	139,483	25,730,331
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	29,027,988	139,207	29,167,195
Funds at beginning of year (including reserves)	43,016,970	15,699	43,032,669
Funds at end of year (including reserves)	39,579,830	15,975	39,595,805
Assets			
Fixed Assets			12,902,377
Investment Assets			1,466,700
Other Assets			37,837,596
		Total Assets	52,206,673
Liabilities		Total Liabilities	12,610,868
Net Assets (Total Assets less Total Liabilities)			39,595,805

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	Yes
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="1014"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Information on Industrial Action Ballots

Name of Organisation:		UNIVERSITY & COLLEGE UNION			Reporting Period	31/08/2022		
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u>	For each ballot held please complete the information below			
If yes, how many ballots were held?				<u>1014</u>				
Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot?	Does 226(2B) of the 1992 Act apply to this ballot?	If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot
1	96	47	34	13	0	No	No	
2	96	47	40	7	0	No	No	
3	342	140	90	49	1	No	No	
4	342	140	106	34	0	No	No	
5	347	100	73	27	0	No	No	
6	347	100	91	9	0	No	No	
7	90	28	24	4	0	No	No	
8	90	28	28	0	0	No	No	
9	330	195	111	82	2	Yes	No	
10	330	195	140	54	1	Yes	No	
11	364	127	81	45	1	No	No	
12	364	127	101	26	0	No	No	
13	220	100	54	46	0	No	No	
14	220	100	73	27	0	No	No	
15	490	303	212	89	2	Yes	No	

16	490	303	252	49	2	Yes	No
17	71	38	9	29	0	Yes	No
18	71	38	34	4	0	Yes	No
19	334	191	95	96	0	Yes	No
20	334	191	149	42	0	Yes	No
21	387	161	117	44	0	No	No
22	387	161	135	26	0	No	No
23	88	16	10	6	0	No	No
24	88	16	12	4	0	No	No
25	358	139	98	41	0	No	No
26	358	139	123	16	0	No	No
27	269	113	84	28	1	No	No
28	269	113	101	10	2	No	No
29	1446	681	487	193	1	No	No
30	1446	681	571	107	3	No	No
31	621	310	217	92	1	No	No
32	621	310	255	53	2	No	No
33	71	36	20	15	1	Yes	No
34	71	36	30	6	0	Yes	No
35	576	200	121	79	0	No	No
36	576	200	164	36	0	No	No
37	1125	717	519	193	5	Yes	No
38	1125	717	607	104	6	Yes	No
39	366	92	52	40	0	No	No
40	366	92	77	15	0	No	No
41	31	17	12	5	0	Yes	No
42	31	17	17	0	0	Yes	No
43	130	57	46	11	0	No	No
44	130	57	47	9	1	No	No
45	256	117	61	54	2	No	No
46	256	117	89	27	1	No	No
47	127	69	39	29	1	Yes	No
48	127	69	60	7	2	Yes	No
49	756	536	430	102	4	Yes	No

50	756	536	494	38	4 Yes	No
51	392	216	132	84	0 Yes	No
52	392	216	186	29	1 Yes	No
53	97	19	8	11	0 No	No
54	97	19	13	6	0 No	No
55	367	243	174	68	1 Yes	No
56	367	243	213	28	2 Yes	No
57	331	207	137	69	1 Yes	No
58	331	207	180	26	1 Yes	No
59	1477	956	753	199	4 Yes	No
60	1477	956	847	104	5 Yes	No
61	416	250	176	74	0 Yes	No
62	416	250	229	20	1 Yes	No
63	68	23	17	6	0 No	No
64	68	23	18	5	0 No	No
65	502	219	139	80	0 No	No
66	502	219	172	47	0 No	No
67	68	42	20	22	0 Yes	No
68	68	42	34	8	0 Yes	No
69	181	95	65	30	0 Yes	No
70	181	95	70	25	0 Yes	No
71	70	58	19	39	0 Yes	No
72	70	58	42	16	0 Yes	No
73	598	255	189	66	0 No	No
74	598	255	218	37	0 No	No
75	211	77	56	20	1 No	No
76	211	77	68	9	0 No	No
77	650	371	313	57	1 Yes	No
78	650	371	345	25	1 Yes	No
79	315	174	129	45	0 Yes	No
80	315	174	155	19	0 Yes	No
81	273	106	78	27	1 No	No
82	273	106	92	14	0 No	No
83	526	314	186	128	0 Yes	No

84	526	314	238	76	0	Yes	No
85	46	9	5	4	0	No	No
86	46	9	8	1	0	No	No
87	909	549	433	114	2	Yes	No
88	909	549	499	50	0	Yes	No
89	405	127	95	32	0	No	No
90	405	127	110	17	0	No	No
91	1250	624	455	168	1	No	No
92	1250	624	538	86	0	No	No
93	79	22	10	12	0	No	No
94	79	22	13	9	0	No	No
95	810	379	273	101	5	No	No
96	810	379	344	34	1	No	No
97	44	14	13	1	0	No	No
98	44	14	13	1	0	No	No
99	706	290	213	73	4	No	No
100	706	290	245	43	2	No	No
101	1980	1075	731	340	4	Yes	No
102	1980	1075	926	148	1	Yes	No
103	353	175	133	42	0	No	No
104	353	175	160	15	0	No	No
105	55	13	6	7	0	No	No
106	55	13	9	3	1	No	No
107	900	430	344	84	2	No	No
108	900	430	382	48	0	No	No
109	112	71	38	33	0	Yes	No
110	112	71	51	18	2	Yes	No
111	284	179	111	67	1	Yes	No
112	284	179	148	30	1	Yes	No
113	41	13	8	5	0	No	No
114	41	13	11	2	0	No	No
115	29	7	5	2	0	No	No
116	29	7	6	1	0	No	No
117	15	0	0	0	0	No	No

118	15	0	0	0	0	No	No
119	81	32	25	7	0	No	No
120	81	32	28	4	0	No	No
121	208	141	121	20	0	Yes	No
122	208	141	131	10	0	Yes	No
123	22	2	2	0	0	No	No
124	22	2	2	0	0	No	No
125	517	279	196	79	4	Yes	No
126	517	279	235	42	2	Yes	No
127	40	28	25	3	0	Yes	No
128	40	28	27	1	0	Yes	No
129	43	17	8	8	1	No	No
130	43	17	13	4	0	No	No
131	157	78	47	30	1	No	No
132	157	78	67	11	0	No	No
133	78	18	17	1	0	No	No
134	78	18	16	2	0	No	No
135	819	441	270	170	1	Yes	No
136	819	441	362	77	2	Yes	No
137	344	215	187	27	1	Yes	No
138	344	215	196	19	0	Yes	No
139	205	74	50	22	2	No	No
140	205	74	65	7	2	No	No
141	116	41	30	11	0	No	No
142	116	41	36	5	0	No	No
143	215	67	48	19	0	No	No
144	215	67	54	13	0	No	No
145	703	330	255	73	2	No	No
146	703	330	292	37	1	No	No
147	594	280	158	120	2	No	No
148	594	280	205	74	1	No	No
149	1132	707	482	223	2	Yes	No
150	1132	707	595	111	1	Yes	No
151	138	27	21	6	0	No	No

152	138	27	23	4	0	No	No
153	416	245	179	63	3	Yes	No
154	416	245	218	26	1	Yes	No
155	370	180	93	87	0	No	No
156	370	180	134	46	0	No	No
157	435	167	112	54	1	No	No
158	435	167	146	21	0	No	No
159	674	360	268	90	2	Yes	No
160	674	360	308	51	1	Yes	No
161	1847	1134	785	346	3	Yes	No
162	1847	1134	938	192	4	Yes	No
163	2097	1057	782	269	6	Yes	No
164	2097	1057	923	130	4	Yes	No
165	231	116	72	44	0	Yes	No
166	231	116	104	12	0	Yes	No
167	1250	791	506	285	0	Yes	No
168	1250	791	634	157	0	Yes	No
169	44	19	9	10	0	No	No
170	44	19	14	5	0	No	No
171	490	252	205	45	2	Yes	No
172	490	252	227	25	0	Yes	No
173	1655	1007	732	271	4	Yes	No
174	1655	1007	857	148	2	Yes	No
175	364	184	115	69	0	Yes	No
176	364	184	143	41	0	Yes	No
177	248	130	55	74	1	Yes	No
178	248	130	101	29	0	Yes	No
179	68	22	15	7	0	No	No
180	68	22	20	2	0	No	No
181	192	83	67	16	0	No	No
182	192	83	75	7	1	No	No
183	2827	1417	1032	376	9	Yes	No
184	2827	1417	1235	178	4	Yes	No
185	94	10	8	2	0	No	No

186	94	10	9	1	0	No	No
187	617	290	211	79	0	No	No
188	617	290	252	38	0	No	No
189	231	74	49	23	2	No	No
190	231	74	63	11	0	No	No
191	264	138	89	46	3	Yes	No
192	264	138	109	28	1	Yes	No
193	569	344	197	146	1	Yes	No
194	569	344	290	54	0	Yes	No
195	1616	844	597	246	1	Yes	No
196	1616	844	727	116	1	Yes	No
197	1118	585	373	209	3	Yes	No
198	1118	585	478	106	1	Yes	No
199	704	372	271	98	3	Yes	No
200	704	372	323	48	1	Yes	No
201	337	209	164	44	1	Yes	No
202	337	209	188	21	0	Yes	No
203	129	57	28	28	1	No	No
204	129	57	49	7	1	No	No
205	213	67	42	25	0	No	No
206	213	67	56	10	1	No	No
207	342	105	75	29	1	No	No
208	342	105	86	17	2	No	No
209	729	336	228	107	1	No	No
210	729	336	274	60	2	No	No
211	295	110	83	26	1	No	No
212	295	110	101	8	1	No	No
213	2134	1264	943	318	3	Yes	No
214	2134	1264	1133	128	3	Yes	No
215	564	344	257	87	0	Yes	No
216	564	344	296	48	0	Yes	No
217	1006	475	328	141	6	No	No
218	1006	475	388	83	4	No	No
219	1476	879	652	227	0	Yes	No

220	1476	879	754	125	0	Yes	No
221	204	76	54	21	1	No	No
222	204	76	64	11	1	No	No
223	484	146	91	55	0	No	No
224	484	146	130	16	0	No	No
225	784	413	290	122	1	Yes	No
226	784	413	339	73	1	Yes	No
227	622	312	186	126	0	Yes	No
228	622	312	218	94	0	Yes	No
229	423	199	137	62	0	No	No
230	423	199	166	33	0	No	No
231	1213	662	460	199	3	Yes	No
232	1213	662	551	108	3	Yes	No
233	1314	610	424	183	3	No	No
234	1314	610	517	91	2	No	No
235	395	183	128	54	1	No	No
236	395	183	162	19	2	No	No
237	493	190	141	47	2	No	No
238	493	190	162	26	2	No	No
239	356	79	57	22	0	No	No
240	356	79	65	14	0	No	No
241	998	491	291	195	5	No	No
242	998	491	389	99	3	No	No
243	579	327	246	81	0	Yes	No
244	579	327	278	49	0	Yes	No
245	701	305	213	91	1	No	No
246	701	305	260	45	0	No	No
247	88	32	23	9	0	No	No
248	88	32	28	4	0	No	No
249	316	110	79	30	1	No	No
250	316	110	96	14	0	No	No
251	330	145	91	53	1	No	No
252	330	145	124	20	1	No	No
253	878	475	360	115	0	Yes	No

254	878	475	421	54	0	Yes	No
255	410	122	105	17	0	No	No
256	410	122	118	4	0	No	No
257	806	491	318	165	8	Yes	No
258	806	491	414	71	6	Yes	No
259	659	232	190	42	0	No	No
260	659	232	212	20	0	No	No
261	102	44	32	12	0	No	No
262	102	44	38	6	0	No	No
263	1003	445	325	120	0	No	No
264	1003	445	375	70	0	No	No
265	165	39	32	7	0	No	No
266	165	39	35	4	0	No	No
267	492	245	169	72	4	No	No
268	492	245	206	37	2	No	No
269	511	137	92	45	0	No	No
270	511	137	101	34	2	No	No
271	234	100	51	49	0	No	No
272	234	100	51	47	2	No	No
273	994	537	327	207	3	Yes	No
274	994	537	422	111	4	Yes	No
275	254	108	88	20	0	No	No
276	254	108	98	9	1	No	No
277	87	16	13	3	0	No	No
278	87	16	14	2	0	No	No
279	42	19	12	7	0	No	No
280	42	19	15	4	0	No	No
281	213	90	64	26	0	No	No
282	213	90	74	16	0	No	No
283	933	261	179	81	1	No	No
284	933	261	206	55	0	No	No
285	31	7	1	4	2	No	No
286	31	7	3	2	2	No	No
287	27	4	2	2	0	No	No

288	27	4	2	2	0	No	No
289	610	279	190	89	0	No	No
290	610	279	245	32	2	No	No
291	342	144	111	32	1	No	No
292	342	144	120	24	0	No	No
293	330	192	122	68	2	Yes	No
294	330	192	152	39	1	Yes	No
295	363	127	92	34	1	No	No
296	363	127	108	19	0	No	No
297	489	296	219	73	4	Yes	No
298	489	296	255	38	3	Yes	No
299	387	160	126	34	0	No	No
300	387	160	139	21	0	No	No
301	1446	684	537	146	1	No	No
302	1446	684	597	84	3	No	No
303	621	302	222	79	1	No	No
304	621	302	254	46	2	No	No
305	72	34	22	11	1	No	No
306	72	34	27	7	0	No	No
307	161	47	35	12	0	No	No
308	161	47	45	2	0	No	No
309	1123	708	558	145	5	Yes	No
310	1123	708	624	78	6	Yes	No
311	756	525	420	101	4	Yes	No
312	756	525	480	40	5	Yes	No
313	367	236	174	60	2	Yes	No
314	367	236	211	22	3	Yes	No
315	91	65	47	17	1	Yes	No
316	91	65	62	3	0	Yes	No
317	748	418	297	117	4	Yes	No
318	748	418	360	57	1	Yes	No
319	331	205	149	54	2	Yes	No
320	331	205	185	18	2	Yes	No
321	1477	953	774	172	7	Yes	No

322	1477	953	855	92	6	Yes	No
323	650	358	319	39	0	Yes	No
324	650	358	341	16	1	Yes	No
325	315	174	136	38	0	Yes	No
326	315	174	153	21	0	Yes	No
327	525	312	227	85	0	Yes	No
328	525	312	265	47	0	Yes	No
329	46	10	7	3	0	No	No
330	46	10	10	0	0	No	No
331	1250	619	496	123	0	No	No
332	1250	619	553	65	1	No	No
333	1979	1048	761	285	2	Yes	No
334	1979	1048	923	123	2	Yes	No
335	899	417	344	69	4	No	No
336	899	417	376	39	2	No	No
337	515	271	206	62	3	Yes	No
338	515	271	238	32	1	Yes	No
339	43	17	11	5	1	No	No
340	43	17	15	2	0	No	No
341	30	4	4	0	0	No	No
342	30	4	4	0	0	No	No
343	31	11	6	3	2	No	No
344	31	11	8	2	1	No	No
345	157	78	55	21	2	No	No
346	157	78	66	12	0	No	No
347	78	19	17	2	0	No	No
348	78	19	16	3	0	No	No
349	344	218	197	20	1	Yes	No
350	344	218	204	14	0	Yes	No
351	703	339	301	38	0	No	No
352	703	339	309	29	1	No	No
353	593	274	191	81	2	No	No
354	593	274	225	47	2	No	No
355	1131	697	512	184	1	Yes	No

356	1131	697	614	81	2	Yes	No
357	416	242	190	50	2	Yes	No
358	416	242	223	18	1	Yes	No
359	435	165	122	42	1	No	No
360	435	165	152	13	0	No	No
361	672	359	283	74	2	Yes	No
362	672	359	320	38	1	Yes	No
363	1848	1124	843	278	3	Yes	No
364	1848	1124	959	162	3	Yes	No
365	2094	1046	807	231	8	No	No
366	2094	1046	933	108	5	No	No
367	1250	783	559	222	2	Yes	No
368	1250	783	664	118	1	Yes	No
369	490	241	201	38	2	No	No
370	490	241	218	22	1	No	No
371	1652	1002	785	211	6	Yes	No
372	1652	1002	882	117	3	Yes	No
373	364	185	136	49	0	Yes	No
374	364	185	152	33	0	Yes	No
375	2826	1395	1082	307	6	No	No
376	2826	1395	1250	142	3	No	No
377	547	283	218	65	0	Yes	No
378	547	283	257	26	0	Yes	No
379	264	134	96	35	3	Yes	No
380	264	134	111	21	2	Yes	No
381	1612	838	687	151	0	Yes	No
382	1612	838	751	85	2	Yes	No
383	1190	615	434	177	4	Yes	No
384	1190	615	531	81	3	Yes	No
385	728	326	239	86	1	No	No
386	728	326	277	47	2	No	No
387	2133	1258	1018	236	4	Yes	No
388	2133	1258	1163	89	6	Yes	No
389	562	330	259	71	0	Yes	No

390	562	330	296	34	0	Yes	No
391	1005	472	338	126	8	No	No
392	1005	472	400	66	6	No	No
393	1472	875	687	186	2	Yes	No
394	1472	875	774	99	2	Yes	No
395	784	412	309	102	1	Yes	No
396	784	412	347	64	1	Yes	No
397	621	305	206	99	0	No	No
398	621	305	233	72	0	No	No
399	1213	656	494	160	2	Yes	No
400	1213	656	562	92	2	Yes	No
401	1314	607	461	143	3	No	No
402	1314	607	533	72	2	No	No
403	731	370	228	142	0	Yes	No
404	731	370	280	90	0	Yes	No
405	998	491	348	139	4	No	No
406	998	491	425	63	3	No	No
407	579	328	262	66	0	Yes	No
408	579	328	288	40	0	Yes	No
409	700	306	236	69	1	No	No
410	700	306	268	38	0	No	No
411	88	31	24	7	0	No	No
412	88	31	28	3	0	No	No
413	330	151	103	47	1	No	No
414	330	151	133	17	1	No	No
415	880	483	380	101	2	Yes	No
416	880	483	430	51	2	Yes	No
417	1003	442	342	99	1	No	No
418	1003	442	380	61	1	No	No
419	995	534	365	168	1	Yes	No
420	995	534	446	86	2	Yes	No
421	254	107	84	22	1	No	No
422	254	107	96	9	2	No	No
423	933	283	210	72	1	No	No

424	933	283	233	50	0	No	No
425	610	289	205	83	1	No	No
426	610	289	257	31	1	No	No
427	583	220	145	75	0	No	No
428	583	220	170	49	1	No	No
429	99	47	38	9	0	No	No
430	99	47	44	2	1	No	No
431	337	116	83	33	0	No	No
432	337	116	95	21	0	No	No
433	214	80	40	40	0	No	No
434	214	80	57	23	0	No	No
435	628	246	185	61	0	No	No
436	628	246	214	31	1	No	No
437	386	142	109	33	0	No	No
438	386	142	118	24	0	No	No
439	268	80	56	24	0	No	No
440	268	80	70	10	0	No	No
441	1339	621	470	147	4	No	No
442	1339	621	553	66	2	No	No
443	130	40	20	19	1	No	No
444	130	40	33	7	0	No	No
445	605	326	241	83	2	Yes	No
446	605	326	284	42	0	Yes	No
447	714	305	224	79	2	No	No
448	714	305	261	43	1	No	No
449	985	440	340	98	2	No	No
450	985	440	391	46	3	No	No
451	134	60	47	13	0	No	No
452	134	60	54	6	0	No	No
453	249	112	65	43	4	No	No
454	249	112	92	18	2	No	No
455	366	154	90	64	0	No	No
456	366	154	120	34	0	No	No
457	500	204	137	66	1	No	No

458	500	204	168	35	1 No	No
459	420	201	141	60	0 No	No
460	420	201	177	24	0 No	No
461	575	268	201	67	0 No	No
462	575	268	231	37	0 No	No
463	1223	619	496	121	2 Yes	No
464	1223	619	561	56	2 Yes	No
465	805	410	304	103	3 Yes	No
466	805	410	374	34	2 Yes	No
467	708	313	234	76	3 No	No
468	708	313	281	32	0 No	No
469	355	205	162	42	1 Yes	No
470	355	205	184	21	0 Yes	No
471	1349	595	451	142	2 No	No
472	1349	595	534	59	2 No	No
473	404	167	122	45	0 No	No
474	404	167	151	16	0 No	No
475	893	457	388	69	0 Yes	No
476	893	457	430	27	0 Yes	No
477	161	58	49	8	1 No	No
478	161	58	56	2	0 No	No
479	975	441	296	140	5 No	No
480	975	441	372	66	3 No	No
481	697	342	265	75	2 No	No
482	697	342	298	43	1 No	No
483	332	143	94	46	3 No	No
484	332	143	129	11	3 No	No
485	701	351	289	61	1 Yes	No
486	701	351	318	33	0 Yes	No
487	183	93	79	13	1 Yes	No
488	183	93	90	3	0 Yes	No
489	254	94	77	16	1 No	No
490	254	94	83	10	1 No	No
491	988	465	370	95	0 No	No

492	988	465	417	48	0	No	No
493	96	38	27	10	1	No	No
494	96	38	32	5	1	No	No
495	480	262	192	66	4	Yes	No
496	480	262	230	30	2	Yes	No
497	233	98	51	47	0	No	No
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499	41	21	13	8	0	Yes	No
500	41	21	19	2	0	Yes	No
501	220	98	70	28	0	No	No
502	220	98	80	18	0	No	No
503	337	119	96	23	0	No	No
504	337	119	104	15	0	No	No
505	714	320	255	63	2	No	No
506	714	320	284	35	1	No	No
507	1339	668	541	123	4	No	No
508	1339	668	611	55	2	No	No
509	605	345	269	75	1	Yes	No
510	605	345	308	36	1	Yes	No
511	65	37	29	8	0	Yes	No
512	65	37	33	4	0	Yes	No
513	1223	661	553	106	2	Yes	No
514	1223	661	609	51	1	Yes	No
515	893	485	418	67	0	Yes	No
516	893	485	458	27	0	Yes	No
517	161	60	54	5	1	No	No
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519	583	240	178	62	0	No	No
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521	2087	997	836	160	1	No	No
522	2087	997	880	116	1	No	No
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524	511	166	148	17	1	No	No
525	2921	1327	1111	209	7	No	No

526	2921	1327	1200	119	8	No	No
527	386	153	119	32	2	No	No
528	386	153	129	23	1	No	No
529	985	465	365	96	4	No	No
530	985	465	419	42	4	No	No
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533	1349	627	502	124	1	No	No
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537	697	359	294	64	1	Yes	No
538	697	359	324	34	1	Yes	No
539	332	159	112	45	2	No	No
540	332	159	140	16	3	No	No
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545	701	374	335	37	2	Yes	No
546	701	374	351	22	1	Yes	No
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553	88	17	14	3	0	No	No
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556	325	113	89	24	0	No	No
557	341	90	68	22	0	No	No
558	341	90	78	11	1	No	No
559	196	49	29	20	0	No	No

560	196	49	35	14	0	No	No
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562	465	277	236	40	1	Yes	No
563	72	35	16	18	1	No	No
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568	375	132	113	18	1	No	No
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571	329	125	78	46	1	No	No
572	329	125	105	20	0	No	No
573	267	90	63	26	1	No	No
574	267	90	84	6	0	No	No
575	1285	660	522	132	6	Yes	No
576	1285	660	578	79	3	Yes	No
577	599	274	202	69	3	No	No
578	599	274	232	41	1	No	No
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580	61	33	24	9	0	Yes	No
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583	1164	720	550	165	5	Yes	No
584	1164	720	588	130	2	Yes	No
585	345	99	65	33	1	No	No
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590	139	52	49	2	1	No	No
591	229	84	56	28	0	No	No
592	229	84	73	11	0	No	No
593	116	54	24	30	0	No	No

594	116	54	42	12	0 No	No
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596	719	399	345	53	1 Yes	No
597	371	193	118	73	2 Yes	No
598	371	193	155	37	1 Yes	No
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601	360	224	174	48	2 Yes	No
602	360	224	203	20	1 Yes	No
603	303	178	129	49	0 Yes	No
604	303	178	153	23	2 Yes	No
605	1501	932	761	167	4 Yes	No
606	1501	932	815	111	6 Yes	No
607	424	251	176	71	4 Yes	No
608	424	251	212	36	3 Yes	No
609	62	14	11	3	0 No	No
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611	494	197	142	55	0 No	No
612	494	197	170	27	0 No	No
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615	155	74	43	31	0 No	No
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617	66	38	11	27	0 Yes	No
618	66	38	32	6	0 Yes	No
619	573	244	179	64	1 No	No
620	573	244	208	35	1 No	No
621	209	80	55	24	1 No	No
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625	325	152	108	44	0 No	No
626	325	152	127	25	0 No	No
627	257	90	75	15	0 No	No

628	257	90	83	7	0 No	No
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630	500	272	205	66	1 Yes	No
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632	41	9	6	3	0 No	No
633	881	387	248	139	0 No	No
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635	392	114	85	29	0 No	No
636	392	114	101	13	0 No	No
637	1215	665	499	160	6 Yes	No
638	1215	665	568	95	2 Yes	No
639	78	18	13	4	1 No	No
640	78	18	16	1	1 No	No
641	789	373	246	126	1 No	No
642	789	373	314	57	2 No	No
643	45	11	8	3	0 No	No
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645	702	267	204	62	1 No	No
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647	1867	860	640	218	2 No	No
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649	382	182	141	41	0 No	No
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651	45	13	7	6	0 No	No
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653	912	498	417	81	0 Yes	No
654	912	498	433	64	1 Yes	No
655	111	69	34	34	1 Yes	No
656	111	69	48	19	2 Yes	No
657	267	85	60	24	1 No	No
658	267	85	74	10	1 No	No
659	39	7	6	1	0 No	No
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663	14	0	0	0	0	No	No
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665	75	29	24	5	0	No	No
666	75	29	26	3	0	No	No
667	195	107	82	25	0	Yes	No
668	195	107	94	13	0	Yes	No
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670	20	5	4	1	0	No	No
671	500	245	193	50	2	No	No
672	500	245	204	39	2	No	No
673	41	23	17	6	0	Yes	No
674	41	23	21	2	0	Yes	No
675	41	18	11	7	0	No	No
676	41	18	16	2	0	No	No
677	166	67	54	13	0	No	No
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679	77	17	12	4	1	No	No
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681	792	413	275	137	1	Yes	No
682	792	413	342	71	0	Yes	No
683	357	215	180	34	1	Yes	No
684	357	215	197	17	1	Yes	No
685	187	80	56	24	0	No	No
686	187	80	76	4	0	No	No
687	99	25	20	5	0	No	No
688	99	25	24	1	0	No	No
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691	729	338	260	77	1	No	No
692	729	338	294	43	1	No	No
693	565	268	182	82	4	No	No
694	565	268	216	49	3	No	No
695	1117	549	392	154	3	No	No

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697	138	26	22	3	1 No	No
698	138	26	25	1	0 No	No
699	416	211	163	46	2 Yes	No
700	416	211	187	23	1 Yes	No
701	346	161	100	60	1 No	No
702	346	161	133	28	0 No	No
703	408	159	117	42	0 No	No
704	408	159	136	23	0 No	No
705	640	310	237	73	0 No	No
706	640	310	262	46	2 No	No
707	1853	957	751	201	5 Yes	No
708	1853	957	821	130	6 Yes	No
709	1987	952	753	196	3 No	No
710	1987	952	814	137	1 No	No
711	250	136	78	57	1 Yes	No
712	250	136	116	20	0 Yes	No
713	1241	804	550	251	3 Yes	No
714	1241	804	654	147	3 Yes	No
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721	351	168	128	40	0 No	No
722	351	168	142	26	0 No	No
723	250	112	82	30	0 No	No
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727	171	103	88	15	0 Yes	No
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729	2790	1225	973	245	7 No	No

730	2790	1225	1077	142	6	No	No
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739	542	306	195	111	0	Yes	No
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741	1732	808	622	184	2	No	No
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743	1056	454	326	126	2	No	No
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745	704	250	142	108	0	No	No
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755	689	308	238	68	2	No	No
756	689	308	259	46	3	No	No
757	279	127	99	28	0	No	No
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759	2212	1279	1027	245	7	Yes	No
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761	569	295	207	85	3	Yes	No
762	569	295	256	34	5	Yes	No
763	947	490	386	99	5	Yes	No

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765	1527	865	667	190	8	Yes	No
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771	755	344	260	83	1	No	No
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773	589	240	134	106	0	No	No
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775	398	175	123	52	0	No	No
776	398	175	159	16	0	No	No
777	1143	583	419	159	5	Yes	No
778	1143	583	495	86	2	Yes	No
779	1320	617	484	129	4	No	No
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787	909	485	337	145	3	Yes	No
788	909	485	413	70	2	Yes	No
789	606	307	244	60	3	Yes	No
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791	688	319	246	72	1	No	No
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793	96	24	19	5	0	No	No
794	96	24	20	4	0	No	No
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796	288	114	103	10	1	No	No
797	322	144	101	40	3	No	No

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800	828	483	422	59	2 Yes	No	
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803	807	445	307	136	2 Yes	No	
804	807	445	379	60	6 Yes	No	
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806	614	209	192	17	0 No	No	
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813	467	234	167	67	0 Yes	No	
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855	360	239	188	50	1	Yes	No
856	360	239	215	24	0	Yes	No
857	97	69	54	15	0	Yes	No
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861	303	186	140	46	0	Yes	No
862	303	186	164	20	2	Yes	No
863	1501	906	770	134	2	Yes	No
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891	729	337	277	59	1	No	No
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893	565	268	197	70	1	No	No
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898	416	214	187	26	1	Yes	No
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903	1853	966	785	178	3 Yes	No
904	1853	966	832	130	4 Yes	No
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908	1241	802	676	126	0 Yes	No
909	498	138	111	27	0 No	No
910	498	138	122	14	2 No	No
911	1658	916	713	198	5 Yes	No
912	1658	916	778	136	2 Yes	No
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921	1732	827	678	148	1 No	No
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923	1128	467	359	106	2 No	No
924	1128	467	406	59	2 No	No
925	689	310	266	42	2 No	No
926	689	310	277	31	2 No	No
927	2212	1282	1049	230	3 Yes	No
928	2212	1282	1187	92	3 Yes	No
929	569	301	223	78	0 Yes	No
930	569	301	267	32	2 Yes	No
931	947	489	408	79	2 Yes	No
932	947	489	452	34	3 Yes	No
933	1527	871	703	163	5 Yes	No

934	1527	871	785	80	6	Yes	No
935	755	349	270	78	1	No	No
936	755	349	304	44	1	No	No
937	589	246	156	90	0	No	No
938	589	246	190	56	0	No	No
939	1143	589	447	138	4	Yes	No
940	1143	589	518	69	2	Yes	No
941	1320	614	511	101	2	No	No
942	1320	614	574	40	0	No	No
943	676	306	222	84	0	No	No
944	676	306	254	51	1	No	No
945	909	490	376	111	3	Yes	No
946	909	490	437	50	3	Yes	No
947	606	311	258	53	0	Yes	No
948	606	311	281	30	0	Yes	No
949	688	321	257	64	0	No	No
950	688	321	282	38	1	No	No
951	96	25	19	6	0	No	No
952	96	25	20	5	0	No	No
953	322	145	109	33	3	No	No
954	322	145	129	14	2	No	No
955	828	492	393	98	1	Yes	No
956	828	492	439	52	1	Yes	No
957	939	441	387	52	2	No	No
958	939	441	403	37	1	No	No
959	1003	462	347	113	2	No	No
960	1003	462	413	48	1	No	No
961	239	65	60	5	0	No	No
962	239	65	59	5	1	No	No
963	1669	937	684	247	6	Yes	No
964	1669	937	779	154	4	Yes	No
965	758	434	332	101	1	Yes	No
966	758	434	332	101	1	Yes	No
967	211	112	78	34	0	Yes	No

968	211	112	89	20	3	Yes	No	
969	65	56	44	12	0	Yes	No	
970	65	56	53	3	0	Yes	No	
971	184	116	96	20	0	Yes	No	
972	184	116	108	8	0	Yes	No	
973	837	363	250	112	1	No	No	
974	837	363	304	58	1	No	No	
975	241	131	101	30	0	Yes	No	
976	241	131	120	11	0	Yes	No	
977	554	162	117	44	1	No	No	
978	554	162	139	22	1	No	No	
979	540	113	82	29	2	No	No	
980	540	113	100	13	0	No	No	
981	220	140	127	13	0	Yes	Yes	Yes
982	220	140	135	4	1	Yes	Yes	Yes
983	164	97	83	14	0	Yes	Yes	Yes
984	164	97	89	8	0	Yes	Yes	Yes
985	101	58	50	8	0	Yes	Yes	Yes
986	101	58	54	3	1	Yes	Yes	Yes
987	219	125	105	20	0	Yes	Yes	Yes
988	219	125	118	7	0	Yes	Yes	Yes
989	164	127	125	2	0	Yes	Yes	Yes
990	67	39	30	9	0	Yes	Yes	Yes
991	62	38	36	2	0	Yes	Yes	Yes
992	176	100	96	4	0	Yes	Yes	Yes
993	86	29	27	2	0	No	Yes	No
994	129	67	53	14	0	Yes	Yes	Yes
995	186	107	100	7	0	Yes	Yes	Yes
996	206	131	120	11	0	Yes	Yes	Yes
997	247	171	160	11	0	Yes	Yes	Yes
998	108	70	65	5	0	Yes	Yes	Yes
999	118	71	66	5	0	Yes	Yes	Yes
1000	164	74	65	9	0	No	Yes	No
1001	114	69	57	12	0	Yes	Yes	Yes

1002	74	58	48	10	0	Yes	Yes	Yes
1003	16	10	10	0	0	Yes	Yes	Yes
1004	109	72	64	8	0	Yes	Yes	Yes
1005	400	213	200	13	0	Yes	Yes	Yes
1006	165	93	75	18	0	Yes	Yes	Yes
1007	296	160	151	9	0	Yes	Yes	Yes
1008	83	52	48	4	0	Yes	Yes	Yes
1009	156	101	85	16	0	Yes	Yes	Yes
1010	125	65	59	6	0	Yes	Yes	Yes
1011	78	42	33	8	1	Yes	Yes	Yes
1012	105	73	66	7	0	Yes	Yes	Yes
1013	50	28	24	4	0	Yes	Yes	Yes
1014	21	14	12	2	0	Yes	Yes	Yes

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;

- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

Yes

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Information on Industrial Action

Name of Organisation:		UNIVERSITY & COLLEGE UNION		Reporting Period	31/08/2022
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below	
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute
1	A	01/12/2021-25/03/2022	18	Strike Action	<p>A: Terms and conditions of employment, or the physical conditions in which any workers are required to work</p> <p>B: Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers</p> <p>C: Allocation of work or the duties of employment between workers or groups of workers</p> <p>D: Matters of discipline</p> <p>E: A worker's membership or non-membership of a trade union</p> <p>F: Facilities for officials of trade unions</p> <p>G: Machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the</p>
2	A	01/12/2021-03/05/2022	79	Action Short of a Strike	
3	A	01/12/2021-31/08/2022	93	Action Short of a Strike	
4	A	01/12/2021-01/04/2022	18	Strike Action	
5	A	01/12/2021-03/12/2021	3	Strike Action	
6	A	01/12/2021-22/06/2022	21	Strike Action	
7	A	01/12/2021-02/03/2022	13	Strike Action	
8	A	01/12/2021-01/04/2022	13	Strike Action	
9	A	01/12/2021-25/03/2022	13	Strike Action	
10	A	01/12/2021-01/07/2022	23	Strike Action	
11	A	01/12/2021-25/03/2022	10	Strike Action	
12	A	01/12/2021-22/02/2022	10	Strike Action	

13	A	01/12/2021-01/04/2022	16	Strike Action
14	A	14/02/2022-01/04/2022	12	Strike Action
15	A	07/02/2022-13/07/2022	73	Action Short of a Strike
16	A	14/02/2022-24/06/2022	16	Strike Action
17	A	21/02/2022-25/03/2022	10	Strike Action
18	A	22/02/2022-01/04/2022	10	Strike Action
19	A	14/02/2022-18/05/2022	22	Strike Action
20	A	14/02/2022-25/03/2022	12	Strike Action
21	A	28/09/2021-12/10/2021	7	Strike Action
22	A	28/09/2021-15/10/2021	10	Strike Action
23	A	28/09/2021-14/10/2021	6	Strike Action
24	A	28/09/2021-07/10/2021	3	Strike Action
25	A	28/09/2021	1	Strike Action
26	A	01/09/2021-14/10/2021	32	Action Short of a Strike
27	A	25/10/2021-26/10/2021	2	Strike Action

carrying out of such procedures

Notes to the accounts

(see notes 82 and 83)

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

Please see the attached notes - Pages 22-1 to 22-8

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022

**STATEMENT OF RESPONSIBILITIES OF THE
UNION AND MEMBERS OF THE NATIONAL EXECUTIVE COMMITTEE**

The National Executive Committee is the principal executive committee of the Union and consists of the Officers of the Union (Vice-President; President-elect; President; Immediate Past-President; Honorary Treasurer), the General Secretary and the ordinary members of the Committee elected for constituencies defined in the Union's Rules.

Trade Union law requires the Union and members of the National Executive Committee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Union and of the surplus or deficit of the Union for that period. In preparing those financial statements the Union and members of the National Executive Committee are responsible for preparing accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In doing so the National Executive Committee is required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Union will continue in operation.

The Union and members of the National Executive Committee are responsible for keeping proper accounting records such as are necessary to give a true and fair view of the state of affairs of the Union and to explain its transactions. The Union and members of the National Executive Committee must also establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances and hence are responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022

1. Taxation

Analysis of charge in year	Year ended 31.8.2022 £	Year ended 31.8.2021 £
Current tax		
Provision for UK corporation tax on surplus for the year.	16,757	4,250
Adjustments in respect of previous provision.	(451)	--
Total current tax charge.	16,306	4,250
Deferred tax		
	(40,128)	47,338
Total tax charge (credit) / charge.	<u>£(23,822)</u>	<u>£51,588</u>
Factors affecting the tax charge for the year	Year ended 31.8.2022 £	Year ended 31.8.2021 £
(Deficit) / Surplus on accumulated funds before taxation.	<u>£(4,072,486)</u>	<u>£5,739,255</u>
Surplus on accumulated funds before taxation multiplied by the main rate of UK corporation tax at 19%.	(773,772)	1,090,459
Effects of:		
Income not chargeable to taxation.	(4,748,068)	(4,695,342)
Expenses not deductible for tax purposes.	5,538,597	3,609,133
Current tax charge.	<u>£16,757</u>	<u>£4,250</u>
Deferred taxation	Year ended 31.8.2022 £	Year ended 31.8.2021 £
At 1st September.	219,146	171,808
Movement in year: deferred tax charge recognised in Investment Reserve Fund.	(40,128)	47,338
At 31st August.	<u>£179,018</u>	<u>£219,146</u>

The movement in the provision for deferred taxation from 1st September 2021 to 31st August 2022 of £(40,128) represents the deferred tax credit on unrealised gains on the revaluation of quoted investments at the year end recognised in Investment Reserve Fund (2021 - charge £47,338).

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
(continued)

2. Pension Schemes

Introduction:

The University and College Union participates in the Universities Superannuation Scheme (USS) and also operates a defined benefits scheme, the NATFHE Pension and Life Assurance Scheme. Both schemes are described more fully within this note.

The surplus disclosed in these financial statements in respect of the NATFHE Pension and Life Assurance Scheme was evaluated by the scheme's actuary at 31 August 2022 as £688,000 (at 31 August 2021 deficit - £1,750,000).

The former NATFHE agreed to pay additional contributions per month for a period of 15 years from 1 June 2006. These additional monthly amounts were payable in accordance with a schedule of contributions agreed between the Trustees of the NATFHE Pension and Life Assurance Scheme and the Employer (NATFHE). The UCU agreed to continue these payments from 1 June 2006 and the payments were revised from 1 July 2009 as part of a recovery plan agreed between the Trustees of the NATFHE Pension and Life Assurance Scheme and UCU.

The recovery plan payments were subsequently amended after the completion of each of the triennial valuations carried out on 1 April 2011, 1 April 2014, 1 April 2017 and 1 April 2020.

Following completion of the latest triennial valuation of the NATFHE Pension and Life Assurance Scheme on 1 April 2020 a revised recovery plan was agreed between the Trustees of the NATFHE Pension and Life Assurance Scheme and the University and College Union on 27 July 2021. The payments due in accordance with the plan consist of a single payment of £950,000 payable by 30 July 2021, a single payment of £55,000 payable by 19 August 2021, a single payment of £50,000 payable by 19 September 2021 and monthly payments of £65,000 from 1 September 2021 to 1 August 2030 payable by the 19th of the month to which the payment relates (with the final payment payable by 19 July 2030).

The Trustees of the NATFHE Pension and Life Assurance Scheme and the University and College Union also agreed a "Side Agreement" on 27 July 2021 for contingent payments to be made to the Scheme based on the Union's net operating surplus over the next three years in accordance with the following table:

Tier of net operating surplus.	Percentage of net operating surplus tier payable to Scheme (subject to maximum).	Maximum tiered amount payable to the Scheme in respect of any year (£).	Maximum cumulative total amount payable to the scheme in respect of the agreed three year period (£).
£0 to £500,000	0%	£0	£0
£500,001 to £1,000,000	25%	£125,000	£125,000
£1,000,001 to £1,500,000	35%	£175,000	£300,000
£1,500,001 to 2,000,000	50%	£250,000	£550,000
£2,000,001 to £2,500,000	50%	£250,000	£800,000
£2,500,001 and above	0%	£0	£800,000

Any contingent payments payable to the Scheme under the "Side Agreement" for the years ended 31 August 2021 to 31 August 2023 inclusive are to be paid by way of a single lump sum payment by 28 February following the end of the year in which the relevant surplus arose.

The future accrual of benefits under the NATFHE Pension and Life Assurance Scheme ceased from 1st November 2006.

From 1st November 2006 the former employees of NATFHE commenced payment of contributions to the USS and ceased to make contributions to the NATFHE Pension and Life Assurance Scheme.

NATFHE PENSION AND LIFE ASSURANCE SCHEME
FRS102 Section 28 - POST-EMPLOYMENT BENEFITS

The University and College Union "the employer" operates the NATFHE Pension and Life Assurance Scheme which is governed by a Trust Deed dated 1 April 1974, as subsequently amended, and is administered by Trustees, nominated by the former NATFHE and by members of the scheme. The scheme is a defined benefit scheme. The scheme is closed to new members.

The NATFHE Pension and Life Assurance Scheme is subject to triennial valuations and the last triennial valuation was carried out as at 1 April 2020. The next valuation is due at 1 April 2023.

The valuation carried out as at 1 April 2020 revealed a deficit of £8.193m and that the Scheme had assets sufficient to cover 81% of its technical provisions as at that date.

The scheme's actuary was asked to provide figures relevant to the scheme as at 31 August 2021 and 31 August 2022 for the purposes of complying with FRS102.

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
(continued).

2. Pension Schemes (continued)

The figures provided in these financial statements are based on the following actuarial assumptions:

	At 31.8.2022	At 31.8.2021
Discount rate *	4.25% pa	1.60% pa
Inflation assumption (RPI) **	3.75% pa	3.55% pa
Rate of increase in salaries	4.00% pa	3.80% pa
Pension increases:		
Rate of increase in pensions in payment - 5% pa fixed pension increases	5.00% pa	5.00% pa
Rate of increase in pensions in payment - RPI pension increases	3.75% pa	3.55% pa
Rate of increase in pensions revaluation in deferment	3.75% pa	3.55% pa
Standard mortality tables were used as follows:		
Post-retirement mortality	S3PA	S3PA
	CMI 2019 projection based on individual year of birth, 1.25% pa long term improvement ***	CMI 2019 projection based on individual year of birth, 1.25% pa long term improvement ***
Tax-free cash	No allowance	No allowance

* Under FRS102 the discount rate should be based upon the yield available on high quality corporate bonds (usually taken as AA rated in the UK) of appropriate term and currency. The discount rate used at the review date in 2021 was based upon an estimate of the cashflows arising with a similar duration to that of the scheme's liabilities using the Merrill Lynch nominal AA corporate bond spot yield curve and indicated that a discount rate of 1.60% was appropriate. A similar approach has been taken in establishing the discount rate used at the review date in 2022. The yield is based on the Merrill Lynch nominal AA corporate bond spot curve at the review date, using a duration of 14 years for the Scheme's liabilities (2021 - 17 years duration). A discount rate of 4.25% is appropriate at the review date in 2022. The discount rate used for 2022 of 4.25% is higher than that used in 2021 of 1.60% reflecting the changes to the yields on bonds of appropriate term over this period.

** The Bank of England publishes implied inflation data which has been used in evaluating the single rate of inflation that would arise based on the cashflows arising with a similar duration to that of the scheme's liabilities (based on the unadjusted difference between conventional gilt yields and index-linked yields at the accounting date). For 2021 a market-implied inflation rate was derived from a breakeven RPI inflation assumption with reference to the Bank of England implied inflation curve and this gave an RPI inflation assumption of 3.55%. In September 2019, the UK Statistics Authority announced that it intended to change the RPI inflation statistic to bring RPI into line with CPIH (the CPI index with housing costs included). On 25 November 2020, the UK Government confirmed that the changes to RPI are expected to proceed in 2030. In consideration of the expected impact of this change it is considered appropriate to continue to use a breakeven RPI inflation assumption with reference to the Bank of England implied inflation curve and this gave an RPI inflation assumption of 3.75% for 2022.

***CMI - Continuous Mortality Investigation into the mortality of Self-Administered Pension Schemes.

No allowance was made for withdrawals from active service before normal retirement date. 90% of members were assumed to be married when they die with husbands being three years older than their wives. Members retiring between their 60th and 65th birthdays with accrued service arising before 1 April 2003 will receive an un-reduced pension in respect of that service. Members with pension service accrued after 1 April 2003 will receive a reduced pension derived from the scheme's early retirement factors. The figures provided in these financial statements assume that those members with pre 1 April 2003 service still employed by UCU (known as Special Deferred members) will retire at age 62 years. 90% of deferred members are assumed to be married at retirement. Any other deferred members with pre 1 April 2003 service are assumed to retire at age 60 years. Members who joined the scheme after 1 April 2003 are assumed to retire at age 65. These assumptions are consistent with those used last year.

Under the mortality tables and projections adopted, the assumed future life expectancy at age 65 is as follows:

	At 31.8.2022	At 31.8.2021
Male currently aged 45	23.4 years	23.3 years
Female currently aged 45	25.8 years	25.8 years
Male currently aged 65	22.0 years	22.0 years
Female currently aged 65	24.4 years	24.3 years

Major asset categories as a percentage of total assets are as follows:

	At 31.8.2022	At 31.8.2021
Equities	43%	44%
Bonds	33%	34%
Gilts	23%	20%
Cash	1%	2%
Total	<u>100%</u>	<u>100%</u>

The actual return on the Scheme's assets net of expenses over the year to the Review Date was £10,311,000 (2021 - £3,777,000).

The assets do not include any investment in the Employer.

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
(continued).

2. Pension Schemes (continued)

Reconciliation of Assets and Defined Benefit Obligation:	At 31.8.2022	At 31.8.2021
	£'000	£'000
Fair value of assets at 1st September 2021	43,204	39,032
Interest on assets	694	628
Contributions from employer*	830	1,610
Contingent contributions received from employer	800	--
Benefits paid	(1,271)	(1,215)
Return on plan assets less interest	(11,005)	3,149
Fair value of assets at 31st August 2022	<u>33,252</u>	<u>43,204</u>
Contingent contributions payable by the Employer for the year ended 31 August 2022	<u>575</u>	<u>800</u>
	<u>£33,827</u>	<u>£44,004</u>

* The Employer expects to contribute £780,000 to the Scheme during the year to 31 August 2023 in accordance with the Schedule of Contributions.

Defined Benefit Obligation at 1st September 2021	(44,954)	(45,128)
Interest cost	(709)	(712)
Past service cost	--	(1)
Benefits paid	1,271	1,215
Experience (loss) / gain on defined benefit obligation	(2,715)	1,171
Changes in financial assumptions	14,543	(1,499)
Present value of Defined Benefit obligations at 31st August 2022	<u>£(32,564)</u>	<u>£(44,954)</u>

Amounts recognised in the Balance Sheet:

Fair value of assets at 31st August 2022	33,252	43,204
Present value of defined benefit obligations at 31st August 2022	<u>(32,564)</u>	<u>(44,954)</u>
Surplus / (deficit) and net defined benefit liability at 31st August 2022	<u>688</u>	<u>(1,750)</u>
Contingent contributions payable by the Employer for the year ended 31 August 2022	<u>575</u>	<u>800</u>
Net pension scheme asset / (liability) on the defined benefit pension scheme	<u>£1,263</u>	<u>£(950)</u>

Analysis of the amount credited (or charged) to financial expenses in the Income and Expenditure Account:

	Year ended	Year ended
	31.8.2022	31.8.2021
	£'000	£'000
Interest on pension scheme assets	694	628
Interest on pension scheme liabilities	(709)	(712)
Net financial expense	<u>£(15)</u>	<u>£(84)</u>

The projected net financial income for the year to 31st August 2023 amounts to £46,000 (2022 - £22,000 expense). Interest on pension scheme liabilities is projected to be £1,357,000 (2022 - £710,000) and interest on assets is projected to be £1,403,000 (2022 - £688,000).

Analysis of the amount credited (or charged) to remuneration and expenses of staff in the Income and Expenditure Account:

	Year ended	Year ended
	31.8.2022	31.8.2021
	£'000	£'000
Past service cost*	<u>£ --</u>	<u>£(1)</u>

* Past service cost reflects the actuary's estimated allowance for the increase in future cost of Guaranteed Minimum Pensions (GMP) required by the equalisation of pension benefits between males and females that accrued since 17 May 1990 and the effect on the NATFHE Pension & Life Assurance Scheme's liabilities at the review date. This estimate follows the court judgement given on 26 October 2018 in the case of Lloyds Banking Group Pensions Trustees Ltd v Lloyds Bank PLC (and others) which provided clarity on the requirement for GMP equalisation.

Detailed calculations will be required in subsequent accounts in evaluating the full cost of GMP equalisation after taking professional advice and in consideration of any follow up court judgements or DWP guidance.

Analysis of amount credited in Pension Fund Account (Fund 3) in respect of the actuarial gain on the NATFHE Pension and Life Assurance Scheme:

	Year ended	Year ended
	31.8.2022	31.8.2021
	£'000	£'000
(Loss) / gain on scheme assets in excess of interest	(11,005)	3,149
Experience (loss) / gain arising on the scheme liabilities	(2,715)	1,171
Gains / (losses) from changes in financial assumptions	14,543	(1,499)
Actuarial gain recognised in the Pension Fund Account (Fund 3)	<u>£823</u>	<u>£2,821</u>

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
(continued).

2. Pension Schemes (continued)

Movement in scheme deficit during the year:	Year ended 31.8.2022 £'000	Year ended 31.8.2021 £'000
Deficit in scheme at 1 September 2021	(1,750)	(6,096)
Movement in year:		
Contributions received from Employer in the year	830	1,610
Contingent contributions received in respect of the year ended 31 August 2021	800	--
Net financial expense	(15)	(84)
Past service cost	--	(1)
Actuarial gain	823	2,821
Surplus / (deficit) in scheme at 31 August 2022	688	(1,750)
Contingent contributions payable by the Employer for the year ended 31 August 2022	575	800
Surplus / (deficit) as reduced by contingent contributions payable by the Employer for the year ended 31 August 2022	£1,263	£(950)

The asset values are derived from the bid values of the funds invested.

No allowance for deferred taxation or incapacity benefits has been made.

No allowance has been made in these figures for possible effects of the cost that might be incurred in respect of the scheme's liability to pay the Pension Protection Fund Levy.

USS INSTITUTIONS - ACTUARIAL VALUATION AS AT 31 MARCH 2018
FRS102 Section 28 - POST-EMPLOYMENT BENEFITS

The University and College Union participates in the Universities Superannuation Scheme (USS). The scheme is a hybrid pension scheme, providing defined benefits (for all members), as well as defined contribution benefits. The assets of the scheme are held in a separate fund administered by the trustee, Universities Superannuation Scheme Limited. The University and College Union is required to contribute a specified percentage of payroll costs to the pension scheme to fund the benefits payable to the Union's employees. Under the scheme trust deed and rules, the employer contribution rate is determined by the trustee, acting on actuarial advice. The employer contribution rate was 19.5% of pensionable salaries up until 30 September 2019, 21.1% up until 30 September 2021, 21.4% up until 31 March 2022 and 21.6% from 1 April 2022 and thereafter.

The actuarial valuation of the scheme at 31 March 2020 was carried out using the projected unit method. The next actuarial valuation is due to take place with an effective date no later than 31 March 2023.

The 2020 valuation was the sixth valuation for USS under the scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to adopt a statutory funding objective, which is to have sufficient and appropriate assets to cover their technical provisions. At the valuation date, the value of the assets of the scheme was £66.5 billion and the value of the scheme's technical provisions was £80.6 billion indicating a shortfall of £14.1 billion and a funding ratio of 83%.

Past Service Funding Position: Technical Provisions.	Valuation at 31 March 2020	Valuation at 31 March 2018
Scheme assets	£66.5bn	£63.7bn
Total scheme liabilities	£80.6bn	£67.3bn
FRS 102 total scheme deficit	£14.1bn	£3.6bn
FRS 102 total funding level	83.0%	95.0%

The results of the valuation shown are based on the implementation of recommendations proposed by the Joint Negotiating Committee (JNC) with regard to the overall contribution rates payable by members and by the sponsoring employers and in consideration of any changes required to the benefit structure which took effect from 1 April 2022.

The member's contribution rate was 9.6% from 1 September 2019 until 30 September 2021 and rose to 9.8% from 1 October 2021.

The actuarial method to be used in the calculation of the technical provisions is the Projected Unit method with a one-year control period.

The current life expectancies on retirement at age 65 are:

	2022		2021	
	At age 65 years.	At age 45 years.	At age 65 years.	At age 45 years.
Males	24.6 years	26.6 years	24.6 years	26.6 years
Females	26.1 years	27.9 years	26.1 years	27.9 years

UNIVERSITY AND COLLEGE UNION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

(continued).

2. Pension Schemes (continued)

	2022	2021
UCU specific rates used in deficit contribution model:		
Discount rate	4.25%	1.6%
Salary inflation rate	4.00%	3.80%

Amounts recognised in the Balance Sheet in respect of the pension scheme liability on the multi-employer defined benefit pension scheme

Present value of deficit contributions payable to USS at 1.9.2021.	3,739,977	3,876,293
Interest payable as contribution deficit unwinds	59,840	62,021
Changes in expected contributions to USS	5,695,703	(26,040)
Deficit contributions treated as paid to USS	<u>(246,051)</u>	<u>(172,297)</u>
Present value of deficit contributions payable to USS at 31.8.2022.	<u>£9,249,469</u>	<u>£3,739,977</u>

Following completion of the 2020 valuation, the trustee ascertained, that in order to correct the technical provisions shortfall in assets of £14.1bn, the employers should make deficit contributions of 0% p.a. of total salaries in addition to the contributions towards the accrual of future service benefits including contributions to the Defined Contribution section until 31st March 2022 at which point the rate will increase to 6.3%. If contributions are payable at this level from 1st April 2022 then, based on the assumptions made for the recovery plan, the deficit would be expected to be corrected by 31st March 2038.

The key assumptions used in calculating the technical provisions as at 31 March 2020 (with comparatives at 31 March 2018) are:

Financial assumptions:

Valuation at 31 March 2020:

Investment return (discount rate)	Fixed interest gilt yield curve (0.7%) plus: - Pre-retirement: 2.75% - Post-retirement: 1.0% - Allowance for investment outperformance: 0.5%
Market derived price inflation	In line with the difference between the Fixed Interest & Index Linked yield curves
Inflation risk premium	0.0% p.a.
Price inflation - Retail Prices Index	Market derived price inflation less Inflation risk premium
RPI / CPI gap	1.1% pa to 2030, reducing linearly by 0.1% pa to a long term difference of 0.1% pa from 2040
Price inflation - Consumer Prices Index	RPI assumption less RPI / CPI gap
Pension increases in payment	CPI assumption + 5 bps pa (for both pre and post 2011 benefits)

Valuation at 31 March 2018:

Years 1-10: CPI plus 0.14% reducing linearly to CPI less 0.73% Years 11-20: CPI plus 2.52% reducing linearly to CPI plus 1.55% by year 21. Years 21+: CPI plus 1.55%
In line with the difference between the Fixed Interest & Index Linked yield curves
0.3% p.a.
Market derived price inflation less Inflation risk premium
1.0% p.a.
RPI assumption less RPI / CPI gap
CPI assumption (for both pre and post 2011 benefits)

Demographic assumptions:

Mortality base table	Male member's mortality: S2PMA "Light" with 101% weighting and improvements using CMI_2019 [1.8%] with smoothing parameter 7.5 and initial addition 0.5% pa Female member's mortality: S3PFA with 95% weighting and improvements using CMI_2019 [1.6%] with smoothing parameter 7.5 and initial addition 0.5% pa
Future improvements to mortality	CMI_2019 with a smoothing parameter of 7.5, an initial addition of 0.5% pa and a long term improvement rate of 1.8%pa for males and 1.6%pa for females.
Commutation	No allowance

Pre-retirement: Male member's mortality: 71% of AMC00 (duration 0) Female member's mortality: 112% of AFC00 (duration 0)
Post-retirement: Male member's mortality: 97.6% of SAPS S1NMA "light" Female member's mortality: 102.7% of RFV00
CMI_2017 with a smoothing parameter of 8.5 and a long term improvement rate of 1.8%pa for males and 1.6%pa for females.
No allowance

Mortality assumptions:

Life expectancy for a male aged 65 now
Life expectancy at 65 for a male aged 45 now
Life expectancy for a female aged 65 now
Life expectancy at 65 for a female aged 45 now

Valuation at 31 March 2018:

Cohort	Period
24.4	22.5
26.3	n/a
25.9	24.0
27.7	n/a

Statement of Funding Principles:

The statutory funding objective is that the scheme has sufficient and appropriate assets to meet the amount required, on actuarial calculation, to make provision for the scheme's liabilities (the technical provisions).

The statement of funding principles will be reviewed and, if necessary, revised, before being taken into account at subsequent valuations and it reflects the guiding principles on risk management adopted by the trustee.

If the assets of the scheme are less than the technical provisions at the effective date of any actuarial valuation, a recovery plan will be put in place which may require additional contributions from the employers (and potentially the members) to meet the shortfall. Any shortfall should be met over an appropriate period dependent upon the circumstances. Additional contributions payable are expressed as a percentage of pensionable payroll. There is no specific allowance within the 2020 valuation for the effect of equalising Guaranteed Minimum Pensions between 17th May 1990 and 5th April 1997. Any additional funding costs required to uplift benefits will be met by either the Scheme's assets or future contributions from the employer. It is expected that the costs will be immaterial in the context of the scheme as a whole.

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
(continued).

2. Pension Schemes (continued)

Early retirement

Allowance for early retirements will reflect emerging experience of retirements as monitored at each actuarial valuation and any adjustment for future expectations which is considered appropriate. For the 31 March 2020 valuation it has been assumed that ex-final salary active members will retire in line with the following decrement table (with all others assumed to retire at 65 in respect of accrued liabilities). Benefits relating to service accrued prior to 1 October 2011 are assumed to be paid with no reduction, and an allowance has been made for benefits accrued after 30 September 2011 to be reduced from the payable age of 65.

Benefits accrued from 6 October 2020 are assumed to be payable from age 66 in line with the Scheme's Normal Pension Age.

		<u>% Leaving per annum</u>
Age:	60	30
	61	10
	62	15
	63	15
	64	20

The contributions payable under the recovery plan will be calculated using the same assumptions as those used to calculate the technical provisions, with the exception of the following during the period of the recovery plan:

- Following a review of the investment strategy and any consequential changes to it and the Statement of Investment Principles after completion of the valuation, the assumed rate of investment return may also change at subsequent funding updates to reflect the different expected investment returns from the new asset mix.

- The growth in aggregate payroll of the scheme's membership used in the recovery plan is assumed to be CPI + 1.5%.

USS is a "last man standing" scheme so that in the event of the insolvency of any of the participating employers in USS, the amount of any pension funding shortfall (which cannot otherwise be recovered) in respect of that employer will be spread across the remaining participant employers and reflected in the next actuarial valuation of the scheme.

The trustee's role is to set risk and return parameters which reflect the strength of the sponsoring employers and the nature of the scheme's liabilities. These parameters, taken together with the anticipated returns, form the basis of the trustee's funding strategy. These parameters are informed by advice from its internal investment team, its investment consultant and the scheme actuary, as well as an independent assessment of the support available from the sponsoring employers. The trustee remains confident that it can continue to take a long-term view of scheme funding, backed as it is by a robust Higher Education (HE) sector.

At 31 March 2020, USS had over 200,300 active members and the UCU had 185 active contributing members participating in the scheme. At 31 August 2022 UCU had 207 active contributing members (2021 - 204 members).

The pension cost charged / (credited) to the General Fund in respect of contributions paid to USS is:

	Year ended 31.8.2022	Year ended 31.8.2021
	£	£
Employers normal pension contributions to USS	1,719,791	1,648,108
Changes in expected contributions to USS	5,695,703	(26,040)
Deficit contributions treated as paid to USS	(246,051)	(172,297)
	<u>£7,169,443</u>	<u>£1,449,771</u>

3. Operating Leasing Commitments

The operating lease rentals charged in the income and expenditure account were:

Land and buildings.

Other leases - Plant and machinery.

	Year ended 31.8.2022	Year ended 31.8.2021
	£	£
Land and buildings.	317,953	352,760
Other leases - Plant and machinery.	284,460	336,814
	<u>£602,413</u>	<u>£689,574</u>

At 31st August, 2022 the University and College Union's future minimum operating lease commitments payable are analysed over the lease term as follows:

	Land and buildings		Other	
	31.8.2021	31.8.2021	31.8.2021	31.8.2021
	£	£	£	£
Within one year	334,354	323,535	325,506	312,398
Within two to five years	980,744	1,029,458	249,849	514,436
Over five years	576,006	723,285	--	--
	<u>£1,891,104</u>	<u>£2,076,278</u>	<u>£575,355</u>	<u>£826,834</u>

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
(continued)

4. Capital Commitments

There were no capital commitments contracted for but not provided for at 31 August 2022 (2021 - £nil).

5. Related Party Transactions

UCU is a participating institution of the Universities Superannuation Scheme and makes pension contributions to the scheme in respect of the employee members of UCU. The appointment of directors to the board of the trustee is determined by the trustee company's Articles of Association. Four of the directors are appointed by Universities UK; three are appointed by the University and College Union, of whom at least one must be a USS pensioner member; and a minimum of three and a maximum of five are independent directors appointed by the board. Under the scheme trust deed and rules, the employer contribution rate is determined by the trustee, acting on actuarial advice.

During the year ended 31st August 2022 employers normal pension contributions payable to USS by UCU were £1,719,791 (2021 - £1,648,108) and the balance of contributions payable by UCU to USS as at 31st August 2022 was £241,939 (2021 - £232,773).

Members of the UCU make payments as Gift Aid payments via UCU to Education Support Partnership (ESP) at the same time as they pay their membership subscriptions to the UCU. ESP is a company limited by guarantee and a registered charity (company registration number 09311354 and charity registration number 1161436). ESP was incorporated on 14th November 2014 as Education Sector Support UK (ESSUK). ESSUK changed its name to ESP on 24th July 2015 and was formally launched in September 2015. The objects of the charity are to promote health and wellbeing and to offer benevolence services to the education workforce including those retired from the Education Sector. It also offers a wide range of services to staff working in Further and Higher Education and the education sector in schools. The Trustees and Board of ESP are appointed in accordance with the Articles of Association of the company and up to 21 representatives of member organisations form an Advisory Forum to advise the Board of Trustees.

Members of UCU previously made Gift Aid payments via UCU to "Recourse" (formerly the "College and University Support Network" (CUSN)) at the same time as they paid their subscriptions to the UCU. "Recourse" (formerly CUSN) is a registered charity (charity registration number 1116382) and was incorporated on 12th July 2006. The charity changed its name from CUSN to "Recourse" on 14th July 2010 following a rebranding exercise. "Recourse" was also a Company Limited by Guarantee (company registration number 05874222) and was a wholly owned subsidiary company of the Teachers Support Network (TSN). On 31st March 2015 the activities, assets and liabilities of "Recourse" and TSN were transferred to Education Sector Support UK (ESSUK) at which point "Recourse" and TSN effectively became dormant. The company "Recourse" was dissolved on 18th April 2017. TSN was dissolved on 14th November 2017. "Recourse" was governed and administered by the Trustees and National Council of TSN and UCU had the right to appoint five members to the National Council of TSN (preferably from within the National Executive Committee of UCU) and in addition subscribing members of UCU had the right to elect members of the National Council of TSN.

During the year ended 31st August 2021 Gift Aid payments payable to ESP (formerly "Recourse" and CUSN) were received from members of UCU and amounted to £235,031 (2021 - £262,008). The balance payable by UCU to ESP as at 31st August 2022 was £35,072 (2021 - £39,594).

UCU bears the cost of the professional fees and other costs relating to the administration of the NATFHE Pension and Life Assurance Scheme. During the year ended 31st August 2022 total costs payable by UCU in connection with the administration of the Scheme were £308,218 (2021 - £318,633).

In August 2019 Jo Grady joined the General Council of the TUC as the newly elected General Secretary of UCU. UCU is a member union of the TUC and the UCU's affiliation for 2022 was £337,729 (2021 - £330,825).

6. Future Developments

The Union continues to defend its members' interests in relation to the USS, members' pay, workload, working conditions, and job security (casualisation and equality). The Union is actively drawing attention to the challenges facing its members and, since the year end, has called for national action following a ballot of its membership. The challenges facing the Union's membership have become even more significant in the face of high inflation and the ongoing effects of the Covid-19 pandemic. The Union has a long term strategy, the formation of which involves the members of the Union and includes the elected representatives of the trade union representing the Union's staff. UCU continues to monitor and update that strategy to address the issues that the Union and its members face.

Accounting policies

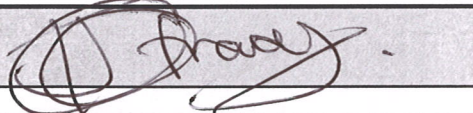
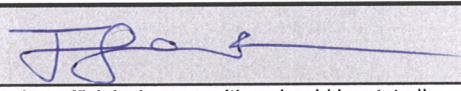
(see notes 84 and 85)

Please see the attached accounting policies - Pages 23-1 to 23-2

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature: 	Chairman's Signature: 
	(or other official whose position should be stated)
Name: Dr Jo Grady	Name: Ms Janet Farrar - President
Date: 3rd March 2023	Date: 3rd March 2023

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed		To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022

1. Principal Accounting Policies

The financial statements comply with relevant accounting standards. The principal accounting policies, which have been consistently applied throughout the year, are set out below.

(a) **Accounting convention**

The financial statements are prepared in accordance with applicable accounting standards including FRS 102 "the Financial Reporting Standard" applicable in the UK and Republic of Ireland. The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

(b) **Going Concern**

The Union meets its day-to-day working capital requirements through its bank facilities. The Union's forecasts and projections, taking account of reasonably possible changes in operational performance, show that the Union should be able to operate within the level of its current facilities. After making enquiries, the Executive have a reasonable expectation that the Union has adequate resources to continue in operational existence for the foreseeable future. The Union therefore continues to adopt the going concern basis in preparing its financial statements.

(c) **Critical Accounting Judgements and Key Sources of Uncertainty**

The preparation of the financial statements requires the Union's management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Depreciation.

UCU's management considers the depreciation rates used to evaluate the cost of the Union's assets and the useful life of those assets (as set out below under note 1(e)). Any changes to the rates used, the useful life and residual value of those assets may have a significant effect on the book value of those assets and the amounts shown as depreciation in these financial statements. The Union's management reviews the appropriateness of the depreciation policies used annually.

Employee benefits.

The pension scheme liability as at 31st August 2022 in respect of the NATFHE Pension and Life Assurance Scheme has been calculated in accordance with the details provided by the Scheme's actuary and in consideration of the disclosure requirements under FRS102. The Scheme's liabilities have been calculated by updating the valuation calculations carried out for the Scheme's triennial valuation as at 1st April 2020. Any changes in the assumptions used in evaluating the Scheme's liability may have a significant effect on the amount shown in these financial statements.

The deficit contribution liability shown in these financial statements in respect of the Union's share of the contribution funding deficit in the Universities Superannuation Scheme is based on a deficit recovery plan model provided to the USS and made available to participating institutions. The Union's management is required to make appropriate assessments of the rate of salary growth and the discount rate used in determining the Union's share of the deficit contribution liability. Any changes in the parameters used in the model may have a significant effect on the amounts shown in these financial statements in accordance with FRS102 and therefore constitute a material source of uncertainty.

Provisions for liabilities.

Provisions for liabilities included at the year end have been calculated using the best available information at the time of preparing the financial statements, taking account of information received subsequently. An element of estimation is therefore required when calculating the provisions at the year end.

Taxation.

The taxation charge for the year comprises current and deferred tax. An assessment of the provision for deferred taxation is required to be made by the Union's management, taking account of the likely timing and level of future taxable income and expenses in relation to the deferred tax assets and liabilities of the Union.

(d) **Branches and Local Associations**

For the purpose of the Trade Union and Labour Relations (Consolidation) Act 1992 the Union is regarded as a trade union with branches. The "branches" of the Union comprise of Local Associations of UCU or Branches of UCU. The assets, liabilities and transactions of the "branches" for the year ended 31st August, 2022 are included in these financial statements.

(e) **Depreciation**

Depreciation is provided on all tangible fixed assets, other than land, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight line basis over its expected useful life, as follows:

Freehold and long leasehold property.	2%.
Fixtures and fittings.	10% or the remaining period of the lease.
Plant and machinery.	25%.
Furniture.	10% to 12.5%.
Office equipment.	20%.
Computer equipment and software.	33%.
Motor vehicles (leased).	Over the period of the lease.

The rate of depreciation is reduced proportionately in the year of acquisition of an asset.

(f) **Subscriptions**

Subscriptions are accounted for on an accruals basis, although no account is taken of individual members' subscriptions that may be in arrears.

UNIVERSITY AND COLLEGE UNION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022
(continued)

(g) **Pension costs**

The UCU continued to make payments to the NATFHE Pension and Life Assurance Scheme to reduce the deficit that existed in that scheme from 1st June 2006. FRS 102 requires the sponsoring employer to account for the NATFHE Pension and Life Assurance Scheme deficit as a liability on its balance sheet mirrored by a pension reserve.

The expected return on assets in the NATFHE Pension and Life Assurance Scheme is reflected by the interest on assets item calculated using the discount rate (i.e. the returns available on high quality corporate bonds) with no allowance made for any outperformance expected from the Scheme's actual asset holding.

Movements on the NATFHE Pension and Life Assurance Scheme's asset or liability, to the extent that they arise from the current service cost of pensions or relate to the interest on pension fund assets net of interest charges on pension fund liabilities, are reflected in the Income and Expenditure Account, the former as a component of employee costs and the latter as a component of financial expenses.

Movements on the NATFHE Pension and Life Assurance Scheme assets and liabilities arising from changes in actuarial assumptions including actual returns on pension fund assets net of expected returns and experience gains and losses arising on Fund liabilities are reflected in these financial statements through the Income and Expenditure Account. The pension scheme liability is shown in the Balance Sheet.

The former Association of University Teachers (AUT) became a participating institution of the Universities Superannuation Scheme (USS) from 1st March 2005. The scheme is a hybrid pension scheme, providing benefits (for all members), as well as defined contribution benefits. The scheme is externally funded and was contracted out of the State Second Pension (S2P) until 5 April 2016. The Assets of the scheme are held in a separate trustee-administered fund. The University and College Union (UCU) became a participating institution of USS on 1st June 2006 following the amalgamation of AUT and NATFHE.

Because of the mutual nature of the USS scheme, the scheme's assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The UCU is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits" UCU therefore accounts for the scheme as if it were a wholly defined contribution scheme. As a result, the amount charged to the Income and Expenditure Account as a component of employee costs represents the contributions payable to the scheme in respect of the accounting year.

Under FRS102 the Union (as a participating institution of the USS) is required to recognise a liability for the contributions payable to the USS because the USS scheme is in deficit and a funding plan (The Recovery Plan) has been agreed. FRS102 requires that where an employer participates in a defined benefit multi-employer plan and there is insufficient information available to use defined benefit accounting and there is an obligation to fund past deficits within the scheme, the institution must recognise a liability for the contractual contributions payable to the scheme to the extent that there is a deficit in the scheme, and account for the resulting movement in the liability in the Income and Expenditure Account. As a result, the amount charged or credited to the Income and Expenditure Account as a component of employee costs represents the movement in the discounted fair value of the contractual contributions payable to the Scheme by UCU under the funding plan agreement in respect of the accounting year.

The Union's share of the deficit arising in the USS Scheme is based upon a deficit recovery plan model made available to participating institutions via the USS. Movements in the employer's share of the deficit contribution liability due to the USS Scheme are charged or credited to the Income and Expenditure Account as part of the costs of remuneration and expenses of staff. The Union's share of the deficit contribution liability due to the USS Scheme is disclosed in the Balance Sheet as the present value of the contributions payable. As the discount rate used in calculating the present value of the deficit contribution liability unwinds this element is shown as part of the finance costs (interest payable) in the applicable period in the Income and Expenditure Account.

(h) **Operating Leases**

Rental payments under operating leases are charged to the Income and Expenditure Account as payments to the lessor fall due on a straight line basis over the lease term.

(i) **Investments**

Quoted investments held are managed by professional investment managers and brokers and transactions are undertaken under powers delegated to them and they are stated at fair value based on current bid prices where quoted on an active market. Movements in fair value are included in the Investment Reserve Fund (Fund 4) as they occur. On disposal, relevant gains and losses recognised previously in the Investment Reserve Fund are transferred to the Income and Expenditure Account. Unquoted investments are stated at cost as there is no active market available, no reliable basis of valuation is available and other valuation techniques are not considered appropriate.

(j) **Value added tax (VAT)**

The figures included in these financial statements are exclusive of VAT to the extent that input VAT is partially or fully recoverable or output VAT is payable.

(k) **Deferred Tax**

Deferred tax is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for taxation purposes. Deferred tax is provided for on all relevant material reversing timing differences at the rate of corporation tax applicable to the Union's activities at the financial statement date.

(l) **Holiday Pay Accrual**

FRS 102 requires short term employee benefits, such as holiday pay, to be charged to the Income and Expenditure Account as the employee service is received. As a result holiday pay accruals are recognised and charged to the Income and Expenditure Account as they are received.

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. 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 note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

Please see the attached auditor's report - Pages 25-1 to 25.2

Signature(s) of auditor or auditors:	<div style="border: 1px solid black; padding: 5px; font-family: cursive; font-size: 1.2em;">Knox Cropper LLP</div>	
Name(s):	Knox Cropper LLP	
Profession(s) or Calling(s):	Chartered Accountants and Statutory Auditor	
Address(es):	65 Leadenhall Street	
	London	
Postcode	EC3A 2AD	
Date	3 March 2023	
Contact name for inquiries and telephone number:	Greg Stevenson 020 7332 6400	

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
UNIVERSITY AND COLLEGE UNION**

Opinion

We have audited the financial statements of the University and College Union for the year ended 31st August 2022 which comprise the Funds Accounts, the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31st August 2022 and of the Union's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of sections 28, 32 and 36 of the Trade Union and Labour Relations (Consolidation) Act 1992, and the rules of the Union.

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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Members of the National Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Members of the National Executive Committee with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report of the Honorary Treasurer, other than the financial statements and our auditor's report thereon. The Members of the National Executive Committee are responsible for the other information. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Honorary Treasurer.

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

- adequate accounting records have not been kept by the Union; or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- a satisfactory system of control has not been maintained over the Union's transactions; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Members of the National Executive Committee

As explained more fully in the Statement of Responsibilities of the Union and Members of the National Executive Committee [set out on page 22-1], the Members of the National Executive Committee 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 Members of the National Executive Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Members of the Executive Committee 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 Members of the Executive Committee either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
UNIVERSITY AND COLLEGE UNION
(continued)**

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Union through discussions with Members of the Executive Committee and other management, and from our knowledge and experience of the Trade Union sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the Union, including, but not limited to the Trade Union and Labour Relations (Consolidation) Act 1992, taxation and employment legislation. In addition we considered laws and regulations that do not have a direct effect on the financial statements but compliance with might be fundamental to the Union's operations including data protection, health and safety and environmental legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Certification Officer, HMRC, relevant regulators, and the Union's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Members of the Executive Committee and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Use of our report

This report is made solely to the Members of the Union, as a body, in accordance with the Union's rules. Our audit work has been undertaken so that we may 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 its Members as a body, for our audit work, for this report or for the opinions we have formed.

**Knox Cropper LLP
Chartered Accountants and Statutory Auditor
65 Leadenhall Street, London, EC3A 2AD**

Knox Cropper LLP is eligible for appointment as auditor of the Union by virtue of its eligibility for appointment as auditor of a company under Section 1212 of the Companies Act 2006.

Membership audit certificate

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

(See notes 97 to 103)

At the end of the reportign period proceding 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


- 2 In the opinion of the assurer has he/she obtained the inforamation 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	
Name	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	16/12/2022
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909

Membership audit certificate

Section two

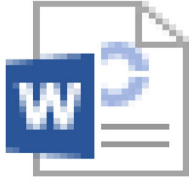
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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	



AR21 guidance

Double-click on icon to open guidance