

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	UNISON		
Year ended:	31 December 2022		
List no:	736/T		
Head or Main Office address:	130 Euston Road		
	London		
Postcode	NW1 2AY		
Website address (if available)	www.unison.org.uk		
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:	Christina McAnea		
Telephone Number:	0800 0 857 857		
Contact name for queries regarding the completion of this return	Simon Crane		
Telephone Number:	020 7121 5373		
E-mail:	s.crane@unison.co.uk		

Please follow the guidance notes in the completion of this return

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

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
	1,331,264	45,432			1,376,696
Total	1,331,264	45,432			A 1,376,696

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

1,210,250

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

46,600

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
Members of the executive	See attachment 1	Pages 2 a, b, and c.	

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

NEC MEMBERSHIP

DECEMBER 2022

Elected in June 2022

1. ANTHONY, James
2. ASHLEY, April
3. BERRY, Jacqui
4. BIRKETT, Nathalie
5. BOULBY, Lilly
6. BROOKMAN, Becky
7. BUCKLY, Mandy
8. BYRON, Naomi
9. CROWE, Sarah
10. DAVIES, Helen
11. DINGLE, Alison
12. DIXON, Claire
13. DOLAN, Danielle
14. DOOLAN, Jane
15. EGAN, Andrea
16. FANNING, Saoirse
17. FIRMAN, Helen
18. FISHER, Mark
19. HAMILTON, Angie
20. HANRAHAN, Chris
21. HEMRAJ, Samantha
22. HERON, Pat
23. HILDER, Keira
24. HOLDSWORTH, Abigail

25. HOLMES, Greta
26. JACKSON, Kevin
27. JEFFRIES, Edwin
28. JOHNSON, Caroline
29. JONES, John
30. JONES, Stephen
31. KUMARI, Manjula
32. LE MARINEL, Maureen
33. LEACH, Diana
34. LITTLEWOOD, Sara
35. LONG, Alastair
36. McFARLANE, Jim
37. McKAY, Gordon
38. McKEE Margaret
39. McKENNA, Catherine
40. MURRAY, Katrina
41. MWALUKE, Julia
42. NICOLL, Sandy
43. NOLAN, Libby
44. NORTH, Steven
45. O'HARA, Lyn
46. OWEN, Kath
47. PIERRE, Hugo
48. POWELL, Jessica
49. PROCTER, Emma
50. RAIT, Amerit
51. RAMSDEN, Kate
52. RANKIN, Davena
53. REISSMANN, Karen
54. ROLLINSON, Theresa
55. SARTIN, Dan

- 56. SMELLIE, Stephen**
- 57. SOLERA, Antoinette**
- 58. STOCKHAM, Sian**
- 59. TANSLEY, Chris**
- 60. TURNER, Rob**
- 61. WAINWRIGHT, Tracey**
- 62. WARD Denise (Elected December 2022)**
- 63. WAREHAM, Mark**
- 64. WHEATLEY, Liz**
- 65. WILCOX, Jene**
- 66. WILSON, Tony**
- 67. WRIGHT, Tony**

LEAVERS JUNE 2022

Josie Bird & Paul Holmes

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		163,875
From Members: Other income from members (specify)		
Local levy		180
Total other income from members		180
Total of all income from members		164,055
Investment income (as at page 12)		556
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	177,926	
Total of other income (as at page 4)		177,926
Total income		342,537
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		9,725
Administrative expenses (as at page 10)		112,391
Federation and other bodies (specify)		
Affiliations		5,041
Other expenditure (as at Attachment 2 page 3a)		51,469
Total expenditure Federation and other bodies		56,510
Taxation		
Total expenditure		178,626
Interfund Transfers OUT		
Surplus (deficit) for year		163,911
Amount of general fund at beginning of year		54,343
Amount of general fund at end of year		218,254

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Distributions from joint ventures	106
Non membership income	9,016
Change in fairr value of investments	1,509
Taxation	254
Profit on sale of fixed assets	78
Actuarial surplus on pension scheme	166,963
Total other sources	177,926
Total of all other income	177,926

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	£000		£000
Representation – Employment Related Issues		brought forward	8,224
Legal services	3,573	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Learning and organising services	463
Communications			
Communications	4,651	Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Death, accident and other benefits	508
		Gift aid to UNISON Welfare	530
carried forward	8,224	Total (should agree with figure in General Fund)	9,725

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Industrial Action fund	£000	£000
Income			
	From members		1,284
	Investment income (as at page 12)		137
	Other income (specify)		
	Donations by branch memebers		46
	Non mem,bership income		60
	Total other income as specified		106
	Total Income		1,527
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		2,677
	Total Expenditure		2,677
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-1,150
	Amount of fund at beginning of year		34,249
	Amount of fund at the end of year (as Balance Sheet)		33,099
	Number of members contributing at end of year		N/A

Fund 3		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	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 4		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 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 6		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 7		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)

£000

£000

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		7,207
	Investment income (as at page 12)		113
Other income (specify)	Misc	1	
	Total other income as specified		1
	Total income		7,321
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)		1,252
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		281
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		4,347
	Total expenditure		5,880
	Surplus (deficit) for year		1,441
	Amount of political fund at beginning of year		17,074
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)		18,515
	Number of members at end of year contributing to the political fund		1,159,659
	Number of members at end of the year not contributing to the political fund		217,037
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund		5,159
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 (b)

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party
--

Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (c)

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.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			

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	£000
Labour Party	281
Total	281

Political fund account expenditure (f)

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate
--

Name of organisation or political party	£000
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	£000
Campaigning to defend and promote jobs	851
Campaigning for social equality	123
Campaigning against racism and the far right	142
Community campaigning	101
Campaigning for a national care service	19

Total expenditure 1,236

(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

£000

Fabian society	6
Labour womens network	2
MotheRED	5
Local Government Information Unit	29
Britain Thinks	53
Connect Public Affairs	142
University of Greenwich	16
Maternity Alliance	60

Total expenditure 313

£000

(c) the total amount of all other money expended

Administration	423
Donation to Unison	2,375

Total expenditure 2,798

Total of all expenditures 4,347

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

(see notes 34 and 35)

		£000
Administrative Expenses		
Remuneration and expenses of staff		78,397
Salaries and Wages included in above	59,752	
Auditors' fees		155
Legal and Professional fees		5,607
Occupancy costs		10,103
Stationery, printing, postage, telephone, etc.		212
Expenses of Executive Committee (Head Office)		294
Expenses of conferences		3,503
Other administrative expenses (specify)		
Staff travel and other costs		3,154
Insurance		1,178
Other Outgoings		
Bank charges		373
Depreciation		4,691
Impairment		4,724
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		112,391
Charged to:		
General Fund (Page 3)		112,391
Industrial Action fund		2,677
Total		115,068

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
	£	£	£	Description	Value £	£
General secretary	113,382	15,562	35,538	Taxable subsistence	10,143	174,625
(After deduction of £12,972 Salary sacrifice).				and Car benefit		
President	Nil	Nil	Nil		Nil	Nil
Members of the executive	Nil	Nil	Nil		Nil	Nil

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	113		693
Other investment income (specify)			
	113		693
		Total investment income	806
		Credited to:	
		General Fund (Page 3)	556
		Industrial Action fund	137
		Political Fund	113
		Total Investment Funds	806

Balance sheet as at

31 December 2022

(see notes 49 to 52)

Previous Year		£000	£000
99,877	Fixed Assets (at page 14)		94,274
	Investments (as per analysis on page 15)		
24	Quoted (Market value £ ())		24
15,542	Unquoted		17,013
15,566	Total Investments		17,037
	Other Assets		
	Loans to other trade unions		
15,675	Sundry debtors		16,149
190,639	Cash at bank and in hand		196,239
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
113	Loans		115
	Total of other assets		212,503
206,427			323,814
321,870	Total assets		
54,343	General fund (page 3)		218,254
34,249	Industrial Action fund		33,099
17,074	Political Fund Account		18,515
	Liabilities		
	Amount held on behalf of central trade union political fund		
£11,168	Sundry creditors		15,873
£205,036	Pension scheme liabilities		38,073
£216,204	Total liabilities		53,946
£321,870	Total assets		323,814

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
Cost or Valuation						
At start of year	113,136	2,602	13,701		10,022	139,461
Additions	854		2,882		30	3,766
Disposals	-586		-1,514			-2,100
Revaluation/Transfers	2,560		1,158			3,718
At end of year	115,964	2,602	16,227		10,052	144,845
Accumulated Depreciation						
At start of year	26,120	2,529	9,916		4,331	42,896
Charges for year	6,801	32	2,196		348	9,377
Disposals	-188		-1,514			-1,702
Revaluation/Transfers						
At end of year	32,733	2,561	10,598		4,679	50,571
Net book value at end of year	83,231	41	5,629		5,373	94,274
Net book value at end of previous year	88,978	73	5,135		5,691	99,877

Analysis of investments

(see notes 58 and 59)

	All Funds Except Political Funds £000	Political Fund £000
Quoted		
Equities (e.g. Shares)		
Listed investments	24	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet) Market Value of Quoted Investment	24	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies Unity trust Bank	11,702	
Other unquoted investments (to be specified) Intangible assets	5,311	
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	17,013	

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 checked="" type="checkbox"/>	No <input type="checkbox"/>
---	-----------------------------

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
Unison call centre Ltd	03400457

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 £000	Political Funds £000	Total Funds £000
Income			
From Members	165,339	7,207	172,546
From Investments	693	113	806
Other Income (including increases by revaluation of assets)	178,032	1	178,033
Total Income	344,064	7,321	351,385
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	181,303	5,880	187,183
Funds at beginning of year (including reserves)	88,592	17,074	105,666
Funds at end of year (including reserves)	251,353	18,515	269,868
Assets			
Fixed Assets			94,274
Investment Assets			17,037
Other Assets			212,503
		Total Assets	323,814
Liabilities		Total Liabilities	53,946
Net Assets (Total Assets less Total Liabilities)			269,868

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)			

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="473"/>	
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"/>

Ballots & 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:	UNISON	Reporting Period	1 January 2022 - 31 December 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>473</u>	

Set Rows

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?
2	38	25	16	9			No	
3	607	203	142	58	3	No	No	
4	8785	4614	4446	164	4	Yes	No	
5	641	307	278	29	0	No	No	
6	14	14	10	4	0	Yes	No	
7	44	40	40	0	0	Yes	No	
8	13	10	10	0	0	Yes	No	
9	89	47	45	2	0	Yes	No	
10	663	360	338	22	0	Yes	No	
11	2388	1142	812	328	2	No	No	
12	137	78	64	14	0	Yes	No	
13	53	44	41	3	0	Yes	No	
14	31	30	29	1	0	Yes	No	
15	159	95	87	8	0	Yes	No	
16	823	478	400	78	0	Yes	No	
17	719	409	388	21	0	Yes	No	
18	818	457	436	21	0	Yes	No	
19	2298	1248	1201	47	0	Yes	No	
20	563	302	287	15	0	Yes	No	
21	5019	2622	2552	69	1	Yes	No	
22	357	181	170	11	0	Yes	No	
23	2176	1094	1017	77	0	Yes	No	
24	470	231	198	33	0	No	No	
25	998	474	440	34	0	No	No	

25	1862	873	793	80	0 No	No
26	697	326	304	22	0 No	No
27	2108	952	828	124	0 No	No
28	616	278	247	30	1 No	No
29	490	209	192	17	0 No	No
30	321	135	111	24	0 No	No
31	686	288	263	25	0 No	No
32	484	197	171	26	0 No	No
33	554	225	199	26	0 No	No
34	519	210	196	14	0 No	No
35	37	14	11	3	0 No	No
36	591	220	187	33	0 No	No
37	562	207	190	17	0 No	No
38	415	149	110	39	0 No	No
39	1138	396	350	46	0 No	No
40	591	195	146	49	0 No	No
41	341	111	80	31	0 No	No
42	685	213	181	32	0 No	No
43	723	221	187	33	1 No	No
44	431	116	102	14	0 No	No
45	199	48	47	1	0 No	No
46	91	91	65	26	0 Yes	No
47	49	28	28	0	0 Yes	No
48	182	77	60	17	0 No	No
49	604	243	213	30	0 No	No
50	359	172	157	15	0 No	No
51	24	7	7	0	0 No	No
52	226	147	131	16	0 Yes	No
53	202	124	102	22	0 Yes	No
54	68	33	27	6	0 No	No
55	133	72	57	15	0 Yes	No
56	478	220	187	33	0 No	No
57	321	186	163	23	0 Yes	No
58	103	50	35	14	1 No	No
59	134	37	25	12	0 No	No
60	220	90	65	25	0 No	No
61	306	110	75	34	1 No	No
62	103	25	18	7	0 No	No
63	48	7	3	4	0 No	No
64	228	69	52	17	0 No	No
65	343	137	93	44	0 No	No

66	165	46	36	10	0 No	No
67	83	63	55	8	0 Yes	No
68	165	111	93	18	0 Yes	No
69	45	30	25	5	0 Yes	No
70	391	255	229	26	0 Yes	No
71	142	92	47	45	0 Yes	No
72	1104	703	637	64	2 Yes	No
73	145	92	67	25	0 Yes	No
74	158	100	87	13	0 Yes	No
75	455	287	238	49	0 Yes	No
76	450	273	225	48	0 Yes	No
77	740	414	377	37	0 Yes	No
78	155	86	78	8	0 Yes	No
79	120	66	31	35	0 Yes	No
80	162	87	71	16	0 Yes	No
81	417	215	180	35	0 Yes	No
82	141	72	62	10	0 Yes	No
83	382	195	151	44	0 Yes	No
84	639	320	280	40	0 Yes	No
85	210	103	73	30	0 No	No
86	51	25	23	2	0 No	No
87	474	224	172	51	1 No	No
88	142	67	51	15	1 No	No
89	429	202	155	47	0 No	No
90	105	49	40	9	0 No	No
91	223	104	93	11	0 No	No
92	264	122	112	10	0 No	No
93	61	28	18	10	0 No	No
94	223	97	82	15	0 No	No
95	47	20	16	4	0 No	No
96	435	183	138	45	0 No	No
97	213	89	50	39	0 No	No
98	364	149	101	48	0 No	No
99	468	189	138	51	0 No	No
100	185	74	54	20	0 No	No
101	887	353	294	59	0 No	No
102	88	35	29	6	0 No	No
103	107	42	26	16	0 No	No
104	256	100	86	14	0 No	No
105	68	26	24	2	0 No	No
106	144	55	36	19	0 No	No
107	264	100	63	37	0 No	No

108	172	65	52	13	0 No	No
109	32	12	9	3	0 No	No
110	324	119	84	35	0 No	No
111	218	80	61	19	0 No	No
112	30	11	11	0	0 No	No
113	63	23	18	5	0 No	No
114	196	71	50	21	0 No	No
115	242	87	71	16	0 No	No
116	195	67	61	6	0 No	No
117	234	78	52	26	0 No	No
118	252	80	58	22	0 No	No
119	136	43	34	9	0 No	No
120	136	43	29	14	0 No	No
121	57	18	15	3	0 No	No
122	108	34	24	10	0 No	No
123	157	48	36	12	0 No	No
124	320	97	72	25	0 No	No
125	202	59	44	15	0 No	No
126	52	15	11	4	0 No	No
127	216	62	40	22	0 No	No
128	213	59	49	10	0 No	No
129	260	69	55	14	0 No	No
130	34	9	5	4	0 No	No
131	176	46	24	22	0 No	No
132	216	56	45	11	0 No	No
133	44	11	6	5	0 No	No
134	172	41	27	14	0 No	No
135	185	43	36	7	0 No	No
136	174	38	20	18	0 No	No
137	23	4	4	0	0 No	No
138	32	4	3	1	0 No	No
139	46	11	9	2	0 No	No
140	53	31	31	0	0 Yes	No
141	297	181	164	17	0 Yes	No
142	54	42	34	8	0 Yes	No
143	11	11	11	0	0 Yes	No
144	122	65	54	11	0 Yes	No
145	88	33	24	9	0 No	No
146	31	13	12	1	0 No	No
147	41	36	34	2	0 Yes	No
148	6	3	3	0	0 Yes	No
149	428	162	154	8	0 No	No

150	89	84	81	3	0 Yes	No	
151	2816	1668	1200	453	15 Yes	No	
152	339	169	121	48	0 No	No	
153	70	42	38	4	0 Yes	No	
154	25	24	12	12	0 Yes	No	
155	7446	7207	6795	173	239 Yes	No	
156	363	118	100	18	0 No	Yes	No
157	743	303	291	10	2 No	Yes	No
158	443	99	88	11	0 No	Yes	No
159	1135	435	392	39	4 No	Yes	No
160	757	205	179	23	3 No	Yes	No
161	864	187	165	21	1 No	Yes	No
162	843	221	204	16	1 No	Yes	No
163	2139	594	548	37	9 No	Yes	No
164	1368	539	482	48	9 No	Yes	No
165	564	156	130	25	1 No	Yes	No
166	1178	354	318	32	4 No	Yes	No
167	806	216	184	28	4 No	Yes	No
168	575	176	143	28	5 No	Yes	No
169	1150	308	258	41	9 No	Yes	No
170	1558	306	269	33	4 No	Yes	No
171	1526	413	373	32	8 No	Yes	No
172	574	154	132	21	1 No	Yes	No
173	1159	362	320	34	8 No	Yes	No
174	488	223	194	23	6 No	Yes	No
175	834	249	195	53	1 No	Yes	No
176	1073	310	261	40	9 No	Yes	No
177	1529	528	452	69	7 No	Yes	No
178	795	286	241	41	4 No	Yes	No
179	268	107	79	28	0 No	Yes	No
180	363	134	121	11	2 No	Yes	No
181	1379	424	378	43	3 No	Yes	No
182	712	196	168	25	3 No	Yes	No
183	746	198	174	20	4 No	Yes	No
184	908	307	270	35	2 No	Yes	No
185	668	215	187	24	4 No	Yes	No
186	577	227	198	28	1 No	Yes	No
187	308	125	114	9	2 No	Yes	No
188	779	252	209	40	3 No	Yes	No
189	709	265	244	18	3 No	Yes	No

190	1765	556	479	71	6 No	Yes	No
191	836	184	160	23	1 No	Yes	No
192	521	126	108	17	1 No	Yes	No
193	3085	1018	908	98	12 No	Yes	No
194	460	112	92	17	3 No	Yes	No
195	965	312	247	62	3 No	Yes	No
196	798	247	209	30	8 No	Yes	No
197	1295	474	404	66	4 No	Yes	No
198	1239	309	273	32	4 No	Yes	No
199	371	138	113	22	3 No	Yes	No
200	1281	435	349	77	9 No	Yes	No
201	1355	330	265	54	11 No	Yes	No
202	34	10	9	1	0 No	Yes	No
203	990	280	243	36	1 No	Yes	No
204	449	149	121	25	3 No	Yes	No
205	736	212	183	28	1 No	Yes	No
206	3151	886	778	87	21 No	Yes	No
207	1109	315	278	32	5 No	Yes	No
208	1125	521	428	86	7 No	Yes	No
209	2720	1323	1092	214	17 No	Yes	Yes
210	1461	478	390	81	7 No	Yes	No
211	805	240	189	47	4 No	Yes	No
212	745	181	156	24	1 No	Yes	No
213	1138	318	284	30	4 No	Yes	No
214	1069	228	185	39	4 No	Yes	No
215	1289	457	410	42	5 No	Yes	No
216	661	190	153	31	6 No	Yes	No
217	1015	341	288	52	1 No	Yes	No
218	740	219	182	36	1 No	Yes	No
219	422	208	190	14	4 No	Yes	Yes
220	564	199	161	35	3 No	Yes	No
221	2280	848	805	39	4 No	Yes	No
222	2780	902	827	65	10 No	Yes	No
223	852	254	203	47	4 No	Yes	No
224	593	151	132	17	2 No	Yes	No
225	466	143	109	33	1 No	No	
226	56	17	12	4	1 No	No	
227	778	267	205	59	3 No	Yes	No
228	273	90	64	22	4 No	Yes	No
229	883	231	184	40	7 No	Yes	No

230	407	90	77	11	2 No	Yes	No
231	610	248	234	12	2 No	Yes	No
232	154	42	36	5	1 No	Yes	No
233	1718	553	467	80	6 No	Yes	No
234	563	168	133	33	2 No	Yes	No
235	1390	447	429	17	1 No	Yes	No
236	834	233	181	48	4 No	Yes	No
237	970	333	273	57	3 No	Yes	No
238	666	175	142	31	2 No	Yes	No
239	527	153	115	35	3 No	Yes	No
240	1740	508	444	57	7 No	Yes	No
241	1256	385	351	31	3 No	Yes	No
242	411	154	134	19	1 No	Yes	No
243	1791	526	466	57	3 No	Yes	No
244	2000	641	567	68	6 No	Yes	No
245	1020	309	272	36	1 No	Yes	No
246	674	236	202	31	3 No	Yes	No
247	3059	892	793	90	9 No	Yes	No
248	1175	341	275	58	8 No	Yes	No
249	1033	292	264	25	3 No	Yes	No
250	314	95	75	18	2 No	Yes	No
251	467	123	101	19	3 No	Yes	No
252	4099	2053	1985	57	11 Yes	Yes	Yes
253	308	151	145	4	2 No	Yes	Yes
254	4652	2552	2363	174	15 Yes	Yes	Yes
255	1025	215	187	27	1 No	Yes	No
256	496	111	93	17	1 No	Yes	No
257	7347	2181	2011	149	21 No	Yes	No
258	549	112	97	11	4 No	Yes	No
259	3193	1274	1194	69	11 No	Yes	No
260	872	325	290	28	7 No	Yes	No
261	2447	808	716	84	8 No	Yes	No
262	1998	508	406	96	6 No	Yes	No
263	411	118	97	20	1 No	Yes	No
264	389	147	129	17	1 No	Yes	No
265	2409	780	663	105	12 No	Yes	No
266	275	185	161	23	1 Yes	No	
267	3780	1273	1100	156	17 No	Yes	No
268	26	13	4	8	1 Yes	No	
269	48	17	15	2	0 No	No	

270	67	17	15	2	0 No	No
271	106	26	22	4	0 No	No
272	1241	595	498	91	6 No	Yes
273	37	14	9	4	1 No	No
274	33	9	6	3	0 No	No
275	1582	561	453	100	8 No	No
276	47	16	8	6	2 No	No
277	259	98	73	23	2 No	No
278	34	13	8	3	2 No	No
279	62	30	24	6	0 No	No
280	43	9	7	2	0 No	No
281	48	16	12	4	0 No	No
282	63	21	14	7	0 No	No
283	354	150	124	26	0 No	No
284	56	22	18	4	0 No	No
285	1699	647	523	122	2 No	No
286	17	6	5	1	0 No	No
287	30	13	8	5	0 No	No
288	315	115	98	14	3 No	No
289	85	24	18	6	0 No	No
290	14	1	1	0	0 No	No
291	64	17	12	5	0 No	No
292	104	26	15	9	2 No	No
293	71	20	15	4	1 No	No
294	88	20	16	4	0 No	No
295	25	7	4	3	0 No	No
296	24	9	7	1	1 No	No
297	113	28	22	5	1 No	No
298	83	30	18	12	0 No	No
299	103	22	20	2	0 No	No
300	114	28	24	3	1 No	No
301	148	34	29	5	0 No	No
302	30	5	3	2	0 No	No
303	45	13	9	4	0 No	No
304	53	13	9	4	0 No	No
305	29	7	5	2	0 No	No
306	25	10	9	1	0 No	No
307	65	15	9	5	1 No	No
308	71	25	18	6	1 No	No
309	160	58	51	6	1 No	No

Yes

310	34	6	4	2	0 No	No	
311	64	15	8	5	2 No	No	
312	38	12	6	6	0 No	No	
313	102	50	37	12	1 No	No	
314	176	64	49	13	2 No	No	
315	1525	654	572	77	5 No	Yes	No
316	1168	403	345	57	1 No	Yes	No
317	632	267	204	57	6 No	Yes	No
318	1146	354	301	53	0 No	Yes	No
319	2188	656	543	102	11 No	Yes	No
320	1419	884	755	118	11 Yes	Yes	Yes
321	1006	249	217	30	2 No	Yes	No
322	480	106	100	4	2 No	Yes	No
323	600	154	133	19	2 No	Yes	No
324	1551	590	535	47	8 No	Yes	No
325	3602	2242	2074	156	12 Yes	Yes	Yes
326	935	318	257	53	8 No	Yes	No
327	834	282	237	42	3 No	Yes	No
328	942	282	242	36	4 No	Yes	No
329	5222	1687	1538	125	24 No	Yes	No
330	1401	337	266	66	5 No	Yes	No
331	2326	848	750	90	8 No	Yes	No
332	2757	768	650	108	10 No	Yes	No
333	2047	645	562	68	15 No	Yes	No
334	1295	465	399	61	5 No	Yes	No
335	1136	329	269	56	4 No	Yes	No
336	668	183	153	27	3 No	Yes	No
337	1523	565	503	56	6 No	Yes	No
338	643	203	161	34	8 No	Yes	No
339	122	27	18	8	1 No	Yes	No
340	486	205	175	28	2 No	Yes	No
341	1337	367	316	44	7 No	Yes	No
342	1295	388	325	56	7 No	Yes	No
343	416	91	79	12	0 No	Yes	No
344	1180	398	343	48	7 No	Yes	No
345	2349	731	604	119	8 No	Yes	No
346	1391	410	363	43	4 No	Yes	No
347	315	99	90	8	1 No	Yes	No
348	222	74	63	9	2 No	Yes	No
349	283	93	84	8	1 No	Yes	No

350	221	82	64	17	1 No	Yes	No
351	565	129	107	22	0 No	Yes	No
352	673	231	187	43	1 No	Yes	No
353	2404	555	460	86	9 No	Yes	No
354	588	196	158	37	1 No	Yes	No
355	1753	417	361	47	9 No	Yes	No
356	423	143	129	14	0 No	Yes	No
357	1085	379	346	27	6 No	Yes	No
358	4779	1282	1117	144	21 No	Yes	No
359	586	169	126	39	4 No	Yes	No
360	2000	454	388	60	6 No	Yes	No
361	313	107	88	18	1 No	Yes	No
362	588	162	137	24	1 No	Yes	No
363	1631	497	421	66	10 No	Yes	No
364	1892	827	689	130	8 No	Yes	No
365	884	390	317	67	6 No	Yes	No
366	826	289	263	22	4 No	Yes	No
367	2043	720	629	82	9 No	Yes	No
368	3483	1177	1033	130	14 No	Yes	No
369	684	165	130	33	2 No	Yes	No
370	460	119	109	9	1 No	Yes	No
371	1810	641	567	66	8 No	Yes	No
372	2241	1156	979	165	12 Yes	Yes	Yes
373	1037	293	235	55	3 No	Yes	No
374	1250	493	443	46	4 No	Yes	No
375	1055	384	351	27	6 No	Yes	No
376	2298	962	912	43	7 No	Yes	No
377	1149	361	326	30	5 No	Yes	No
378	390	97	79	17	1 No	Yes	No
379	593	165	140	22	3 No	Yes	No
380	749	262	214	47	1 No	Yes	No
381	1886	759	655	97	7 No	Yes	No
382	952	403	368	28	7 No	Yes	No
383	179	82	76	6	0 No	Yes	Yes
384	2518	739	663	68	8 No	Yes	No
385	504	292	285	7	0 Yes	Yes	Yes
386	644	177	156	18	3 No	Yes	No
387	907	293	222	64	7 No	Yes	No
388	337	146	135	8	3 No	Yes	Yes
389	1423	512	420	84	8 No	Yes	No

390	1297	306	237	66	3 No	Yes	No
391	1041	384	341	39	4 No	Yes	No
392	1058	380	340	37	3 No	Yes	No
393	4324	1270	1114	145	11 No	Yes	No
394	1372	507	448	58	1 No	Yes	No
395	1125	263	222	33	8 No	Yes	No
396	916	290	232	55	3 No	Yes	No
397	2412	689	556	118	15 No	Yes	No
398	2449	598	493	91	14 No	Yes	No
399	1645	541	491	41	9 No	Yes	No
400	3139	984	889	87	8 No	Yes	No
401	1058	324	273	47	4 No	Yes	No
402	1549	653	555	88	10 No	Yes	No
403	1502	365	315	44	6 No	Yes	No
404	1024	311	279	28	4 No	Yes	No
405	606	170	149	19	2 No	Yes	No
406	493	136	121	13	2 No	Yes	No
407	3479	1724	1512	193	19 No	Yes	Yes
408	627	240	195	41	4 No	Yes	No
409	756	228	209	17	2 No	Yes	No
410	458	187	167	19	1 No	Yes	No
411	1737	601	559	36	6 No	Yes	No
412	829	205	175	25	5 No	Yes	No
413	2497	902	832	58	12 No	Yes	No
414	522	159	124	32	3 No	Yes	No
415	267	83	69	11	3 No	Yes	No
416	941	284	244	36	4 No	Yes	No
417	3132	1701	1504	170	27 Yes	Yes	Yes
418	212	98	78	20	0 No	No	
419	49	17	13	4	0 No	No	
420	77	41	41	0	0 Yes	No	
421	17	13	12	1	0 Yes	No	
422	63	41	28	13	0 Yes	No	
423	31	10	10	0	0 No	No	
424	206	36	30	6	0 No	No	
425	68	20	18	2	0 No	No	
426	139	31	23	8	0 No	No	
427	103	18	16	2	0 No	No	
428	189	49	46	3	0 No	No	
429	50	13	10	3	0 No	No	

430	906	342	297	45	0 No	No
431	454	144	115	29	0 No	No
432	33	4	2	2	0 No	No
433	316	58	42	16	0 No	No
434	271	113	104	9	0 No	No
435	229	56	42	14	0 No	No
436	490	184	148	36	0 No	No
437	105	41	33	8	0 No	No
438	484	147	111	36	0 No	No
439	514	165	146	19	0 No	No
440	45	18	15	3	0 No	No
441	211	95	72	22	1 No	No
442	136	52	39	13	0 No	No
443	448	189	157	32	0 No	No
444	64	20	16	4	0 No	No
445	122	50	23	27	0 No	No
446	235	87	74	13	0 No	No
447	188	29	19	10	0 No	No
448	315	97	73	24	0 No	No
449	186	60	44	16	0 No	No
450	333	153	139	14	0 No	No
451	80	25	20	5	0 No	No
452	363	115	83	32	0 No	No
453	241	110	103	7	0 No	No
454	266	99	89	10	0 No	No
455	189	63	55	8	0 No	No
456	212	38	29	9	0 No	No
457	69	15	13	2	0 No	No
458	152	49	44	4	1 No	No
459	173	67	49	18	0 No	No
460	179	64	39	25	0 No	No
461	646	213	180	33	0 No	No
462	207	80	55	25	0 No	No
463	204	45	32	13	0 No	No
464	49	25	23	2	0 Yes	No
465	141	43	31	11	1 No	No
466	84	62	62	0	0 Yes	No
467	33	21	18	3	0 Yes	No
468	220	71	53	18	0 No	No
469	244	83	51	32	0 No	No
470	241	86	66	20	0 No	No

471	49	16	10	6	0 No	No
472	269	72	36	36	0 No	No
473	118	82	79	3	0 Yes	No
474					0 Yes	
475					0 Yes	
476					0 Yes	
477					0 Yes	
478					0 Yes	
479					0 Yes	
480					0 Yes	
481					0 Yes	
482					0 Yes	
483					0 Yes	
484					0 Yes	
485					0 Yes	
486					0 Yes	
487					0 Yes	
488					0 Yes	
489					0 Yes	
490					0 Yes	
491					0 Yes	
492					0 Yes	
493					0 Yes	
494					0 Yes	
495					0 Yes	
496					0 Yes	
497					0 Yes	
498					0 Yes	
499					0 Yes	
500					0 Yes	

Information on Industrial Action

Name of Organisation:	UNISON	Reporting Period	1 January 2022 - 31 December 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	

Set Rows

Show Categories

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	02/03/2022-04/03/2022	3	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	18/04/2022-15/05/2022	27	Strike Action	
3	A	18/04/2022-15/05/2022	27	Action Short of a Strike	
4	A	1/28/2022	1	Strike Action	
5	A	2/24/2022	1	Strike Action	
6	A	21/02/2022-22/02/2022	2	Strike Action	
7	A	28/02/2022-02/03/2022	3	Strike Action	
8	A	21/02/2022-22/02/2022	2	Strike Action	
9	A	28/02/2022-02/03/2022	3	Strike Action	
10	A	21/02/2022-22/02/2022	2	Strike Action	
11	A	28/02/2022-02/03/2022	3	Strike Action	
12	A	28/02/2022-02/03/2022	3	Strike Action	
13	A	28/02/2022-02/03/2022	3	Strike Action	
14	A	28/02/2022-02/03/2022	3	Strike Action	
15	A	2/28/2022	1	Strike Action	
16	A	01/03/2022-02/03/2022	2	Strike Action	

16 A	2/28/2022		1
17 A	01/03/2022-02/03/2022		2
18 A		03/02/2022	1
19 A	02/03/2022-03/03/2022		2
20 A	24/03/2022-25/03/2022		2
21 A	24/03/2022-25/03/2022		2
22 A	24/03/2022-25/03/2022		2
23 A	31/03/2022-01/04/2022		2
24 A		04/01/2022	1
25 A		04/04/2022	1
26 A		04/01/2022	1
27 A	04/04/2022-08/04/2022		5
28 A	05/04/2022-06/04/2022		2
29 A	02/05/2022-04/05/2022		3
30 A	20/06/2022-24/06/2022		5
310 A		03/02/2022	1
32 A	02/03/2022-04/03/2022		3
33 A	29/03/2022-30/03/2022		2
34 A	20/04/2022-21/04/2022		2
35 A		05/04/2022	1
36 A		05/10/2022	1
37 A	29/06/2022-30/06/2022		2
38 A	02/07/2022-03/07/2022		2
39 A	05/07/2022-06/07/2022		2
40 A	10/07/2022-12/07/2022		3
41 A	16/08/2022-18/07/2022		3
42 A	19/08/2022-21/08/2022		3
43 A	29/06/2022-01/07/2022		3
44 A	26/07/2022-27/07/2022		2
45 A	31/07/2022-01/08/2022		2
46 A	04/08/2022-05/08/2022		2
47 A	11/08/2022-12/08/2022		2
48 A	14/08/2022-15/08/2022		2
49 A	18/08/2022-20/08/2022		3
50 A	27/09/2022-09/10/2022		13
51 A	26/08/2022-29/08/2022		4
52 A	29/07/2022-31/07/2022		3
53 A	12/08/2022-15/08/2022		4
54 A	17/08/2022-21/08/2022		4
55 A	24/08/2022-28/08/2022		5
56 A	07/09/2022-13/09/2022		7
57 A	20/09/2022-21/09/2022		2
58 A	24/11/2022-25/11/2022		2
59 A	24/11/2022-25/11/2022		2
60 A	21/11/2022-22/11/2022		2
61 A	06/02/2022-10/02/2022		5
62 A	9/20/2022		1
63 A	9/26/2022		1
64 A	20/09/2022-21/09/2022		2

65 A	26/09/2022-27/09/2022		2
66 A		10/04/2022	1
67 A	27/09/2022-29/09/2022		3
68 A	28/09/2022-30/09/2022		3
69 A	03/10/2022-04/10/2022		2
70 A		10/08/2022	1
71 A	03/10/2022-04/10/2022		2
72 A		10/08/2022	1
73 A	03/10/2022-04/10/2022		2
74 A		10/06/2022	1
75 A		10/04/2022	1
76 A	04/10/2022-05/10/2022		2
77 A		10/04/2022	1
78 A		10/11/2022	1
79 A	10/13/2022		1
80 A	04/10/2022-05/10/2022		1
81 A	05/10/2022-06/10/2022		2
82 A	13/10/2022-14/10/2022		2
83 A	10/17/2022		1
84 A	10/13/2022		1
85 A	24/11/2022-25/11/2022		2
86 A	24/11/2022-25/11/2022		2
87 A	27/09/2022-28/09/2022		2
88 A	10/13/2022		1
89 A	24/11/2022-25/11/2022		2
90 A	24/11/2022-25/11/2022		2
91 A	24/11/2022-25/01/2022		2
92 A		30-Nov	1
93 A	24/11/2022-25/11/2022		2
94 A	11/24/2022		1
95 A	24/11/2022-30/11/2022		7
96 A	24/11/2022-25/11/2022		2
97 A	11/30/2022		1
98 A	24/11/2022-25/11/2022		2
99 A	11/30/2022		1
100 A	24/11/2022-25/11/2022		2
101 A	24/11/2022-25/11/2022		2
102 A	24/11/2022-25/11/2022		2
103 A	11/30/2022		1
104 A	11/24/2022		1
105 A	11/30/2022		1
106 A	11/24/2022		1
107 A	24/11/2022-25/11/2022		2
108 A	11/30/2022		1
109 A	11/30/2022		1
110 A	27/09/2022-29/09/2022		3
111 A	17/10/2022-04/11/2022		19
112 A	18/10/2022-19/10/2022		2
113 A	26/10/2022-27/11/2022		11
114 A	21/10/2022-16/12/2022		4

115 A	12/21/2022	1
116 A	12/21/2022	1
117 A	12/21/2022	1
118 A	12/21/2022	1
119 A	12/21/2022	1
200 A	12/21/2022	1
201 A	12/21/2022	1
202 A	12/27/2022	1
203 A	18/04/2022-15/05/2022	28
204 A	05/01/2022-21/01/2022	10
205 A	12/12/2022-31/12/2022	15

Strike Action

Strike Action

Strike Action

Strike Action

Strike Action

Strike Action

Strike Action

Strike Action

Action Short of a Strike

Action Short of a Strike

Action Short of a Strike

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

(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

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

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.

A large, empty rectangular box with a black border, intended for entering notes to the accounts. The box is currently blank and occupies the majority of the page's vertical space.

Accounting policies

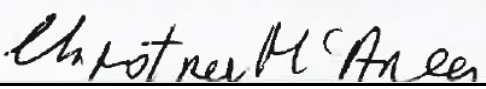

(see notes 84 and 85)

See Attachment

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:	Christina McAnea- General secretary	Name:	Raj Ashra-Director of Finance
Date:	16 JUNE 2023	Date:	16 JUNE 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	✓	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	✓	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	✓	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	✓	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	✓	No	
A member statement is: (see Note 80)	Enclosed		To follow	✓
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	✓	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	✓	No	

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)

See Attachment

Signature(s) of auditor or auditors:

Crowe U.K. LLP

Name(s):

Crowe U.K. LLP

Profession(s) or Calling(s):

Chartered Auditors and Registered Auditors

Address(es):

55 Ludgate Hill

London

Postcode

EC4M 7DW

Date

30-Jun-23

Contact name for inquiries and telephone number:

Tina Allison

0207 842 7276

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 UNISON FOR THE YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of UNISON for the year ended 31 December 2022 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 23 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

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 UNISON's affairs as at 31 December 2022 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Officers' 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 twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Officers with respect to going concern are described in the relevant sections of this report.

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Officers

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

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

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

Auditor's 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:

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the National Executive Council about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

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 union's members as a body. Our work has been undertaken so that we might state to union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, or for the opinion we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London, United Kingdom

30 June 2023

UNISON

Financial Statements

Year ended 31 December 2022

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Foreword to the 2022 Financial Statements

Dear member

Our union's finances continue to be a significant bedrock of our strength. I hope this foreword will help explain how that is so, whilst not overlooking the challenges we face. Our union always needs to make efficient and rational choices as to how it utilises its finances, and 2022 has seen many decisions taken with a view to changing and improving what we do through those choices. If our union is determined to 'Organise to win', then it simply must organise its finances to win as well. Every pound of our members' subs must be scrutinised and put to best use. I outline some of that scrutiny below.

2022 has been a year the union has continued to feel the reverberations of the Covid-19 pandemic and wider economic volatility in the country. 2020 and 2021 were exceptional years, generating large surpluses to reserves due to ceasing expenditure associated with physical meetings and conferences. 2022 has seen a resumption of physical meetings and activity, as well as a number of unanticipated costs arise, so the picture of our finances has now changed.

An overview of the General Fund

Subscription income for 2022 stood at £172.4 million. This outturn was on budget but was £2.5 million less than that received in 2021. However, maintaining this level of subscription income was a good outcome in the circumstances of the impact of Covid-19 and the political and economic uncertainty in the year. Income in 2021 was exceptionally high at £174.9 million and was in turn £4.1 million higher than that received in 2020 (£170.8 million).

Overall operational expenditure of the General Fund in 2022 was £178.2 million, resulting in a net expenditure from operations of £5.2 million. Other income generated of £2.1 million resulted in a net deficit expenditure of £3.1 million. For national, the deficit was higher than originally budgeted for at £2.7 million and there is an account given in this foreword of some of the additional costs which arose in year which had to be met.

General fund reserves are therefore decreased by the overall deficit of £3.1 million, taking reserves down to £256.3 million (£259.4 million in 2021). A full breakdown of our reserves and their split between cash reserves and those tied up in the assets of the union follow in the tables in these statements.

Unanticipated cost pressures

The UK economy suffered double-digit inflation for most of 2022. UNISON is of course not immune to inflationary pressures and so the costs the union incurs from suppliers tended to rise, putting pressure on our budgets.

Some of these cost pressures were in our printing and distribution of U-magazine, which exceeded budget due to industry-wide increases. Late in 2022, facing a higher than anticipated budget deficit for 2023 and in order to control this, the Finance & Resource Management Committee (FRMC) and then NEC took some difficult decisions to contain costs. One of these was to reduce the frequency of our all-member newsletter, U-magazine, to one edition only during 2023. No decision has been made in regard to the frequency of U-magazine for 2024 or beyond. Whilst FRMC has invested £4 million of the union's general reserves into its digital project, see below, FRMC did so on the basis of a costed business case which allowed for continuation of two U-magazines per year. Whilst the digital world offers many opportunities for UNISON, your elected NEC reps still see a role for traditional newsletter communications to complement digital.

UIA insurance

UIA insurance ceased to trade in 2022 and this provided numerous challenges to the union, not least how to continue to provide UNISONdirect services which UIA had always provided under contract to UNISON. A huge amount of hard work was done by staff with lay oversight in 2022, which resulted in the purchase of UNISONdirect by UNISON for a nominal sum of one pound. UNISONdirect staff are therefore working for a holding company which UNISON has the intention to fully insource and integrate to our operations in due course. The objective for 2022 was to stabilise and continue to provide the service whilst UIA wound down. UIA pension liabilities and assets were also transferred to the UNISON pension scheme at this time, so UNISONdirect staff could retain membership of the UNISON occupational pension scheme.

There for You

UNISON continued to provide financial support to our charity 'There for You', which administered much needed financial assistance to our members in distress and suffering financial hardship. One unanticipated cost, which FRMC was pleased to approve, was the additional £0.25 million from UNISON general reserves to support an energy grant programme for members. This extra £0.25 million in turn leveraged £0.5 million extra from There for You reserves and donations from branches, which made the fund into a £1 million energy grant fund. FRMC was proud to have this impact for our members and encourage creative use of our funds for member benefit.

Digital investment

In 2022, FRMC was pleased to invest £4 million over three years into the union's digital engagement project. This should improve the union's ability to engage, enthuse and motivate our members by modern digital means at all tiers of our union. It should also provide more rational approaches to email communications and reduce overlap of messaging sent between national, regions and branches. This is an exciting project which will have lay input and oversight.

Pension scheme improvements

The additional employer contributions under the UNISON pension scheme recovery plan made for 2022 was £6.2 million, in line with the schedule of contributions agreed.

At 31st December 2022 the valuation of the pension scheme indicated a deficit of £38.1 million (reduced from £205.0 million in 2021) reflecting a very significant actuarial gain in year due mainly to increasing bond yields. The valuation is a simple year-end snapshot and not the triennial scheme valuation which will next be undertaken in Summer 2023. Nevertheless, this is very good news for our union, our staff and branch-employed staff.

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Year ended 31 December 2022

Industrial Action Fund

Many branches continued to hold their own industrial action funds and these are ringfenced for their respective committees to decide how to use them of course. The accounts show that branch industrial action funds totalled £13.4 million. National industrial action funds totalled £19.7 million. This may not be considered to be a large sum for the industrial action fund of the UK's largest trade union. Total income to that fund in 2022 was £1.9 million from the national union. Total expenditure was £3.0 million, meaning a net deficit £1.2 million. Of the £3.0 million expended, £1.6 million was on direct strike pay to members whilst £1.4 million was spent on the essential costs of balloting, such as printing and distribution of ballot papers.

The FRMC fully supported and continues to support the doubling of strike pay from £25 to £50, a more realistic contribution to members to enable effective strike action when they need to defend their pay and terms and conditions. However, FRMC continues to believe there is a need to strengthen our industrial action fund and capacity for effective strike action. Finance and deploying our resources in sensible ways is key to the success of our organising strategy.

Branch funding

The union has 827 branches in all shapes and sizes from across our seven service groups. In 2022, 617 (or 75%) of branches were funded at the basic funding retention rate of 20%, because they triggered the 1% reduction from having branch general fund reserves over £21.60 per member. Only 148 of our 827 branches (18%) actually received the various retention top-ups the funding formula allows for. The complex funding formula we agreed at SNDC 2021 is only providing funding top-ups for less than one in five branches.

Branches collectively accrued an additional £1.5 million to their general reserves, taking their cash reserves to £62.4 million in 2022.

Branch Support and Organising Fund (BSOF)

The BSOF was launched in 2022 and attracted 2% of membership subscriptions, quadruple that of the previous regional pool. Funding was duly allocated to regions by FRMC and guidance approved for the allocation of funding to projects and activities by regional lay member committees. As projects come on stream and develop, alongside other NEC committees FRMC looks forward to receiving reports of progress and learning.

UNISON Centre

Our UNISON Centre is a considerable asset of the union and during 2022 the FRMC worked hard with staff to understand how we can put that asset to better use. A project has been underway during 2022 and will give its final report in April 2023. The review stemmed from a reluctance of FRMC to approve an £8 million outlay on a new office for regional staff when it appeared that the UNISON Centre could be put to more efficient use instead. The review has proved an exciting piece of work. It had regular lay member input and we believe it will lead to better and more innovative use of our Euston Road building for staff and activists alike. It will also save the union money that can be put to more effective use elsewhere.

Activist expenses

The FRMC reviewed activist expenses rates during 2022 and concluded early in 2023 that we should move to increase the overnight subsistence rate. This therefore increased from £40 to £50 with effect from the new tax year in April 2023. The increase reflected the rampant food and drink inflation we have seen (at 18%) and the representations we had received from members, particularly low-paid members who found it difficult to fully participate at conferences, that this rate in particular was due a rethink.

Staffing

Our staff are our national union's biggest asset and they account for the lion's share of national expenditure at 66% of total funds. This percentage has been steadily increasing for a number of years and, if income from member subscriptions remains static or reduces, the percentage spend on staff will continue to grow. A pay award was agreed with the staff trade unions for 2022 which exceeded that originally budgeted for. This was necessary to reflect both the staff's contribution to our union and the cost-of-living pressures they face, but also explains in good part the budgetary pressures outlined above.

Governance and scrutiny

As well as the scrutiny referenced above, the FRMC has been vigilant also about our contracts. In 2022 we found that a longstanding contract was with a supplier which breached the union's policy on support for BDS (Boycott, Divestment, Sanctions). We moved swiftly to make arrangements to end the contract and it has now ceased.

In 2022, FRMC agreed arrangements to receive an annual 'forward plan' of contracts up for renewal. This allows us to proactively check for ethical concerns, good value and that contracts continue to meet the needs of the union, its branches, activists and members.

Thanks to staff and branch treasurers

I wish to place on record my thanks to all staff who have supported the union in 2022, but particularly if I may to those staff working in Finance who do so much hard work to keep our union's finances in good order. To branch treasurers also, I wish to record my thanks and admiration for your dedication in keeping your branch's finances together. This work is never easy, and, as a branch secretary myself who works alongside an amazing treasurer, I see up close just how much effort you put in. Thank you for what you do. It is from these collective efforts we organise our finances together and put our whole union on a path of organising to win.

In solidarity

Dan Sartin
Chair, Finance & Resource Management Committee

Report on the 2022 Financial Statements

1 Introduction

The Financial Statements for UNISON are prepared in accordance with legislation on trade unions, internal rules and financial reporting standards.

They are a consolidation of the union activity at National, Regional and Branch level and include financial data on staff pension schemes in accordance with Financial Reporting Standard 102 (FRS102) within the Statement of Comprehensive Income and the Statement of Financial Position. In addition UNISON has included the activities of the joint venture Managers in Partnership (MiP) into the financial statements.

Details of the results for this year are contained on pages 10 to 29 of these Financial Statements. Please note pages 30 to 32 do not form part of the audited results and are included for information only.

2 UNISON General Fund

Subscription Income at £172.4 million is £2.5 million lower than 2021, a major achievement considering the impact of COVID19, ongoing austerity measures coupled with political and economic uncertainty in the year. Political Fund contributions and the allocation to the Industrial Action Fund are provided for from members subscriptions which total £8.5 million. Other non-membership and external income generated from operations is £11.6 million. Operating expenditure was £178.6 million. This results in a Deficit of (£3.1) million.

The General Fund covers the National Executive Committee (NEC) activity, Regional Lay activity and Branch activity. The overall deficit of (£3.1) million is attributable as follows – to NEC deficit of (£8.8) million, Branches Surplus of £1.5 million and Regional Lay Surplus of £4.2 million.

General Fund reserves are decreased by the overall deficit of (£3.1) million, taking reserves down to £256.3 million.

3 UNISON Industrial Action Fund

UNISON continues to support Members and Branches in dispute with their Employers. The 2003 Conference agreed that at least 1% of subscription income less branch funding should be allocated to the Industrial Action Fund.

The Industrial Action Fund (IAF) received income of £1.9 million in 2022 of which £3.0 million was spent on supporting industrial action (2021 £0.4 million). The IAF reserves stand at £33.1 million, a decrease of (£1.2) million from 2021.

4 UNISON Pension Schemes

The union operates two defined benefit schemes, the UNISON Staff Pension Scheme and the 1974 COHSE Pension and Assurance Scheme. Both schemes are independently valued by an Actuary every three years for the Trustees of these schemes. Contributions are paid into the schemes in accordance with the schedule of contributions drawn up and signed by the Employers and Trustees, to address any deficit arising from the valuation and on future accrual of benefits. Thus both schemes have a clear recovery plan in place to meet the deficits on the schemes.

UNISON is required to value its staff pension arrangements annually in accordance with Financial Reporting Standard 102 Section 28. This standard sets out the basis of such valuation and this may differ in terms of assumptions and technical provisions used by the Trustees of the schemes and the scheme Actuary. The valuation is undertaken in accordance with FRS102 and can be volatile year on year depending on financial and economic circumstances prevailing at that point in time.

As at 31st December 2022 the valuation indicated a deficit of

£38.1million (2021: £205.0 million). The main reasons for the decrease in the deficit over 2022 are an increase in AA bond yields (leading to an increase in the FRS 102 discount rate), leading to a decrease in the FRS102 liability offset to some extent by lower than assumed asset returns.

5 Reserves and Assets of UNISON

UNISON has reserves of £289.4 million against which the pension scheme deficit of £38.1 million is offset, giving net reserves of £251.4 million as represented by:

	2022		2021
	£m	£m	£m
Fixed Assets		94.3	99.9
Investment Assets		11.7	10.2
Intangible Assets		5.3	5.3
Short Term Deposits and Cash at Bank		177.4	173.2
Net Current Asset/Liabilities – excluding cash at bank and deposit		0.9	5.1
Liabilities due after one year		(0.1)	(0.1)
		<u>289.5</u>	<u>293.6</u>
Fair value of pension schemes assets	616.7		738.5
Present value of pension scheme liabilities	(654.8)		(943.5)
Less: Pension defined benefit obligations		(38.1)	(205.0)
Total Net Assets		<u>251.4</u>	<u>88.6</u>

It is important to note that all of the pensions accounting entries can be volatile, from year to year. This is particularly true of the Statement of Financial Position figure, a key reason for this volatility is that some of the scheme assets are linked to the performance of the equity market and other similar investments, whereas the value of the liabilities is linked to corporate bond markets. These markets are likely to move differently.

6 Funding for Branches and the Branch Support and Organising Fund (BSOF)

The funding formula agreed at the 2001 Conference came into operation on 1 January 2002. Under the formula at least 23% of subscription income has to be available for direct funding of branches with a further 0.5% available for the direct funding of the regional pool. If the direct funding of branches is not utilised, any balance is credited to the Regional Pool. This formula was reviewed as part of the 2021 Branch Resources Review (BRR).

Branch funding arrangements agreed at the 2021 Special Delegate Conference came into operation in 2022. Under the formula the fixed proportion of total annual subscription income allocated to the branch funding formula each year will be 23.5% and a further 2% to the Branch Support Organising Fund (BSOF) which has replaced the Regional Pool, making a total of 25.5%.

Funding available in 2022 was £44.0 million being 25.5% of subscription income of £172.4 million. In the year £40.5m was credited to branches with the balance of £3.5 million being added to the Branch Support and Organising Fund.

7 Branch Funding for 2024

Branch funding arrangements agreed at the 2021 Special Delegate Conference (Motion 72) called for certain information to be reported to the preceding National Delegate Conference to assist branches in connection with their funding arrangements. Therefore

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Year ended 31 December 2022

the following data will be used to comply with that commitment, this information is also available to branches within their Online Branch Accounting Records (OLBA).

Each branch's funding percentage entitlement for the next 3 years (2022-2024) will be determined as the greater of

1. Your branch's funding percentage entitlement as calculated under the 2001 formula and scheme
2. Your branch's funding percentage entitlement as calculated under the 2021 formula and scheme

The annual funding calculation will be made for each branch under both of the methods above. The branch's funding entitlement under the 2001 funding scheme, if higher, will be protected for the next three years to 2024 under the provisions agreed by the Special Delegate Conference in June 2021. In summary, branches can expect to receive at least the same funding entitlement under the 2021 scheme over the next 3 years as it would have under the 2001 scheme unless that entitlement increases under the new funding arrangements within Motion 72.

The information is as follows;

Subscription income for 2022 **£172.4m**

Membership as at 31 December 2022 **1,210,250**

Branch Funding for 2021 at: 23.5%

Branch average subscriptions per member	Additional entitlement
Less than £128 and not less than £114	0.5%
Less than £114 and not less than £99	1.0%
Less than £99 and not less than £85	1.5%
Less than £85	2.0%

Per Capita General Fund Branch Reserves	Additional entitlement
Less than £11.40 and not less than £10.80	0.5%
Less than £10.80 and not less than £9.60	1.0%
Less than £9.60 and not less than £8.40	2.0%
Less than £8.40 and not less than £7.20	3.0%
Less than £7.20 and not less than £6.00	4.0%
Less than £6.00 and not less than £4.80	5.0%
Less than £4.80 and not less than £3.60	6.0%
Less than £3.60	7.0%

For branches with more than 500 members	Percentage reduction in additional entitlements
Branch General Fund reserves expressed as an average per member	
At £12 or below	0%
More than £12.00 and less than or equal to £13.20	20%
More than £13.20 and less than or equal to £14.40	40%
More than £14.40 and less than or equal to £15.60	60%
More than £15.60 and less than or equal to £16.80	80%
More than £16.80	100%

For branches with less than 501 members	Percentage reduction in additional entitlements
Total Branch General Fund Reserves	
£6,000 or below	0%
More than £6,000 and less than or equal to £6,600	20%
More than £6,600 and less than or equal to £7,200	40%
More than £7,200 and less than or equal to £7,800	60%
More than £7,800 and less than or equal to £8,400	80%
More than £8,400	100%

High Branch General Fund Restriction

	Percentage reduction in entitlement for the years 2022-2024	Percentage reduction in entitlement from 1st Jan 2025
At £16.80 or below	0.0%	0.0%
More than £16.80 and less than or equal to £18.00	0.2%	0.2%
More than £18.00 and less than or equal to £19.20	0.4%	0.4%
More than £19.20 and less than or equal to £20.40	0.6%	0.6%
More than £20.40 and less than or equal to £21.60	0.8%	0.8%
More than £21.60	1.0%	1.0%
More than £24.00	-	2.0%

8 Statement of Officers' Responsibility

The Trade Union and Labour Relations (Consolidation) Act 1992 as amended by the Employment Relations Act 1999 requires the officers of the union to;

- keep proper records which give a true and fair view of the state of affairs of UNISON and explains its transactions;
- establish and maintain a satisfactory system of control of the accounting records, cash holdings, and all the receipts and remittances;
- prepare an annual return for the Certification Officer giving a true and fair view of the Statement of Comprehensive Income and Statement of Financial Position;
- provide members of UNISON with a statement of income and expenditure for the year.

UNISON Rules require the officers of the union to present audited accounts to the Finance and Resources Committee for approval and adoption by the National Delegate Conference.

The maintenance and integrity of the UNISON website is the responsibility of the officers of the union. The work carried out by the auditors does not involve the consideration of these matters and accordingly, the auditors accept no responsibility for any changes that may have occurred in the accounts since they were initially presented on the website.

Legislation in the United Kingdom governing the preparation and dissemination of the accounts and the other information included in annual reports may differ from legislation in other jurisdictions.

Christina McAnea *Andrea Egan*

Christina McAnea
General Secretary
26th April 2023

Andrea Egan
President
26th April 2023

Independent Auditor's Report to the Members of UNISON for the year ended 31 December 2022

Opinion

We have audited the financial statements of UNISON for the year ended 31 December 2022 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the notes to the financial statements, including 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 UNISON's affairs as at 31 December 2022 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the officers' 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 twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the officers with respect to going concern are described in the relevant sections of this report.

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the

audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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

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

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of officers

As explained more fully in the statement of officers' responsibility set out on page 7, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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.

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Year ended 31 December 2022

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations Act 1992 together with the financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the union's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the union for fraud. The laws and regulations we considered in this context for the UK operations were health and safety legislation, employment legislation and taxation legislation.

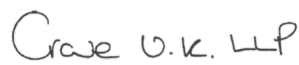
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the officers and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the National Executive Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



Crowe U.K. LLP
Statutory Auditor
London

12 June 2023

STATEMENT OF COMPREHENSIVE INCOME

Year ended 31 December 2022

	Notes	2022 General Funds (Note 2) £'000s	2022 Industrial Action Funds (Note 3) £'000s	2022 Pension Scheme £'000s	2022 Total Union £'000s
Membership Income					
Members' subscriptions		172,365	-	-	172,365
Local levy		180	-	-	180
Donations by Branch members	3	-	46	-	46
Allocations to Political Funds		(7,206)	-	-	(7,206)
Allocations to Industrial Action Fund		(1,284)	1,284	-	-
Available Operating Income		164,055	1,330	-	165,385
Non-Membership Income					
National Office income	5	6,146	-	-	6,146
Regional Office income	6	261	-	-	261
Lay Regional income	7	606	-	-	606
Branch income	8	2,003	-	-	2,003
Industrial Action income	3	-	60	-	60
Total Non-Membership Income		9,016	60	-	9,076
Total Income		173,071	1,390	-	174,461
Expenditure					
National Office expenditure	5	(67,685)	-	-	(67,685)
Regional Office expenditure	6	(50,854)	-	-	(50,854)
Lay Regional expenditure	7	(1,887)	-	-	(1,887)
Branch expenditure	8	(41,370)	-	-	(41,370)
Dispute pay, associated expenses and net transfers	3	-	(2,677)	-	(2,677)
Depreciation/Amortisation/Impairment	11	(9,415)	-	-	(9,415)
Pension cost	10	(6,212)	-	(2,833)	(9,045)
International Development Fund	17	(62)	-	-	(62)
UNISON Call Centre cost recharges	12	(768)	-	-	(768)
Operating Expenditure		(178,253)	(2,677)	(2,833)	(183,763)
Net Income/(Expenditure) from Operations		(5,182)	(1,287)	(2,833)	(9,302)
Other Income/(Expenditure)					
Investment and other income		888	137	-	1,025
Interest paid		(373)	-	-	(373)
Distributions from Joint Venture	12	106	-	-	106
Change in Fair Value of Investments	12	1,509	-	-	1,509
Net Income/(Expenditure) for the year		(3,052)	(1,150)	(2,833)	(7,035)
Actuarial gain on pension scheme	10	-	-	169,796	169,796
(Deficit)/Surplus for the year		(3,052)	(1,150)	166,963	162,761
Reserves brought forward balance		259,379	34,249	(205,036)	88,592
Reserves as at 31 December 2022		256,327	33,099	(38,073)	251,353

The above Statement of Comprehensive Income contains all the gains and losses recognised in the current year.

UNISON
STATEMENT OF COMPREHENSIVE INCOME

Year ended 31 December 2021

	Notes	2021 General Funds (Note 2) £'000s	2021 Industrial Action Funds (Note 3) £'000s	2021 Pension Scheme £'000s	2021 Total Union £'000s
Membership Income					
Members' subscriptions		174,855	-	-	174,855
Local levy		206	-	-	206
Donations by Branch members	3	-	89	-	89
Allocations to Political Funds		(7,740)	-	-	(7,740)
Allocations to Industrial Action Fund		(1,337)	1,337	-	-
Available Operating Income		165,984	1,426	-	167,410
Non-Membership Income					
National Office income	5	10,131	-	-	10,131
Regional Office income	6	271	-	-	271
Lay Regional income	7	272	-	-	272
Branch income	8	1,451	-	-	1,451
Industrial Action income	3	-	91	-	91
Total Non-Membership Income		12,125	91	-	12,216
Total Income		178,109	1,517	-	179,626
Expenditure					
National Office expenditure	5	(65,050)	-	-	(65,050)
Regional Office expenditure	6	(46,778)	-	-	(46,778)
Lay Regional expenditure	7	(1,756)	-	-	(1,756)
Branch expenditure	8	(34,281)	-	-	(34,281)
Dispute pay, associated expenses and net transfers	3	-	(80)	-	(80)
Depreciation	11	(6,874)	-	-	(6,874)
Pension cost	10	(3,869)	-	(9,767)	(13,636)
International Development Fund	17	(64)	-	-	(64)
UNISON Call Centre		-	-	-	-
Operating Expenditure		(158,672)	(80)	(9,767)	(168,519)
Net Income/(Expenditure) from Operations		19,437	1,437	(9,767)	11,107
Other Income/(Expenditure)					
Investment and other income		1,853	103	-	1,956
Interest paid		(344)	-	-	(344)
Distributions from Joint Venture	12	139	-	-	139
Change in Fair Value of Investments	12	1,100	-	-	1,100
Net Income/(Expenditure) for the year		22,185	1,540	(9,767)	13,958
Actuarial gain on pension scheme	10	-	-	71,117	71,117
Surplus for the year		22,185	1,540	61,350	85,075
Reserves brought forward balance		237,194	32,709	(266,386)	3,517
Reserves as at 31 December 2021		259,379	34,249	(205,036)	88,592

The above Statement of Comprehensive Income contains all the gains and losses recognised in the preceding year.

UNISON
STATEMENT OF FINANCIAL POSITION

As at 31 December 2022

	Notes	2022 General Funds £'000s	2022 Industrial Action Funds £'000s	2022 Pension Scheme £'000s	2022 Total Union £'000s
Fixed Assets					
Tangible Assets	11	94,274	-	-	94,274
Intangible Assets	11	5,311	-	-	5,311
Investments: Unlisted	12	11,702	-	-	11,702
Investments: Listed	12	24	-	-	24
		111,311	-	-	111,311
Current Assets					
Debtors	14	15,705	444	-	16,149
Other loans		115	-	-	115
Short Term Bank Deposits		63,187	-	-	63,187
National and Regional - cash at bank and in hand		18,479	19,976	-	38,455
Branches - cash at bank and in hand		62,373	13,411	-	75,784
		159,859	33,831	-	193,690
Current Liabilities					
Creditors payable within one year	15	(11,577)	(732)	-	(12,309)
Branch and Regions - other liabilities	15	(3,211)	-	-	(3,211)
		(14,788)	(732)	-	(15,520)
Net Current Assets					
		145,071	33,099	-	178,170
Total Assets less Current Liabilities					
		256,382	33,099	-	289,481
Creditors payable later than one year	15	(55)	-	-	(55)
Net Assets excluding Pension Scheme					
		256,327	33,099	-	289,426
Pension Fund deficit	10	-	-	(38,073)	(38,073)
Total Net Assets/(Liabilities)					
		256,327	33,099	(38,073)	251,353
Represented by:					
Reserves		257,889	33,099	-	290,988
Pension scheme liability	10	-	-	(38,073)	(38,073)
Total Reserves					
		256,327	33,099	(38,073)	251,353

The Financial Statements were approved by the Finance and Resource Management Committee on 26th April 2023 and are signed on its behalf by:



Christina McAnea
 General Secretary
 26th April 2023



Andrea Egan
 President
 26th April 2023

UNISON
STATEMENT OF FINANCIAL POSITION

As at 31 December 2021

		2021	2021	2021	2021
	Notes	General Funds	Industrial Action Funds	Pension Scheme	Total Union
		£'000s	£'000s	£'000s	£'000s
Fixed Assets					
Tangible Assets	11	99,877	-	-	99,877
Intangible Assets	11	5,349	-	-	5,349
Investments: Unlisted	12	10,193	-	-	10,193
Investments: Listed	12	24	-	-	24
		115,443	-	-	115,443
Current Assets					
Debtors	14	15,576	96	-	15,672
Other loans		113	-	-	113
Short Term Bank Deposits		56,173	-	-	56,173
National and Regional - cash at bank and in hand		19,669	20,994	-	40,663
Branches - cash at bank and in hand		63,225	13,162	-	76,387
		154,756	34,252	-	189,008
Current Liabilities					
Creditors payable within one year	15	(7,874)	-	-	(7,874)
Branch and Regions - other liabilities	15	(2,844)	-	-	(2,844)
		(10,718)	-	-	(10,718)
Net Current Assets					
		144,038	34,252	-	178,290
Total Assets less Current Liabilities					
		259,481	34,252	-	293,733
Creditors payable later than one year	15	(105)	-	-	(105)
Net Assets excluding Pension Scheme					
		259,376	34,252	-	293,628
Pension Fund deficit	10	-	-	(205,036)	(205,036)
Total Net Assets/(Liabilities)					
		259,376	34,252	(205,036)	88,592
Represented by:					
Reserves		259,376	34,252	-	293,628
Pension scheme liability	10	-	-	(205,036)	(205,036)
Total Reserves					
		259,376	34,252	(205,036)	88,592

STATEMENT OF CASH FLOWS

Year ended 31 December 2022

	Notes	2022 £'000s	2021 £'000s
Cash flows from Operating Activities	<i>18a</i>	7,604	24,858
Cash flows from Investing Activities			
Purchase of Tangible Fixed Assets – National		(3,766)	(2,745)
Purchase of Tangible Fixed Assets – Branches and Regions		(408)	(455)
Proceeds from Sale of Property		475	1,686
Purchase of Investments		-	(1,551)
Proceeds from Investment		-	-
Interest received		671	161
Interest paid		(373)	(344)
Net cash provided by (used in) investing activities		(3,401)	(3,248)
Net increase in cash and cash equivalents		4,203	21,610
Cash and cash equivalents at the beginning of year		173,223	151,613
Cash and cash equivalents at end of year	<i>18b</i>	177,426	173,223

1 General Accounting Conventions and Policies

1.1 Basis of Financial Statements

The financial statements have been prepared in accordance with 'Financial Reporting Standard 102 applicable in the United Kingdom and Republic of Ireland' (FRS102) and the Trade Union and Labour Relations Act 1992.

1.2 Accounting Convention

UNISON prepares its accounts using the historical cost convention as modified by:

- Investment in shares is stated at market value
- Pension scheme is based on actuarial assumptions

1.3 Going Concern

We have reviewed UNISON's financial performance and reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt UNISON's ability to continue. The accounts have therefore been prepared on the basis that UNISON is a going concern.

1.4 Preparation of Accounts

i UNISON includes the results of the different parts of the union in the financial statements on a line by line basis. The total Union figures include:

- All the income, expenditure and net assets of National Office, Branches and Regions (General Fund)
- All the income, expenditure and net assets of the Industrial Action Fund.
- All adjustments required in connection with the inclusion of pension scheme income, expenditure, assets and liabilities as required by Section 28 of FRS 102.
- UNISON's share of the net income, expenditure, assets and liabilities of the joint venture, which is currently 50% of Managers in Partnership.

ii Where audited year end returns have not yet been received from Branches, balances have been obtained from the bank as at year end and have been incorporated into the financial statements

iii Expenditure is accounted for on an accruals basis. Any amounts of irrecoverable VAT are added to expenditure incurred.

iv International Development Fund. This fund is part of the General Fund and all income, expenditure, assets and liabilities of the International Development Fund are included in the national results in the General Fund.

1.5 Subscriptions

Members' subscriptions are brought into the Statement of Comprehensive Income on the basis of subscriptions due for the year ending 31 December 2022.

Amounts not received as at 31 December 2022 are included in Current Assets under the heading Debtors.

1.6 Interest on Investments and Loans

Interest on investments and loans comprises gross interest receivable for the year.

1.7 Tangible Assets

Fixed assets are recorded at historical cost upon initial recognition in the financial statements.

UNISON capitalises office refurbishments, computer equipment purchases and other equipment purchases for individual purchases over £1,000 or grouped purchases over £5,000.

1.8 Intangible Assets and Investments

UNISON capitalises new software, including any licences that cover the life of the software for individual purchases over £1,000 or grouped purchases over £5,000. Listed and unlisted investments are carried at market value. Mabledon Place is treated as an intangible asset and is carried at market value for the freehold interest in the property, subject to the long leasehold.

1.9 Depreciation, Amortisation and Impairment

UNISON provides for depreciation on all fixed assets and amortisation on intangible assets.

Freehold buildings are depreciated on a straight line basis at two per cent per annum of cost. The exception to this relates to chalets at Croyde Bay Holiday Resort which are depreciated on a straight line basis over a period of 20 years. Assets are depreciated from the year of purchase with the exception of Croyde Bay Holiday Resort which starts the following year.

Land is not depreciated.

There is no depreciation while assets are in the course of construction.

Leasehold property is depreciated over the life of each lease.

Furniture and Equipment is depreciated on a straight line basis at ten per cent per annum.

Equipment acquired on hire purchase terms are depreciated over their estimated useful lives.

Computer equipment is depreciated on a straight line basis at twenty five per cent per annum.

Intangible assets – Mabledon Place is treated as an intangible asset and amortised over its lease life of 150 years.

All fixed assets are regularly reviewed to assess if there has been an impairment of value. Impairment under FRS102 Section 27 is where 'recoverable amount' falls below the carrying amount. 'Recoverable amount' is the higher of fair value less costs to sell, and value in use. When an impairment is identified then this is recognised as an additional charge to depreciation in the year.

UNISON

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

1.10 Financial Instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost with the exception of investments which are held at fair value. Financial assets held at amortised cost comprises cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access and term deposit bank accounts. Financial liabilities held at amortised cost comprises all creditors except social security and other taxes and provisions.

1.11 Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to revenue as incurred.

1.12 Taxation

For corporation tax purposes the activities of the General Fund, Industrial Action Fund, General Political Fund and Affiliated Political Fund are amalgamated.

1.13 Accounting Estimates

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement that are reasonable and prudent when applying the selected Union's accounting policies and which may have a significant effect on the amounts included in the financial statements. The main areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements are disclosed below:

- Intangible assets – the basis of calculation and assumption used to perform revaluation and useful economic life of assets used in calculating amortisation.
- Investments – Quoted investments are disclosed at market values at the Statement of Financial Position date. Unquoted investments are disclosed at their original cost or, where available, at their estimated current value as estimated by an independent third party.
- The Union reviewed non-current assets each year for impairment using external and internal indicators, in line with accounting standards.
- Provision for liabilities – the inclusion of provisions for potential liabilities have been calculated using the best available knowledge at the time of preparing the financial statements, adjusted for information subsequently received.
- Pension Scheme – are determined using the actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases are used in calculating scheme assets and liabilities. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. After taking appropriate professional advice, management determines the appropriate discount rate at the end of each reporting period. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations.

1.14 Pension Schemes

The Union operates two defined benefit pension schemes. The disclosures required to be made under Section 28 of FRS 102 are made in note 10. The current service costs, running costs, interest costs and the expected return on pension scheme assets are included in operating expenditure. Actuarial gains or losses are shown separately below net income/expenditure for the year.

Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method. Full actuarial valuations are obtained every three years and are updated at each balance sheet date. The resulting defined benefit scheme liability is shown separately on the face of the Statement of Financial Position.

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

2 General Fund Statement of Comprehensive Income Analysis

	Notes	2022 National £'000s	2022 Branches £'000s	2022 Regions £'000s	2022 Total £'000s	2021 National £'000s	2021 Branches £'000s	2021 Regions £'000s	2021 Total £'000s
Income									
Members' subscriptions		172,365	-	-	172,365	174,855	-	-	174,855
Branch funding		(43,953)	40,506	3,447	-	(41,091)	40,217	874	-
Local levy		-	180	-	180	-	206	-	206
Allocations to Regions		(2,069)	-	2,069	-	(2,098)	-	2,098	-
Allocations to Political Funds		(7,206)	-	-	(7,206)	(7,740)	-	-	(7,740)
Allocation to Other Funds		(1,284)	-	-	(1,284)	(1,337)	-	-	(1,337)
Available Operating Income		117,853	40,686	5,516	164,055	122,589	40,423	2,972	165,984
Non-Membership Income									
National Office income	5	6,146	-	-	6,146	10,131	-	-	10,131
Regional Office income	6	261	-	-	261	271	-	-	271
Lay Regional income	7	-	-	606	606	-	-	272	272
Branch income	8	-	2,003	-	2,003	(1,038)	2,489	-	1,451
Total Non-Membership Income		6,407	2,003	606	9,016	9,364	2,489	272	12,125
Total Income		124,260	42,689	6,122	173,071	131,953	42,912	3,244	178,109
Expenditure									
National Office expenditure	5	(67,685)	-	-	(67,685)	(65,050)	-	-	(65,050)
Regional Office expenditure	6	(50,854)	-	-	(50,854)	(46,778)	-	-	(46,778)
Lay Regional expenditure	7	-	-	(1,887)	(1,887)	-	-	(1,756)	(1,756)
Branch expenditure	8	-	(41,370)	-	(41,370)	-	(34,281)	-	(34,281)
Depreciation/Amortisation	11	(9,415)	-	-	(9,415)	(6,874)	-	-	(6,874)
Pension cost	10	(6,212)	-	-	(6,212)	(3,869)	-	-	(3,869)
International Development Fund	17	(62)	-	-	(62)	(64)	-	-	(64)
UNISON Call Centre	12	(768)	-	-	(768)	-	-	-	-
Operating Expenditure		(134,996)	(41,370)	(1,887)	(178,253)	(122,635)	(34,281)	(1,756)	(158,672)
Net Income from Operations		(10,736)	1,319	4,235	(5,182)	9,318	8,631	1,488	19,437
Other Income/(Expenditure)									
Change in Fair Value of Investments	12	1,509	-	-	1,509	1,100	-	-	1,100
Investment and other income		750	138	-	888	1,807	46	-	1,853
Interest paid		(373)	-	-	(373)	(344)	-	-	(344)
Distributions from Joint Venture	12	106	-	-	106	139	-	-	139
(Deficit)/Surplus for the year		(8,744)	1,457	4,235	(3,052)	12,020	8,677	1,488	22,185
Reserves brought forward as reported		183,878	67,069	8,432	259,379	171,858	58,392	6,944	237,194
Reserves as at 31 December 2022		175,134	68,526	12,667	256,327	183,878	67,069	8,432	259,379

Included under regions is the allocation of £3.4m (2021: £0.9m) for the Branch Support and Organising Fund and £0.2m (2021: £0.7m) from expenditure.

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

3 Industrial Action Fund Statement of Comprehensive Income

	2022 National £'000s	2022 Branches £'000s	2022 Total £'000s	2021 National £'000s	2021 Branches £'000s	2021 Total £'000s
Income						
Donations	-	46	46	-	89	89
Other Income	-	60	60	-	91	91
Transfer from General Fund	-	343	343	-	293	293
Allocation from General Fund	1,284	-	1,284	1,337	-	1,337
Operating Income	1,284	449	1,733	1,337	473	1,810
Expenditure						
Administration	(1,301)	(52)	(1,353)	(33)	(8)	(41)
Transfer to General Fund	-	(91)	(91)	-	(68)	(68)
Dispute pay and associated expenses	(1,480)	(96)	(1,576)	(160)	(104)	(264)
Operating Expenditure	(2,781)	(239)	(3,020)	(193)	(180)	(373)
Net Income from Operations	(1,497)	210	(1,287)	1,144	293	1,437
Investment Income	97	40	137	10	93	103
(Deficit)/Surplus for the year	(1,400)	250	(1,150)	1,154	386	1,540
Reserves as at 1 January 2022	21,088	13,161	34,249	19,934	12,775	32,709
Reserves as at 31 December 2022	19,688	13,411	33,099	21,088	13,161	34,249

4 Analysis of General Fund Statement of Financial Position

	2022 National £'000s	2022 Branches £'000s	2022 Regions £'000s	2022 Total £'000s	2021 National £'000s	2021 Branches £'000s	2021 Regions £'000s	2021 Total £'000s
Tangible Fixed Assets	90,556	3,715	3	94,274	96,565	3,307	5	99,877
Investments	11,707	19	-	11,726	10,197	19	-	10,217
Intangible Asset	5,311	-	-	5,311	5,349	-	-	5,349
Creditors payable later than 1 year	(55)	-	-	(55)	(105)	-	-	(105)
Other Net Assets	67,615	64,792	12,664	145,071	71,872	63,743	8,427	144,041
	175,134	68,526	12,667	256,327	183,878	67,069	8,432	259,379

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

5 Total National Expenditure/Non-Membership Income

	2022	2022	2022	2021	2021	2021
	Expenditure	Non-Membership	Net	Expenditure	Non-Membership	Net
	£'000s	Income	Expenditure	£'000s	Income	Expenditure
		£'000s	£'000s		£'000s	£'000s
Learning and Organising Services	1,564	-	1,564	1,870	(515)	1,355
Recruitment and Organising	489	-	489	499	-	499
Fighting Fund	-	-	-	186	-	186
Branch Resource Uplift	-	-	-	1,038	-	1,038
Organising & Recruitment	2,053	-	2,053	3,593	(515)	3,078
Local Government	1,176	-	1,176	1,018	-	1,018
Healthcare	1,178	-	1,178	1,196	-	1,196
Education & Children's Services	783	-	783	690	-	690
Business & Community	1,646	-	1,646	1,153	-	1,153
Police and Justice	21	-	21	10	-	10
Members' Pension Service	140	-	140	188	-	188
Members' Participation Unit	1,287	-	1,287	964	-	964
Development Fund	303	(2,357)	(2,054)	-	(5,205)	(5,205)
Negotiating and Promoting Equality - members	1,318	-	1,318	1,308	-	1,308
Bargaining, Negotiation & Equalities	7,852	(2,357)	5,495	6,527	(5,205)	1,322
Communications	5,839	(287)	5,552	5,242	(302)	4,940
Policy and Public Affairs	876	-	876	632	-	632
Trade Union Affiliations	5,041	-	5,041	5,064	-	5,064
Press Office	396	-	396	398	-	398
International	325	-	325	308	-	308
Communications, Campaigns & Policy	12,477	(287)	12,190	11,644	(302)	11,342
Finance	2,530	(140)	2,390	2,307	(165)	2,142
Rule Book Benefits	508	-	508	582	-	582
Legal Services	4,500	(60)	4,440	4,503	(22)	4,481
Membership Service (RMS)	2,410	-	2,410	2,219	-	2,219
Human Resources	2,203	-	2,203	1,872	-	1,872
Systems Management:						
Information Technology	8,889	-	8,889	8,393	-	8,393
Property Maintenance	7,474	(910)	6,564	7,153	(689)	6,464
Administration and Postage	280	-	280	897	-	897
Insurance	1,178	(86)	1,092	1,241	(56)	1,185
Developing an Efficient and Effective Union	597	-	597	451	-	451
Organisation and Resource Development	30,569	(1,196)	29,373	29,618	(932)	28,686
NEC Committees	294	-	294	202	-	202
Executive Office	979	-	979	544	-	544
General Secretary's Office	1,136	-	1,136	1,444	-	1,444
Conference Organisation	4,550	(34)	4,516	2,894	-	2,894
Membership Liaison	3,526	-	3,526	5,458	-	5,458
Executive Office (inc Gen Sec)	10,485	(34)	10,451	10,542	-	10,542
Professional Services Unit	1,238	-	1,238	1,082	-	1,082
Croyde Bay Holiday Resort	1,866	(1,983)	(117)	2,111	(2,856)	(745)
UNISON Living	99	(289)	(190)	121	(321)	(200)
Welfare	1,112	-	1,112	876	-	876
Dragon Court – print services	(66)	-	(66)	(26)	-	(26)
Governance	4,249	(2,272)	1,977	4,164	(3,177)	987
Total National Expenditure/Non-Membership Income	67,685	(6,146)	61,539	66,088	(10,131)	55,957

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

	2022	2022	2022	2021	2021	2021
	Expenditure	Non-Membership	Net	Expenditure	Non-Membership	Net
	£'000s	Income	Expenditure	£'000s	Income	Expenditure
		£'000s	£'000s		£'000s	£'000s
6 Regional Office Expenditure/ Non-Membership Income						
Eastern	3,581	-	3,581	3,213	-	3,213
East Midlands	3,910	-	3,910	3,703	-	3,703
Greater London	5,916	-	5,916	5,610	-	5,610
Northern	2,977	-	2,977	2,727	-	2,727
Northern Ireland	1,989	-	1,989	1,663	-	1,663
North West	5,827	-	5,827	5,474	-	5,474
Scotland	5,246	(113)	5,133	4,870	(112)	4,758
South East	4,450	-	4,450	3,976	-	3,976
South West	4,250	-	4,250	4,035	-	4,035
Wales	3,828	(148)	3,680	3,626	(159)	3,467
West Midlands	4,355	-	4,355	3,977	-	3,977
Yorkshire & Humberside	4,525	-	4,525	3,904	-	3,904
	50,854	(261)	50,593	46,778	(271)	46,507
7 Regional Office Expenditure/ Non-Membership Income						
Other Income	-	(450)	(450)	-	(272)	(272)
Local Expenditure	1,668	-	1,668	1,093	-	1,093
Regional Pool Expenditure	219	(156)	63	663	-	663
	1,887	(606)	1,281	1,756	(272)	1,484
8 Branch Expenditure/ Non-Membership Income						
Other Income	-	(2,003)	(2,003)	-	(2,489)	(2,489)
Administration expenses	23,245	-	23,245	23,990	-	23,990
Honoraria	1,219	-	1,219	1,243	-	1,243
Conferences	3,661	-	3,661	460	-	460
Other meetings	2,502	-	2,502	1,820	-	1,820
Publicity	4,059	-	4,059	3,408	-	3,408
Education	880	-	880	494	-	494
Local activities	1,308	-	1,308	855	-	855
Transfers to Industrial Action Fund	343	-	343	293	-	293
Donations	1,389	-	1,389	975	-	975
Affiliations	149	-	149	137	-	137
Miscellaneous	2,615	-	2,615	606	-	606
	41,370	(2,003)	39,367	34,281	(2,489)	31,792

Inter-company note

The income and expenditure of the union includes £0.4 million (2021 £0.4million) of transactions between the regions, branches and Industrial Action Fund which, for the purpose of the presentation, has not been eliminated on consolidation. This however has no impact on the net results as reported. The accounts have been prepared in this manner as in view of the NEC it presents the most appropriate view of the activities of the union.

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

9a Employees

	2022	2021
	£'000s	£'000s
Salaries	49,591	46,035
Social Security costs	4,984	4,474
Pension costs	19,026	16,228
Temporary/Agency	969	722
Temporary staff at CBHR	447	526
Branch Officials	15,044	14,498
Total staff costs	90,061	82,483

Average number of UNISON employees including part-time employees for the year was 1,104: (2021: 1,123, this excludes branch officials).

In the year expenditure totalling £493,997 (2021: £514,966) was recognised in respect of termination payments and no payments remain unpaid at year end.

9b Salary and on costs of President, General Secretary and Members of the National Executive Council

	2022	2021
	£	£
Basic salary	120,296	146,441
Salary sacrifice	(12,972)	(10,605)
London Weighting	6,058	5,984
Gross salary	113,382	141,820
Taxable Subsistence	3,065	3,028
Benefit in Kind	7,078	6,795
Total salary and benefits	123,525	151,643
Employer's national insurance costs	15,562	41,966
Employer's Pension Contribution	35,538	32,282
Total cost for the year ended 31 December 2022	174,625	225,891

Please note the above Salary and on costs of General Secretary for 2021 includes cost for the outgoing General Secretary and incoming elected General Secretary.

UNISON operates a defined benefit pension scheme open to all staff, the General Secretary is a member of this scheme. Members of the scheme receive defined benefits under the Trust Deed and Rules.

UNISON has a salary sacrifice arrangement for all staff pensions.

No salary or other benefits are paid to the President or other Members of the National Executive Council.

Key management personnel comprise members of the Senior Leadership Team in the Union. Total costs for the year ended 31 December 2022 is £3,466,495 (2021: is £3,140,099)

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

10 Employers' Pension Costs

Defined Benefit Pension Schemes

The Union operates two defined benefit pension schemes in the UK, the UNISON Staff Pension Scheme and the COHSE 1974 Pension and Assurance Scheme.

The schemes are administered by trustees and are independent of the Union's finances. Contributions are paid to the schemes in accordance with the Schedule of Contributions agreed between the trustees and the employers. Of the two schemes, only the UNISON Staff Pension Scheme remains open to new entrants.

The actuarial valuations have been updated to 31 December 2022, by independent qualified actuaries in accordance with FRS 102. As required by FRS 102, the value of the defined benefit liabilities has been measured using the projected unit method. The funding target is for the scheme to hold assets equal in value to the accrued benefits based on projected salaries. If there is a shortfall against this target, then the Union and trustees will agree on deficit contributions to meet this deficit over a period.

The key FRS 102 assumptions used for the schemes are set out below, along with the fair value of the assets, a breakdown of the assets into the main asset classes, the present value of the FRS 102 liabilities and the deficit of assets below the FRS 102 liabilities (the net pension liability).

The major assumptions used by the actuaries were:	31 December 2022	31 December 2021
Retail price inflation assumption		
Pre-2030	3.3% pa	3.4% pa
Post-2030	3.2% pa	3.3% pa
Consumer price inflation assumption		
Pre-2030	2.3% pa	2.4% pa
Post-2030	3.1% pa	3.2% pa
Rate of increase of pensions in payment		
Non-GMP earned before 1 July 2016		
Pre-2030	3.3% pa	3.4% pa
Post-2030	3.2% pa	3.3% pa
Non-GMP earned between 1 July 2016 and 28 February 2022		
Pre-2030	2.1% pa	2.2% pa
Post-2030	2.6% pa	2.6% pa
Non-GMP earned after 28 February 2022		
Pre-2030	1.7% pa	n/a
Post-2030	2.1% pa	n/a
Post 1988 GMP		
Pre-2030	2.0% pa	2.0% pa
Post-2030	2.3% pa	2.4% pa
Discount rate	4.8% pa	1.9% pa

On the basis of the assumptions used for life expectancy, a male pensioner currently aged 60 would be expected to live for a further 25.6 years (2021: 25.6 years) and female a further 28.5 years (2021: 28.4 years). A male pensioner aged 60 in 20 years' time would be expected to live for a further 27.0 years (2021: 27.0 years) and female a further 29.9 years (2021: 29.9 years).

The current allocation of the schemes' assets are as follow:	2022 Value £'000s	2021 Value £'000s
Equities	195,231	304,404
Bonds	49,404	58,002
Property	55,878	59,833
Cash	2,500	3,869
Insurance company asset	37,675	50,883
Diversified growth funds	89,897	115,868
LDI	186,111	145,637
	616,696	738,496

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

10 Employers' Pension Costs (continued)

	31 December 2022 £'000s	31 December 2021 £'000s	31 December 2020 £'000s	31 December 2019 £'000s	31 December 2018 £'000s
Fair value of schemes' assets	616,696	738,496	691,689	663,276	618,554
Present value of defined benefit obligations	(654,769)	(943,532)	(958,075)	(821,846)	(759,902)
Net Liability	(38,073)	(205,036)	(266,386)	(158,570)	(141,348)

Changes in the present value of the defined benefit obligation are as follows:	31 December 2022 £'000s	31 December 2021 £'000s
Opening defined benefit obligation	943,532	958,075
Employer's part of current service cost	20,935	25,865
Past service cost	-	-
Interest on obligation	17,633	13,234
Contributions from plan members	170	206
Actuarial (Gain)/Loss	(296,342)	(28,053)
Benefits paid	(31,159)	(25,795)
Closing defined benefit obligation	654,769	943,532

Changes in the fair value of the plan assets are as follows:	31 December 2022 £'000s	31 December 2021 £'000s
Opening fair value of the assets	738,496	691,689
Interest on scheme assets	13,964	9,655
Actual return less interest on scheme assets	(126,546)	43,064
Running costs	(3,016)	(2,948)
Contributions by the employer	24,787	22,625
Contributions by scheme members	170	206
Benefits paid	(31,159)	(25,795)
Closing fair value of plans assets	616,696	738,496

The actual return on the schemes assets over the year was a loss of £112,582,000 (2021: gain of £52,719,000).

Over the course of the year UIA Insurance ceased to participate in the scheme and as part of the apportionment arrangement UIA made a contribution towards the scheme's deficit and the Union now holds responsibility for all members of the Scheme. The approximate amounts in respect of former UIA members are around £34.5m of liability and £32.4m of assets as at 31st Dec 2022.

The amount recognised outside profit and loss for 2022 is a gain of £169,796,000 (2021 gain of £71,117,000).

The accounting position can be volatile. A key reason for this volatility is that some of the scheme assets are linked to the performance of the equity market and other similar investments, whereas the value of the liabilities is linked to corporate bond markets. These markets are likely to move differently.

The amounts recognised in the Statement of Comprehensive Income are as follows:	31 December 2022 £'000s	31 December 2021 £'000s
Current service cost	20,935	25,865
Past service cost	-	-
Running cost	3,016	2,948
Interest expense	3,669	3,579
Total expense included in the Statement of Comprehensive Income	27,620	32,392

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

10 Employers' Pension Costs (continued)

The following amounts have been included within operating profit under FRS102:	Year to 31 December 2022 £'000s	Year to 31 December 2021 £'000s
COHSE pension scheme additional contributions	6,212	3,869
Past service cost	-	-
Current service cost	20,935	25,865
Running cost	3,016	2,948
Interest expense	3,669	3,579
Contributions by the employer	(24,787)	(22,625)
Pension cost	9,045	13,636

The following amounts have been recognised outside the profit and loss:	Year to 31 December 2022 £'000s	Year to 31 December 2021 £'000s
COHSE	(52)	(16,448)
UNISON	169,848	87,565
Actuarial Gain recognised outside profit or loss	169,796	71,117

The FRS 102 Statement of Financial Position of the Schemes as at 31 December 2022 is as follows:	UNISON £'000s	COHSE £'000s
Defined Benefit Obligation	616,958	37,811
Fair Value of Assets	(578,731)	(37,965)
Pension Deficit/(Asset)	38,227	(154)

The deficit under FRS 102 would have moved as follows during the year:	Year to 31 December 2022 £'000s	Year to 31 December 2021 £'000s
(Deficit) in schemes at 1 January 2022	(205,036)	(266,386)
Expense included in the profit or loss	(27,620)	(32,392)
Contributions by the employer	24,787	22,625
Actuarial Gain/(Loss)	169,796	71,117
Deficit in Schemes as at 31 December 2022	(38,073)	(205,036)

Over the year to 31 December 2022, contributions by the National Office of £23,313,929 (2021: £19,039,520) were made to the schemes.

Other significant contributions (excluding employee contributions) were £2,283,826 for Branch Officials (2021: £2,269,735) and £829,698 for Pension Protection levy (2021: £549,927).

It was agreed with the Trustees that contributions to the UNISON Scheme increase to 26.8% of members' salaries from 1st January 2019. Since 1st April 2010 additional contributions from the Employer to the Scheme continues. This amount represents the savings in their National Insurance contributions flowing from the "salary sacrifice arrangement. For the time being, this is calculated at approximately 0.9% of Pensionable Salaries overall.

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

11 Fixed assets

Tangible Fixed Assets

General Fund	Freehold Properties	Leasehold Properties	Equipment	Total
Cost:	£'000s	£'000s	£'000s	£'000s
At 1 January 2022	122,592	2,602	14,267	139,461
Disposals	(586)	-	(1,514)	(2,100)
Additions	854	-	2,912	3,766
At 31 December 2022	122,860	2,602	15,665	141,127
Aggregate Depreciation including Impairment				
At 1 January 2022	29,939	2,529	10,428	42,896
Disposals	(188)	-	(1,514)	(1,702)
Depreciation charge/Impairment	7,123	32	2,222	9,377
At 31 December 2022	36,874	2,561	11,136	50,571
National net book value at 31 December 2022	85,986	41	4,529	90,556
National net book value at 31 December 2021	92,653	73	3,839	96,565
Total Union				
General Fund	85,986	41	4,529	90,556
Regions			3	3
Branches	2,560	-	1,155	3,715
Total Union net book value at 31 December 2022	88,546	41	5,687	94,274
Total Union net book value at 31 December 2021	94,615	73	5,189	99,877

Intangible Fixed Assets

UNISON owns the freehold interest in 1 Mabledon Place. The last professional valuation was performed in February 2012 by Deloitte Drivers Jonas, who valued the freehold interest at £5.65 million. Under FRS102 UNISON adopted the approach to freeze the valuation as at 1 January 2014 and treat this as the deemed cost at that date. Amortisation is charged on a straight line basis over the length of the lease of 150 years.

General Fund	Leasehold Properties
Cost:	£'000s
Deemed cost as at 1 January 2022	5,650
Additions	-
Disposals	-
At 31 December 2022	5,650
Amortisation	
At 1 January 2022	(301)
Charge for the year	(38)
At 31 December 2022	(339)
National net book value at 31 December 2022	5,311
National net book value at 31 December 2021	5,349

UNISON
NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2022

12 Investments

Cost:	Year to 31 December 2022			Year to 31 December 2021		
	Listed investments	Unlisted investments	Total	Listed investments	Unlisted investments	Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
At 1 January 2022	24	10,193	10,217	24	7,545	7,569
Additions at cost	-	-	-	-	1,547	1,547
Disposals	-	-	-	-	1	1
Revaluation to market value	-	1,509	1,509	-	1,100	1,100
At 31 December 2022	24	11,702	11,726	24	10,193	10,217

Unlisted investments	Year to 31 December 2022		Year to 31 December 2021	
	Market Value	Book Value	Market Value	Book Value
	£'000s	£'000s	£'000s	£'000s
Unity Trust Bank	13,264	13,264	10,193	10,192
Listed investments				
Others – National	5	5	5	5
Others – Branches	19	19	19	19
	13,288	13,288	10,217	10,216

Managers in Partnership – Joint Venture

On 1 June 2005, UNISON entered into a Joint Venture (JV) with the First Division Association (FDA), the JV is known as Managers in Partnership (MiP). The partnership provides support for senior manager members in the health service.

Control of the partnership is 50:50.

The management accounts of the partnership are as follows:

Statement of Comprehensive Income	Total Partnership	UNISON Share
	2022	2022
	£'000s	£'000s
Income	1,718	859
Expenditure	(1,506)	(753)
Distributions to partners	(212)	(106)
Closing reserves	-	-

Statement of Financial Position as at 31 December 2022	Total Partnership	UNISON Share
	2022	2022
	£'000s	£'000s
Net current assets	-	-
Net current liabilities	-	-
Closing reserves	-	-

Subsidiary

In September 2022 UNISON acquired Unison Call Centre Ltd (UCC) as a wholly owned subsidiary. This has not been consolidated, as it is not considered material to the financial statements of UNISON.

UNISON
FINANCIAL STATEMENTS

Year ended 31 December 2022

13 Financial Instruments

Financial Assets and Liabilities	2022	2021
	£'000s	£'000s
Financial assets measured at fair value through profit or loss	11,726	10,217
Financial assets measured at amortised cost	190,003	185,830
Financial liabilities measured at amortised cost	(9,367)	(9,316)

The fair value of investments is taken from their quoted market values at the year end.

14 Debtors

	2022	2021
	£'000s	£'000s
Members' subscriptions	6,675	6,972
Thompson LLP	3,119	3,119
Other debtors	3,063	2,534
Prepayments and accrued income	3,292	3,047
	16,149	15,672

15 Creditors

	2022	2021
	£'000s	£'000s
Payable within one year		
Trade creditors and accruals	(12,626)	(9,211)
PAYE, NI and other taxes	(2,894)	(1,507)
	(15,520)	(10,718)
Creditors: payable later than one year	(55)	(105)
	(15,575)	(10,823)

16 Operating Lease Commitments

UNISON is committed to the following total commitments under non-cancellable operating leases as follows:

	2022		2021	
	Land and Buildings	Other	Land and Buildings	Other
	£'000s	£'000s	£'000s	£'000s
National				
Less than one year	2,369	167	2,278	137
Between two and five years	6,591	270	6,664	228
More than five years	1,610	-	2,731	-
	10,570	437	11,673	365
Branches				
Less than one year	685	-	481	-
Between two and five years	1,132	-	1,267	-
Over five years	520	-	1,348	-
	2,337	-	2,096	-

UNISON
FINANCIAL STATEMENTS

Year ended 31 December 2022

17 International Development Fund

The above fund was established in 2004 to support the union's international commitments through a range of projects with trade unions in the developing world. The International Fund is disclosed as part of the transactions and balances of the General Fund.

	2022	2021
	£'000s	£'000s
Income		
General Fund Donations	43	48
Interest	-	-
Expenditure		
Project donations	(62)	(64)
Surplus/(Deficit)	(19)	(16)
Reserves as at 1 January 2022	567	583
Reserves as at 31 December 2022	548	567

18 Notes to the Statement of Cash Flows

	2022	2021
	£'000s	£'000s
a Reconciliation of Surplus/(Deficit) to Net cash Inflow from Operating Activities		
Gain (Loss) for the year	162,761	85,075
Actuarial Loss /(gain) on pension scheme	(169,796)	(71,117)
Profit from Sale of Property	(78)	(1,143)
Interest Received	(668)	(161)
Interest and Bank Charges	373	344
Pension costs FRS102 provision	2,833	9,767
Depreciation/ Amortisation/ Impairment	9,415	6874
Change in Fair Value of Investments	(1,509)	(1,100)
Decrease in debtors	(479)	(169)
(Decrease)/ Increase in creditors	4,752	(3,512)
Net cash inflow from operating activities	7,604	24,858

b Analysis of Net Funds

	2022	Cash	2021
	£'000s	Flow	£'000s
		£'000s	
Short Term Bank Deposits	63,187	(7014)	56,173
National and Regional – cash at bank	38,455	2,208	40,663
Branches – cash at bank	75,784	603	76,387
Net funds	177,426	(4,203)	173,223

19 Capital Commitments

There are no significant capital commitments as at 31st December 2022.

20 Related Party Disclosure

The General Secretary is a Non-Executive Director of Unity Trust Bank. UNISON owns 10% of Unity Trust Bank ordinary shares and also banks with Unity Trust.

At year end UNISON held cash balances with Unity at Branch, Region and National totalling £177.4 million.

UIA supply and deliver the UNISON Direct service to members, UNISON reimbursed UIA costs of £2.1 million in 2022.

UNISON Welfare Board of Trustees are elected substantially from UNISON NEC and the regional and branch network.

Joint Venture in MIP summary is available under Note 12 - Investments.

In September 2022 UNISON acquired Unison Call Centre Ltd (UCC) as a wholly owned subsidiary, £768K of intercompany recharges were paid to UCC Ltd during the year (post acquisition), and there is £250K of intercompany loan balances as at 31st December 2022.

UNISON donated £0.9m to UNISON Welfare in 2022.

21 Financial and Operational Risk Management

UNISON is dependent on members' subscription income to fund all operations at National, Regional and Branch level. At times when the union's income continued to decline, largely as a result of prolonged austerity measures imposed, the union responded with robust recruitment and retention campaigns and activities to boost the union's membership. The union invested heavily in resources, union organisers and activists and their training to enhance organising and recruitment capacities and capabilities. This significantly reduced the adverse impact on union membership and participation levels, and which have since remained strong, resilient and consistent throughout. UNISON is therefore still well positioned in terms of membership and income, cash and reserves to manage its operations going forward. The union remains increasingly aware and alert to the potential impact of political, regulatory, and legislative changes on its membership and income. The union continues with short term strategic reviews of operations and member services with a view to avoiding more significant loss of members and income. UNISON has over the last few years invested in and embraced the technological development and strategies. This includes enhanced business intelligence, digital communications, tools and platforms enabling all parts of the union to react and interact with members and across the organisation more effectively. Where required, the union has been and is still prepared to undertake a wider review of its operations and services in the medium and longer term.

UNISON works proactively to ensure measures are in place to manage its financial and operational risk. This includes forward financial planning and a proven strategy to ensure that the union operates balanced budgets so as to at least maintain its reserves whilst providing for capital maintenance to ensure the union operates effectively at all levels. Budgets and forecasts take into account the levels of expected income and expenditure and a going concern review is undertaken each year along with cash flow projections. These financial reviews are reported in detail to the Finance and Resource Committee for approval and agreement and subsequent endorsement by the National Executive Council as well as being made available to the external auditors.

The union actively undertakes regular and special reviews to improve operational efficiencies and controls and seek opportunities to maximise the use of all of its resources across the organisation. UNISON invests heavily in training and ongoing development of all staff to be able to meet the organisations and members' needs and is proud of the levels of knowledge, expertise and dedication of all our staff which keeps the union attractive to members.

UNISON conducts its affairs with absolute minimum or nil external borrowings or debt but has the capacity, if required, to undertake significant loans underpinned by a valuable asset base. The single largest obligation is to the staff pension scheme which currently has a funding deficit. The pension deficit has been and continues to be managed through a clear strategy and recovery plan put in place by the employer and the trustees working collaboratively with professional legal and actuarial guidance. The recovery plan is reviewed on a triannual basis and updated if required to take into account current economic conditions, actuarial factors and funding deficit.

The union increased its reserves during 2020 and 2021 largely due to reduced activity during the COVID period but also marginal increases in subscription income. These were exceptional and challenging years in many ways and the union invested resources to maintain its operations and services to members including protection of supply chains.

Activities in 2022 saw some return to normalisation which was anticipated and planned for including a possible downturn in income levels. However, the union like many other similar organisations faced higher than expected inflation. The increase in reserves from the previous years helped to cushion the impact, allowing the union to maintain financial stability.

For 2023, the current cost of living crisis is the single most significant factor to affect not just our members but every low paid worker the future ahead continued to remain uncertain with. The union has plans to devote sufficient resources to enhance its bargaining, negotiating, and campaigning activities during this period at and all levels of the union. This includes establishing the Branch Support and Organising Fund to target specific areas for member recruitment alongside activist training and other strategic initiatives to enhance member representation and engagement. This will also improve member retention which is already resilient and hopefully grow membership as the main objective. At the same time the union recognises the continued need to deliver its services in the most cost-effective way to ensure members receive value for money and that the union remains attractive. The union is therefore looking internally at its operations and resourcing to ensure the union continues to retain, recruit, and grow for longer term sustainability.

The union's expenditure and budget at National level have been streamlined for 2023 to allow for inflation and for the union to focus its resources on delivering core activities without any significant reductions or curtailment. The union has launched a number of reviews into the use of its assets and resources so that efficiency and effectiveness can be maximised. This includes review of our building and assets, our staffing structures, procurement and contracts. With longer term objectives, sustainability and stability in mind this will enable the union to build capacity and capabilities across the union to be able to support growth and members services. The union has already moved to investment in its infrastructure, IT systems and communications to underpin further development.

In conclusion, the union remains strong and stable both financially and operationally and any risk involved are proactively managed and/or mitigated. Our pensions deficit and funding is being rigorously managed in an affordable and sustainable way for the longer term. The union's membership and income may fluctuate marginally from year to year, but new innovative ways have been and continue to be developed to ensure that both membership and subscription income are not at risk. The union's expenditure at all levels is being constantly monitored and properly managed through robust planning, budgeting, and reporting. This ensures the unions uses its resources for maximum benefit for our members and minimises inefficiencies and overspending so as to keep check on our cash balances and reserves.

22 Taxation

Most of the Union's revenue comes from members' subscriptions or otherwise represents income such as commissions that derives directly as a consequence of transactions with or on behalf of members. Such revenue is regarded as 'mutual' income and is outside the scope of corporation tax.

To the extent that the Union has investment income including interest and rental income and/or capital gains, these sources, not being of a mutual nature, are subject to corporation tax. However, these sources are exempt from tax under sections 981-983 CTA 2010 to the extent that they have been applied in the provision of provident benefits.

Statement of Comprehensive Income

	Notes	2022 £'000s	2022 £'000s	2021 £'000s	2021 £'000s
Income					
Contributions receivable			4,875		5,198
Interest on investments			73		1
Total Income			4,948		5,199
Expenditure					
Major campaigns		(1,573)		(1,520)	
Contributions and donations		(2,375)		(5,214)	
Contribution to General Fund expenses		(64)		(64)	
Total Expenditure			(4,012)		(6,798)
Surplus/(Deficit) for the year			936		(1,599)

Statement of Financial Position

		2022 £'000s	2021 £'000s
Current Assets			
Debtors	2	-	-
Short Term Bank Deposits		11,700	10,800
Cash at bank		392	385
		12,092	11,185
Current Liabilities			
Creditors	3	(87)	(116)
Net assets		12,005	11,069
Represented by:			
Reserves at 1 January 2022		11,069	12,668
Surplus/(Deficit) for the year		936	(1,599)
Balance 31 December 2022		12,005	11,069

Notes to the Financial Statements

1 Accounting Policies

- (a) The Financial Statements have been prepared on a historical cost basis and in accordance with applicable accounting standards
 (b) The operation of the Fund is governed by the union's Constitution and Rules
 (c) Interest on investments and loans comprises gross interest receivable for the period

	2022 £'000s	2021 £'000s
2 Debtors		
Sundry Debtors	-	-
General Fund	-	-
	-	-
3 Creditors		
Sundry creditors	-	-
General Fund	(87)	(116)
	(87)	(116)

4 Contribution to General Fund Expenses

The Financial Statements were approved by the Finance and Resource Management Committee on 26th April 2023 and endorsed by the National Executive Council and signed on its behalf by:



Christina McAnea
 General Secretary
 26th April 2023



Andrea Egan
 President
 26th April 2023

UNISON
LABOUR LINK FUND – FOR INFORMATION ONLY

Year ended 31 December 2022

Statement of Comprehensive Income

	Notes	2022 £'000s	2022 £'000s	2021 £'000s	2021 £'000s
Income					
Contributions receivable			2,332		2,542
Other Income			1		-
Bank interest			40		1
Total Income			2,373		2,543
Expenditure					
National Expenditure		(1,521)		(2,148)	
National Administration				(1)	
Contribution to General Fund expenses		(65)		(65)	
Regional Expenditure		(282)		(268)	
Total Expenditure			(1,868)		(2,482)
Surplus for the year			505		61

Statement of Financial Position

		2022 £'000s	2021 £'000s
Current Assets			
Debtors	2		
Short Term Bank Deposits		6,500	5,900
Cash at bank		221	331
		6,721	6,231
Current Liabilities			
Creditors	3	(211)	(226)
Net assets		6,510	6,005
Represented by:			
Reserves at 1 January 2022		6,005	5,944
Surplus for the year		505	61
Balance 31 December 2022		6,510	6,005

Notes to the Financial Statements

1 Accounting Policies

- (a) The Financial Statements have been prepared on a historical cost basis and in accordance with applicable accounting standards
- (b) The operation of the Fund is governed by the union's Constitution and Rules
- (c) Interest on investments and loans comprises gross interest receivable for the period

		2022 £'000s	2021 £'000s
2 Debtors			
Sundry debtors (GPF)		-	-
Prepayment (The Labour Party)		-	-
General Fund		-	-
		-	-
3 Creditors			
General Fund		(203)	(67)
Sundry creditors		(8)	(159)
		(211)	(226)

4 Contribution to General Fund Expenses

The Financial Statements were approved by the Finance and Resource Management Committee on 26th April 2022 are endorsed by the National Executive Council and signed on its behalf by:



Christina McAnea
 General Secretary
 26th April 2023



Andrea Egan
 President
 26th April 2023

UNISON

TEN YEAR SUMMARY 2013 TO 2022 – FOR INFORMATION ONLY

Year ended 31 December 2022

(as disclosed in the Annual Financial Statements)

Statement of Comprehensive Income

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Income		RESTATED								
Members' Subscriptions	169,122	167,467	165,787	163,794	162,381	162,437	165,343	170,754	174,855	172,365
Local levy	309	300	304	295	282	286	237	245	206	180
Donations by branch members	152	196	107	3	26	223	230	5	89	46
Allocations to Political Funds	(6,632)	(6,637)	(6,520)	(6,550)	(6,543)	(6,087)	(8,724)	(8,100)	(7,740)	(7,206)
Available Operating Income	162,951	161,326	159,678	157,542	156,146	156,859	157,086	162,904	167,410	165,385
Non-Membership Income	8,058	8,648	8,939	8,466	11,410	9,694	10,060	10,534	12,216	9,076
Total Income	171,009	169,974	168,617	166,008	167,556	166,553	167,146	173,438	179,626	174,461
Total Operating Expenditure	(161,891)	(160,790)	(160,737)	(161,587)	(168,051)	(171,155)	(162,550)	(154,462)	(165,668)	(181,496)
Net Income for the year	9,118	9,184	7,880	4,421	(495)	(4,602)	4,596	18,976	13,958	(7,035)
Actuarial (Losses)/Gains on pension scheme	12,890	(35,012)	33,804	(95,510)	58,792	8,562	(17,460)	(107,252)	71,117	169,796
Surplus/(Deficit) for the year	22,008	(25,828)	41,684	(91,089)	58,297	3,960	(12,864)	(88,276)	85,075	162,761

Statement of Financial Position

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Tangible Assets	106,516	102,653	98,258	100,475	99,185	99,934	104,597	104,053	99,877	94,274
Investments	2,052	1,984	4,192	4,193	4,193	5,288	7,570	7,569	10,217	11,726
Intangible asset	5,650	5,650	5,575	5,537	5,500	5,462	5,424	5,386	5,349	5,311
Total Fixed Assets	114,218	110,287	108,025	110,205	108,878	110,684	117,591	117,008	115,443	111,311
Current Assets	119,636	129,814	141,404	141,434	145,830	145,630	146,054	167,229	189,008	193,690
Current Liabilities	(12,156)	(15,016)	(13,600)	(11,160)	(10,114)	(10,054)	(13,077)	(14,179)	(10,718)	(15,520)
Net Current Assets	107,480	114,798	127,804	130,274	135,716	135,576	132,977	153,050	178,290	178,170
Creditors due in more than one year	-	-	-	(355)	(305)	(255)	(205)	(155)	(105)	(55)
Net Assets excluding pension scheme	221,698	225,085	235,829	240,124	244,289	246,005	250,363	269,903	293,628	289,426
Pension fund deficit	(104,065)	(133,280)	(102,340)	(197,724)	(143,592)	(141,348)	(158,570)	(266,386)	(205,036)	(38,073)
Total Net Assets	117,633	91,805	133,489	42,400	100,697	104,657	91,793	3,517	88,592	251,353
Represented by:										
Reserves	221,698	225,085	235,829	240,124	244,289	246,005	250,363	269,903	293,628	289,426
Pension scheme liability	(104,065)	(133,280)	(102,340)	(197,724)	(143,592)	(141,348)	(158,570)	(266,386)	(205,036)	(38,073)
Accumulated Reserves	117,633	91,805	133,489	42,400	100,697	104,657	91,793	3,517	88,592	251,353
Average number of employees	1,206	1,206	1,226	1,241	1,220	1,194	1,167	1,152	1,123	1,104

Note: 2013 to 2014 are consolidated financial statements which includes UNISON's subsidiary.

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 reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes

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

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

Membership audit certificate

Section one

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

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

Yes

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

Yes

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

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

Membership audit certificate (continued)

Signature of assurer	Crowe U.K. LLP
Name	Crowe U.K. LLP
Address	55 Ludgate Hill, London, EC4M 7JW, UK
Date	30-Jun-23
Contact name and telephone number	Tina Allison 020 7842 7276

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	