

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	UNISON				
Year ended:	31st December 2024				
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 Hart				
Telephone Number:	0207 121 5465				
E-mail:	s.hart@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:

returns@certoffice.org

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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
	1,384,540	53,592	n/a	n/a	1,438,132
Total	1,384,540	53,592			A 1,438,132

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

1,269,500

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

43,813

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

x

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

x

If yes, state the number of affiliated unions:

and names:

NEC MEMBERSHIP

DECEMBER 2024

Elected in June 2023

1. ANTHONY, James
2. ASHLEY, April
3. BERRY, Jacqui
4. BIRCH, Rob
5. BOUSKILL, Jayne
6. BRAND, Eddie
7. BROOKMAN, Becky
8. BUCKLY, Mandy
9. CARRINGTON, Glenn
10. COLLINS, Christine
11. CORRAN, Kevin
12. DOOLAN, Jane
13. EGAN, Andrea
14. ENGLAND, Michelle
15. EVANS, Sara
16. FIRMAN, Helen
17. FISHER, Mark
18. FORGAN, Julie
19. GRAY, John
20. GREEN, Janet
21. HAMILTON, Angie
22. HEMRAJ, Samantha
23. HOLDSWORTH, Abigail

24. HOLMES, Greta
25. HOOD, Lorna
26. HOWARD, Sonya
27. JOHNSON, Caroline
28. JONES, David
29. JONES, Elaine
30. JONES, John
31. KUMARI, Manjula
32. KUSORO, Abiola
33. LE MARINEL, Maureen
34. LONG, Alastair
35. McKEE Margaret
36. McKENNA, Catherine
37. MINTO, James
38. MORAN, Nicola
39. MWALUKE, Julia
40. NOLAN, Libby
41. NORTH, Steven
42. O'HARA, Lyn Marie
43. OWEN, Kath
44. RAMOS-TRACEY, Micaela
45. RANKIN, Davena
46. RIVERA, Jordan
47. ROWDEN, Debbie
48. SARTIN, Dan
49. SILVERSTONE, Ash
50. SMELLIE, Stephen
51. SMITH, Cameron
52. SOLERA, Antoinette

53.TAPPER, Jo

54.THOMAS, Denise

55.THOMSON, Lorraine

56.VERRECCHIA, Andrew

57.VIPOND, Danielle

58.WAINWRIGHT, Tracey

59.WALKER, Wendy

60.WAREHAM, Mark

61.WHEATLEY, Liz

62.WHITBY, Ed

63.WILLIAMS, Paul

64.WILSON, Tony

65.WRIGHT, Tony

LEAVER JULY 2024

MURRAY, Katrina

LEAVER DECEMBER 2024

BIRKETT, Nathalie

Officers in post

(see note 12)

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

[illegible]

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		183,989
From Members: Other income from members (specify)		
Local Levy		178
Total other income from members		178
Total of all income from members		184,167
Investment income (as at page 12)		2,953
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	51,046	
Total of other income (as at page 4)		51,046
Total income		238,166
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		8,509
Administrative expenses (as at page 10)		118,955
Federation and other bodies (specify)		
Affiliations		5,122
Other Expenditure (as per Attachment 2 page 3a)		61,566
Total expenditure Federation and other bodies		66,688
Taxation		
Total expenditure		194,152
Interfund Transfers OUT		
Surplus (deficit) for year		44,014
Amount of general fund at beginning of year		185,410
Amount of general fund at end of year		229,424

GENERAL EXPENDITURE - OTHER EXPENDITURE

	£000
MPU/EQUALITIES	416
GENERAL PUBLICITY	160
MEMBERSHIP SERVICES	2,092
INFORMATION TECHNOLOGY	9,350
INTERNATIONAL RELATIONS	60
MISCELLANEOUS EXPENDITURE	999
REGIONAL LAY EXPENDITURE	6,814
BRANCH ORGANISATION	32,006
RMS	357
PENSION PROTECTION LEVY	330
INTERNATIONAL FUND	7
BALLOTS AND ELECTIONS	830
ADDITIONAL PENSION COSTS	4,690
UNISON CALL CENTRE	3,226
APPRENTICESHIP LEVY	229
TOTAL	61,566

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	£000		£000
Representation –		brought forward	7,529
Employment Related Issues		Advisory Services	
Legal Services	4,512		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Learning and organising services	444
Communications			
Communications	3,017		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Death, accident and other benefits	396
		Gift aid to Unsiion Welfare	140
carried forward	7,529	Total (should agree with figure in General Fund)	8,509

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Industrial Action Fund	£000	£000
Income			
	From members		1,430
	Investment income (as at page 12)		550
	Other income (specify)		
	Donations by branch members		62
	Non membership income		64
	Total other income as specified		126
	Total Income		2,106
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		3,384
	Total Expenditure		3,384
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-1,278
	Amount of fund at beginning of year		26,370
	Amount of fund at the end of year (as Balance Sheet)		25,092
	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		6,563
	Investment income (as at page 12)		470
Other income (specify)			
	Total other income as specified		
	Total income		7,033

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)	2,917
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	355
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	5,677
Total expenditure	8,949
Surplus (deficit) for year	-1,916
Amount of political fund at beginning of year	20,254
Amount of political fund at the end of year (as <u>Balance Sheet</u>)	18,338
Number of members at end of year contributing to the political fund	1,211,031
Number of members at end of the year not contributing to the political fund	225,759
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	4,877

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		

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

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.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Labour Party	2,917
Total	2,917

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

[illegible]

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

[illegible]

Political fund account expenditure (d)

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 on the maintenance of any holder of political office	
Name of office holder	£000
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	355
Total	355

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 for better public services and decent jobs		248
General election campaign		561
Campaigning against racism and the far right		202
Community campaigning		291
Campaigning for a national care service		53
Total expenditure		1,355

(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	£
Local Government Information Unit:	33
Connect Public Affairs	181
Civica Electoral Reform Services	1,583
Crowe LLC	5
Total expenditure	1,802

(c) the total amount of all other money expended	£
Adminstration	498
Donation to Unison	2,022

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		84,105
Salaries and Wages included in above	67,097	
Auditors' fees		164
Legal and Professional fees		5,068
Occupancy costs		12,438
Stationery, printing, postage, telephone, etc.		283
Expenses of Executive Committee (Head Office)		511
Expenses of conferences		4,289
Other administrative expenses (specify)		
Staff travel and other costs		4,100
Insurance		1,332
Other Outgoings		
Bank Charges		429
Depreciation		6,236
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		118,955
Charged to:	General Fund (Page 3)	118,955
	Industrial Action Fund	3,384
Total		122,339

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	126,673	16,690	40,321	Taxable subsistence and	14,253	197,937
(after deduction of £13,176 salary sacrifice)				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 £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	470		3,503
Other investment income (specify)			
	470		3,503
		Total investment income	3,973
Credited to:			
		General Fund (Page 3)	2,953
		Industrial Action Fund	550
		Political Fund	470
		Total Investment Funds	3,973

Balance sheet as at

31st December 2024

(see notes 49 to 52)

Previous Year		£000	£000
91,256	Fixed Assets (at page 14)		90,698
	Investments (as per analysis on page 15)		
19	Quoted (Market value £ (19)		19
18,537	Unquoted		26,534
	Total Investments		26,553
	Other Assets		
	Loans to other trade unions		
17,849	Sundry debtors		17,831
193,000	Cash at bank and in hand		193,129
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
98	Loans		94
	Total of other assets		211,054
210,947		Total assets	328,305
320,759			
185,410	General fund (page 3)		229,424
26,370	Industrial Action Fund		25,092
20,254	Political Fund Account		18,338
	Liabilities		
	Amount held on behalf of central trade union political fund		
£13,030	Sundry Creditors		12,067
£75,695	Pension Scheme Liabilities		43,384
£88,725		Total liabilities	55,451
£320,759		Total assets	328,305

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold £000 £000		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
Cost or Valuation						
At start of year	113,838	2,602	13,716		10,143	140,299
Additions	4,248		1,397		239	5,884
Disposals	-158	-992	-754			-1,904
Revaluation/Transfers	1,979		981			2,960
At end of year	119,907	1,610	15,340		10,382	147,239
Accumulated Depreciation						
At start of year	34,685	2,593	11,277		5,019	53,574
Charges for year	3,068	9	1,466		328	4,871
Disposals	-158	-992	-754			-1,904
Revaluation/Transfers						
At end of year	37,595	1,610	11,989		5,347	56,541
Net book value at end of year	82,312		3,351		5,035	90,698
Net book value at end of previous year	81,193	9	3,464		5,124	89,790

Adjustment required to AR21-Password protected document so cannot insert non General fund assets as usual.
on AR21 Assets held at branches and regions are shown as revaluations/transfers

Therefore,

Tangible Fixed Assets-2024

General Fund	Freehold Properties £'000s	Leasehold Properties £'000s	Equipment £'000s	Non-Union Business £'000s	Total £'000s	Totals Per AR21 return Ref Total union below needs to be inserted
Cost:						
At 1 January 2024	113,838	2,602	13,716	10,143	140,299	
Disposal/ Impairment and Fully depreciated assets	(158)	(992)	(754)		(1,904)	
Additions	4,248		1,397	239	5,884	
At 31 December 2024	117,928	1,610	14,359	10,382	144,279	147,239
Depreciation						
At 1 January 2024	34,685	2,593	11,277	5,019	53,574	
Disposal, Impaired and Fully depreciated assets	(158)	(992)	(754)		(1,904)	
Charge for the year	3,068	9	1,466	328	4,871	
At 31 December 2024	37,595	1,610	11,989	5,347	56,541	56,541
National net book value at 31 December 2023	80,333	0	2,370	5,035	87,738	90,698
Total Union						
General Fund	80,333	0	2,370	5,035	87,738	
Held at Regions					0	
Held at Branches	1,979		981		2,960	
Total Union net book value at 31 December 2024	82,312	0	3,351	5,035	90,698	
Total Union net book value at 31 December 2023	81,193	9	3,464	5124	89,790	

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £000	Political Fund £000
	Equities (e.g. Shares)		
	Listed Investments	19	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	19	
	Market Value of Quoted Investment	19	
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Unity Trust Bank	18,559	
	Other unquoted investments (to be specified)		
	Intangible Assets	7,975	
	Total unquoted (as Balance Sheet)	26,534	
	Market Value of Unquoted Investments	18,559	

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

☒

No

☐

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

☐

No

☐

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	185,597	6,563	192,160
From Investments	3,503	470	3,973
Other Income (including increases by revaluation of assets)	51,172		51,172
Total Income	240,272	7,033	247,305
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	197,536	8,949	206,485
Funds at beginning of year (including reserves)	211,780	20,254	232,034
Funds at end of year (including reserves)	254,516	18,338	272,854
Assets			
Fixed Assets			90,698
Investment Assets			26,553
Other Assets			211,054
Total Assets			328,305
Liabilities		Total Liabilities	55,451
Net Assets (Total Assets less Total Liabilities)			272,854

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
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?		Yes
If Yes How many ballots were held: <input type="text" value="4216"/>		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	¹
Number of individuals answering "No" to the question	<input type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>	
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	¹
Number of individuals answering "No" to the question	<input type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>	
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	¹
Number of individuals answering "No" to the question	<input type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 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	2024		
Did the union hold any ballots in respect of industrial action during the return period?				Yes	For each ballot held please complete the information below			
If yes, how many ballots were held?				4216				
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
	211	155	150	5	0	Yes	No	
2	211	155	126	19	10	Yes	No	
3	15	14	12	2	0	Yes	No	
4	49	38	38	0	0	Yes	No	
5	435	265	246	19	0	Yes	No	
6	637	327	300	27	0	Yes	No	
7	582	441	434	7	0	Yes	No	
8	430	332	330	2	0	Yes	No	
9	299	233	222	10	1	Yes	No	
10	299	233	218	8	7	Yes	No	
11	663	473	458	15	0	Yes	No	
12	116	72	54	18	0	Yes	No	
13	21	19	18	0	1	Yes	No	
14	173	109	105	4	0	Yes	No	
15	173	109	99	5	5	Yes	No	
16	71	53	53	0	0	Yes	No	
17	71	53	51	0	2	Yes	No	
18	804	471	443	26	2	Yes	No	
19	804	471	443	22	6	Yes	No	
20	8	5	5	0	0	Yes	No	
21	8	5	5	0	0	Yes	No	
22	179	125	112	13	0	Yes	No	
23	25	20	18	2	0	Yes	No	
24	874	738	737	1	0	Yes	No	
25	418	233	214	17	2	Yes	No	
26	418	233	221	8	4	Yes	No	
27	426	229	216	11	2	Yes	No	
28	426	229	215	12	2	Yes	No	
29	442	261	256	5	0	Yes	No	

71.1%
59.7%
80.0%
77.6%
56.6%
47.1%
74.6%
76.7%
74.2%
72.9%
69.1%
46.6%
85.7%
60.7%
57.2%
74.6%
71.8%
55.1%
55.1%
62.5%
62.5%
62.6%
72.0%
84.3%
51.2%
52.9%
50.7%
50.5%
57.9%

30	2006	850	694	155	1	No	No	34.6%
31	25	23	23	0	0	Yes	No	92.0%
32	14	13	13	0	0	Yes	No	92.9%
33	307	214	205	9	0	Yes	No	66.8%
34	349	223	220	3	0	Yes	No	63.0%
35	68	32	25	7	0	No	No	36.8%
36	22	22	22	0	0	Yes	No	100.0%
37	22	22	22	0	0	Yes	No	100.0%
38	317	262	259	3	0	Yes	No	81.7%
39	789	593	589	2	2	Yes	No	74.7%
40	4	0	0	0	0	No	No	0.0%
41	5	1	1	0	0	No	No	20.0%
42	11	5	4	1	0	No	No	36.4%
43	25	8	7	1	0	No	No	28.0%
44	45	29	28	1	0	Yes	No	62.2%
45	46	26	26	0	0	Yes	No	56.5%
46	10	4	4	0	0	No	No	40.0%
47	3	2	2	0	0	Yes	No	66.7%
48	2	1	1	0	0	Yes	No	50.0%
49	1	0	0	0	0	No	No	0.0%
50	54	29	28	1	0	Yes	No	51.9%
51	30	14	14	0	0	No	No	46.7%
52	72	43	42	1	0	Yes	No	58.3%
53	52	35	34	1	0	Yes	No	65.4%
54	28	9	8	0	1	No	No	28.6%
55	2	1	1	0	0	Yes	No	50.0%
56	12	8	6	2	0	Yes	No	50.0%
57	34	16	15	1	0	No	No	44.1%
58	14	6	5	1	0	No	No	35.7%
59	76	52	51	1	0	Yes	No	67.1%
60	24	16	15	1	0	Yes	No	62.5%
61	26	10	8	2	0	No	No	30.8%
62	22	10	6	4	0	No	No	27.3%
63	3	1	0	1	0	No	No	0.0%
64	4	1	1	0	0	No	No	25.0%
65	60	31	29	2	0	Yes	No	48.3%
66	133	95	94	1	0	Yes	No	70.7%
67	6	4	4	0	0	Yes	No	66.7%
68	22	9	9	0	0	No	No	40.9%
69	10	8	8	0	0	Yes	No	80.0%
70	459	257	254	3	0	Yes	No	55.3%
71	62	26	23	3	0	No	No	37.1%
72	508	185	154	31	0	No	No	30.3%
73	1341	587	482	104	1	No	No	35.9%
74	809	454	417	36	1	Yes	No	51.5%
75	564	220	212	8	0	No	No	37.6%
76	493	204	191	13	0	No	No	38.7%
77	282	87	85	2	0	No	No	30.1%

78	1083	448	409	39	0 No	No	37.8%
79	946	438	424	14	0 No	No	44.8%
80	652	257	231	26	0 No	No	35.4%
81	935	333	310	22	1 No	No	33.2%
82	524	204	190	14	0 No	No	36.3%
83	961	483	456	26	1 Yes	No	47.5%
84	618	211	191	19	1 No	No	30.9%
85	3071	1399	1285	114	0 No	No	41.8%
86	5485	2341	2262	78	1 No	No	41.2%
87	1628	613	553	59	1 No	No	34.0%
88	806	333	321	10	2 No	No	39.8%
89	722	298	279	19	0 No	No	38.6%
90	682	277	240	37	0 No	No	35.2%
91	868	332	293	39	0 No	No	33.8%
92	2379	859	814	44	1 No	No	34.2%
93	236	118	108	10	0 Yes	No	45.8%
94	861	473	436	36	1 Yes	No	50.6%
95	1373	487	439	48	0 No	No	32.0%
96	441	211	179	32	0 No	No	40.6%
97	308	156	149	7	0 Yes	No	48.4%
98	697	339	317	22	0 No	No	45.5%
99	3387	1467	1353	112	2 No	No	39.9%
100	779	336	312	24	0 No	No	40.1%
101	43	8	8	0	0 No	No	18.6%
102	3035	1399	1331	68	0 No	No	43.9%
103	702	317	289	27	1 No	No	41.2%
104	884	327	298	29	0 No	No	33.7%
105	99	59	59	0	0 Yes	No	59.6%
106	36	21	21	0	0 Yes	No	58.3%
107	11	5	5	0	0 No	No	45.5%
108	11	5	5	0	0 No	No	45.5%
109	93	67	48	19	0 Yes	No	51.6%
110	5	2	1	1	0 No	No	20.0%
111	29	19	17	1	1 Yes	No	58.6%
112	29	19	19	0	0 Yes	No	65.5%
113	834	188	137	51	0 No	No	16.4%
114	104	32	25	7	0 No	No	24.0%
115	253	194	188	6	0 Yes	No	74.3%
116	835	474	469	5	0 Yes	No	56.2%
117	209	136	130	6	0 Yes	No	62.2%
118	353	177	117	59	1 Yes	No	33.1%
119	353	177	141	36	0 Yes	No	39.9%
120	181	92	54	37	1 Yes	No	29.8%
121	181	92	71	21	0 Yes	No	39.2%
122	286	230	182	48	0 Yes	No	63.6%
123	286	230	200	30	0 Yes	No	69.9%
124	380	289	285	4	0 Yes	No	75.0%
125	1	0	0	0	0 No	No	0.0%

126	32	4	4	0	0	No	No	12.5%
127	9	0	0	0	0	No	No	0.0%
128	21	7	7	0	0	No	No	33.3%
129	89	17	13	4	0	No	No	14.6%
130	11	1	1	0	0	No	No	9.1%
131	4	1	1	0	0	No	No	25.0%
132	1	0	0	0	0	No	No	0.0%
133	3	0	0	0	0	No	No	0.0%
134	10	0	0	0	0	No	No	0.0%
135	12	4	2	2	0	No	No	16.7%
136	6	2	2	0	0	No	No	33.3%
137	5	1	1	0	0	No	No	20.0%
138	41	5	5	0	0	No	No	12.2%
139	1	0	0	0	0	No	No	0.0%
140	40	9	6	3	0	No	No	15.0%
141	72	18	14	4	0	No	No	19.4%
142	11	0	0	0	0	No	No	0.0%
143	18	3	1	2	0	No	No	5.6%
144	2	0	0	0	0	No	No	0.0%
145	5	0	0	0	0	No	No	0.0%
146	26	3	3	0	0	No	No	11.5%
147	104	22	18	4	0	No	No	17.3%
148	10	1	1	0	0	No	No	10.0%
149	12	3	2	1	0	No	No	16.7%
150	14	5	5	0	0	No	No	35.7%
151	1	0	0	0	0	No	No	0.0%
152	60	30	20	10	0	Yes	No	33.3%
153	1	1	1	0	0	Yes	No	100.0%
154	329	95	65	30	0	No	No	19.8%
155	4	0	0	0	0	No	No	0.0%
156	36	7	3	4	0	No	No	8.3%
157	504	119	89	30	0	No	No	17.7%
158	43	8	6	2	0	No	No	14.0%
159	8	5	1	4	0	Yes	No	12.5%
160	57	11	10	1	0	No	No	17.5%
161	4	0	0	0	0	No	No	0.0%
162	76	17	15	2	0	No	No	19.7%
163	7	0	0	0	0	No	No	0.0%
164	2	1	0	1	0	Yes	No	0.0%
165	7	3	3	0	0	No	No	42.9%
166	1	0	0	0	0	No	No	0.0%
167	1	0	0	0	0	No	No	0.0%
168	61	25	13	12	0	No	No	21.3%
169	6	2	1	1	0	No	No	16.7%
170	8	1	0	1	0	No	No	0.0%
171	5	3	3	0	0	Yes	No	60.0%
172	212	98	96	2	0	No	No	45.3%
173	6	2	2	0	0	No	No	33.3%

174	1	1	0	1	0 Yes	No	0.0%
175	68	27	24	3	0 No	No	35.3%
176	21	11	7	4	0 Yes	No	33.3%
177	7	1	1	0	0 No	No	14.3%
178	2	0	0	0	0 No	No	0.0%
179	1	0	0	0	0 No	No	0.0%
180	1	0	0	0	0 No	No	0.0%
181	59	16	14	2	0 No	No	23.7%
182	161	77	59	18	0 No	No	36.6%
183	10	1	1	0	0 No	No	10.0%
184	1206	334	262	72	0 No	No	21.7%
185	6	0	0	0	0 No	No	0.0%
186	1	0	0	0	0 No	No	0.0%
187	32	9	6	3	0 No	No	18.8%
188	15	2	1	1	0 No	No	6.7%
189	796	192	149	43	0 No	No	18.7%
190	22	5	4	0	1 No	No	18.2%
191	14	2	1	1	0 No	No	7.1%
192	5	1	1	0	0 No	No	20.0%
193	7	1	0	1	0 No	No	0.0%
194	3	1	1	0	0 No	No	33.3%
195	108	15	14	1	0 No	No	13.0%
196	1	0	0	0	0 No	No	0.0%
197	4	1	0	1	0 No	No	0.0%
198	45	5	4	1	0 No	No	8.9%
199	2	0	0	0	0 No	No	0.0%
200	2	1	1	0	0 Yes	No	50.0%
201	47	14	13	1	0 No	No	27.7%
202	8	2	2	0	0 No	No	25.0%
203	4	0	0	0	0 No	No	0.0%
204	23	1	1	0	0 No	No	4.3%
205	4	1	0	1	0 No	No	0.0%
206	1	0	0	0	0 No	No	0.0%
207	6	1	0	1	0 No	No	0.0%
208	7	0	0	0	0 No	No	0.0%
209	4	3	3	0	0 Yes	No	75.0%
210	2	1	0	1	0 Yes	No	0.0%
211	38	9	9	0	0 No	No	23.7%
212	13	3	1	2	0 No	No	7.7%
213	2	1	0	1	0 Yes	No	0.0%
214	228	100	85	15	0 No	No	37.3%
215	7	1	1	0	0 No	No	14.3%
216	16	3	2	1	0 No	No	12.5%
217	5	1	1	0	0 No	No	20.0%
218	2	0	0	0	0 No	No	0.0%
219	88	19	12	7	0 No	No	13.6%
220	114	23	18	5	0 No	No	15.8%
221	179	40	35	5	0 No	No	19.6%

222	79	15	11	4	0	No	No	13.9%
223	37	5	4	1	0	No	No	10.8%
224	2	1	1	0	0	Yes	No	50.0%
225	1	0	0	0	0	No	No	0.0%
226	17	5	4	1	0	No	No	23.5%
227	80	18	16	2	0	No	No	20.0%
228	47	16	8	8	0	No	No	17.0%
229	13	1	1	0	0	No	No	7.7%
230	72	27	17	10	0	No	No	23.6%
231	2	1	1	0	0	Yes	No	50.0%
232	200	79	51	28	0	No	No	25.5%
233	157	96	88	8	0	Yes	No	56.1%
234	8	3	2	1	0	No	No	25.0%
235	47	8	6	2	0	No	No	12.8%
236	109	23	17	6	0	No	No	15.6%
237	31	0	0	0	0	No	No	0.0%
238	6	2	0	2	0	No	No	0.0%
239	82	25	21	4	0	No	No	25.6%
240	119	26	24	2	0	No	No	20.2%
241	1	0	0	0	0	No	No	0.0%
242	51	17	13	4	0	No	No	25.5%
243	12	4	4	0	0	No	No	33.3%
244	72	21	6	15	0	No	No	8.3%
245	9	2	1	1	0	No	No	11.1%
246	3	0	0	0	0	No	No	0.0%
247	6	2	0	2	0	No	No	0.0%
248	1	0	0	0	0	No	No	0.0%
249	4	0	0	0	0	No	No	0.0%
250	1	0	0	0	0	No	No	0.0%
251	49	14	9	5	0	No	No	18.4%
252	29	8	7	1	0	No	No	24.1%
253	1	0	0	0	0	No	No	0.0%
254	1	1	1	0	0	Yes	No	100.0%
255	38	7	7	0	0	No	No	18.4%
256	16	5	5	0	0	No	No	31.3%
257	6	0	0	0	0	No	No	0.0%
258	9	3	3	0	0	No	No	33.3%
259	6	3	2	1	0	Yes	No	33.3%
260	20	6	4	2	0	No	No	20.0%
261	15	6	6	0	0	No	No	40.0%
262	13	2	1	1	0	No	No	7.7%
263	1	1	0	1	0	Yes	No	0.0%
264	3	1	1	0	0	No	No	33.3%
265	3	1	0	1	0	No	No	0.0%
266	1	0	0	0	0	No	No	0.0%
267	135	59	47	12	0	No	No	34.8%
268	5	0	0	0	0	No	No	0.0%
269	5	0	0	0	0	No	No	0.0%

270	8	1	1	0	0 No	No	
271	2	1	1	0	0 Yes	No	
272	1	1	1	0	0 Yes	No	
273	25	9	9	0	0 No	No	
274	46	19	18	1	0 No	No	
275	3	0	0	0	0 No	No	
276	14	3	3	0	0 No	No	
277	58	14	6	8	0 No	No	
278	19	5	5	0	0 No	No	
279	2	0	0	0	0 No	No	
280	1	0	0	0	0 No	No	
281	9	4	4	0	0 No	No	
282	8	4	4	0	0 Yes	No	
283	18	1	1	0	0 No	No	
284	13	1	1	0	0 No	No	
285	35	17	14	3	0 No	No	
286	5	1	0	1	0 No	No	
287	2875	778	612	166	0 No	No	
288	1	0	0	0	0 No	No	
289	17	8	5	3	0 No	No	
290	20	6	4	2	0 No	No	
291	1	0	0	0	0 No	No	
292	12	0	0	0	0 No	No	
293	3	0	0	0	0 No	No	
294	6	1	0	1	0 No	No	
295	65	6	5	1	0 No	No	
296	1	1	1	0	0 Yes	No	
297	1	0	0	0	0 No	No	
298	2	0	0	0	0 No	No	
299	11	4	4	0	0 No	No	
300	1	0	0	0	0 No	No	
301	1	1	1	0	0 Yes	No	
302	1	1	1	0	0 Yes	No	
303	4	0	0	0	0 No	No	
304	21	1	0	1	0 No	No	
305	46	12	9	3	0 No	No	
306	1	0	0	0	0 No	No	
307	1	0	0	0	0 No	No	
308	165	46	41	5	0 No	No	
309	8	5	2	3	0 Yes	No	
310	282	116	55	61	0 No	No	
311	6	2	1	1	0 No	No	
312	2	0	0	0	0 No	No	
313	96	48	48	0	0 Yes	No	
314	2	0	0	0	0 No	No	
315	2	1	1	0	0 Yes	No	
316	2	1	0	1	0 Yes	No	
317	23	5	2	3	0 No	No	

12.5%
50.0%
100.0%
36.0%
39.1%
0.0%
21.4%
10.3%
26.3%
0.0%
0.0%
44.4%
50.0%
5.6%
7.7%
40.0%
0.0%
21.3%
0.0%
29.4%
20.0%
0.0%
0.0%
0.0%

318	6	3	3	0	0	Yes	No	
319	17	5	5	0	0	No	No	
320	2	1	1	0	0	Yes	No	
321	8	4	4	0	0	Yes	No	
322	17	3	3	0	0	No	No	
323	3	1	1	0	0	No	No	
324	17	1	1	0	0	No	No	
325	81	12	11	1	0	No	No	
326	28	6	6	0	0	No	No	
327	2	0	0	0	0	No	No	
328	8	2	2	0	0	No	No	
329	29	10	9	1	0	No	No	
330	10	1	1	0	0	No	No	
331	2	0	0	0	0	No	No	
332	1	0	0	0	0	No	No	
333	1	0	0	0	0	No	No	
334	2	0	0	0	0	No	No	
335	4	1	0	1	0	No	No	
336	5	1	1	0	0	No	No	
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338	2	1	1	0	0	Yes	No	
339	779	169	140	29	0	No	No	
340	30	10	6	4	0	No	No	
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342	2	0	0	0	0	No	No	
343	31	4	4	0	0	No	No	
344	22	3	2	1	0	No	No	
345	11	2	2	0	0	No	No	
346	64	18	10	8	0	No	No	
347	2	1	1	0	0	Yes	No	
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352	35	2	2	0	0	No	No	
353	3	1	1	0	0	No	No	
354	2841	837	604	233	0	No	No	
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357	72	26	15	11	0	No	No	
358	1	0	0	0	0	No	No	
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376	337	80	55	25	0	No	No
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409	79	17	11	6	0	No	No
410	2	2	0	2	0	Yes	No
411	18	6	5	1	0	No	No
412	99	21	15	6	0	No	No
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416	38	12	12	0	0	No	No
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431	32	6	2	4	0	No	No
432	183	82	71	11	0	No	No
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804	18	7	7	0	0	No	No
805	30	10	9	1	0	No	No
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1696	12	3	3	0	0	No	No	
1697	3	0	0	0	0	No	No	
1698	1	0	0	0	0	No	No	
1699	3	3	2	1	0	Yes	No	
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1725	18	6	1	5	0	No	No	
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1736	10	3	3	0	0	No	No	
1737	197	47	41	6	0	No	No	
1738	96	9	7	2	0	No	No	
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1741	1954	572	452	120	0	No	No	
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1744	324	68	61	7	0	No	No	
1745	33	12	6	6	0	No	No	
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1802	44	15	8	7	0	No	No	
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1818	5	2	0	2	0 No	No	
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1836	8	4	4	0	0 Yes	No	
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1840	76	51	36	15	0 Yes	No	
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1843	157	61	56	5	0 No	No	
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1882	31	13	12	1	0 No	No	
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1935	3	0	0	0	0 No	No	
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1964	3	1	0	1	0	No	No	
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1969	2	0	0	0	0	No	No	
1970	17	8	8	0	0	No	No	
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1972	4	0	0	0	0	No	No	
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1975	441	147	71	76	0	No	No	
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2003	32	6	3	3	0	No	No	
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2017	2	2	0	2	0	Yes	No	
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3472	7	2	2	0	0	No	No	
3473	11	1	1	0	0	No	No	
3474	8	1	0	1	0	No	No	
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3485	6	2	2	0	0	No	No	

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3491	9	1	1	0	0	No	No	
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3779	45	15	13	2	0 No	No	
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3781	30	14	11	3	0 No	No	
3782	5	4	3	1	0 Yes	No	
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3913	6	4	3	1	0 Yes	No	
3914	90	30	15	15	0 No	No	
3915	114	30	15	15	0 No	No	
3916	12	7	7	0	0 Yes	No	
3917	38	15	12	3	0 No	No	

3918	3734	836	590	246	0 No	No	
3919	1	1	1	0	0 Yes	No	
3920	6	2	0	2	0 No	No	
3921	16	3	2	1	0 No	No	
3922	88	32	21	11	0 No	No	
3923	82	29	11	18	0 No	No	
3924	2	0	0	0	0 No	No	
3925	7	3	2	1	0 No	No	
3926	1	0	0	0	0 No	No	
3927	2	0	0	0	0 No	No	
3928	3	0	0	0	0 No	No	
3929	2	1	0	1	0 Yes	No	
3930	108	44	29	15	0 No	No	
3931	37	8	4	4	0 No	No	
3932	4	1	0	1	0 No	No	
3933	846	223	170	53	0 No	No	
3934	117	31	30	1	0 No	No	
3935	4	0	0	0	0 No	No	
3936	2	2	1	1	0 Yes	No	
3937	3	1	1	0	0 No	No	
3938	1	0	0	0	0 No	No	
3939	29	7	5	2	0 No	No	
3940	4	2	2	0	0 Yes	No	
3941	4	1	1	0	0 No	No	
3942	117	49	34	15	0 No	No	
3943	1	0	0	0	0 No	No	
3944	640	135	111	24	0 No	No	
3945	19	15	15	0	0 Yes	No	
3946	7	0	0	0	0 No	No	
3947	95	34	21	13	0 No	No	
3948	14	5	2	3	0 No	No	
3949	1	1	0	1	0 Yes	No	
3950	2	0	0	0	0 No	No	
3951	59	14	13	1	0 No	No	
3952	1	0	0	0	0 No	No	
3953	6	1	0	1	0 No	No	
3954	4	0	0	0	0 No	No	
3955	11	2	1	1	0 No	No	
3956	2	0	0	0	0 No	No	
3957	1268	348	253	94	1 No	No	
3958	1	0	0	0	0 No	No	
3959	18	5	5	0	0 No	No	
3960	24	12	12	0	0 Yes	No	
3961	892	389	314	75	0 No	No	
3962	20	2	2	0	0 No	No	
3963	21	7	6	1	0 No	No	
3964	26	14	14	0	0 Yes	No	
3965	2	1	1	0	0 Yes	No	

3966	3	0	0	0	0	No	No
3967	492	152	112	40	0	No	No
3968	9	1	1	0	0	No	No
3969	2	1	1	0	0	Yes	No
3970	28	6	3	3	0	No	No
3971	47	11	7	4	0	No	No
3972	1	1	1	0	0	Yes	No
3973	4	2	2	0	0	Yes	No
3974	2	1	1	0	0	Yes	No
3975	41	9	8	1	0	No	No
3976	1	1	0	1	0	Yes	No
3977	71	26	21	5	0	No	No
3978	61	19	16	3	0	No	No
3979	2	1	0	1	0	Yes	No
3980	2	0	0	0	0	No	No
3981	4	1	1	0	0	No	No
3982	3	0	0	0	0	No	No
3983	230	52	42	10	0	No	No
3984	61	9	7	2	0	No	No
3985	2	1	1	0	0	Yes	No
3986	65	20	15	5	0	No	No
3987	8	2	2	0	0	No	No
3988	1007	302	224	78	0	No	No
3989	17	1	1	0	0	No	No
3990	8	0	0	0	0	No	No
3991	12	3	3	0	0	No	No
3992	1	0	0	0	0	No	No
3993	10	2	2	0	0	No	No
3994	3	0	0	0	0	No	No
3995	2	2	1	1	0	Yes	No
3996	5	4	4	0	0	Yes	No
3997	2	0	0	0	0	No	No
3998	13	3	3	0	0	No	No
3999	12	6	3	3	0	Yes	No
4000	6	2	2	0	0	No	No
4001	9	3	3	0	0	No	No
4002	1	1	1	0	0	Yes	No
4003	13	5	5	0	0	No	No
4004	10	3	3	0	0	No	No
4005	6	1	1	0	0	No	No
4006	6	3	3	0	0	Yes	No
4007	4	0	0	0	0	No	No
4008	16	6	4	2	0	No	No
4009	1	0	0	0	0	No	No
4010	7	2	2	0	0	No	No
4011	12	2	1	1	0	No	No
4012	7	2	2	0	0	No	No
4013	9	2	2	0	0	No	No

4014	2	1	1	0	0	Yes	No
4015	15	6	5	1	0	No	No
4016	10	3	3	0	0	No	No
4017	1	0	0	0	0	No	No
4018	2	0	0	0	0	No	No
4019	4	0	0	0	0	No	No
4020	1	0	0	0	0	No	No
4021	3	0	0	0	0	No	No
4022	4	0	0	0	0	No	No
4023	4	2	1	1	0	Yes	No
4024	13	5	5	0	0	No	No
4025	5	0	0	0	0	No	No
4026	4	1	1	0	0	No	No
4027	1	0	0	0	0	No	No
4028	25	14	10	4	0	Yes	No
4029	1	0	0	0	0	No	No
4030	8	1	1	0	0	No	No
4031	4	0	0	0	0	No	No
4032	4	0	0	0	0	No	No
4033	5	3	3	0	0	Yes	No
4034	2	2	2	0	0	Yes	No
4035	6	3	3	0	0	Yes	No
4036	1	0	0	0	0	No	No
4037	1	0	0	0	0	No	No
4038	10	6	3	3	0	Yes	No
4039	1	0	0	0	0	No	No
4040	1	0	0	0	0	No	No
4041	3	1	1	0	0	No	No
4042	4	2	1	1	0	Yes	No
4043	2	1	1	0	0	Yes	No
4044	4	1	1	0	0	No	No
4045	5	0	0	0	0	No	No
4046	2	0	0	0	0	No	No
4047	4	2	2	0	0	Yes	No
4048	4	0	0	0	0	No	No
4049	2	1	0	1	0	Yes	No
4050	7	1	1	0	0	No	No
4051	5	2	2	0	0	No	No
4052	5	1	1	0	0	No	No
4053	8	3	2	1	0	No	No
4054	1	1	0	1	0	Yes	No
4055	1	0	0	0	0	No	No
4056	14	7	6	1	0	Yes	No
4057	1	0	0	0	0	No	No
4058	2	1	1	0	0	Yes	No
4059	2	0	0	0	0	No	No
4060	9	2	2	0	0	No	No
4061	6	1	1	0	0	No	No

4062	3	1	1	0	0	No	No
4063	2	0	0	0	0	No	No
4064	3	0	0	0	0	No	No
4065	2	0	0	0	0	No	No
4066	1	0	0	0	0	No	No
4067	2	2	0	2	0	Yes	No
4068	7	2	2	0	0	No	No
4069	31	12	12	0	0	No	No
4070	31	9	9	0	0	No	No
4071	5	0	0	0	0	No	No
4072	16	9	9	0	0	Yes	No
4073	19	8	6	2	0	No	No
4074	2	0	0	0	0	No	No
4075	4	1	0	1	0	No	No
4076	9	3	3	0	0	No	No
4077	5	3	3	0	0	Yes	No
4078	39	11	8	3	0	No	No
4079	21	5	4	1	0	No	No
4080	3	0	0	0	0	No	No
4081	3	1	0	1	0	No	No
4082	100	30	25	5	0	No	No
4083	137	43	39	4	0	No	No
4084	37	13	11	2	0	No	No
4085	10	2	1	1	0	No	No
4086	2	0	0	0	0	No	No
4087	3	1	1	0	0	No	No
4088	23	5	5	0	0	No	No
4089	2	1	1	0	0	Yes	No
4090	3184	1034	834	200	0	No	No
4091	1	1	0	1	0	Yes	No
4092	100	55	42	13	0	Yes	No
4093	8	1	1	0	0	No	No
4094	301	104	73	31	0	No	No
4095	24	7	5	2	0	No	No
4096	4	0	0	0	0	No	No
4097	2	0	0	0	0	No	No
4098	5	0	0	0	0	No	No
4099	621	157	137	19	1	No	No
4100	270	64	59	5	0	No	No
4101	159	30	24	6	0	No	No
4102	63	8	8	0	0	No	No
4103	77	14	13	1	0	No	No
4104	188	29	20	9	0	No	No
4105	135	32	28	4	0	No	No
4106	44	11	10	1	0	No	No
4107	122	28	26	2	0	No	No
4108	404	121	105	16	0	No	No
4109	57	12	12	0	0	No	No

4110	74	16	13	3	0	No	No	
4111	81	13	11	2	0	No	No	
4112	317	75	64	11	0	No	No	
4113	103	33	29	4	0	No	No	
4114	62	17	13	4	0	No	No	
4115	31	6	5	1	0	No	No	
4116	76	33	28	5	0	No	No	
4117	173	19	13	6	0	No	No	
4118	78	14	10	4	0	No	No	
4119	299	71	59	12	0	No	No	
4120	655	171	150	20	1	No	No	
4121	149	32	24	8	0	No	No	
4122	263	64	61	3	0	No	No	
4123	35	4	4	0	0	No	No	
4124	58	11	10	1	0	No	No	
4125	210	38	27	11	0	No	No	
4126	72	22	22	0	0	No	No	
4127	18	2	1	1	0	No	No	
4128	209	73	65	8	0	No	No	
4129	33	6	5	1	0	No	No	
4130	54	7	6	1	0	No	No	
4131	17	1	1	0	0	No	No	
4132	28	4	3	1	0	No	No	
4133	167	25	21	4	0	No	No	
4134	432	83	74	9	0	No	No	
4135	336	63	49	13	1	No	No	
4136	274	60	53	7	0	No	No	
4137	105	37	30	7	0	No	No	
4138	98	9	9	0	0	No	No	
4139	49	12	11	1	0	No	No	
4140	65	26	20	6	0	No	No	
4141	166	42	33	9	0	No	No	
4142	14	3	1	2	0	No	No	
4143	120	27	23	4	0	No	No	
4144	1404	342	290	52	0	No	No	
4145	222	59	51	8	0	No	No	
4146	27	3	3	0	0	No	No	
4147	30	4	2	2	0	No	No	
4148	108	19	14	4	1	No	No	
4149	162	44	37	7	0	No	No	
4150	145	26	25	1	0	No	No	
4151	2152	676	541	135	0	No	No	
4152	1972	503	368	135	0	No	No	
4153	36	8	5	3	0	No	No	
4154	205	43	35	8	0	No	No	
4155	74	15	12	3	0	No	No	
4156	137	49	32	17	0	No	No	
4157	36	7	6	1	0	No	No	

4158	207	43	36	7	0	No	No	
4159	142	16	12	4	0	No	No	
4160	34	11	7	4	0	No	No	
4161	259	58	51	7	0	No	No	
4162	47	13	12	1	0	No	No	
4163	4217	1344	946	398	0	No	No	
4164	453	130	113	17	0	No	No	
4165	474	126	111	15	0	No	No	
4166	25	6	6	0	0	No	No	
4167	596	166	137	29	0	No	No	
4168	67	18	16	2	0	No	No	
4169	30	5	5	0	0	No	No	
4170	371	102	85	16	1	No	No	
4171	708	179	151	28	0	No	No	
4172	65	10	10	0	0	No	No	
4173	117	19	16	3	0	No	No	
4174	123	18	17	1	0	No	No	
4175	33	4	3	1	0	No	No	
4176	429	87	79	8	0	No	No	
4177	218	52	43	9	0	No	No	
4178	142	35	31	4	0	No	No	
4179	39	16	15	1	0	No	No	
4180	1134	315	202	112	1	No	No	
4181	135	19	16	3	0	No	No	
4182	69	14	14	0	0	No	No	
4183	320	99	89	10	0	No	No	
4184	205	60	54	5	1	No	No	
4185	347	68	57	11	0	No	No	
4186	68	29	29	0	0	No	No	
4187	70	8	7	1	0	No	No	
4188	21	3	3	0	0	No	No	
4189	531	136	123	13	0	No	No	
4190	73	14	11	3	0	No	No	
4191	108	23	20	3	0	No	No	
4192	89	16	13	3	0	No	No	
4193	70	27	21	6	0	No	No	
4194	177	66	61	5	0	No	No	
4195	179	49	42	7	0	No	No	
4196	327	63	58	5	0	No	No	
4197	99	17	14	3	0	No	No	
4198	76	10	6	4	0	No	No	
4199	190	46	40	6	0	No	No	
4200	352	105	97	8	0	No	No	
4201	9	0	0	0	0	No	No	
4202	132	34	25	9	0	No	No	
4203	181	34	26	8	0	No	No	
4204	298	77	71	6	0	No	No	
4205	38	16	15	1	0	No	No	

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Information on Industrial Action					
Name of Organisation:		UNISON		Reporting Period	2024
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below	
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute
1	A	30/01/2024	1	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</p>
2	A	23/01/2024-24/01/2024	2	Strike Action	
3	A	29/02/2024	1	Strike Action	
4	A	15/04/2024-14/06/2024	7	Strike Action	
5	A	29/02/2024-05/04/2024	13	Strike Action	
6	A	11/03/2024-19/06/2024	20	Strike Action	
7	A	16/02/2024-19/02/2024	2	Strike Action	
8	A	20/03/2024-26/06/2024	13	Strike Action	
9	A	11/03/2024-19/06/2024	19	Strike Action	
10	A	23/02/2024-28/03/2024	10	Strike Action	
11	A	11/03/2024-13/03/2024	3	Strike Action	

12	A	15/04/2024-14/06/2024	71	Strike Action
13	A	16/05/2024-17/08/2024	32	Strike Action
14	A	01/04/2024-02/06/2024	63	Action Short of a Strike
15	A	26/07/2024-17/10/2024	23	Strike Action
16	A	04/06/2024-17/08/2024	27	Strike Action
17	A	04/06/2024-17/08/2024	26	Strike Action
18	A	21/05/2024-22/05/2024	2	Strike Action
19	A	17/06/2024-19/07/2024	5	Strike Action
20	A	09/07/2024-08/08/2024	8	Strike Action
21	A	21/10/2024-01/11/2024	12	Strike Action
22	A	27/08/2024-04/11/2024	23	Strike Action
23	A	19/08/2024-13/12/2024	47	Strike Action
24	A	11/09/2024-18/10/2024	6	Strike Action
25	A	04/09/2024-27/09/2024	7	Strike Action

Employees have the right to elect a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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.

UNISON

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2024

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 2024.

Amounts not received as at 31 December 2024 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.

Other intangible assets (software) are amortised on a straight line basis at twenty five per cent per annum.

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.

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


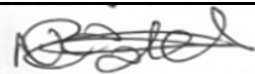
Accounting policies

(see notes 84 and 85)

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:	Nita Patel - Director of Finance
Date:	27 May 2025	Date:	27 May 2025

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

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

29-May-25

Contact name for inquiries and telephone number:

Vincent Marke

0207 842 5387

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

UNISON

Financial Statements

Year ended 31 December 2024

Contents

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Foreword to the 2024 Financial Statements

Dear member

I am very pleased to introduce UNISON's 2024 Financial Statements to you again. 2024 was another good year for the union organisationally and this has translated into a solid financial year, as you will read.

Membership and income growth

The Union's organising strategy and work, endorsed by our National Delegate Conferences in 2022, 2023 and 2024, is now starting to show results. 2024 saw record net membership growth. This was significant in that, exceptionally, it was our third consecutive year of net growth. Subscription income stood in 2024 at £192.0 million, £11.7 million better than in 2023.

2024 was also the first year where membership growth coincided with trained activist growth. The number of Employment Rights Act-accredited reps increased by 6% from 9,217 to 9,755, the first such growth in ten years. 4,550 new activists were also recruited, an 11 per cent increase on 2023, which was already a record-breaking year.

We must keep moving in this direction, to keep building the foundations of a financially stable and powerful union.

Branch Support & Organising Fund

The additional resource provided to support branches via the Branch Support & Organising Fund (BSOF), combined with 'One UNISON' Organising to Win projects, has had a demonstrably positive impact. That said, Organising to Win is still in its first phase, and needs refinement and adjustment so we can learn essential lessons and upscale the activity. The NEC is committed to this process and is monitoring projects accordingly.

BSOF is a fund to support branches. Make use of it and talk to your Regional Organiser or other branches about the kind of project or collaborative project you need to develop.

Pensions and pay

Growth in membership is helping the Union to face increasing cost pressures, but these are still real enough and we must of course to continue to meet our bills and commitments. The NEC was pleased to settle the January 1st 2025 UNISON staff pay award on time, due to intensive negotiations held during 2024. This pay award is something we can all be proud of as it heralded the implementation of £15 per hour as our Union's new starting wage.

The Union continued in its commitment to the final salary UNISON Staff Pension Scheme (USPS). During 2024, the cost of additional employer pension contributions agreed as part of the deficit recovery plan for the USPS was £5.0 million. As you will read in these Statements, the pension deficit has reduced in 2024 to £43.4 million. This is positive, though market conditions have deteriorated recently somewhat with President Trump's tariff announcements.

Organising our finances to win

There remains a need to organise our finances to win. UNISON continues to be in a strong financial position but there are underlying financial challenges within the union which we must address. There are still efficiencies and better ways of doing things to be found and to implement, and we must bring some aspects of our financial framework up to date if we are to continue to thrive and succeed.

At the beginning of 2024, the Union faced a deficit of £6.9 million in its NEC General Fund budget. However, by the end of the year, the situation improved significantly, resulting in a surplus of £9.1 million. This turnaround was driven by an increase in subscription income, which contributed to a net NEC income of £10.1 million, as well as a rise of £5.3 million in the valuation of UNISON's shares in Unity Trust Bank. Consequently, the consolidated surplus in the General Fund reached £11.7 million. This total surplus included an NEC surplus of £9.1 million, branch surpluses totalling £3.6 million, and a regional lay deficit of £1.0 million.

Strong membership growth, performance of Unity Bank shares, and improved bank interest, following active discussion by the NEC's Finance & Resource Management Committee (FRMC) in January 2024 on how to best manage the Union's cash reserves, has helped us meet the challenge of 2024's budget deficit. But the FRMC believes we should examine the financial framework that underpins what we do in these better financial periods and spent time in 2024 considering this.

The FRMC oversaw the inclusion of new finance-related questions for the Organising Framework during 2024. The NEC wants branches to be better prepared and organised financially, and we hope the amended Organising Framework will help achieve that.

Industrial action

In 2024, our Industrial Action Fund reserves decreased by £1.3m to £25.1 million, held between National £11.4m and Branches £13.7m. This was a substantially lower decrease than in 2023 but continues to be an area the FRMC is monitoring.

Conferences, accommodation and travel

At its November 2024 meeting, the FRMC received the welcome news that the ACC Liverpool conference centre had committed itself to an ethical policy in keeping with UNISON's aims and values. It is good news when UNISON can use its purchasing power and its own ethical policy positively in this way to shift the practices of external organisations.

2024 also saw the reletting of UNISON's major contracts for accommodation and travel into a single combined contract with one supplier. This is an area of considerable spend for the Union so one the FRMC has committed to monitor with regular reviews going forwards.

FRMC oversight in 2024

Two extra meetings of the FRMC were held in 2024 to deal with the volume of financial decisions we are required to make. These were online meetings to save costs. Alongside one of the four annual FRMC meetings also being online, FRMC held three physical meetings, which were hybrid for those that wished to avoid travel. Making use of technology, where quality of decision-making is not affected, is an important thing for our union to do wherever it can.

FRMC aspires to a culture of full and active oversight of our finances on behalf of members. To this end, FRMC needs visibility on all aspects of the union's spending, to satisfy itself that expenditure is effective and justified. The FRMC will consider any implications of a Certification Officer decision in December 2023 regarding an external legal case brought by a member against the Union – once two other legal cases have been resolved. The FRMC has not made progress on this work during 2024, so it remains an area the Committee and NEC must still address.

Support to treasurers

The FRMC understands just how important the branch treasurer role is to our union's stability and ability to deliver for our members. To this end, 2024 saw work undertaken to improve OLBA (Online Branch Accounting) to help treasurers to plan and budget. There was also headway made in delivering an online branch expenses system which will launch in July. Staff colleagues have additionally now commissioned an online portal to help branches that employ staff who are members of the UNISON pension scheme.

An expanded programme of training and roadshows took place around the Regions in 2024 for branch treasurers. The intention is to work with LAOS to make sure training events like these become annual opportunities for learning. And the Branch Finances Handbook was reviewed and refreshed by staff during 2024 and launched in January 2025. This important guidance will be subject to annual review and updating going forward and is an important part of the toolkit our branch treasurers need in an ever more complex financial world.

We know that delivering the finance role in our branches is challenging as we see it in the numbers of branches which do not meet the Rulebook deadline for submitting their Annual Financial Return. So, we are not resting on our laurels as an NEC and are committed to finding more ways to support branches in delivering their financial responsibilities. But 2024 has seen much work undertaken by staff and lay members of the FRMC and major and welcome advances have been made.

I wish to conclude by placing on record the FRMC's sincere thanks to all treasurers for their tremendous effort and diligence in 2024. I also wish similarly to acknowledge and thank all the staff, nationally, regionally and in branches, who have worked so hard to support our treasurers.

I hope you enjoy reading these Statements and that you have a great Conference here in Liverpool.

In solidarity

Dan Sartin
Chair, Finance & Resource Management Committee

Report on the 2024 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 £192.0 million is £11.7 million better than 2023, a major achievement considering the 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 £8.1 million. Other non-membership and external income generated from operations is £19.4million. Operating expenditure was £191.7 million. This results in a surplus of £11.7 million.

The General Fund covers the National Executive Committee (NEC) activity, Regional Lay activity and Branch activity. The overall surplus of £11.7 million is attributable as follows – to NEC surplus of £9.1million, Branches Surplus of £3.6 million and Regional Lay Deficit of £1.0 million.

General Fund reserves are increased by the overall surplus of £11.7 million, taking reserves up to £272.8 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 £2.6 million in 2024 of which £3.8 million was spent on supporting industrial action (2023 £9.2 million). The IAF reserves stand at £25.1 million, a decrease of (£1.3) million from 2023.

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 2024 the valuation indicated a deficit of £43.4 million (2023: £75.7 million). The main reasons for the decrease in the deficit over 2024 are the increase in AA bond yields (leading to a increase in the FRS 102 discount rate), leading to an reduction in the FRS102 liability.

5 Reserves and Assets of UNISON

UNISON has reserves of £297.9 million against which the pension scheme deficit of £43.4 million is offset, giving net reserves of £254.5 million as represented by:

	£m	2024 £m	£m	2023 £m
Fixed Assets		90.7		91.3
Investment Assets		18.6		13.3
Intangible Assets		8.0		5.3
Short Term Deposits and Cash at Bank		174.7		172.2
Net Current Asset/Liabilities – excluding cash at bank and deposit		5.9		5.4
Liabilities due after one year		0.0		0.0
		<u>297.9</u>		<u>287.5</u>
Fair value of pension schemes assets	593.3		618.4	
Present value of pension scheme liabilities	(636.7)		(694.1)	
Less: Pension defined benefit obligations		(43.4)		(75.7)
Total Net Assets		<u>254.5</u>		<u>211.8</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 2024 was £49.0 million being 25.5% of subscription income of £192.0 million. In the year £45.1m was credited to branches with the balance of £3.8 million being added to the Branch Support and Organising Fund.

7 Branch Funding for 2025

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 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.

In 2025, your branch's funding percentage entitlement will be calculated using the 2021 formula and scheme, as the 3-year protection period agreed in 2021 will have ended in 2024.

The information is as follows;

Subscription income for 2024 **£192.0m**

Membership as at 31 December 2024 **1,269,500**

Branch Funding for 2024 at: 23.5%

Branch average subscriptions per member **Additional entitlement**

Less than £136 and not less than £121	0.5%
Less than £121 and not less than £106	1.0%
Less than £106 and not less than £91	1.5%
Less than £91	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

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.

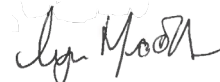
Legislation in the United Kingdom governing the preparation and dissemination of the accounts and the other information included in annual reports may differ from legislation in other jurisdictions.



Christina McAnea
General Secretary
30th April 2025



Julia Mwaluke
Vice President
30th April 2025



Lyn Marie O'Hara
Vice President
30th April 2025

Independent Auditor's Report to the Members of UNISON for the year ended 31 December 2024

Opinion

We have audited the financial statements of UNISON for the year ended 31 December 2024 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 2024 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent

with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

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.

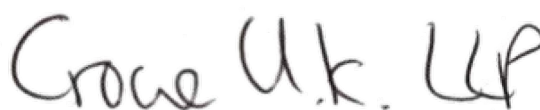
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the officers and other management and inspection of regulatory and legal correspondence, if any.

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
29th May 2025

STATEMENT OF COMPREHENSIVE INCOME

Year ended 31 December 2024

	Notes	2024 General Funds (Note 2) £'000s	2024 Industrial Action Funds (Note 3) £'000s	2024 Pension Scheme £'000s	2024 Total Union £'000s
Membership Income					
Members' subscriptions		191,981	-	-	191,981
Local levy		178	-	-	178
Donations by Branch members	3	-	62	-	62
Allocations to Political Funds		(6,562)	-	-	(6,562)
Allocations to Industrial Action Fund		(1,430)	1,430	-	-
Available Operating Income		184,167	1,492	-	185,659
Non-Membership Income					
National Office income	5	6,576	-	-	6,576
Regional Office income	6	313	-	-	313
Lay Regional income	7	1,979	-	-	1,979
Branch income	8	2,100	-	-	2,100
Industrial Action income	3	-	64	-	64
Total Non-Membership Income		10,968	64	-	11,032
Total Income		195,135	1,556	-	196,691
Expenditure					
National Office expenditure	5	(71,820)	-	-	(71,820)
Regional Office expenditure	6	(53,725)	-	-	(53,725)
Lay Regional expenditure	7	(6,814)	-	-	(6,814)
Branch expenditure	8	(44,429)	-	-	(44,429)
Dispute pay, associated expenses and net transfers	3	-	(3,384)	-	(3,384)
Depreciation/Amortisation/Impairment	11	(6,236)	-	-	(6,236)
Pension cost	10	(5,020)	-	11,240	6,220
International Development Fund	17	(7)	-	-	(7)
UNISON Call Centre	12	(3,226)	-	-	(3,226)
Operating Expenditure		(191,277)	(3,384)	11,240	(183,421)
Net Income/(Expenditure) from Operations		3,858	(1,828)	11,240	13,270
Other Income/(Expenditure)					
Investment and other income		2,953	550	-	3,503
Interest paid		(429)	-	-	(429)
Distributions from Joint Venture	12	26	-	-	26
Change in Fair Value of Investments	12	5,295	-	-	5,295
Net Income/(Expenditure) for the year		11,703	(1,278)	11,240	21,665
Actuarial gain on pension scheme	10	-	-	21,071	21,071
Surplus/(Deficit) for the year		11,703	(1,278)	32,311	42,736
Reserves brought forward balance		261,105	26,370	(75,695)	211,780
Reserves as at 31 December 2024		272,808	25,092	(43,384)	254,516

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

STATEMENT OF COMPREHENSIVE INCOME

Year ended 31 December 2023

	Notes	2023 General Funds (Note 2) £'000s	2023 Industrial Action Funds (Note 3) £'000s	2023 Pension Scheme £'000s	2023 Total Union £'000s
Membership Income					
Members' subscriptions		180,337	-	-	180,337
Local levy		180	-	-	180
Donations by Branch members	3	-	20	-	20
Allocations to Political Funds		(6,803)	-	-	(6,803)
Allocations to Industrial Action Fund		(1,344)	1,344	-	-
Available Operating Income		172,370	1,364	-	173,734
Non-Membership Income					
National Office income	5	6,172	-	-	6,172
Regional Office income	6	356	-	-	356
Lay Regional income	7	957	-	-	957
Branch income	8	2,868	-	-	2,868
Industrial Action income	3	-	116	-	116
Total Non-Membership Income		10,353	116	-	10,469
Total Income		182,723	1,480	-	184,203
Expenditure					
National Office expenditure	5	(67,454)	-	-	(67,454)
Regional Office expenditure	6	(50,937)	-	-	(50,937)
Lay Regional expenditure	7	(4,698)	-	-	(4,698)
Branch expenditure	8	(43,939)	-	-	(43,939)
Dispute pay, associated expenses and net transfers	3	-	(8,702)	-	(8,702)
Depreciation	11	(4,797)	-	-	(4,797)
Pension cost	10	(5,440)	-	12,618	7,178
International Development Fund	17	(145)	-	-	(145)
UNISON Call Centre cost recharges	12	(3,070)	-	-	(3,070)
Operating Expenditure		(180,480)	(8,702)	12,618	(176,564)
Net Income/(Expenditure) from Operations		2,243	(7,222)	12,618	7,639
Other Income/(Expenditure)					
Investment and other income		1,179	493	-	1,672
Interest paid		(369)	-	-	(369)
Distributions from Joint Venture	12	168	-	-	168
Change in Fair Value of Investments	12	1,557	-	-	1,557
Net Income/(Expenditure) for the year		4,778	(6,729)	12,618	10,667
Actuarial loss on pension scheme	10	-	-	(50,240)	(50,240)
Surplus/ (Deficit) for the year		4,778	(6,729)	(37,622)	(39,573)
Reserves brought forward balance		256,327	33,099	(38,073)	251,353
Reserves as at 31 December 2023		261,105	26,370	(75,695)	211,780

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

STATEMENT OF FINANCIAL POSITION

As at 31 December 2024

	Notes	2024 General Funds £'000s	2024 Industrial Action Funds £'000s	2024 Pension Scheme £'000s	2024 Total Union £'000s
Fixed Assets					
Tangible Assets	11	90,698	-	-	90,698
Intangible Assets	11	7,975	-	-	7,975
Investments: Unlisted	12	18,559	-	-	18,559
Investments: Listed	12	19	-	-	19
		117,251	-	-	117,251
Current Assets					
Debtors	14	17,662	109	-	17,771
Other loans		94	-	-	94
Short Term Bank Deposits		66,294	-	-	66,294
National and Regional – cash at bank and in hand		17,126	12,206	-	29,332
Branches – cash at bank and in hand		65,327	13,730	-	79,057
		166,503	26,045	-	192,548
Current Liabilities					
Creditors payable within one year	15	(8,592)	(953)	-	(9,545)
Branch and Regions – other liabilities	15	(2,354)	-	-	(2,354)
		(10,946)	(953)	-	(11,899)
Net Current Assets		155,557	25,092	-	180,649
Total Assets less Current Liabilities		272,808	25,092	-	297,900
Creditors payable later than one year	15	-	-	-	-
Net Assets excluding Pension Scheme		272,808	25,092	-	297,900
Pension Fund deficit	10	-	-	(43,384)	(43,384)
Total Net Assets/(Liabilities)		272,808	25,092	(43,384)	254,516
Represented by:					
Reserves		272,808	25,092	-	297,900
Pension scheme liability	10	-	-	(43,384)	(43,384)
Total Reserves		272,808	25,092	(43,384)	254,516

The Financial Statements were approved by the Finance and Resource Management Committee on 30th April 2025 and are signed on its behalf by:



Christina McAnea
General Secretary
30th April 2025



Julia Mwaluke
Vice President
30th April 2025



Lyn Marie O'Hara
Vice President
30th April 2025

STATEMENT OF FINANCIAL POSITION

As at 31 December 2023

		2023	2023	2023	2023
	Notes	General Funds	Industrial Action Funds	Pension Scheme	Total Union
		£'000s	£'000s	£'000s	£'000s
Fixed Assets					
Tangible Assets	11	91,256	-	-	91,256
Intangible Assets	11	5,273	-	-	5,273
Investments: Unlisted	12	13,264	-	-	13,264
Investments: Listed	12	19	-	-	19
		109,812	-	-	109,812
Current Assets					
Debtors	14	17,705	89	-	17,794
Other loans		98	-	-	98
Short Term Bank Deposits		63,240	-	-	63,240
National and Regional – cash at bank and in hand		16,873	15,188	-	32,061
Branches – cash at bank and in hand		63,062	13,826	-	76,888
		160,978	29,103	-	190,081
Current Liabilities					
Creditors payable within one year	15	(7,115)	(2,733)	-	(9,848)
Branch and Regions – other liabilities	15	(2,570)	-	-	(2,570)
		(9,685)	(2,733)	-	(12,418)
Net Current Assets		151,293	26,370	-	177,663
Total Assets less Current Liabilities		261,105	26,370	-	287,475
Creditors payable later than one year	15	-	-	-	-
Net Assets excluding Pension Scheme		261,105	26,370	-	287,475
Pension Fund deficit	10	-	-	(75,695)	(75,695)
Total Net Assets/(Liabilities)		261,105	26,370	(75,695)	211,780
Represented by:					
Reserves		261,105	26,370	-	287,475
Pension scheme liability	10	-	-	(75,695)	(75,695)
Total Reserves		261,105	26,370	(75,695)	211,780

STATEMENT OF CASH FLOWS

Year ended 31 December 2024

	Notes	2024 £'000s	2023 £'000s
Cash flows from Operating Activities	<i>18a</i>	9,733	(4,413)
Cash flows from Investing Activities			
Purchase of Tangible Fixed Assets – National		(8,486)	(2,394)
Purchase of Tangible Fixed Assets – Branches and Regions			
Proceeds from Sale of Property (Branches)		1	653
Purchase of Investments		-	-
Proceeds from Investment		-	-
Interest received		1,675	1,286
Interest paid		(429)	(369)
Net cash provided by (used in) investing activities		(7,239)	(824)
Net increase in cash and cash equivalents		2,494	(5,237)
Cash and cash equivalents at the beginning of year		172,189	177,426
Cash and cash equivalents at end of year	<i>18b</i>	174,683	172,189

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 2024.

Amounts not received as at 31 December 2024 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.

Other intangible assets (software) are amortised on a straight line basis at twenty five per cent per annum.

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.

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.

2 General Fund Statement of Comprehensive Income Analysis

	Notes	2024 National £'000s	2024 Branches £'000s	2024 Regions £'000s	2024 Total £'000s	2023 National £'000s	2023 Branches £'000s	2023 Regions £'000s	2023 Total £'000s
Income									
Members' subscriptions		191,981	-	-	191,981	180,337	-	-	180,337
Branch funding		(48,955)	45,115	3,840	-	(45,986)	42,379	3,607	-
Local levy		-	178	-	178	-	180	-	180
Allocations to Regions		-	-	-	-	(2,164)	-	2,164	-
Allocations to Political Funds		(6,562)	-	-	(6,562)	(6,803)	-	-	(6,803)
Allocation to Other Funds		(1,430)	-	-	(1,430)	(1,344)	-	-	(1,344)
Available Operating Income		135,034	45,293	3,840	184,167	124,040	42,559	5,771	172,370
Non-Membership Income									
National Office income	5	6,576	-	-	6,576	6,172	-	-	6,172
Regional Office income	6	313	-	-	313	356	-	-	356
Lay Regional income	7	-	-	1,979	1,979	-	-	957	957
Branch income	8	-	2,100	-	2,100	-	2,868	-	2,868
Total Non-Membership Income		6,889	2,100	1,979	10,968	6,528	2,868	957	10,353
Total Income		141,923	47,393	5,819	195,135	130,568	45,427	6,728	182,723
Expenditure									
National Office expenditure	5	(71,820)	-	-	(71,820)	(67,454)	-	-	(67,454)
Regional Office expenditure	6	(53,725)	-	-	(53,725)	(50,937)	-	-	(50,937)
Branch Support and Organising expenditure	7	-	-	(6,814)	(6,814)	-	-	(4,698)	(4,698)
Branch expenditure	8	-	(44,429)	-	(44,429)	-	(43,939)	-	(43,939)
Depreciation/Amortisation	11	(6,236)	-	-	(6,236)	(4,797)	-	-	(4,797)
Pension cost	10	(5,020)	-	-	(5,020)	(5,440)	-	-	(5,440)
International Development Fund	17	(7)	-	-	(7)	(145)	-	-	(145)
UNISON Call Centre	12	(3,226)	-	-	(3,226)	(3,070)	-	-	(3,070)
Operating Expenditure		(140,034)	(44,429)	(6,814)	(191,277)	(131,843)	(43,939)	(4,698)	(180,480)
Net Income from Operations		1,889	2,964	(995)	3,858	(1,275)	1,488	2,030	2,243
Other Income/(Expenditure)									
Change in Fair Value of Investments	12	5,295	-	-	5,295	1,557	-	-	1,557
Investment and other income		2,359	594	-	2,953	714	465	-	1,179
Interest paid		(429)	-	-	(429)	(369)	-	-	(369)
Distributions from Joint Venture	12	26	-	-	26	168	-	-	168
Surplus/(Deficit) for the year		9,140	3,558	(995)	11,703	795	1,953	2,030	4,778
Reserves brought forward as reported		175,929	70,479	14,697	261,105	175,134	68,526	12,667	256,327
Reserves as at 31 December 2024		185,069	74,037	13,702	272,808	175,929	70,479	14,697	261,105

Included under regions is the allocation of £4.5m (2023: £3.6m) for the Branch Support and Organising Fund and £3.8m (2023: £2.3m) from expenditure.

3 Industrial Action Fund Statement of Comprehensive Income

	2024 National £'000s	2024 Branches £'000s	2024 Total £'000s		2023 National £'000s	2023 Branches £'000s	2023 Total £'000s
Income							
Donations	-	62	62		-	20	20
Other Income	-	64	64		-	116	116
Transfer from General Fund	-	450	450		-	541	541
Allocation from General Fund	1,430	-	1,430		1,344	-	1,344
Operating Income	1,430	576	2,006		1,344	677	2,021
Expenditure							
Administration	(205)	(138)	(343)		(879)	(85)	(964)
Transfer to General Fund	-	(188)	(188)		-	(179)	(179)
Dispute pay and associated expenses	(2,885)	(418)	(3,303)		(8,028)	(72)	(8,100)
Operating Expenditure	(3,090)	(744)	(3,834)		(8,907)	(336)	(9,243)
Net Income from Operations	(1,660)	(168)	(1,828)		(7,563)	341	(7,222)
Investment Income	478	72	550		419	74	493
(Deficit)/Surplus for the year	(1,182)	(96)	(1,278)		(7,144)	415	(6,729)
Reserves as at 1 January 2024	12,544	13,826	26,370		19,688	13,411	33,099
Reserves as at 31 December 2024	11,362	13,730	25,092		12,544	13,826	26,370

4 Analysis of General Fund Statement of Financial Position

	2024 National £'000s	2024 Branches £'000s	2024 Regions £'000s	2024 Total £'000s		2023 National £'000s	2023 Branches £'000s	2023 Regions £'000s	2023 Total £'000s
Tangible Fixed Assets	87,738	2,960	-	90,698		88,190	3,065	-	91,255
Investments	18,559	19	-	18,578		13,264	19	-	13,283
Intangible Asset	7,975	-	-	7,975		5,273	-	-	5,273
Creditors payable later than 1 year	-	-	-	-		-	-	-	-
Other Net Assets	70,797	71,058	13,702	155,557		69,202	67,395	14,697	151,294
	185,069	74,037	13,702	272,808		175,929	70,479	14,697	261,105

5 Total National Expenditure/Non-Membership Income

	2024	2024	2024	2023	2023	2023
	Expenditure	Non-Membership	Net	Expenditure	Non-Membership	Net
	£'000s	Income	Expenditure	£'000s	Income	Expenditure
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Learning and Organising Services	1,618	-	1,618	1,505	-	1,505
Recruitment and Organising	881	-	881	656	-	656
Organising & Recruitment	2,499	-	2,499	2,161	-	2,161
Local Government	1,234	-	1,234	1,329	-	1,329
Healthcare	1,314	-	1,314	1,273	-	1,273
Education & Children's Services	794	-	794	815	-	815
Business & Community	1,472	-	1,472	1,546	-	1,546
Police and Justice	25	-	25	33	-	33
Members' Pension Service	202	-	202	180	-	180
Members' Participation Unit	1,306	-	1,306	1,274	-	1,274
Development Fund	856	(2,022)	(1,166)	690	(2,148)	(1,458)
Negotiating and Promoting Equality - members	522	-	522	1,264	-	1,264
Bargaining, Negotiation & Equalities	7,725	(2,022)	5,703	8,404	(2,148)	6,256
Communications	4,644	(58)	4,586	3,877	(73)	3,804
Policy and Public Affairs	1,098	-	1,098	1,006	-	1,006
Trade Union Affiliations	5,122	-	5,122	4,942	-	4,942
Press Office	466	-	466	422	-	422
International	343	-	343	439	-	439
Communications, Campaigns & Policy	11,673	(58)	11,615	10,686	(73)	10,613
Finance	3,363	(129)	3,234	2,915	(246)	2,669
Rule Book Benefits	355	-	355	495	-	495
Legal Services	5,630	(300)	5,330	4,732	(7)	4,725
Membership Service (RMS)	2,441	-	2,441	2,519	-	2,519
Human Resources	1,967	-	1,967	2,020	-	2,020
Systems Management:						
Information Technology	9,339	-	9,339	8,763	-	8,763
Property Maintenance	8,502	(1,663)	6,839	7,762	(1,264)	6,498
Administration and Postage	440	-	440	248	-	248
Insurance	1,332	-	1,332	1,224	-	1,224
Developing an Efficient and Effective Union	900	-	900	558	-	558
Organisation and Resource Development	34,269	(2,092)	32,177	31,236	(1,517)	29,719
NEC Committees	511	-	511	352	-	352
Executive Office	1,529	-	1,529	1,161	-	1,161
General Secretary's Office	1,469	-	1,469	1,274	-	1,274
Conference Organisation	5,230	-	5,230	4,780	(35)	4,745
Membership Liaison	2,247	-	2,247	2,499	-	2,499
Executive Office (inc Gen Sec)	10,986	-	10,986	10,066	(35)	10,031
Professional Services Unit	1,490	-	1,490	1,887	-	1,887
Croyde Bay Holiday Resort	2,038	(2,088)	(50)	1,977	(2,067)	(90)
UNISON Living	99	(316)	(217)	134	(332)	(198)
Welfare	1,039	-	1,039	977	-	977
Dragon Court – print services	2	-	2	(74)	-	(74)
Governance	4,668	(2,404)	2,264	4,901	(2,399)	2,502
Total National Expenditure/Non-Membership Income	71,820	(6,576)	65,244	67,454	(6,172)	61,282

	2024	2024	2024	2023	2023	2023
		Non-			Non-	
6 Regional Office Expenditure/ Non-Membership Income	Expenditure	Membership	Net	Expenditure	Membership	Net
	£'000s	Income	Expenditure	Expenditure	Income	Expenditure
		£'000s	£'000s	£'000s	£'000s	£'000s
Eastern	3,545	-	3,545	3,274	-	3,274
East Midlands	4,343	-	4,343	4,059	-	4,059
Greater London	6,238	-	6,238	6,012	(37)	5,975
Northern	2,960	-	2,960	2,872	-	2,872
Northern Ireland	2,442	-	2,442	2,191	-	2,191
North West	5,810	-	5,810	5,633	-	5,633
Scotland	5,987	(126)	5,861	5,511	(123)	5,388
South East	4,090	-	4,090	4,334	-	4,334
South West	4,586	-	4,586	4,406	-	4,406
Wales	4,176	(187)	3,989	3,940	(196)	3,744
West Midlands	4,763	-	4,763	4,284	-	4,284
Yorkshire & Humberside	4,785	-	4,785	4,421	-	4,421
	53,725	(313)	53,412	50,937	(356)	50,581
7 Regional Office Expenditure/ Non-Membership Income						
Other Income	-	(1,294)	(1,294)	-	(378)	(378)
Local Expenditure	2,985	-	2,985	2,442	-	2,442
Regional Pool Expenditure	3,829	(685)	3,144	2,256	(579)	1,677
	6,814	(1,979)	4,835	4,698	(957)	3,741
8 Branch Expenditure/ Non-Membership Income						
Other Income	-	(2,100)	(2,100)	-	(2,868)	(2,868)
Administration expenses	25,134	-	25,134	24,381	-	24,381
Honoraria	1,183	-	1,183	1,170	-	1,170
Conferences	5,298	-	5,298	4,728	-	4,728
Other meetings	3,305	-	3,305	3,200	-	3,200
Publicity	3,445	-	3,445	3,996	-	3,996
Education	1,269	-	1,269	1,038	-	1,038
Local activities	1,524	-	1,524	1,821	-	1,821
Transfers to Industrial Action Fund	450	-	450	541	-	541
Donations	1,075	-	1,075	1,034	-	1,034
Affiliations	159	-	159	162	-	162
Miscellaneous	1,587	-	1,587	1,868	-	1,868
	44,429	(2,100)	42,329	43,939	(2,868)	41,071

Inter-company note

The income and expenditure of the union includes £0.0 million (2023: £0.0million) 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 2024

9a Employees

	2024	2023
	£'000s	£'000s
Salaries	55,130	50,816
Social Security costs	5,351	4,826
Pension costs	19,601	18,879
Temporary/Agency	1,931	1,690
Temporary staff at CBHR	544	516
Branch Officials	16,564	15,805
Total staff costs	99,121	92,532

Average number of UNISON employees including part-time employees for the year was 1,093 (2023: 1,121; this excludes branch officials).
In the year expenditure totalling £500,774 (2023: £232,865) 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

	2024	2023
	£	£
Basic salary	133,197	125,450
Salary sacrifice	(13,176)	(13,269)
London Weighting	6,652	6,273
Gross salary	126,673	118,454
Taxable Subsistence	3,366	3,173
Benefit in Kind	10,887	7,119
Total salary and benefits	140,926	128,746
Employer's national insurance costs	16,690	15,529
Employer's Pension Contribution	40,321	37,366
Total cost for the year ended 31 December 2024	197,937	181,641

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 2024 is £3,992,641 (2023: is £3,719,056).

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 2024, 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

and that of the preliminary results for the formal 30 June 2023 actuarial valuation. 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 2024	31 December 2023
Retail price inflation assumption		
Pre-2030	3.2% pa	3.1% pa
Post-2030	3.1% pa	3.0% pa
Consumer price inflation assumption		
Pre-2030	2.3% pa	2.1% pa
Post-2030	2.9% pa	2.8% pa
Rate of increase of pensions in payment		
Non-GMP earned before 1 July 2016		
Pre-2030	3.2% pa	3.1% pa
Post-2030	3.1% pa	3.0% pa
Non-GMP earned between 1 July 2016 and 28 February 2022		
Pre-2030	2.1% pa	2.0% pa
Post-2030	2.5% pa	2.4% pa
Non-GMP earned after 28 February 2022		
Pre-2030	1.7% pa	1.7% pa
Post-2030	2.0% pa	2.0% pa
Post 1988 GMP		
Pre-2030	2.0% pa	1.8% pa
Post-2030	2.3% pa	2.2% pa
Discount rate	5.5% pa	4.5% 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 25.1 years (2023: 25.1 years). A male pensioner aged 60 in 20 years' time would be expected to live for a further 26.7 years (2023: 26.6 years).

The current allocation of the schemes' assets are as follow:

	2024	2023
	Value	Value
	£'000s	£'000s
Equities	195,175	198,226
Bonds	51,567	51,998
Property	49,161	49,200
Cash	2,511	1,954
Insurance company asset	32,578	37,106
Diversified growth funds	67,719	68,111
LDI	194,637	211,846
	593,348	618,441

10 Employers' Pension Costs (continued)

	31 December 2024 £'000s	31 December 2023 £'000s	31 December 2022 £'000s	31 December 2021 £'000s	31 December 2020 £'000s
Fair value of schemes' assets	593,348	618,441	616,696	738,496	691,689
Present value of defined benefit obligations	(636,732)	(694,136)	(654,769)	(943,532)	(958,075)
Net Liability	(43,384)	(75,695)	(38,073)	(205,036)	(266,386)

Changes in the present value of the defined benefit obligation are as follows:

	31 December 2024 £'000s	31 December 2023 £'000s
Opening defined benefit obligation	694,136	654,769
Employer's part of current service cost	11,989	11,286
(Gain) / loss on curtailment and changes	0	11
Interest on obligation	30,468	30,675
Contributions from plan members	133	150
Actuarial (Gain)/Loss	(65,509)	29,020
Benefits paid	(34,485)	(31,775)
Closing defined benefit obligation	636,732	694,136

Changes in the fair value of the plan assets are as follows:

	31 December 2024 £'000s	31 December 2023 £'000s
Opening fair value of the assets	618,441	616,696
Interest on scheme assets	27,677	29,484
Actual return less interest on scheme assets	(44,438)	(21,220)
Running costs	(2,292)	(2,530)
Contributions by the employer	28,312	27,636
Contributions by scheme members	133	150
Benefits paid	(34,485)	(31,775)
Closing fair value of plans assets	593,348	618,441

The actual return on the schemes assets over the year was a gain of £16,761,000 (2023: gain of £8,264,000).

The amount recognised outside profit and loss for 2024 is a gain £21,071,000 (2023 loss of £50,240,000).

The accounting position can be volatile, and is subject to risk. 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 2024 £'000s	31 December 2023 £'000s
Current service cost	11,989	11,286
(Gain) / loss on curtailment and changes	0	11
Running cost	2,292	2,530
Interest expense	2,791	1,191
Total expense included in the Statement of Comprehensive Income	17,072	15,018

10 Employers' Pension Costs (continued)

The following amounts have been included within operating profit under FRS102:

	Year to 31 December 2024 £'000s	Year to 31 December 2023 £'000s
COHSE pension scheme additional contributions	5,020	5,440
Loss/(Gain) on curtailment and changes	-	11
Current service cost	11,989	11,286
Running cost	2,292	2,530
Interest expense	2,791	1,191
Contributions by the employer	(28,312)	(27,636)
Pension cost	(6,220)	(7,178)

The following amounts have been recognised outside the profit and loss:

	Year to 31 December 2024 £'000s	Year to 31 December 2023 £'000s
COHSE	50	(158)
UNISON	21,021	(50,082)
Actuarial Gain/(Loss) recognised outside profit or loss	21,071	(50,240)

The FRS 102 Statement of Financial Position of the Schemes as at 31 December 2024 is as follows:

	UNISON £'000s	COHSE £'000s
Defined Benefit Obligation	603,900	32,832
Fair Value of Assets	(560,723)	(32,625)
Pension Deficit/(Asset)	43,177	207

The FRS 102 Statement of Financial Position of the Schemes as at 31 December 2024 is as follows:

	Year to 31 December 2024 £'000s	Year to 31 December 2023 £'000s
(Deficit) in schemes at 1 January 2024	(75,695)	(38,073)
Expense included in the profit or loss	(17,072)	(15,018)
Contributions by the employer	28,312	27,636
Actuarial Gain/(Loss)	21,071	(50,240)
Deficit in Schemes as at 31 December 2024	(43,384)	(75,695)

Over the year to 31 December 2024, contributions by the National Office of £25,597,748 (2023: £25,161,800) were made to the schemes.

Other significant contributions (excluding employee contributions) were £2,719,712 for Branch Officials (2023: £2,501,718) and £330,290 for Pension Protection levy (2023: £536,350).

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 continue. 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 2024

11 Fixed assets

Tangible Fixed Assets

General Fund	Freehold Properties £'000s	Leasehold Properties £'000s	Equipment £'000s	Total £'000s
Cost:				
At 1 January 2024	123,294	2,602	14,403	140,299
Disposal/ Impairment and Fully depreciated assets	(158)	(992)	(754)	(1,904)
Additions	4,367	-	1,517	5,884
At 31 December 2024	127,503	1,610	15,166	144,279
Aggregate Depreciation including Impairment				
At 1 January 2024	39,148	2,593	11,833	53,574
Disposal	(158)	(992)	(754)	(1,904)
Deprecation charge/Impairment	3,368	9	1,494	4,871
At 31 December 2024	42,358	1,610	12,573	56,541
National net book value at 31 December 2024	85,145	-	2,593	87,738
National net book value at 31 December 2023	84,146	9	2,570	86,725
Total Union				
General Fund	85,145	-	2,593	87,738
Regions	-	-	-	-
Branches	1,979	-	981	2,960
Total Union net book value at 31 December 2024	87,124	-	3,574	90,698
Total Union net book value at 31 December 2023	86,186	9	3,595	89,790

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 £'000s	Software £'000s	Total £'000s
Cost:			
Deemed cost as at 1 January 2024	5,650	2,865	8,515
Additions	-	2,602	2,602
Disposals	-	-	-
At 31 December 2024	5,650	5,467	11,117
Amortisation			
At 1 January 2024	(376)	(1,401)	(1,777)
Charge for the year	(38)	(1,327)	(1,365)
At 31 December 2024	(414)	(2,728)	(3,142)
National net book value at 31 December 2024	5,236	2,739	7,975
National net book value at 31 December 2023	5,273	1,465	6,738

UNISON
NOTES TO THE FINANCIAL STATEMENTS
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12 Investments

	Year to 31 December 2024			Year to 31 December 2023		
	Listed investments £'000s	Unlisted investments £'000s	Total £'000s	Listed investments £'000s	Unlisted investments £'000s	Total £'000s
Cost:						
At 1 January 2024	19	13,264	13,283	24	11,702	11,726
Additions at cost	-	-	-	-	-	-
Disposals	-	-	-	(5)	-	(5)
Revaluation to market value	-	5,295	5,295	-	1,562	1,562
At 31 December 2024	19	18,559	18,578	19	13,264	13,283

	Year to 31 December 2024		Year to 31 December 2023	
	Market Value £'000s	Book Value £'000s	Market Value £'000s	Book Value £'000s
Unlisted investments				
Unity Trust Bank	18,559	18,559	13,264	13,264
Listed investments				
Others – National	-	-	-	-
Others – Branches	19	19	19	19
	18,578	18,578	13,283	13,283

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:	Total Partnership	UNISON Share 50%
	2024	2024
Statement of Comprehensive Income	£'000s	£'000s
Income	1,830	915
Expenditure	(1,778)	(889)
Distributions to partners	(52)	(26)
Closing reserves	-	-
	Total Partnership	UNISON Share 50%
	2024	2024
Statement of Financial Position as at 31 December 2024	£'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
NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2024

13 Financial Instruments

Financial Assets and Liabilities	2024 £'000s	2023 £'000s
Financial assets measured at fair value through profit or loss	18,578	13,283
Financial assets measured at amortised cost	187,972	186,413
Financial liabilities measured at amortised cost	(10,052)	(10,281)

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

14 Debtors

	2024 £'000s	2023 £'000s
Members' subscriptions	6,523	6,755
Thompson LLP	3,119	3,119
Other debtors	3,943	4,707
Prepayments and accrued income	4,186	3,213
	17,771	17,794

15 Creditors

	2024 £'000s	2023 £'000s
Payable within one year		
Trade creditors and accruals	(10,051)	(10,644)
PAYE, NI and other taxes	(1,848)	(1,774)
	(11,899)	(12,418)
Creditors: payable later than one year	-	-
	(11,899)	(12,418)

16 Operating Lease Commitments

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

	2024		2023	
	Land and Buildings £'000s	Other £'000s	Land and Buildings £'000s	Other £'000s
National				
Less than one year	1,564	150	2,150	154
Between two and five years	4,035	57	3,025	167
More than five years	3,673	-	1,406	-
Branches				
Less than one year	686	-	677	-
Between two and five years	776	-	935	-
Over five years	324	-	261	-

UNISON
NOTES TO THE FINANCIAL STATEMENTS
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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.

	2024 £'000s	2023 £'000s
Income		
General Fund Donations	48	47
Interest	-	-
Expenditure		
Project donations	(7)	(145)
Surplus/(Deficit)	41	(98)
Reserves as at 1 January 2024	450	548
Reserves as at 31 December 2024	491	450

18 Notes to the Statement of Cash Flows

	2024 £'000s	2023 £'000s
a Reconciliation of Surplus/(Deficit) to Net cash Inflow from Operating Activities		
Gain (Loss) for the year	42,736	(39,573)
Actuarial Loss /(gain) on pension scheme	(21,071)	50,240
Branch Asset amortisation	105	-
Interest Received	(1,675)	(1,286)
Interest and Bank Charges	429	369
Pension costs FRS102 provision	(11,240)	(12,618)
Depreciation/ Amortisation/ Impairment	6,236	4,797
Change in Fair Value of Investments	(5,295)	(1,557)
Decrease/ (Increase) in debtors	27	(1,628)
(Decrease)/ Increase in creditors	(519)	(3,157)
Net cash inflow from operating activities	9,733	(4,413)

	2024 £'000s	Cash Flow £'000s	2023 £'000s
b Analysis of Net Funds			
Short Term Bank Deposits	66,294	(3,054)	63,240
National and Regional – cash at bank	29,332	2,729	32,061
Branches – cash at bank	79,057	(2,169)	76,888
Net funds	174,683	(2,494)	172,189

19 Capital Commitments

There are no significant capital commitments as at 31st December 2024.

20 Related Party Disclosure

At year end UNISON held cash balances with Unity at Branch, Region and National totalling £174.7 million.

UCC supply and deliver the UNISON Direct service to members, UNISON reimbursed UCC costs of £3.2 million in 2024.

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. £3.2m of the intercompany recharges were paid to UCC Ltd in 2024 (2023: £3m) and there is £215K of intercompany loan balances as at 31st December 2024.

UNISON donated £1.0m to UNISON Welfare in 2024.

21 Financial and Operational Risk Management

UNISON is a resilient union entirely funded by its members' subscription fees. Over the years, it has encountered significant financial challenges, primarily due to austerity measures that directly impacted both public sector funding and workers' rights. These policies, which included cuts to public services and wage freezes, severely affected sectors where UNISON is most active, such as healthcare, education, and local government, creating significant challenges for public sector employees. Despite these tough circumstances, UNISON has remained steadfast in its mission to support its members.

By launching targeted recruitment and retention campaigns, the union has effectively grown its membership base, even during periods of economic hardship. Recognising the importance of maintaining a strong membership in challenging times, UNISON has made strategic investments in key areas such as resources, union organisers, activists, and training. These investments have helped offset some of the negative financial impacts of austerity, resulting in increased income, membership growth, and improved member engagement over the past six years.

UNISON's ability to adapt and thrive amidst these challenges demonstrates its resilience and unwavering commitment to its members. As the union continues to grow and strengthen, it remains well-positioned to support its members and confidently navigate future challenges.

The union is strategically placed to manage its operations effectively, with strong foundations in membership, income, cash flow, and reserves. Although UNISON acknowledges the potential impact of political, regulatory, and legislative changes on its financial standing and membership, the organisation remains confident in its ability to address these risks. Regular reviews of operations and member services ensure the union is well-prepared to meet challenges head-on.

With the rise of new technologies, UNISON has adapted by embracing advanced business intelligence and digital communication tools, improving interaction with members. The union continuously reviews its operations and services to improve efficiency, ensuring it is prepared for future challenges.

UNISON proactively manages its financial and operational risks by maintaining balanced budgets, minimising borrowing, and ensuring sufficient reserves. Staff training and professional development remain a top priority, continually seeking ways to optimise resources. This commitment ensures sound financial management and effective operations at all levels.

The union also conducts annual reviews of its going concern status and cash flow projections and develops budgets based on expected income and expenditures. These financial reviews are carefully reported to the Finance and Resource Committee for approval, endorsed by the National Executive Council, and made accessible to external auditors, ensuring a transparent and confident operational environment.

UNISON manages its finances prudently, maximising asset value and minimising external borrowing. In the event of a need for borrowing, the union can access substantial loans backed by its strong asset base. The most significant financial obligation facing the union is its staff pension scheme, which currently has a funding shortfall. However, a comprehensive recovery plan, developed with input from legal and actuarial experts, has been implemented to address this issue. This plan is reviewed every three years to align with economic conditions and funding requirements.

Although inflation generally decreased compared to previous years, 2024 saw unexpected cost increases in key sectors like healthcare and education, particularly around energy costs and staffing, placing additional financial strain on both the union

and its members. However, UNISON's income growth and financial reserves have helped mitigate the impact, ensuring continued stability and resilience.

Looking ahead to 2025, UNISON is confident in its ability to navigate the economic challenges that have disproportionately affected its members, particularly those in low-income sectors. The union has dedicated substantial resources to enhancing its bargaining, negotiating, and campaigning efforts through the Branch Support and Organising Fund, enabling more focused member recruitment and activist training.

UNISON is continuously reviewing its operations and resources to ensure cost-effectiveness while sustaining long-term membership growth. The union remains committed to delivering its core activities without significant reductions, consistently refining its 2025 budget to align with this focus.

Ongoing reviews of assets, resources, and staffing structures aim to optimise efficiency and effectiveness, emphasising sustainability and stability. Significant investments in infrastructure, IT systems, and communication tools demonstrate UNISON's confidence in future growth and its ability to tackle any challenges that may arise.

In conclusion, UNISON is a resilient and financially stable organisation committed to proactively managing risks and optimising resources to ensure long-term success. By addressing challenges such as pension deficits, membership growth, and financial sustainability, the union is well-positioned to continue supporting its members well into the future.

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	2024 £'000s	2024 £'000s	2023 £'000s	2023 £'000s
Income					
Contributions receivable			4,517		4,648
Interest on investments			337		287
Total Income			4,854		4,935
Expenditure					
Major campaigns		(2,450)		(1,175)	
Contributions and donations		(2,022)		(2,148)	
Contribution to General Fund expenses		(64)		(64)	
Total Expenditure			(4,536)		(3,387)
Surplus for the year			318		1,548

Statement of Financial Position

		2024 £'000s	2023 £'000s
Current Assets			
Debtors	2	44	55
Short Term Bank Deposits		13,100	13,000
Cash at bank		766	498
		13,910	13,553
Current Liabilities			
Creditors	3	(39)	-
Net assets		13,871	13,553
Represented by:			
Reserves at 1 January 2024		13,553	12,005
Surplus for the year		318	1,548
Balance 31 December 2024		13,871	13,553

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

	2024 £'000s	2023 £'000s
2 Debtors		
Sundry Debtors	-	-
General Fund	44	55
	44	55
3 Creditors		
Sundry creditors	(38)	-
General Fund	-	-
	(38)	-

4 Contribution to General Fund Expenses

The Financial Statements were approved by the Finance and Resource Management Committee on 30th April 2025 are endorsed by the National Executive Council and signed on its behalf by:


Christina McAnea
General Secretary
30th April 2025


Julia Mwaluke
Vice President
30th April 2025


Lyn Marie O'Hara
Vice President
30th April 2025

Statement of Comprehensive Income

	Notes	2024 £'000s	2024 £'000s	2023 £'000s	2023 £'000s
Income					
Contributions receivable			2,046		2,155
Other Income			-		-
Bank interest			133		160
Total Income			2,179		2,315
Expenditure					
National Expenditure		(4,067)		(1,754)	
National Administration					
Contribution to General Fund expenses		(65)		(65)	
Regional Expenditure		(281)		(305)	
Total Expenditure			(4,413)		(2,124)
(Deficit)/ Surplus for the year			(2,234)		191

Statement of Financial Position

		2024 £'000s	2023 £'000s
Current Assets			
Debtors	2	16	
Short Term Bank Deposits		4,300	7,000
Cash at bank		280	313
		4,596	7,313
Current Liabilities			
Creditors	3	(129)	(612)
Net assets		4,467	6,701
Represented by:			
Reserves at 1 January 2024		6,701	6,510
(Deficit)/ Surplus for the year		(2,234)	191
Balance 31 December 2024		4,467	6,701

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

	2024 £'000s	2023 £'000s
2 Debtors		
Sundry debtors	16	-
Prepayment	-	-
General Fund	-	-
	16	-
3 Creditors		
General Fund	(116)	(592)
Sundry creditors	(13)	(20)
	(129)	(612)

4 Contribution to General Fund Expenses

The Financial Statements were approved by the Finance and Resource Management Committee on 30th April 2025
are endorsed by the National Executive Council and signed on its behalf by:



Christina McAnea
General Secretary
30th April 2025



Julia Mwaluke
Vice President
30th April 2025



Lyn Marie O'Hara
Vice President
30th April 2025

Statement of Comprehensive Income

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Income										
Members' Subscriptions	165,787	163,794	162,381	162,437	165,343	170,754	174,855	172,365	180,337	191,981
Local levy	304	295	282	286	237	245	206	180	180	178
Donations by branch members	107	3	26	223	230	5	89	46	20	62
Allocations to Political Funds	(6,520)	(6,550)	(6,543)	(6,087)	(8,724)	(8,100)	(7,740)	(7,206)	(6,803)	(6,562)
Available Operating Income	159,678	157,542	156,146	156,859	157,086	162,904	167,410	165,385	173,734	185,659
Non-Membership Income	8,939	8,466	11,410	9,694	10,060	10,534	12,216	9,076	10,968	11,032
Total Income	168,617	166,008	167,556	166,553	167,146	173,438	179,626	174,461	184,702	196,691
Total Operating Expenditure	(160,737)	(161,587)	(168,051)	(171,155)	(162,550)	(154,462)	(165,668)	(181,496)	(174,035)	(175,026)
Net Income for the year	7,880	4,421	(495)	(4,602)	4,596	18,976	13,958	(7,035)	10,667	21,665
Actuarial (Losses)/Gains on pension scheme	33,804	(95,510)	58,792	8,562	(17,460)	(107,252)	71,117	169,796	(50,240)	21,071
Surplus/(Deficit) for the year	41,684	(91,089)	58,297	3,960	(12,864)	(88,276)	85,075	162,761	(39,573)	42,736

Statement of Financial Position

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Tangible Assets	98,258	100,475	99,185	99,934	104,597	104,053	99,877	94,274	91,256	90,698
Investments	4,192	4,193	4,193	5,288	7,570	7,569	10,217	11,726	13,283	18,578
Intangible asset	5,575	5,537	5,500	5,462	5,424	5,386	5,349	5,311	5,273	7,975
Total Fixed Assets	108,025	110,205	108,878	110,684	117,591	117,008	115,443	111,311	109,812	117,251
Current Assets	141,404	141,434	145,830	145,630	146,054	167,229	189,008	193,690	190,081	192,548
Current Liabilities	(13,600)	(11,160)	(10,114)	(10,054)	(13,077)	(14,179)	(10,718)	(15,520)	(12,418)	(11,899)
Net Current Assets	127,804	130,274	135,716	135,576	132,977	153,050	178,290	178,170	177,663	180,649
Creditors due in more than one year	-	(355)	(305)	(255)	(205)	(155)	(105)	(55)	-	-
Net Assets excluding pension scheme	235,829	240,124	244,289	246,005	250,363	269,903	293,628	289,426	287,475	297,900
Pension fund deficit	(102,340)	(197,724)	(143,592)	(141,348)	(158,570)	(266,386)	(205,036)	(38,073)	(75,695)	(43,384)
Total Net Assets	133,489	42,400	100,697	104,657	91,793	3,517	88,592	251,353	211,780	254,516
Represented by:										
Reserves	235,829	240,124	244,289	246,005	250,363	269,903	293,628	289,426	287,475	297,900
Pension scheme liability	(102,340)	(197,724)	(143,592)	(141,348)	(158,570)	(266,386)	(205,036)	(38,073)	(75,695)	(43,384)
Accumulated Reserves	133,489	42,400	100,697	104,657	91,793	3,517	88,592	251,353	211,780	254,516
Average number of employees	1,226	1,241	1,220	1,194	1,167	1,152	1,123	1,104	1,121	1,093



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNISON FOR THE YEAR ENDED 31 DECEMBER 2024

Opinion

We have audited the financial statements of UNISON for the year ended 31 December 2024 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 2024 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.

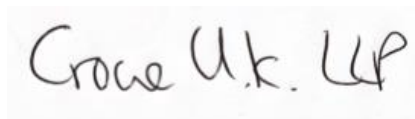
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting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

29 May 2025

Membership audit certificate

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

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes

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

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

Membership audit certificate

Section one

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

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

Yes

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

Yes

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

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

Membership audit certificate (continued)

Signature of assurer	Crowe U.K. LLP
Name	Crowe U.K. LLP
Address	55 Ludgate Hill, London, EC4M 7JW, UK
Date	29-May-25
Contact name and telephone number	Vincent Marke 0207 842 5387

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

If "No" Please explain below:

--	--

Signature	
Name	
Office held	
Date	

Double-click on icon to open guidance