

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	UNSION		
Year ended:	31st December 2025		
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	No	X ('X' in appropriate box)
General Secretary:	Christina McAnea to 21/1/26; Andrea Egan from 22/1/26		
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
	1,410,095	55,263	n/a	n/a	1,465,358
Total	1,410,095	55,263			A 1,465,358

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

1,296,000

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

44,182

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 Attachement 1	Pages 2a, 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:

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]

NEC MEMBERSHIP

DECEMBER 2025

Elected in June 2025

1. ALBERTS, Maria
2. ANTHONY, James
3. ASHLEY, April
4. BARKER, Tom
5. BARWICK, Sarah
6. BIRCH, Rob
7. BLACK, Jenny
8. BOUSKILL, Jayne
9. BRAND, Eddie
10. BRIGHT, Antonia
11. CARRINGTON, Glenn
12. COLLINS, Christine
13. DAVIS, Cath
14. DELANEY, Tracy
15. EDWARDS-COLLEDGE, Corinna
16. EGAN, Andrea
17. ENGLAND, Michelle
18. EVANS, Alison
19. GRAHAM, Stuart
20. GRAY, John
21. GREEN, Janet
22. HAMILTON, Angela
23. HEMRAJ, Samantha
24. HOBSON, Linda
25. HOLDSWORTH, Abigail

26. HOLMES, Greta
27. HOOD, Lorna
28. HOWARD, Sonya
29. JOHNSON, Caroline
30. JONES, David
31. KUSORO, Abiola
32. LAWTON, Julie
33. LONG, Alastair
34. MASON, Clara
35. McFARLANE, Jim
36. McKEE Margaret
37. McKENNA, Catherine
38. MORRIS-KNIGHT, James
39. NOLAN, Libby
40. O'HARA, Lyn Marie
41. OBIGWE, Christophe
42. OWEN, Kath
43. PAPPAS, Glenn
44. POOLE, Karen
45. RIVERA, Jordan
46. ROBINSON, James
47. ROWDEN, Debbie
48. SARTIN, Dan
49. SILVERSTONE, Ash
50. SWEETLOVE, Amanda
51. TAPPER, Jo
52. THOMAS, Denise
53. THOMPSON, Cameron
54. THOMSON, Lorraine
55. TIERNEY, Kerri

56. TRACEY-RAMOS, Micaela

57. WAINWRIGHT, Tracey

58. WALKER, Wendy

59. WAREHAM, Mark

60. WEATHERLEY, Leanne

61. WEBSTER, Bryn

62. WHEELER, Deanne

63. WHITTAKER, Jenny

64. WILD, Fiona

65. WILLIAMS, Phil

66. WILSON, Josephine

67. WRIGHT, Tony

LEAVERS JULY 2025

BERRY Jacqui, BROOKMAN Becky, BUCKLY Mandy, CORRAN Kevin, DOOLAN Jane, EVANS Sara, FIRMAN Helen, FISHER Mark, FORGAN Julie, JONES Elaine, JONES John, KUMARI Manjula, LE MARINEL Maureen, MINTO James, MORAN Nicola, MWALUKE Julia, NORTH Steven, RANKIN Davena, SMELLIE Stephen, SMITH Cameron, SOLERA Antoinette, VERRECCHIA Andrew, VIPOND Danielle, WHEATLEY Liz, WHITBY Ed, WILLIAMS Paul, WILSON Tony

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		197,234
From Members: Other income from members (specify)		
Local Levy		122
Total other income from members		122
Total of all income from members		197,356
Investment income (as at page 12)		3,571
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	48,798	
Total of other income (as at page 4)		48,798
Total income		249,725
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		9,181
Administrative expenses (as at page 10)		124,430
Federation and other bodies (specify)		
Affiliations		5,381
Other Expenditure (as per Attachment 2)		72,823
Total expenditure Federation and other bodies		78,204
Taxation		
Total expenditure		211,815
Interfund Transfers OUT		
Surplus (deficit) for year		37,910
Amount of general fund at beginning of year		229,424
Amount of general fund at end of year		267,334

(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	8,118
Employment Related Issues		Advisory Services	
Legal Services	4,979		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Learning & Organising Services	418
Communications			
Communications	3,139		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Death, Accident and Other Benefits	365
		Gift Aid to Unsiom Welfare	280
carried forward	8,118	Total (should agree with figure in General Fund)	9,181

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Industrial Action Fund	£000	£000
Income			
	From members		1,527
	Investment income (as at page 12)		302
	Other income (specify)		
	Donations by Branch Members		199
	Non-Membership Income		71
	Total other income as specified		270
	Total Income		2,099
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		2,770
	Total Expenditure		2,770
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-671
	Amount of fund at beginning of year		25,092
	Amount of fund at the end of year (as Balance Sheet)		24,421
	Number of members contributing at end of year		n/a

Fund 3		Fund Account	
Name:		£000	£000
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:		£000	£000
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:		£000	£000
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:		£000	£000
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			6,267
		Investment income (as at page 12)			469
	Other income (specify)				
		Total other income as specified			
		Total income			6,736
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)			934
		Expenditure B (as at page ii)			
		Expenditure C (as at page iii)			
		Expenditure D (as at page iv)			
		Expenditure E (as at page v)			403
		Expenditure F (as at page vi)			
		Non-political expenditure (as at page vii)			3,521
		Total expenditure			4,858
		Surplus (deficit) for year			1,878
		Amount of political fund at beginning of year			18,338
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)			20,216
		Number of members at end of year contributing to the political fund			1,235,989
		Number of members at end of the year not contributing to the political fund			229,369
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund			4,748
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	934
Total	934

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 maintaince 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	403
Total	403

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 jobs, pay and better public services	327
Campaigning for social equality and human rights	346
Campaigning for workers rights	116
Political research and consultancy	380

Total expenditure	1,169
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(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£000

Total expenditure	
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£000

(c) the total amount of all other money expended

Administration	473
Donation to Unison	1,879

Total expenditure	2,352
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Total of all expenditures	3,521
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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		88,814
Salaries and Wages included in above	72,244	
Auditors' fees		187
Legal and Professional fees		4,280
Occupancy costs		12,748
Stationery, printing, postage, telephone, etc.		320
Expenses of Executive Committee (Head Office)		625
Expenses of conferences		4,964
Other administrative expenses (specify)		
Staff travel and other costs		4,444
Insurance		1,219
Other Outgoings		
Bank charges		430
Depreciation		6,399
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		124,430
Charged to:	General Fund (Page 3)	124,430
	Industrial Action Fund	2,770
Total		127,200

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	131,273	18,933	41,785		16,510	208,501
(after deduction of £13,654 salary sacrifice)						
President	Nil	Nil	Nil		Nil	Nil
Members of the Executive	Nil	Nil	Nil		Nil	Nil

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	469		3,873
Other investment income (specify)			
	469		3,873
		Total investment income	4,342
Credited to:			
		General Fund (Page 3)	3,571
		Industrial Action Fund	302
		Political Fund	469
		Total Investment Funds	4,342

Balance sheet as at

31st December 2025

(see notes 49 to 52)

Previous Year		£000	£000
90,698	Fixed Assets (at page 14)		89,646
	Investments (as per analysis on page 15)		
19	Quoted (Market value £ (19)		19
26,534	Unquoted		28,524
	Total Investments		28,543
	Other Assets		
	Loans to other trade unions		
17,831	Sundry debtors		18,530
193,129	Cash at bank and in hand		208,106
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
94	Loans		98
	Total of other assets		226,734
	Total assets		344,923
229,424	General fund (page 3)		267,334
25,092	Industrial Action Fund		24,421
18,338	Political Fund Account		20,216
	Liabilities		
	Amount held on behalf of central trade union political fund		
£12,067	Sundry creditors		22,190
£43,384	Pension Scheme liabilities		10,762
£55,451	Total liabilities		32,952
£328,305	Total assets		344,923

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	117,928	1,610	14,359		10,382	144,279
Additions	1,320	295	1,587		664	3,866
Disposals	-2,748		-935			-3,683
Revaluation/Transfers	1,918	625	1,103			3,646
At end of year	118,418	2,530	16,114		11,046	148,108
Accumulated Depreciation						
At start of year	37,595	1,610	11,989		5,347	56,541
Charges for year	2,398	29	1,336		390	4,153
Disposals	-1,297		-935			-2,232
Revaluation/Transfers						
At end of year	38,696	1,639	12,390		5,737	58,462
Net book value at end of year	79,722	891	3,724		5,309	89,646
Net book value at end of previous year	82,312		3,351		5,035	90,698

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	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	9,965	
	Total unquoted (as Balance Sheet)	28,524	
	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	Political Funds £	Total Funds £
Income			
From Members	198,883	6,267	205,150
From Investments	3,873	469	4,342
Other Income (including increases by revaluation of assets)	49,068		49,068
Total Income	251,824	6,736	258,560
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	214,585	4,858	219,443
Funds at beginning of year (including reserves)	254,516	18,338	272,854
Funds at end of year (including reserves)	291,755	20,216	311,971
Assets			
Fixed Assets			89,646
Investment Assets			28,543
Other Assets			226,734
Total Assets			344,923
Liabilities		Total Liabilities	32,952
Net Assets (Total Assets less Total Liabilities)			311,971

Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		Yes
If Yes How many ballots were held: 258		
For each ballot held please complete the information below:		
Ballot 1		
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 2		
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 3		
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 & 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:					Reporting Period			
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?					258			
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
	63	17	9	8	0	No	No	
2	133	20	15	5	0	No	No	
3	172	55	37	18	0	No	No	
4	132	32	27	5	0	No	No	
5	134	47	32	15	0	No	No	
6	253	45	27	18	0	No	No	
7	33	5	4	1	0	No	No	
8	62	7	4	3	0	No	No	
9	258	62	25	37	0	No	No	
10	187	94	77	17	0	Yes	No	
11	193	38	31	7	0	No	No	
12	259	98	77	21	0	No	No	
13	88	37	29	8	0	No	No	
14	182	41	30	11	0	No	No	
15	962	404	370	34	0	No	No	
16	134	33	18	15	0	No	No	
17	134	29	21	8	0	No	No	
18	63	29	24	5	0	No	No	
19	189	55	49	6	0	No	No	
20	436	137	92	45	0	No	No	
21	114	30	22	8	0	No	No	
22	207	73	62	11	0	No	No	
23	47	15	11	4	0	No	No	
24	167	37	27	10	0	No	No	
25	886	443	392	49	2	Yes	No	
26	964	281	231	50	0	No	No	
27	204	56	27	29	0	No	No	
28	42	21	14	7	0	Yes	No	
29	298	64	35	29	0	No	No	

30	262	67	34	33	0 No	No	13.0%
31	307	91	77	14	0 No	No	25.1%
32	34	16	10	6	0 No	No	29.4%
33	151	74	66	8	0 No	No	43.7%
34	298	80	61	19	0 No	No	20.5%
35	493	191	144	46	1 No	No	29.2%
36	106	44	35	9	0 No	No	33.0%
37	215	64	36	28	0 No	No	16.7%
38	43	9	7	2	0 No	No	16.3%
39	43	10	6	4	0 No	No	14.0%
40	34	9	8	1	0 No	No	23.5%
41	53	21	13	8	0 No	No	24.5%
42	246	92	78	13	1 No	No	31.7%
43	209	95	62	33	0 No	No	29.7%
44	146	41	21	20	0 No	No	14.4%
45	680	308	263	45	0 No	No	38.7%
46	145	39	27	12	0 No	No	18.6%
47	395	90	58	32	0 No	No	14.7%
48	56	20	12	8	0 No	No	21.4%
49	154	54	23	31	0 No	No	14.9%
50	155	43	32	11	0 No	No	20.6%
51	73	26	16	10	0 No	No	21.9%
52	180	55	28	27	0 No	No	15.6%
53	108	30	23	7	0 No	No	21.3%
54	349	82	37	45	0 No	No	10.6%
55	230	71	43	28	0 No	No	18.7%
56	257	104	59	45	0 No	No	23.0%
57	1401	763	619	137	7 Yes	No	44.2%
58	169	33	24	9	0 No	No	14.2%
59	183	43	23	20	0 No	No	12.6%
60	387	128	108	20	0 No	No	27.9%
61	72	17	10	7	0 No	No	13.9%
62	104	20	8	12	0 No	No	7.7%
63	250	59	39	20	0 No	No	15.6%
64	7	0	0	0	0 No	No	0.0%
65	309	77	47	30	0 No	No	15.2%
66	39	16	11	5	0 No	No	28.2%
67	69	21	17	4	0 No	No	24.6%
68	134	28	19	9	0 No	No	14.2%
69	312	78	63	15	0 No	No	20.2%
70	282	55	38	17	0 No	No	13.5%
71	98	27	20	7	0 No	No	20.4%
72	192	66	43	22	1 No	No	22.4%
73	89	28	20	8	0 No	No	22.5%
74	278	50	19	31	0 No	No	6.8%
75	52	10	5	5	0 No	No	9.6%
76	80	67	51	16	0 Yes	No	63.8%
77	672	204	172	32	0 No	No	25.6%

78	37	28	24	4	0 Yes	No	64.9%
79	586	398	305	90	3 Yes	No	52.0%
80	1104	759	495	262	2 Yes	No	44.8%
81	1104	759	552	200	7 Yes	No	50.0%
82	322	180	172	8	0 Yes	No	53.4%
83	890	515	485	29	1 Yes	No	54.5%
84	38	31	30	1	0 Yes	No	78.9%
85	333	211	151	60	0 Yes	No	45.3%
86	285	285	266	19	0 Yes	No	93.3%
87	88	75	72	3	0 Yes	No	81.8%
88	19	18	17	1	0 Yes	No	89.5%
89	19	18	17	1	0 Yes	No	89.5%
90	67	62	62	0	0 Yes	No	92.5%
91	224	83	72	11	0 No	No	32.1%
92	12	9	9	0	0 Yes	No	75.0%
93	4	3	3	0	0 Yes	No	75.0%
94	1257	578	443	132	3 No	No	35.2%
95	1257	578	508	61	9 No	No	40.4%
96	45	38	36	2	0 Yes	No	80.0%
97	19	17	17	0	0 Yes	No	89.5%
98	79	53	53	0	0 Yes	No	67.1%
99	646	355	308	47	0 Yes	No	47.7%
100	529	340	338	2	0 Yes	No	63.9%
101	217	100	83	17	0 No	No	38.2%
102	37	37	37	0	0 Yes	No	100.0%
103	16	14	13	1	0 Yes	No	81.3%
104	41	39	28	10	1 Yes	No	68.3%
105	41	39	37	2	0 Yes	No	90.2%
106	201	201	198	2	1 Yes	No	98.5%
107	201	201	190	2	9 Yes	No	94.5%
108	414	288	282	6	0 Yes	No	68.1%
109	40	24	22	2	0 Yes	No	55.0%
110	22	22	17	5	0 Yes	No	77.3%
111	215	157	149	8	0 Yes	No	69.3%
112	18	9	9	0	0 Yes	No	50.0%
113	577	310	241	69	0 Yes	No	41.8%
114	151	151	102	49	0 Yes	No	67.5%
115	290	80	53	27	0 No	No	18.3%
116	98	30	24	6	0 No	No	24.5%
117	120	19	13	6	0 No	No	10.8%
118	172	61	46	15	0 No	No	26.7%
119	136	35	25	10	0 No	No	18.4%
120	30	4	3	1	0 No	No	10.0%
121	160	57	37	20	0 No	No	23.1%
122	225	21	9	12	0 No	No	4.0%
123	33	8	6	2	0 No	No	18.2%
124	55	6	5	1	0 No	No	9.1%
125	231	61	34	27	0 No	No	14.7%

126	328	88	63	23	2 No	No	19.2%
127	228	108	88	20	0 No	No	38.6%
128	243	43	25	18	0 No	No	10.3%
129	194	40	25	15	0 No	No	12.9%
130	287	70	61	9	0 No	No	21.3%
131	237	82	63	19	0 No	No	26.6%
132	244	109	95	14	0 No	No	38.9%
133	183	33	28	5	0 No	No	15.3%
134	74	15	11	4	0 No	No	14.9%
135	145	27	19	8	0 No	No	13.1%
136	168	47	34	13	0 No	No	20.2%
137	353	81	52	29	0 No	No	14.7%
138	67	30	27	3	0 No	No	40.3%
139	188	63	49	14	0 No	No	26.1%
140	403	137	97	39	1 No	No	24.1%
141	118	21	18	3	0 No	No	15.3%
142	210	79	70	9	0 No	No	33.3%
143	58	21	18	3	0 No	No	31.0%
144	165	33	24	9	0 No	No	14.5%
145	200	66	56	9	1 No	No	28.0%
146	1003	423	373	50	0 No	No	37.2%
147	193	22	15	6	1 No	No	7.8%
148	448	121	92	29	0 No	No	20.5%
149	335	97	65	32	0 No	No	19.4%
150	82	23	21	2	0 No	No	25.6%
151	40	16	15	1	0 No	No	37.5%
152	273	59	39	20	0 No	No	14.3%
153	248	61	28	33	0 No	No	11.3%
154	91	8	4	4	0 No	No	4.4%
155	60	16	13	3	0 No	No	21.7%
156	335	73	63	10	0 No	No	18.8%
157	160	54	41	13	0 No	No	25.6%
158	77	34	30	4	0 No	No	39.0%
159	34	7	5	2	0 No	No	14.7%
160	284	55	37	18	0 No	No	13.0%
161	435	157	114	41	2 No	No	26.2%
162	119	46	42	4	0 No	No	35.3%
163	155	62	51	11	0 No	No	32.9%
164	29	2	0	2	0 No	No	0.0%
165	232	34	21	13	0 No	No	9.1%
166	439	121	74	47	0 No	No	16.9%
167	223	64	42	22	0 No	No	18.8%
168	660	212	182	30	0 No	No	27.6%
169	69	16	12	4	0 No	No	17.4%
170	44	10	10	0	0 No	No	22.7%
171	33	6	4	2	0 No	No	12.1%
172	108	29	17	12	0 No	No	15.7%
173	119	44	38	6	0 No	No	31.9%

174	237	92	79	13	0 No	No	33.3%
175	213	92	61	31	0 No	No	28.6%
176	162	34	20	14	0 No	No	12.3%
177	166	38	29	9	0 No	No	17.5%
178	53	17	8	9	0 No	No	15.1%
179	155	50	28	21	1 No	No	18.1%
180	265	65	46	19	0 No	No	17.4%
181	125	45	33	12	0 No	No	26.4%
182	189	52	28	24	0 No	No	14.8%
183	120	62	37	25	0 Yes	No	30.8%
184	2	1	1	0	0 Yes	No	50.0%
185	127	27	23	4	0 No	No	18.1%
186	222	46	26	20	0 No	No	11.7%
187	326	77	32	45	0 No	No	9.8%
188	231	57	42	15	0 No	No	18.2%
189	244	58	41	17	0 No	No	16.8%
190	388	96	61	35	0 No	No	15.7%
191	51	12	8	4	0 No	No	15.7%
192	1425	712	627	82	3 No	No	44.0%
193	164	37	25	12	0 No	No	15.2%
194	184	43	25	18	0 No	No	13.6%
195	350	93	78	15	0 No	No	22.3%
196	70	22	17	5	0 No	No	24.3%
197	110	15	9	6	0 No	No	8.2%
198	582	222	187	35	0 No	No	32.1%
199	255	62	45	17	0 No	No	17.6%
200	234	70	47	23	0 No	No	20.1%
201	12	4	3	1	0 No	No	25.0%
202	178	38	22	16	0 No	No	12.4%
203	395	118	77	41	0 No	No	19.5%
204	298	73	50	23	0 No	No	16.8%
205	309	62	41	21	0 No	No	13.3%
206	38	18	16	2	0 No	No	42.1%
207	144	39	30	8	1 No	No	20.8%
208	201	70	51	19	0 No	No	25.4%
209	75	17	13	4	0 No	No	17.3%
210	195	49	25	24	0 No	No	12.8%
211	136	28	24	4	0 No	No	17.6%
212	293	113	88	25	0 No	No	30.0%
213	344	93	79	14	0 No	No	23.0%
214	554	230	182	47	1 No	No	32.9%
215	225	65	47	18	0 No	No	20.9%
216	154	22	15	7	0 No	No	9.7%
217	271	43	28	15	0 No	No	10.3%
218	118	31	27	4	0 No	No	22.9%
219	200	82	63	18	1 No	No	31.5%
220	85	22	18	4	0 No	No	21.2%
221	275	45	23	22	0 No	No	8.4%



NO
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YES
YES

Information on Industrial Action

Name of Organisation:				Reporting Period	
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below	
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute
1	A	01/01/2025 - 14/01/2025	14	Action Short of a Strike	A: Terms and conditions of employment, or the physical conditions in which any workers are required 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
2	A	18/01/2025 - 23/02/2025	37	Action Short of a Strike	
3	A	02/03/2025 - 22/05/2025	82	Action Short of a Strike	
4	A	27/10/2025 - 29/10/2025	3	Action Short of a Strike	
5	A	27/10/2025 - 14/11/2025	19	Action Short of a Strike	
6	A	31/10/2025 - 04/11/2025	5	Action Short of a Strike	
7	A	06/11/2025 - 06/11/2025	1	Action Short of a Strike	
8	A	08/11/2025 - 11/11/2025	4	Action Short of a Strike	
9	A	13/11/2025 - 13/11/2025	1	Action Short of a Strike	
10	A	15/11/2025 - 24/11/2025	10	Action Short of a Strike	
11	A	29/11/2025 - 04/12/2025	6	Action Short of a Strike	

12	A	07/12/2025 - 11/12/2025	5	Action Short of a Strike
13	A	14/12/2025 - 18/12/2025	5	Action Short of a Strike
14	A	21/12/2025 - 28/12/2025	8	Action Short of a Strike
15	A	02/01/2025 - 04/01/2025	3	Strike Action
16	A	06/01/2025 - 07/01/2025	2	Strike Action
17	A	02/01/2025 - 04/01/2025	3	Strike Action
18	A	06/01/2025 - 11/01/2025	6	Strike Action
19	A	13/01/2025 - 18/01/2025	6	Strike Action
20	A	20/01/2025 - 25/01/2025	6	Strike Action
21	A	01/02/2025	1	Strike Action
22	A	03/02/2025 - 08/02/2025	6	Strike Action
23	A	10/02/2025 - 15/03/2025	34	Strike Action
24	A	17/02/2025 - 22/02/2025	6	Strike Action
25	A	24/02/2025 - 28/02/2025	5	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.

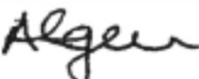
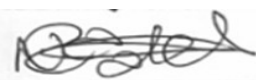
Accounting policies

(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:	Andrea Egan, General Secretary	Name:	Nita Patel, Assistant General Secretary - Chief Financial Officer
Date:	27th May 2026	Date:	27th May 2026

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

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 2025.

Amounts not received as at 31 December 2025 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 Significant Management Judgements and 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.
Unlisted investments – are held at fair value and relate to a holding in Unity Trust Bank Plc. As a private bank there are no quoted prices available for Unity Trust Bank Plc shares. Management have assessed the fair value of the investment in Unity Trust Bank Plc on the basis of the best available information at the year end including recent third party share transactions, the 2024 audited financial statements, a Quarter 3 (September 2025) trading update from Unity Trust Bank Plc to shareholders and the draft Unity Trust Bank Plc financial statements for the year ended 31 December 2025. There were no third party share transactions in Unity Trust Bank Plc during 2025 and the 2025 fair value was determined by reference to the most recent third party transaction which occurred in June 2024 and other financial information detailing the net asset per share of Unity Trust Bank Plc, to which management applied a discount reflecting a number of risk factors including the illiquidity of the shares.

- 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.

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)

Signature(s) of auditor or auditors:	Vincent Marke	
Name(s):	Vincent Marke	
Profession(s) or Calling(s):	Registered Auditor (FCA)	
Address(es):	Crowe U.K. LLP	
	55 Ludgate Hill	
	London	
Postcode	EC4M 7JW	
Date	28.05.2026	
Contact name for inquiries and telephone number:	07442835848	

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

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 /No

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

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

Membership audit certificate

Section one

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

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

Yes / No

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

Yes / No

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two

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

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / No

If "No" Please explain below:

--	--

Signature	
Name	
Office held	
Date	

Membership audit certificate (continued)

Signature of assurer	Vincent Marke
Name	Vincent Marke (FCA)
Address	55 Ludgate Hill, London, EC4M 7JW
Date	28.05.2026
Contact name and telephone number	7442835848