Statement of Financial Affairs 2025
Information for UNISON members
To members of UNISON as required by the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993.

UNISON
the public service union

1 UNISON
Income and Expenditure Statement for the year ended 31 December 2025

	£000s
Members' subscriptions	205,027
Donations by Branch members	199
Members' local levy	122
Non-membership income	13,050
Total income	**218,398**
Allocations to Political Funds	**(6,266)**
Operating income	212,132
Total expenditure	**(193,450**
Net income	18,682
Investment Income	3,873
Interest paid	(430)
Distributions from Joint Venture	96
Loss on Disposal of Property	(628)
Changes in Fair value of Investments	-
Net Income for the year	**21,593**
Actuarial loss on pension scheme	15,646
Surplus for the year	**37,239**
Reserves at 1 January 2025	254,516
Total reserves as at 31 December 2025	**291,755**

Campaign Fund

Income – members' voluntary contributions	4,365
Total expenditure	(3,133)
Surplus before interest	**1,232**
Net interest	349
Surplus for the year	**1,581**
Reserves at 1 January 2025	13,871
Total reserves as at 31 December 2025	**15,452**

Labour Link Fund

Income – members' voluntary contributions	1,902
Total expenditure	(1,725)
Surplus before interest	**177**
Net interest	120
Surplus for the year	**297**
Reserves at 1 January 2025	4,467
Total reserves as at 31 December 2025	**4,764**

Note

The Income and Expenditure Statement shown above is the sum of the General Fund and Industrial Action Fund at National, Region and Branch level plus our share of other UNISON activities and Managers in Partnership. In addition the impact of the staff pension schemes has been included in full in accordance with FRS102. The breakdown of overall surplus/(deficit) is as given below.

General Fund	
National	(496)
Branches	3,878
Regional lay committees	1,906
	5,288
Industrial Action Fund	
National	(379)
Branches	(292)
	(671)
Pension scheme	16,976
Overall Surplus for UNISON (before actuarial gain on pension scheme of £16m)	**21,593**

2 Remuneration paid to President, General Secretary and Members of the National Executive Council

Statement of salaries and other taxable benefits provided to the president, the general secretary and members of the executive

	£
President — no salary or other taxable benefits	NIL
Members of the National Executive Council	
— no salary or other taxable benefits	NIL
General Secretary	
Salary	138,033
Salary sacrifice	(13,654)
London weighting	6,894
Taxable subsistence	3,489
Benefit in Kind	13,021
Total salary and benefits	**147,783**
Employer's national insurance costs	18,933
Employer's Pension Contribution	41,785
Total salary and on costs for the	
year ended 31.12.2025	**208,501**

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.

3 Statement to the Members

Political Fund

Members who joined UNISON on or after March 1 2018 and who gave notice that they wished to contribute to the Political Fund, may withdraw that notice by giving notice to the Union (a "withdrawal notice").

Financial Affairs of the Union

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the Union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

Before taking any steps as set out in the above paragraphs as laid down by the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993, it would be advisable for the member to communicate initially with the Branch Secretary, then the Regional Secretary and finally the Director of Finance or the General Secretary. After taking such steps, if the member is not satisfied then the member should resort to the remedies as set out in the first three paragraphs above.

A full set of the financial statements is available for inspection from your branch secretary / regional secretary.

Reporting on Summarised Accounts

The above summarised Statement of Financial Affairs are extracted from the full statutory annual report and financial statements which were approved and endorsed by the National Executive Council on 30 April 2026. The full financial statements, on which the auditors Crowe U.K. LLP gave an unqualified audit report on 26th May 2026, will be submitted to the Certification Officer in July 2026.

The auditors have confirmed to the National Executive Council that, in their opinion, the summarised Statement of Financial Affairs are consistent with the full financial statements for the year ended 31 December 2025.

These summarised Statement of Financial Affairs may not contain sufficient information to gain a complete understanding of the financial affairs of the trade union. The full statutory report, financial statements and auditors' report may be obtained from UNISON at UNISON Centre, 130 Euston Road, London NW1 2AY.

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