

## Statement of Financial Affairs 2013

### 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.

## 1 UNISON

Income and Expenditure Statement for the year ended 31 December 2013

£000s

Members' subscriptions	169,122
Donations by Branch members	152
Members' local levy	309
Non-membership income	8,058
<b>Total income</b>	<b>177,641</b>
Allocations to Political Funds	(6,632)
Operating income	171,009
<b>Total expenditure</b>	<b>(162,055)</b>
Net income	8,954
Net interest	164
<b>Net income for the year</b>	<b>9,118</b>
Actuarial gains on pension scheme	12,890
<b>Surplus for the year</b>	<b>22,008</b>
Reserves at 1 January 2013	95,625
<b>Total reserves as at 31 December 2013</b>	<b>117,633</b>

## GENERAL POLITICAL FUND

Income - members' voluntary contributions	3,253
Total expenditure	(4,062)
Surplus before interest	(809)
Net interest	19
Surplus for the year	(790)
Reserves at 1 January 2013	4,617
<b>Total reserves as at 31 December 2013</b>	<b>3,827</b>

## AFFILIATED POLITICAL FUND

Income - members' voluntary contributions	3,379
Total expenditure	(2,494)
Surplus before interest	885
Net interest	10
Surplus for the year	895
Reserves at 1 January 2013	2,474
<b>Total reserves as at 31 December 2013</b>	<b>3,369</b>

### 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, College of Operating Department Practitioners Ltd and Managers in Partnership. In addition the impact of the staff pension schemes has been included in full in accordance with FRS 17.

The breakdown of overall surplus is as given below.

### General Fund

National	3,884
Branches	473
Regional lay committees	(49)
	<u>4,308</u>

### Industrial Action Fund

National	1,181
Branches	191
	<u>1,372</u>

Group Companies and Pension scheme

	<u>3,438</u>
<b>Overall surplus for UNISON</b> (before actuarial gain on pension scheme of £12,890,000)	<b>9,118</b>

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

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

<b>President - No salary or other taxable benefits</b>	£ nil
<b>General Secretary</b>	
Salary (after salary sacrifice)	90,251
Salary sacrifice	9,096
London weighting	4,972
Taxable expenses	2,516
Car benefit	5,279
<b>Total salary and benefits</b>	<b>112,114</b>
Employer's national insurance costs	13,848
Total salary and on costs for the year ended 31.12. 2013	<u>125,962</u>

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.

**Members of the Executive - No salary or other taxable benefits**

nil

### 3 Statement to the Members

"A member who is concerned that some irregularity may be occurring, or has 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 Financial Officer 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.

#### **INDEPENDENT AUDITOR REPORT TO THE MEMBERS OF UNISON**

We have audited the Financial Statements of UNISON for the year ended 31 December 2013 which comprise the Consolidated Revenue Account, the Consolidated Balance Sheet, the Consolidated Cash Flow Statement and the related notes, for the union and the group, plus the Affiliated Political Fund and the General Political Fund on pages 26 to 27. These Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

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

#### **Respective Responsibilities of Officers and Auditor**

As explained more fully in the Statement of Officers' Responsibility, the union's officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. 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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Foreword and the Report on the Financial Statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on the Financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of UNISON's affairs as at 31 December 2013 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.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Unions 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 or returns.

Crowe Clark Whitehill LLP  
Statutory Auditor  
St Bride's House, 10 Salisbury Square  
London, EC4Y 8EH