

## Statement of Financial Affairs 2016

### 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 2016

	£000s
Members' subscriptions	163,794
Donations by Branch members	3
Members' local levy	295
Non-membership income	8,466
<b>Total income</b>	<b>172,558</b>
Allocations to Political Funds	(6,550)
Operating income	166,008
<b>Total expenditure</b>	<b>(161,798)</b>
Net income	4,210
Investment Income	303
Interest paid	(249)
Distributions from Joint Venture	157
Changes in Fair value of Investments	-
<b>Net income for the year</b>	<b>4,421</b>
Actuarial loss on pension scheme	(95,510)
<b>Deficit for the year</b>	<b>(91,089)</b>
Reserves at 1 January 2016	133,489
<b>Total reserves as at 31 December 2016</b>	<b>42,400</b>

#### GENERAL POLITICAL FUND

Income - members' voluntary contributions	3,174
Total expenditure	(2,719)
<b>Surplus before interest</b>	<b>455</b>
Net interest	18
<b>Surplus for the year</b>	<b>473</b>
Reserves at 1 January 2016	7,230
<b>Total reserves as at 31 December 2016</b>	<b>7,703</b>

#### AFFILIATED POLITICAL FUND

Income - members' voluntary contributions	3,376
Total expenditure	(2,733)
<b>Surplus before interest</b>	<b>643</b>
Net interest	6
<b>Surplus for the year</b>	<b>649</b>
Reserves at 1 January 2016	2,734
<b>Total reserves as at 31 December 2016</b>	<b>3,383</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 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 is as given below.

#### General Fund

National	1,910
Branches	840
Regional lay committees	387
	<b>3,137</b>

#### Industrial Action Fund

National	795
Branches	363
	<b>1,158</b>
Pension scheme	126
<b>Overall surplus for UNISON</b> (before actuarial loss on pension scheme of £95,510,000)	<b>4,421</b>

#### 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

	£
<b>President - No salary or other taxable benefits</b>	nil
<b>Members of the National Executive Council - No Salary or other taxable benefits</b>	nil
<b>General Secretary</b>	
Salary (after salary sacrifice)	95,850
Salary sacrifice	8,805
London weighting	5,225
Taxable subsistence	2,643
Car benefit	5,094
<b>Total salary and benefits</b>	<b>117,617</b>
Employer's national insurance costs	12,908
<b>Total salary and on costs for the year ended 31.12. 2016</b>	<b>130,525</b>

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

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 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

On 5th May 2017 we reported as the auditor to the members of UNISON on the financial statements prepared under FRS 102 The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and our report was as follows:

We have audited the Financial Statements of UNISON for the year ended 31 December 2016, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows, the Accounting Policies and the related notes numbered 1 to 21, for the group plus the Affiliated Political Fund and The General Political Fund on pages 25 to 26. 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 audit work has been undertaken so that we might state to UNISON'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 UNISON and UNISON's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### Respective Responsibilities of Officers and Auditor

As explained more fully in the Statement of Officers' Responsibility on page 4, UNISON's Officers are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view. We have been appointed as auditors 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 UNISON'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 2016 and of its transactions for the year then ended;
- have been properly prepared in accordance with FRS102 The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland; 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 to you in respect of the following matters where the Trade Union and Labour Relations Act 1992 require 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  
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