

**Statement of Financial Affairs 2023**  
**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 2023**

	£000s
Members' subscriptions	180,337
Donations by Branch members	20
Members' local levy	180
Non-membership income	10,469
<b>Total income</b>	<b>191,006</b>
<b>Allocations to Political Funds</b>	<b>(6,803)</b>
Operating income	184,203
<b>Total expenditure</b>	<b>(176,564)</b>
Net income	7,639
Investment income	1,672
Interest paid	(369)
Distributions from Joint Venture	168
Changes in Fair value of Investments	1,557
<b>Net Income for the year</b>	<b>10,667</b>
Actuarial loss on pension scheme	(50,240)
<b>Deficit for the year</b>	<b>(39,573)</b>
Reserves at 1 January 2023	251,353
<b>Total reserves as at 31 December 2023</b>	<b>211,780</b>

**Campaign Fund**

Income – members' voluntary contributions	4,648
Total expenditure	(3,387)
<b>Surplus before interest</b>	<b>1,261</b>
Net interest	287
<b>Surplus for the year</b>	<b>1,548</b>
Reserves at 1 January 2023	12,005
<b>Total reserves as at 31 December 2023</b>	<b>13,553</b>

**Labour Link Fund**

Income – members' voluntary contributions	2,155
Total expenditure	(2,124)
<b>Surplus before interest</b>	<b>31</b>
Net interest	160
<b>Surplus for the year</b>	<b>191</b>
Reserves at 1 January 2023	6,510
<b>Total reserves as at 31 December 2023</b>	<b>6,701</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 deficit is as given below .

**General Fund**

National	795
Branches	1,953
Regional lay committees	2,030
	<b>4,778</b>

**Industrial Action Fund**

National	(7,144)
Branches	415
	<b>(6,729)</b>
Pension scheme	12,618
<b>Overall Surplus for UNISON</b> (before actuarial loss on pension scheme of £50m)	<b>10,667</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

	£
President – no salary or other taxable benefits	NIL
Members of the National Executive Council – no salary or other taxable benefits	NIL
<b>General Secretary</b>	
Salary	125,450
Salary sacrifice	(13,269)
London weighting	6,273
Taxable subsistence	3,173
Benefit in Kind	7,119
<b>Total salary and benefits</b>	<b>128,746</b>
Employer's national insurance costs	15,529
Employer's Pension Contribution	37,366
<b>Total salary and on costs for the year ended 31.12.2023</b>	<b>181,641</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

### 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 26 April 2023. The full financial statements, on which the auditors Crowe U.K. LLP gave an unqualified audit report on 22 May 2024, will be submitted to the Certification Officer in July 2024.

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 2023.

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.