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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

UNISON

Year ended:

31 DECEMBER 2012

List no:

736/T

Head or Main Office:

UNISON CENTRE
130 EUSTON ROAD
LONDON
NW1 2AY

Website address (if available)

www.unison.org.uk

Has the address changed during the year to which the return relates?

Yes

No



(Click the appropriate box)

General Secretary:

Dave Prentis

Telephone Number:

0845 355 0845

Contact name for queries regarding

Simon Crane

Telephone Number:

020 7121 5373

E-mail:

s.crane@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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

**Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ**

For Unions based in Scotland:

**Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG**

(Revised February 2011)

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
MALE	291,380	7,965			299,345
FEMALE	974,445	27,710			1,002,155
TOTAL	1,265,825	35,675			1,301,500

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

6,095

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

1,286,000

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Members of the executive	See attached pages a, b, c, and d		

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

NEC MEMBERS AS AT 31 DECEMBER 2012

AVERY®

No. L7173X™

▼ QuickPEEL™ Labels / Adress-Etikette

NAME

James Anthony ▲

April Ashley ▲

Roger Bannister

Josie Bird

Sarah Brown

Jean Butcher

Liz Cameron

John Campbell

Jane Carolan ▲

Helen Davies ▲

Sandra Dee Masson

Lesley Discombe

Ian Fleming

Sue Forster

Melanie Fender

Bernie Gallagher

Paul Gilroy

Paul Glover

Moz Greenshields

John Gray

Feed in this direction / Einzugsrichtung / Sans de chargement

Angela Greenhalgh

Mike Hayes

Susan Highton

Paul Holmes

Helen Jenner

John Jones

Stephen Kennedy

Abiola Kursoro

Diana Leach

Maureen Le Marinel

Mary Locke

Angela Lynes

John Mackfall

Gill Malik

David Marsden

Gordon McKay

Margaret McKee

Lucia McKeever

Isobel McVicar

Ann Moses

Feed in this direction / Einzugsrichtung / Sens de chargement



Wendy Nichols

Kevin O'Grady

Vicky Perrin

Lynn Poulton

Karen Reissmann

Eric Roberts

Jon Rogers

Feed in this direction / Einzugsrichtung / Sens de chargement



Carol Sewell

Kim Silver

Eleanor Smith

Graham Smith

Kathy Smith

Irene Stacey

Sian Stockham

Christine Sullivan

Linda Sweet

Kath Symonds

Chris Tansley

Jean Thorpe

Mike Tucker

Steve Warwick

Max Watson

Anthony Wilson

Mark Clifford
Resigned July'12

Katie Collins
Resigned Dec'12

Vera Keary
Resigned June'12

Julie Robinson
Resigned June'12

Alison Shepherd
Resigned April'12

▲
▲
▲

Feed in this direction / Einzugsrichtung / Sens de chargement

▲
▲
▲

GENERAL FUND

(see notes 13 to 18)

	£'000	£'000
INCOME		
From Members: Contributions and Subscriptions		162,840
From Members: Other income from members (specify)		
Local levy	212	
		212
Total other income from members		212
Total of all income from members		163,052
Investment income (as at page 12)		141
Other Income		
Income from Federations and other bodies (as at page 4)	Nil	
Income from any other sources (as at page 4)	9,914	
		9,914
Total of other income (as at page 4)		9,914
		TOTAL INCOME
		173,107
EXPENDITURE		
Benefits to members (as at page 5)		12,087
Administrative expenses (as at page 10)		104,054
Federation and other bodies (specify)		
Affiliations	4,711	
Other expenditure (as at page 3a)	50,421	
Movement on Pension scheme. Loss/(surplus)in year	13,767	
Total expenditure Federation and other bodies		68,899
Taxation		
		TOTAL EXPENDITURE
		185,040
		(11,933)
Surplus (deficit) for year		(11,933)
Amount of general fund at beginning of year		82,103
Amount of general fund at end of year		70,170

GENERAL EXPENDITURE – OTHER EXPENDITURE

	£'000
Membership Participation Unit	493
General Publicity	469
Membership Services	2,269
Information Technology	7,940
International Relations	240
Miscellaneous expenditure	916
Regional Office expenditure	3,122
Branch Organisation	30,363
RMS	1,095
Pension protection levy	214
International fund	178
Ballots and elections	1,422
Additional pension costs	1,700
	50,421

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£'000	£'000
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		Nil
Other income		
Distributions from joint ventures	248	
Non membership income	8,816	
Revaluation of assets	850	
TOTAL OTHER INCOME		9,914
TOTAL OF ALL OTHER INCOME		9,914

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£'000		£'000
Representation – Employment Related Issues	5,473	brought forward	9,522
		Education and Training services	1,931
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications	4,049	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
		Death, accident and other benefits	384
Dispute Benefits		Gift Aid to UNISON Welfare	250
Other Cash Payments			
carried forward	9,522	Total (should agree with figure in General Fund)	12,087

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	INDUSTRIAL ACTION	£'000	£'000
Income			
	From members		1,308
	Investment income (as at page 12)		72
	Donations by branch members		22
	Other income (specify)		
	Taxation		
	Non membership income	441	
	Total other income as specified		441
	Total Income		1,843
Expenditure			
	Benefits to members	451	
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		451
	Surplus (Deficit) for the year		1,392
	Amount of fund at beginning of year		24,078
	Amount of fund at the end of year (as Balance Sheet)		25,470
	Number of members contributing at end of year		N/A

FUND 3		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		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	
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£'000	£'000
Income	Members contributions and levies		6,716
	Investment income (as at page 12)		22
	Other income (specify)		
	Total other income as specified		
		Total income	6,738
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	National expenditure	1,868	
	National administration	365	
	Contributions to general fund	116	
	Regional expenditure	272	
	Campaigns	2,803	
	Total expenditure		5,424
	Surplus (deficit) for year		1,314
	Amount of political fund at beginning of year		5,777
	Amount of political fund at the end of year (as Balance Sheet)		7,091
	Number of members at end of year contributing to the political fund		1,213,166
	Number of members at end of the year not contributing to the political fund		88,334
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		9,593

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 fund		
	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		

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

Administrative Expenses		£'000
Remuneration and expenses of staff		67,685
Salaries and Wages included in above	£50,970	
Auditors' fees		151
Legal and Professional fees		8,762
Occupancy costs		10,054
Stationery, printing, postage, telephone, etc.		1,084
Expenses of Executive Committee (Head Office)		594
Expenses of conferences		2,799
Other administrative expenses (specify)		
Staff travel and other costs		5,785
insurances		1,170
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		375
Mortgages		
Other loans		
Depreciation		5,595
Taxation		0
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	104,054
Charged to:	General Fund (Page 3)	104,054
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	104,054

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Salary Sacrifice £	Other Benefits		Total £
				Description	Value £	
General Secretary	93,194	10,983	9,578	Expenses and car benefit	7,502	121,257
President	NIL	NIL	NIL		NIL	NIL
Members of the executive	NIL	NIL	NIL		NIL	NIL
'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.						

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	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	22		213
Other investment income (specify)			
	22		213
		Total investment income	235
		Credited to:	
		General Fund (Page 3)	141
		Fund (Account 2)	72
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	22
		Total Investment Income	235

BALANCE SHEET as at 31 December 2012

(see notes 47 to 50)

Previous Year		£'000	£'000
113,731	Fixed Assets (at page 14)		110,900
	Investments (as per analysis on page 15)		
2	Quoted (Market value £)		382
22,145	Unquoted		7,421
	Total Investments		118,703
	Other Assets		
	Loans to other trade unions		
18,189	Sundry debtors	35,131	
98,974	Cash at bank and in hand	91,240	
	Income tax to be recovered		
	Stocks of goods		
218	Others (specify)-Other loans	199	
	Total of other assets		126,570
253,259	TOTAL ASSETS		245,273
82,103	Fund (Account 1)		70,170
24,078	Fund (Account 2)		25,470
	Fund (Account)		
	Superannuation Fund (Account)		
5,777	Political Fund (Account-1)		7,091
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
34,712	Sundry creditors		22,186
	Accrued expenses		
	Provisions		
106,589	Pension scheme liabilities		120,356
253,259	TOTAL LIABILITIES		245,273
253,259	TOTAL ASSETS		245,273

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Building		Furniture and Equipment £'000	Motor Vehicles £	Not used for union business £'000	Total £'000
	Freehold £'000	Leasehold £'000				
Cost or Valuation						
At start of year	104,911	2,602	15,772		6,408	129,693
Additions	305		2,401		82	2,788
Disposals			(3,029)			(3,029)
At end of year	105,216	2,602	15,144	NIL	6,490	129,452
Accumulated Depreciation						
At start of year	6,245	1,342	8,832		1,268	17,687
Charges for year	(1,230)	199	6,351		275	5,595
Disposals			(3,029)			(3,029)
At end of year	5,015	1,541	12,154	NIL	1,543	20,253
Net book value at end of year	100,201	1,061	2,990	NIL	4,947	109,199
Held at regions						
Held at branches	1,122	25	554			1,701
Net book value at end of year	101,323	1,086	3,544	NIL	4,947	110,900
Net book value at end of previous year	99,894	1,289	7,408	NIL	5,140	113,731

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £'000	Political Fund £'000
Equities (e.g. Shares)	382	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	382	
Market Value of Quoted Investment	382	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Unity trust bank	1,771	
Other unquoted investments (to be specified)		
Investment properties	5,650	
TOTAL UNQUOTED (as Balance Sheet)	7,421	
Market Value of Unquoted Investments	7,421	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
College of Operating Department Practitioners Limited	0602 8631 Limited by guarantee		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
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 60 to 71)

	All funds except Political Funds £'000	Political Funds £'000	Total Funds £'000
INCOME			
From Members	164,360	6,716	171,076
From Investments	213	22	235
Other Income (including increases by revaluation of assets)	10,377		10,377
Total Income	174,950	6,738	181,688
EXPENDITURE (including decreases by revaluation of	185,491	5,424	190,915
Total Expenditure	185,491	5,424	190,915
Funds at beginning of year (including reserves)	106,181	5,777	111,958
Funds at end of year (including reserves)	95,640	7,091	102,731
ASSETS			
Fixed Assets			110,900
Investment Assets			7,803
Other Assets			126,570
		Total Assets	245,273
LIABILITIES		Total Liabilities	142,542
NET ASSETS (Total Assets less Total Liabilities)			102,731

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

Taxation

No corporation tax was payable by the union in the current year, because of relief available.

	General Fund £'000s	General Political Fund £'000s	Affiliated Political Fund £'000s	Industrial Action £'000s	Total £'000s
2012					
Corporation tax (recoverable)/chargeable	0	0	0	0	0
	0	0	0	0	0
2011					
Prior year provisions no longer required	(31)	9	1	21	0
	(31)	6	1	21	0

ACCOUNTING POLICIES

(see notes 74 and 75)

1 Basis of Financial Statements

- a** The Financial Statements have been prepared on a historical cost basis and in accordance with applicable accounting standards.
- b** UNISON has consolidated the results of the different parts of the union on a line by line basis. The Consolidated Financial Statements are comprised of two elements.
- Total Union represents
- * All the income, expenditure and net assets of National Office, Branches and Regions (General fund)
 - * All the income, expenditure and net assets the Industrial Action Fund
 - * All adjustments required in connection with the inclusion of pension scheme income, expenditure, assets and liabilities as required by FRS 17.
- Total Group represents
- * Total union results as described above
 - * All the income and expenditure and net assets of subsidiary undertakings, where UNISON owns a controlling interest in the shares of a separate entity. Currently CODP Ltd.
 - * UNISON's share of the net income, expenditure, assets and liabilities of any joint venture. Currently 50% of Managers in Partnership
- c** Where audited year end returns have not yet been received from Branches, previous year end audited amounts have been incorporated into the Financial Statements.
- d** Expenditure is accounted for on an accruals basis. All amounts of irrecoverable VAT are added to expenditure incurred.
- e** **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 within the National results within the General Fund.
- f** **Earmarked Reserves**
These reserves are part of the general fund, and all income and expenditure is included within the national results within the General fund. Unspent revenue budgets are ring fenced within the reserves of UNISON.

2 Other Accounting Policies

- a** **Subscriptions**
Members' subscriptions are brought into the Revenue Account on the basis of subscriptions due for the year ending 31 December 2012.
Amounts not received as at 31 December 2012 are included in current assets under the heading Debtors.
- b** **Interest on Investments and Loans**
Interest on investments and loans comprises gross interest receivable for the year.
- c** **Depreciation**
Freehold buildings are depreciated on a straight line basis at two per cent per annum on cost. The exception to this relates to chalets at Croyde Bay Holiday Village which are depreciated on a straight line basis over a period of 20 years. Assets are depreciated from the year of purchases with the exception of Croyde Bay Holiday Village which starts the following year.
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.
The cost threshold for inclusion as a fixed asset is £1,000.
- d** **Investments**
Unlisted investments are carried at cost less provision for any permanent diminution in value. Mabledon Place is treated as an intangible asset and is valued at Market Value of the freehold interest in the property subject to the long leasehold exclusive of the lease premium payable.
- e** **Taxation**
For corporation tax purposes the activities of the General Fund, Industrial Action Fund, General Political Fund and Affiliated Political Fund are amalgamated.
- f** **Pension schemes**
UNISON operates a defined benefit pension schemes. The disclosures required to be made under the provisions of FRS 17 are made in note 12 of the financial statements. The current and past service costs, interest cost and the expected return on pension scheme assets are included within 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 discounted at a rate equivalent to the current rate of return on a high quality corporate bond or equivalent currency and term to the scheme liabilities. Full actuarial valuations are obtained every three years and are updated at each balance sheet date.
- g** **Operating Leases**
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

General Secretary's Signature: <u> <i>Dave Prentis</i> </u>	Director of Finance's Signature: <u> <i>Steve Tasker</i> </u> (or other official whose position should be stated)
Name: <u> DAVE PRENTIS </u>	Name: <u> STEVE TASKER </u>
Date: <u> 5TH JUNE 2013 </u>	Date: <u> 5TH JUNE 2013 </u>

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	✓	NO	
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	✓	NO	
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	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 78)	YES	✓	NO	
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED		TO FOLLOW	✓
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	✓	NO	

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/~~NO~~

If "No" please explain below.

3. 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 rule 83)

YES/~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

AUDITORS REPORT TO THE MEMBERS OF UNISON

We have audited the financial statements of UNISON for the year ended 31 December 2012 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 19 of the AR21. 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 opinion we have formed.

Respective responsibilities of Officers and Auditors for the Financial Statements

The Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require the officers of UNISON to keep proper accounting records which give a true and fair view of the state of affairs of UNISON and explain its transactions; establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances; prepare an annual return for the Certification Officer giving a true and fair view of the revenue account and balance sheet and provide members of UNISON with a statement of income and expenditure for the year. We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) 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.

We read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. 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 2012 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.

AUDITOR'S REPORT (continued)

Matters on which we 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 systems 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

Crowe Clark Whitehill LLP
Chartered Accountants and Registered Auditors
London

11 June 2013

Signature(s) of auditor or auditors:	<i>Crowe Clark Whitehill LLP</i>	
Name(s):	Crowe Clark Whitehill LLP	
Profession(s) or Calling(s):	Statutory Auditors	
Address(es):	ST BRIDE'S HOUSE 10, SALISBURY SQUARE LONDON EC4Y 8EH	
Date:	<i>11 June 2013</i>	
Contact name and telephone number:	Tina Allison 020 7842 7100	

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

EVERY TRADE UNION IS REQUIRED BY LAW TO COMPLETE THIS RETURN. THE REFUSAL OR WILFUL NEGLIGENCE TO PERFORM THIS DUTY IS A CRIMINAL OFFENCE.

GUIDANCE ON COMPLETION

PLEASE READ THESE NOTES CAREFULLY AS YOU COMPLETE THE FORM. IF YOU ARE UNSURE ABOUT ANY ASPECT OF THE FORM PLEASE CONTACT THE CERTIFICATION OFFICE FOR ADVICE.

GENERAL

1. Unless the union has been authorised to make its annual return to another date, this return must be made to 31 December and sent to the Certification Officer as soon as possible, **and at any event before 1 June.**
2. As long as the period is the same and there is no reduction in the amount of information supplied, a union incorporated under the Companies Act may submit with the return a copy of its accounts prepared under the Companies Act providing pages 1,2,9,11,16,17,19,20 and 21 of the return are completed. Where the Companies Act return does not provide all the information sought in this return the additional information should be provided as appropriate. A separate Auditor's Report must always nevertheless be provided and signed on pages 20 and 21 of the return. The summary sheet on page 17 must also be completed.
3. The accounts must, in accordance with the Act, give a true and fair view of the matters to which they relate.
4. The accounts and AR21 of a trade union working through branches (i.e. not a federation of autonomous bodies) should include the transactions, assets and liabilities of **all the branches.**
5. Any negative values should be clearly indicated by placing the entry in brackets.
6. Where the space in any account of analysis is insufficient a separate sheet of paper should be attached to the appropriate page to provide the additional space.
7. The summary sheet on page 17 **must** be completed.
8. A copy of the rules in force at the end of the year to which this return relates must be submitted with this form even if the rules have not yet been altered since the previous rule book was submitted. This is a statutory requirement and the Certification Officer has no authority to waive this provision.
9. Please print this form single-sided only. Do not staple the pages.

GUIDANCE ON COMPLETION OF RETURN OF MEMBERS AND OFFICERS (PAGE 2)

10. The figure required is for **all members** and includes classes of members who may not pay contributions but who are members under the rules.
11. Authorised address means the members home address or any other address, which the member has requested the trade union in writing to treat as his/her postal address.
12. The Act defines officer as including any member of the governing body of the union and any trustee of any fund applicable for the purposes of the union.

GUIDANCE ON COMPLETION OF GENERAL FUND

(PAGE 3)

13. If separate funds are maintained in respect of particular benefits or objects of the union (including any political fund) pages 6 to 8 should be completed in respect of those funds and the contributions, benefits, etc. appropriate to those funds excluded from the General Fund.
14. Please give details of all other income (income which is not from members or investments) including from "Federations" and other bodies on page 4. Amounts received in respect of transfers of engagements of other unions should be included in other income.
15. The figure for investment income must be the total of income from investments listed at page 12 and credited to this fund.
16. Expenditure on benefits to members must include all monies paid under the expenditure headings listed at page 5.
17. Expenditure on administrative expenses must include all expenditure not included under "benefit expenditure" or expenditure on "Federation and other bodies".
18. Amount of fund at beginning of year: In all cases where this figure is not identical to the "end of year" figure given on the previous years return an explanation must be provided.

GUIDANCE ON COMPLETION OF FEDERATION AND OTHER BODIES AND "OTHER INCOME" ANALYSIS (PAGE 4)

19. Please list here details and amounts of any income included as "Federation and other bodies" at page 3.
20. Please list here details and amount of any income included as "other income" at page 3.

Examples of other income which may be listed here are:

- Profit on sale of fixed assets/investments
- Transfer from other funds
- Refunds of tax/VAT
- Commission and income from sales of publications, etc.
- Amounts received in respect of transfers of engagements of other unions

GUIDANCE ON COMPLETION OF ANALYSIS OF BENEFIT EXPENDITURE (PAGE 5)

21. The total should agree with the figure quoted in General Fund (page 3) and exclude those funds shown on pages 6 to 8.
22. The benefit expenditure should be allocated to the following headings:

Representation – Employment Related Issues

This heading covers the costs incurred in the provision of professional, medical and legal advice in the representation of **individual** cases.

Representation – Non Employment Related Issues

This heading covers the costs incurred in the provision of professional, medical and legal advice in the representation of **individual** cases.

Communications

This heading covers the costs incurred in the provision of such items as Magazines, Journals, Newsletters, Internet, Diaries, Publications.

Advisory Services

This heading includes Telephone Help Lines, Financial, Superannuation and Tax Advice, Stress Counselling.

Dispute Benefits**Other cash Payments**

This heading includes welfare, hardship, educational grants where entitlement is determined at the discretion of a committee/individual within set guidelines. The heading also includes unemployment, sickness, accident benefits, etc. and related insurance premiums where entitlement is established by a set of pre-determined and published conditions.

Education and Training Services**Negotiated Discount Schemes**

This heading includes any costs involved in the provision of discount services e.g. Countdown, Motor Services, Holiday/Travel Schemes, Loans, Mortgages, Wills.

Salary Costs

This heading includes the salary costs, where they can be identified, of staff involved in the provision of benefits to members but where not included in above.

Other Benefits and Grants

This heading includes any other benefits and grants not listed above.

23. The cost of overheads, other than identifiable staff costs, should not be included in this analysis.

GUIDANCE ON COMPLETION OF FUNDS OTHER THAN GENERAL FUND

(PAGES 6-8)

24. If separate funds are maintained in respect of particular benefits or objects of the union (excluding any political fund) pages 6-8 should be completed as required in respect of those funds and the contributions, benefits, etc. appropriate to those funds excluded from the General Fund.
25. If you require more space for more funds please copy a blank sheet and attach as an additional sheet.

GUIDANCE ON COMPLETING POLITICAL FUND ACCOUNTS

(PAGE 9)

26. A trade union can include the furtherance of political objects amount its objects providing it has adopted political fund rules through a ballot approving a resolution allowing expenditure on such objects. Those rules must be approved by the Certification Officer, as must the rules governing ballots approving these objects.
27. Where a union has expenditure or income which relates to its Political Fund the amounts should be itemised here and excluded from other accounts including analysis of administrative expenses at page 10.
28. Other income should include Political Funds income received in respect of transfers of engagements of other unions.
29. Most unions with political funds will only need to complete 'Political Fund 1'. However, where a union is affiliated to another trade union and collects political fund contributions on behalf of that union 'Political Fund 2' must be completed.

30. Expenditure can be made from the political fund account on non-political objects, and to other funds of the union.
31. Three sets of membership figures are required: the total number of members contributing to the Political Fund; the total number of members not contributing to the Political Fund (this will include those who are not required to contribute, those who have completed exemption notices and those in Northern Ireland who are not required to contribute to the Political Fund); and the total number of members who have completed exemption forms to opt out of contributing to the Political Fund.
The number of members at end of year contributing to the political fund added to the number of members at end of year not contributing to the political fund should sum to the total number of members at end of the year reported on page 2 (see notes 10 and 11).

GUIDANCE ON COMPLETION OF ANALYSIS OF ADMINISTRATION EXPENSES
(PAGE 10)

32. "Remuneration and Expenses of Staff" should include salaries and wages, expenses, accrued holiday pay, redundancy pay, other termination payments, national insurance, and all pension/superannuation contributions.
33. "Occupancy Costs" should include rents paid, rates, insurance, gas, electricity, water, fuel, general repairs and renewals.

OFFICIALS' SALARIES AND BENEFITS
(PAGE 11)

34. The positions concerned are those of president, general secretary and each member of the executive.
35. Details are to be provided of salary and all other benefits paid from trade union funds.
36. For the purpose of this return benefits are:
- a. those designated as "taxable" benefits by the Inland Revenue.
 - b. pension/superannuation arrangements (see Notes 39-43).
 - c. redundancy and other termination payments (see Note 44).
37. Information is required of individual benefits with a value in excess of £100 in one accounting period.
38. If salaries and benefits are not paid in respect of the president, general secretary or member of the executive committee a nil return is required.

Pension Contributions

39. Where contributions are paid from union funds into a defined contributions scheme in relation to the officials identified at Note 34, the amounts must be declared.
40. If the union operates a defined benefits scheme in relation to the officials at Note 34 please contact the Certification Office for advice on how such benefits should be recorded.
41. Where life assurance protection is included in the pension scheme the figure inserted in the pension column should include any additional contribution paid in respect of this cover.
42. Where life assurance protection is provided through an arrangement separate from the pension scheme the figure paid in respect of this cover should be included in the "Benefits" column and the description column should be annotated to this effect.

43. Some pension schemes operate an opt out clause from the State Earnings Related Pensions Scheme (SERPS). The level of employer's national insurance contributions reflect whether the scheme provides a benefit in place of part of the state benefit scheme or are paid a benefit in addition to the state benefit. It is important therefore that the correct figure for employer's national insurance contribution is provided.

Redundancy And Termination Payments

44. These are payments or other benefits (including payments of salary, or in lieu of salary) made to an officer mentioned in Note 34 in connection with the termination of his/her office. Where the payment or other benefit is provided at or about the same time as the termination, or in the financial year covered by the return, the full value should be shown. If the payment or other benefit is not fully provided in that year, a description of the payment or other benefit to be provided for future years should also be shown. The cost associated with such commitments need not be shown in subsequent years in this table.

GUIDANCE ON COMPLETION OF ANALYSIS OF INVESTMENT INCOME (PAGE 12)

45. Income from Unit Trusts and Investment Trusts should be included as dividends from equities.
46. Income from Government Securities includes interest paid on Government Stock and money deposited in Government Securities.

GUIDANCE ON COMPLETION OF BALANCE SHEET (PAGE 13)

47. Fixed assets should be included as at page 14.
48. Investments should be quoted as at page 15.
49. The following should be shown as a note to the accounts, if not otherwise indicated:
- a. particulars of any monies owing to the union in respect of loans (including overdrafts) which are secured on the assets of the union;
 - b. the general nature of any contingent liability not provided for and, where practicable, the estimated amount of the contingent liability, if it is material;
 - c. where practicable, the aggregate amount or estimated amount if it is material, of;
 - i. contracts for capital expenditure, so far as not provided for; and
 - ii. capital expenditure authorised by the governing body of the union which has not been contracted for;
 - d. if the amounts at which any fixed assets are shown are arrived at by reference to a valuation;
 - i. the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values, and
 - ii. in the case of assets that have been valued during the financial year, the names of the persons who valued them or particulars of their qualifications for doing so and (whichever is stated) the basis of valuation used by them.
50. Revaluation reserve: where there is an increase in the value of this fund compared to the previous year this should be shown in the "other income" category on the Summary Sheet on

page 17. Likewise any decrease should be shown in the "total expenditure" category on the Summary Sheet.

GUIDANCE ON COMPLETION OF FIXED ASSETS ACCOUNT
(PAGE 14)

51. Any amount, if material, set aside to provisions other than provisions for depreciation, renewals or diminution in value of assets should be shown separately. Similarly, any amount, if material, which had been set aside for such provisions, but which is no longer required for those provisions should also be shown separately.
52. Any amount charged to revenue to provide for renewal of fixed assets should be shown separately, whether or not any amount is also charged to provide for depreciation or diminution in value of those assets.
53. If depreciation or replacement of fixed assets is provided for by some method other than a depreciation charge or provision for renewals, the method by which it is provided should be stated by way of a note if not otherwise shown. If no provision is made, this should also be shown as a separate note.
54. Under "Costs or Valuation" in the Fixed Assets Account there should be entered the cost of acquisition or, if an asset stands in the union's books at a valuation, the amount of the valuation. If in respect of any asset the figures relating to the period before the end of the financial year covered by the return cannot be obtained without unreasonable expense or delay the net amount at which the asset stood at that date may be entered with an explanatory note. Where assets are entered at a valuation the headings should be amplified or amended as appropriate.
55. The following should be shown as notes to the accounts, if not otherwise indicated. If the amounts at which fixed assets are shown are arrived at by reference to a valuation;
 - a. the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values, and
 - b. in the cases of assets that have been valued during the financial year, the names of the persons who valued them or particulars of their qualifications for doing so and (whichever is stated) the bases of the valuation used by them.

GUIDANCE ON COMPLETION OF ANALYSIS OF INVESTMENTS
(PAGE 15)

56. The market value of investments should be stated where these are different from the figures quoted on the balance sheet.
57. Where a trade union wholly owns or has a controlling interest in a company, information should be provided on page 16.

GUIDANCE ON COMPLETION OF ANALYSIS OF INVESTMENT
(CONTROLLING INTERESTS)
(PAGE 16)

58. State the names and company registration numbers of all relevant companies in which the union has a controlling interest. Companies limited by both guarantee and otherwise should be shown.
59. The questions about shareholdings are not relevant in the case of companies limited by guarantee.

GUIDANCE ON COMPLETION OF SUMMARY SHEET
(PAGE 17)

60. The summary sheet is intended to assist in providing a simplified overview of the financial position of the organisation. It will primarily be used as the source for the information in the Certification Officer's annual report, and as a source for comparative year-on-year analysis. It does not replace any information required in the annual return which must be completed in full.
61. The figures in the summary report must agree with the figures presented elsewhere in the annual return.
62. In order for the figures on the Summary Sheet to balance the following must be correct:
- i. Funds at beginning of year + Total income – Total expenditure = Funds at end of year
 - ii. Total Assets – Total Liabilities = Net Assets
 - iii. Funds at end of year = Net Assets
63. The "Total Income" figure for each set of funds must be the sum of the sources of income set out on the Summary Sheet. It should incorporate any increase by revaluation of assets, as noted in the Balance Sheet on page 13 (see also Notes 50 and 64).
64. The "Other Income" heading should be used to account for income received from sources other than members and investments, including recognised gains. Recognised gains include revaluation of assets and other changes in the value of assets which are not offset by an equal change in liabilities.
65. Under "Expenditure" include any decreases noted in the revaluation reserve on page 13 (the Balance Sheet).
66. "All Funds Other Than Political Funds" must include the General Fund on page 3 and any other funds referred to on pages 6 to 8 or any pages supplementary to them. The figures entered in this column must match those on pages 3 and 6-8.
67. "Political Funds" figures (if any) must match the figures entered on page 9.
68. "Funds at Beginning of Year" will be the sum of those funds reported in the previous return to this Office, plus or minus any adjustments made subsequently. For unions for which this is the first return, this figure will be the sum of those funds held by the union at the beginning of the period covered by this return.
69. The "Funds At End of Year" figure must be the sum of "Total Income" and "Funds At Beginning of Year" less "Total Expenditure".
70. The "Total Assets" figure must be the total of: "Fixed Assets", "Investment Assets" and "Other Assets" (the figures entered above it).
71. "Liabilities" must be the total of "Total Assets" less "Funds At End of Year".

GUIDANCE ON COMPLETION OF "NOTES TO THE ACCOUNTS"
(PAGE 18)

72. There should, if it is not otherwise shown, be stated by way of note to the accounts every material respect in which items shown in the accounts are affected:
- a. by transactions of an exceptional or non-recurrent nature including any transfer of funds pursuant to an order of the Certification Officer under Section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992; or arising from, or in consequence of, a complaint made to the Certification Officer under that section, or
 - b. by any change in the basis of accounting.

73. The following should be shown as a note to the accounts, if not otherwise indicated:
- a. particulars of any monies owing by the union in respect of loans (including overdrafts) which are secured on the assets of the union;
 - b. the general nature of any contingent liability not provided for and, where practicable, the estimated amount of the contingent liability, if it is material;
 - c. where practicable, the aggregated amount or estimated amount if it is material, of;
 - i. contracts for capital expenditure, so far as not provided for, and
 - ii. capital expenditure authorised by the governing body of the union which has not been contracted for;
 - d. if the amounts at which any fixed assets are shown are arrived at by reference to a valuation;
 - i. the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values; and
 - ii. in the cases of assets that have been valued during the financial year, the names of the persons who valued them or particulars of their qualifications for doing so and (whichever is stated) the bases of valuation used by them.

GUIDANCE ON ACCOUNTING POLICIES
(PAGE 19)

74. The accounting policies followed for dealing with items which are judged material in determining the surplus or deficit for the year and in stating the financial position must be shown here.
75. Accounting policies mainly comprise of the specific accounting bases selected by the governing body of the union, and consistently followed, for determining the accounting periods in which income and costs shall be recognised in the revenue accounts and for determining the amounts which material items should be stated in the Balance Sheet.

SIGNATURES TO THE ANNUAL RETURN
(PAGE 19)

76. The return must be signed by two officers of the union who normally should be the Secretary and the Chairman (a person should not sign in more than one capacity).
77. The return must be professionally audited and signed on page 21 (see note 84 for the only cases where lay auditors can be used).

CHECK LIST NOTES
(PAGE 19)

78. A copy of the rules in force at the end of the period to which the return relates must be provided, even where there have been no changes to the rules since the last return was made. This is a statutory requirement. The Certification Officer has no power to waive this provision.
79. **The form should be submitted on single-sided paper with no staples.**

STATEMENT TO MEMBERS

80. The union must provide members with a statement containing certain financial and other information within eight weeks of the submission of the return to this office. As soon as

practicable following this a copy of the statement must be forwarded to the Certification Officer. Some unions find it practical to submit the statement at the same time as the return. Further details regarding what the statement is statutorily required to contain can be obtained from this office - telephone number 020 7210 3734. The return must be submitted to the Certification Officer by the statutory date whether or not the members statement is available to be submitted at the same time.

AUDITORS (PAGES 20 & 21)

81. A trade union shall in respect of each accounting period appoint an auditor or auditors to audit the accounts contained in the annual return. A person is not qualified to be the auditor or one of the auditors unless he is eligible for appointment as a company auditor under section 25 of the Companies Act 1989.
82. Two or more persons who are not qualified may act as auditors of a trade union in respect of an accounting period if:
- a. the receipts and payments in respect of the union's last preceding accounting period did not in the aggregate exceed £5,000;
 - b. the number of its members at the end of that period did not exceed 500;
 - c. the value of its assets at the end of that period did not in the aggregate exceed £5,000, and
 - d. they are not officers or employees of the union.

Note: The above requirements in respect of lay auditors is a statutory provision of the 1992 Act. The Certification Officer has no powers to amend any aspect of the above.

AUDITOR'S REPORT

83. **Section 36 of the 1992 Act provides as follows:**

36. Auditors' report

(1) *The auditor or auditors of a trade union shall make a report to it on the accounts audited by him or them and contained in its annual return.*

(1A) *The report shall state the names of, and be signed by, the auditor or auditors.*

(2) *The report shall state whether, in the opinion of the auditor or auditors, the accounts give a true and fair view of the matters to which they relate.*

(3) *It is the duty of the auditor or auditors in preparing their report to carry out such investigations as will enable them to form an opinion as to –*

(a) whether the trade union has kept proper accounting records in accordance with the requirements of section 28.

(b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section, and

(c) whether the accounts to which the report relates agree with the accounting records.

(4) *If in the opinion of the auditor or auditors the trade union has failed to comply with section 28, or if the accounts do not agree with the accounting records, the auditor or auditors shall state that fact in the report.*

(5) *Any reference in this section to signature by an auditor is, where the office of auditor is held by a body corporate or partnership, to signature in the name of the body corporate or partnership by an individual authorised to sign on its behalf.*

Section 28 of the 1992 Act provides as follows:

28. Duty to keep accounting records

(1) *A trade union shall –*

- (a) cause to be kept proper accounting records with respect to its transactions and its assets and liabilities, and*
- (b) establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.*

(2) *Proper accounting records shall not be taken to be kept with respect to the matters mentioned in subsection (1)(a) unless there are kept such records as are necessary to give a true and fair view of the state of the affairs of the trade union and to explain its transactions.*

Section 32(3)(a) of the 1992 Act provides as follows:

32. Annual return

(3) *The annual return shall contain –*

- (a) the following accounts –*
 - (i) revenue accounts indicating the income and expenditure of the trade union for the period to which the return relates,*
 - (ii) a balance sheet as at the end of that period, and*
 - (iii) such other accounts as the Certification Officer may require,*

each of which must give a true and fair view of the matters to which it relates,

(aa) ...

- (b) a copy of the report made by the auditor or auditors of the trade union on those accounts and such other documents relating to those accounts and such further particulars as the Certification Officer may require*

84. It is the practice of most professional auditors to prepare a full set of annual accounts for the union under the current standards of their professional bodies. It is then common for the appropriate figures to be transposed from those accounts into the AR21 to create the accounts required by section 32(3) of the 1992 Act. The Certification Officer approves this practise, in as much as it results in compliance with the 1992 Act. In particular, the Certification Officer accepts that figures so transposed to create the required accounts in the AR21 will give a true and fair view of the matters to which they relate for the purposes of section 36(2) of the 1992 Act.
85. All auditors must prepare an audit report for the union (section 36(1) of the 1992 Act). A copy of that audit report must form part of the AR21 (section 32(3)(b)). Auditors qualified under the Companies Act normally reproduce or attach to the AR21 a copy of the audit report contained in the full set of annual accounts it has prepared for the union. The Certification Officer approves this practice. Alternatively, auditors should set out in their report the basis on which the audit has been conducted.
86. Auditors are required to sign the form at the place provided.

SPECIAL REGISTER BODIES

87. A Special Register Body which is incorporated may submit with its return a copy of the accounts prepared under the Companies Act providing that pages 1, 2, 9, 11, 16, 17, 18, 19, 20 and 21 of the return are completed and there is no reduction in the amount of information supplied. Where the Companies Act return does not provide all the information sought in this return the additional information should be provided in the appropriate pages of the form. Signatures must always be provided on page 19, a separate Auditor's Report with signature must always be provided on pages 20 and 21 of the return and the Summary Sheet on page 17 must also be completed. Auditors are required to sign the form at the place provided, certifying that the Audit Report complies with the requirements of section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.