

**UNITED NATIONS ASSOCIATION - UK**

**Company Number: 07824306  
Charity Number: 1146016**



**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 June 2015**

## Reference and Administrative Information

### List of Trustees and Their Dates in Office

Name	Effective Dates if less than whole year
Sir Jeremy Greenstock (Chair)	
Stephen Harrow (Vice-chair and Honorary Treasurer)	Resigned w.e.f. 16 June 2015
Nadim Ahmad	Resigned 28 Feb 2015
Gian Clare	Resigned 12 May 2015
Apurv Gupta	Resigned 07 July 2014
Roger Hallam	Resigned 12 May 2015
Patricia Irvine	
Tim Jarman	
Marc Pollentine	
Natalie Samarasinghe	
Naima Siddiqi (Vice-Chair and Honorary Treasurer)	Vice Chair and Honorary Treasurer from 16 June 2015
Martin Verity	
Viv Williams	
Adam Badrawi	Appointed 1 July 2014, Resigned 4 June 2015
Enid Lodge	Appointed 12 May 2015
Kishan Manocha	Appointed 12 May 2015
Elizabeth Richards	Appointed 12 May 2015
Dali Ten Hove	Appointed 4 June 2015

### Officers of UNA-UK

Chairman	Sir Jeremy Greenstock
Vice Chairman and Honorary Treasurer	Naima Siddiqi
Executive Director	Natalie Samarasinghe
Company Secretary	Angie Pankhania, Head of Finance and Governance

**Principal Offices and Registered Address:** 3, Whitehall Court, London, SW1A 2EL

**Charity Registration Number:** 1146016

**Auditors** Kingston Smith LLP  
Chartered Accountants  
Devonshire House  
60 Goswell Road  
London EC1M 7AD

### Bankers

**HSBC Bank plc**  
28 Borough High Street  
Southwark  
London SE1 1YB

**Scottish Widows Bank plc**  
PO Box 12757  
67 Morrison Street  
Edinburgh EH3 8YJ

## Trustees' Annual Report

### Trustees' report

The Trustees present their annual report and financial statements for the charity for the year ended 30 June 2015. The financial statements have been prepared in accordance with the laws applicable to charities and the Statement of Recommended Practice (SORP 2005) – Accounting and Reporting by Charities.

The United Nations Association – UK (UNA-UK) was established as a company on 26 October 2011 and gained charitable status approval from the Charity Commission on 21 February 2012. The charity is governed by Articles of Association last amended on 26 January 2012.

UNA-UK has a related party relationship with the UNA Trust (charity number 256236). The UNA Trust at its meeting on 12 June 2012 decided to transfer its net assets to UNA-UK.

2014-15 included some exceptional elements for UNA-UK, in particular as it received UNA Trust assets (note 2, page 20). On 14 November 2014, the UNA Trust transferred 50% of its premises lease at Suite 98, 3 Whitehall Court to UNA-UK; this being the premises of UNA-UK's office. During the year, UNA-UK purchased 50% share of a new Limited Liability Partnership, 98 Whitehall Court LLP (LLP). The LLP purchased 50% share of the property lease received from UNA Trust for £550k and on the same day the LLP purchased the remaining 50% of the lease from UNA Trust for £550k (note 8). UNA-UK provided an interest-bearing loan of £550k to the LLP.

### Charity Objects

The United Nations Association - UK (UNA-UK) is the UK's leading source of independent information and analysis on the UN, and a UK-wide grassroots movement.

UNA-UK believes that effective international institutions and systems are essential if we are to build a safer, fairer and more sustainable world. We advocate support for UN programmes that further this objective, and seek to build public knowledge of, and participation in, its initiatives.

We pursue this mission by:

- Connecting people to the work and values of the UN
- Influencing decision-makers and opinion-shapers to support UN goals
- Explaining how the UN works and what it can realistically achieve
- Stimulating debate and action on how to make the UN more effective
- Equipping our members and supporters to further all of these aims

UNA-UK has a network of members and supporters, and autonomous local, school and university branches throughout the UK.

UNA-UK's objects are as follows:

- The prevention and relief of poverty, hunger and distress and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

## Trustees' Annual Report

- The advancement of human rights, conflict resolution and reconciliation and the promotion of religious or racial harmony or equality and diversity
- The raising of awareness of human rights issues and securing the enforcement of human rights law
- The advancement of the study of and research into international problems and institutions with a view to the education of the public and the dissemination of the results of such study and research for the purpose of assisting such relief as aforesaid
- The advancement of environmental protection improvement and sustainable development
- The promotion of volunteering and good citizenship
- The support generally, within the powers hereby conferred, of the work of the United Nations or of any of its related associate agencies insofar as such work promotes all or any of the objects mentioned in any of the above.

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Charities Commission.

### Structure, Governance and Management

#### Constitution

The United Nations Association – UK is a company limited by guarantee (company number 7824306) and a registered charity (1146016).

#### Decision Making

The governance and decision-making of the charity are vested in a Board of Directors/Trustees. The Board meets four times a year. It is made up of the Chair, elected by the Board; the Honorary Treasurer; three national directors elected by members in Northern Ireland, Scotland and Wales; four directors elected by members in geographic areas of England; one director representing UNA Youth; one director representing UNA-UK's Policy Conference; four other members and the Executive Director of UNA-UK.

New trustees are given a copy of the UNA-UK 'Trustee induction pack', which includes a brief on their legal obligations as a trustee, together with copies of UNA-UK's Articles of Association and Code of Conduct.

The Board is supported by two formal sub-committees (a third sub-committee, the Procedure Committee, focuses solely on the organisation of a biennial policy conference). During the reporting year, the Management & Finance Committee (M&FC) provided oversight of the governance and operation of UNA-UK. The Audit Committee focused on risk management processes, internal control, the integrity of financial statements and the external audit process. The chairs of each committee were members of the UNA-UK Board and the committees reported back to each Board meeting during the year. A decision to merge the two sub-committees, on a 'pilot' basis pending formal approval at an AGM, was taken by the Board at its meeting on 21 May 2015. Subsequently, a Finance & Governance Committee (F&GC) was formed and the F&GC is now responsible for the oversight of finance, governance and risk management. As with the former M&FC, the Chair of the F&GC is the honorary treasurer and a member of the Board.

## Trustees' Annual Report

Day-to-day operation has been delegated to the staff of UNA-UK, through the Executive Director. The Executive Director attends Board and sub-committee meetings, providing feedback on performance in pursuit of the charity's objectives. The Chairman provides supervision and guidance to the Executive Director.

### Planning

The overall objectives of the charity have been translated into a strategic plan. The four-year plan, which runs from 2011 to 2015, was initially agreed at a General Meeting of UNA-UK's predecessor company (United Nations Association of Great Britain & Northern Ireland) on 24 November 2011. It has since been adapted to the charity through the annual process of setting an operational plan that focuses on priorities for the year ahead. A new strategic plan, for 2016-18, is currently under development.

### Risk Management

Risk management is the responsibility of the Board, supported by its sub-committees. The risks of UNA-UK are regularly reviewed, and strategic and operational risks are highlighted through a risk map. Internal controls are reviewed and assessed to establish further actions to be taken to mitigate the risks identified where possible.

The risk map covers areas such as Reputation, Operational Delivery, Fundraising, People, Governance and IT. The Trustees have assessed the most significant risks to be associated with fundraising, in particular the risk of having limited sources of income and the risk of not being able to replace existing funding streams. A fundraising strategy is being implemented to address this significant risk.

### Financial Review

#### Income

The total income of UNA-UK during 2014-15 was £1,955,100, which came from five sources as follows:

- Grant of £1,736.9k from UNA Trust, which includes transfer of assets of £550k (50% of property lease at Suite 98, 3 Whitehall Court, London – UNA-UK's offices) and £529.9k representing the John Bright endowment as agreed by the UNA Trust board of trustees at their meeting on 12 June 2012. The remainder of the grant comprises £167.4k of restricted grants as shown on page 20 (note 2) and £489.6k representing an unrestricted grant to support UNA-UK activities
- Legacy income of £92k
- £49.1k from membership subscriptions and donations
- £49.8k restricted grants received during the year
- £27.3k - investments (£20.3k) and other income (£7k)

#### Expenditure

Total expenditure for 2014-15 was £513,300 (2013-14 £563,600), of which 83% (£431,400) was used on charitable activities. There are three broad strands to the charitable activities of UNA-UK, namely work towards a safer, fairer and more sustainable world; the conduct of informational activities; and educational activities.

## Trustees' Annual Report

### Investments

The UNA-UK investment portfolio handles the transfer of investments from the UNA Trust to UNA-UK. The objective of the portfolio is to protect the capital against the long-term impact of inflation whilst also generating a sustainable yield of 3% per annum, measured over a rolling 5-year period. In addition, the portfolio has an investment restriction against direct investment in both tobacco and armaments. From July 2015 the trustees have agreed that fossil fuel extraction should also be added to the restrictions. In order to achieve these objectives, the charity has adopted a moderate level of risk within the investment portfolio.

Since the portfolio was only established in January, it is not possible to analyse the investments' effectiveness in achieving the investment objectives of the charity, given the objective needs to be measured over 5 years. That said, with the weakness in equity markets through the first half of 2015, it is clear that the portfolio has underperformed during the period.

### Reserves Policy

2014-15 continued to be a period of transition for UNA-UK, with assets being transferred from the UNA Trust to UNA-UK. UNA-UK has benefited from the reserves of the UNA Trust. The Trustees are developing an appropriate reserves policy for UNA-UK as a standalone charity.

Reserves at 30 June 2015 were £1,455,200 of which £50.2k is for restricted grants, £529.9k for the John Bright Endowment, £550k represents investment in 98 Whitehall Court LLP, and £9.5k other designated funds; leaving £315,6k unrestricted funds at the year end.

### Performance towards Plans for 2014-15

For 2014-15, UNA-UK set an ambitious operational plan across three main headings:

- A Safer World (work on the advancement of conflict resolution, peace and disarmament);
- A Fairer World (work on the advancement of human rights and the enforcement of human rights law); and
- A More Sustainable World (work on the prevention and relief of poverty, hunger and distress, and the advancement of environmental protection and sustainable development).

Informational and educational work, including the promotion of volunteering and good citizenship and research into international problems and institutions, was embedded into these categories.

Below, the 2014-15 objectives within these areas are outlined, along with key activities and an assessment of achievement.

## Trustees' Annual Report

<b>A SAFER WORLD</b>	
<b>Nuclear disarmament</b>	
<p><b>Objectives</b> Generating ideas for the reduction in numbers of strategic nuclear weapons and for multilateral disarmament</p>	<p><b>Key activities and impact</b> UNA-UK undertook public information and outreach on the role the UK could play in furthering multilateral disarmament as part of its work in the lead-up to the 2015 General Election. This included a major event in May 2015, bringing together youth participants from around the UK and nuclear and defence experts, and challenging them to produce new ideas that would support disarmament. These ideas have been captured in a report – disseminated freely and widely – and have been transmitted to policy-makers and parliamentarians. The impact of these activities has been to increase public debate on these issues and, crucially, to give young people a voice.</p>
<b>UN peace operations</b>	
<p><b>Objectives</b> Increase public knowledge of peacekeeping and UK support for UN peace operations</p>	<p><b>Key activities and impact</b> UNA-UK continued its public information activities, producing a freely available peacekeeping magazine as well as lessons for primary and secondary school students. In spring 2015, we held a roundtable that brought together representatives from troop-contributing countries and discussed potential ways to strengthen UK involvement in UN peace operations. This was followed by a public event to mark the International Day of UN Peacekeepers, which saw the largest number ever of countries represented in the wreath-laying remembrance ceremony. In addition, we ran a public petition to support our advocacy work on the inclusion of peacekeeping in the new Strategic Defence and Security Review. The impact of these activities has been to secure renewed engagement by the UK in UN peacekeeping, with announcements in September 2015 that it would be provided troops to two peace operations (in Somalia and South Sudan).</p>
<b>Arms control</b>	
<p><b>Objectives</b> Increase knowledge of drones and autonomous weapons systems, and advocate robust regulatory frameworks</p>	<p><b>Key activities and impact</b> UNA-UK has continued to play a central role in this area, adding value by ensuring the NGO community is effective in engaging parliamentarians and UN experts. UNA-UK's work was cited in a key policy report, and included: actions such as a joint letter and briefings to parliamentarians on the UK's engagement with a UN-led investigation into drone use; policy briefings for the website and in-house publications; media interviews and commentary; and participation in relevant NGO networks (including Control Arms and the Campaign to Stop Killer Robots) and UN-focussed campaigns on promoting global regulatory frameworks for these weapons. The impact of these activities has been to help streamline civil society activities in the UK on arms control, and to support British NGOs by increasing knowledge of the UN system and international legal frameworks.</p>
<b>A FAIRER WORLD</b>	
<b>Responsibility to Protect (R2P)</b>	
<p><b>Objectives</b> Assess UK capacity to protect civilians in conflict and prevent mass atrocities and increase public</p>	<p><b>Key activities and impact</b> This was the last year of UNA-UK's three-year R2P programme and we focussed on calling for the prevention of mass atrocities to be recognised as a national priority and for a firmer UK platform to continue this work. We organised events at party conferences and universities around the UK. We produced a major report comparing US and UK approaches with recommendations that are publicly available. We also produced an education guide for use by local community groups, which informal</p>

## Trustees' Annual Report

awareness of the R2P principle	feedback suggests has been useful in understanding the plight of Syrian refugees. The impact of these activities has been to raise the profile of these issues in Parliament, e.g. in spring 2015 UNA-UK was successful in stimulating and supporting a major Lords' debate on R2P, and among the public in the UK and beyond – our education guide has been adapted by Scandinavian NGO partners for their audiences.
<b>Human rights for all</b>	
<b>Objectives</b> Encourage public and parliamentary engagement with UN human rights mechanisms, including on gender equality	<b>Key activities and impact</b> UNA-UK's evidence was featured in the Foreign Affairs Committee report on the UK and the UN Human Rights Council, debated in the Lords and welcomed by the government. In December 2014, UNA-UK carried out a major outreach campaign, with a parliamentary briefing, petition and joint letter in the Telegraph. On gender equality and empowerment, we undertook advocacy ahead of International Women's Day (letter campaign to Minister and Shadow Minister), organised a parliamentary event on the UN and women's rights, and supported UK civil society participation in the UN Commission on the Status of Women. The impact of this work has been to raise awareness among parliamentarians, NGOs and the public of the UK's international legal obligations and to support coordination within civil society. It has also served to provide clarity on these issues within the media and to facilitate public participation in Government consultations.
<b>Effective international law</b>	
<b>Objectives</b> Advocate UK ratification and global implementation of the Arms Trade Treaty	<b>Key activities and impact</b> UNA-UK has continued to focus on calling for progress in implementation of the Arms Trade Treaty by the UK and for universal ratification. Activities this year included: working with partner NGOs to encourage states to ratify the treaty; calling for stronger UK arms export controls, including the reconstituting of parliamentary oversight committees; advocacy and media work on the UK's arms export controls; and dissemination of public information. The impact of these activities has been to raise awareness of the need for effective implementation of the treaty, and for UK leadership in this area, with our parliamentary engagement leading to practical action including – as occurred after the reporting period – the reconstitution of the Committees on Arms Export Controls.
<b>A MORE SUSTAINABLE WORLD</b>	
<b>International development and climate change</b>	
<b>Objective</b> As UNA-UK has limited funds for this strand of work, the charity set itself one high-level outcome: contribute to the creation of new global development and climate goals	<b>Key activities and impact</b> Given UNA-UK's budgetary constraints, significant progress in this area was achieved. We were able to contribute to UK debate on the new development goals and climate framework, as well as stimulate discussion in developing countries through our publications and advocacy. Activities included: publishing two major reports on the development and climate frameworks, disseminated to over 400 developing-country contacts, as well as at key UN conferences; holding a major parliamentary briefing with the UN Development Programme; providing training on UN mechanisms to NGOs; briefing diplomatic missions; and national and local events. While the new frameworks are to be adopted outside the reporting period, a number of UNA-UK recommendations have been featured in draft documents, showing the impact of our advocacy and publications.



## Trustees' Annual Report

### Informational and educational activities in support of UNA-UK's objects

Throughout 2014-15, UNA-UK carried out informational and educational activities that have an impact across more than one of the above headings. These include activities in line with the grants from the Allan & Nesta Ferguson Trust and from the UK Foreign & Commonwealth Office. Key activities include:

- **1 for 7 Billion:** this is a global information, education and advocacy initiative focussed on improving the opaque and outdated way in which the UN appoints its Secretary-General. The initiative has involved the production of freely available materials (briefings, reports, films), many of which have been translated into French, Spanish, Arabic, Chinese and Russian; capacity building for global NGO partners; parliamentary briefings; advocacy with the UK government and other states; campaign actions such as polls and petitions; and international press outreach. Our objectives were to see the adoption at the UN of a fair, open and inclusive process for the Secretary-General selection, to see the UK championing this change, and to see the wider public informed and engaged in this issue. Our activities have led to the building of a global coalition of 750 NGOs with a supporter base of 170 million people and firm support for this issue by the UK government, which has been pivotal in securing the first steps towards a better process at the United Nations. After the reporting period, the UN General Assembly adopted an historic resolution to change the selection process.
- **Events:** During the year, UNA-UK organised or supported some 30 public events with UN speakers, in addition to youth career sessions and over 100 events organised by our local groups. Our objective was to raise awareness of the UN within local communities and build the capacity of local groups. Through these activities, we have enabled people who would not normally have the chance to learn about the UN to do so, and have also supported community action in areas such as environmental protection and human rights.
- **Youth engagement:** UNA-UK provided a number of opportunities for young people to learn about global issues and experience UN decision-making. This included the production of free online teaching materials for primary and secondary schools, a teacher training session in October 2014 and a major conference aimed at building university students' policy-making capacity. Through these activities we have enabled schools to offer teaching about the UN and global issues, with extremely positive feedback from teachers and students.
- **Print and online publications:** UNA-UK produced four issues of its magazine *New World* and introduced e-dissemination to ensure it reaches a wider audience. We also made a number of improvements to our website, including by creating an 'action platform' to increase public participation in our activities. This, along with a new social media strategy, has driven more traffic to the site, which provides free information on the UN to the public and is now the first Google result listed when searching for "UN UK".
- **Media engagement** – UNA-UK has sought to inform and educate the public through quality op-eds, letters and interviews and comment pieces in the print and online media. In 2014-15, it significantly expanded this work, with appearances in outlets such as the Guardian, Telegraph, BBC News, Radio 5 Live, Sky News and several international outlets.

## Trustees' Annual Report

The **overall impact** of these events and communications has been to increase the profile of the UN in the UK, provide free information and training on global issues and institutions, and empower the public – especially young people – to engage with UK foreign policy. They have also served to enhance UNA-UK's reputation and thereby its potential to have policy impact.

### Plans for 2015/16

For 2015/16 UNA-UK has developed an Operational Plan approved by the Board which sets out the areas of activity, the target constituencies, activities to be undertaken and measures by which progress and impact will be evaluated. The activities that UNA-UK plans to carry out in pursuit of its charitable activities are presented below, grouped under three broad headings:

#### Activities in support of a safer, fairer and more sustainable world

- **A UK strategy for the United Nations:**
  - o Advocate the development of a cross-government UN strategy, including prominent references in the Strategic Defence and Security Review (SDSR)
  - o Raise awareness and stimulate debate about UK/UN relationship in Parliament and the media
- **Inclusion of R2P and atrocity prevention in UK strategy**
  - o Seek inclusion of "R2P", "genocide prevention" and "atrocity prevention" in UK strategy on conflict prevention and stabilisation
  - o Seek a review of how the UK approaches R2P/atrocity prevention and ask for strengthening of the R2P Focal Point position
- **Increase UK engagement with UN peacekeeping**
  - o Support the inclusion of UK engagement in UN peace operations in the next SDSR
  - o Raise awareness and stimulate support for UK participation in peacekeeping in Parliament, public and media
- **Improve UK leadership on arms control**
  - o Call on UK to:
    - Adopt robust interpretation of Arms Trade Treaty, including stronger arms export controls at home
    - Clarify its policy on lethal autonomous weapons systems
    - Cooperate fully with international efforts to regulate drone use
    - Engage fully with international nuclear disarmament efforts, including the humanitarian impact movement
- **UK leadership on human rights at home and abroad**
  - o Encourage the UK to make progress on UNA-UK's UN Human Rights Council recommendations in second half of its 2014-16 term, looking ahead to 10<sup>th</sup> anniversary of the Council in March 2016
  - o Review UK domestic engagement with the Universal Periodic Review ahead of the UK's third review in 2016/17

## Trustees' Annual Report

- Uphold the international human rights framework in the UK, through engagement with consultations and parliamentary enquiries
- **Global development goals**
  - Produce a major publication with recommendations on how the new goals can be taken forward at the national and global levels
  - Stimulate debate in parliament and local communities on how this universal framework can be translated to the UK context
- **Campaign for a better process to select the UN Secretary-General**
  - Campaign for progressive UK position on reform proposals
  - Continue to lead the 1 for 7 Billion campaign, with a focus on public and civil society outreach
- **Commemorate 70<sup>th</sup> anniversary of the United Nations**
  - Organise large-scale events to raise awareness of the UN and its relevance to the UK among different audiences, including:
    - A public event with UN High Commissioner for Human Rights
    - A diplomatic event on humanitarian relief
    - A university event looking at UN and global south
    - An expert seminar bringing together former UN civil servants and other UN experts
  - Produce information and education materials on the UN's 70<sup>th</sup> anniversary
  - Undertake media interviews and op eds
  - Conduct a community outreach campaign to disseminate the UN Charter

### Informational activities

In 2015/16, informational activities will continue to focus on raising awareness of crucial issues related to UNA-UK's objectives. This area of activity will include the production of materials across the areas of UNA-UK interest and engagement with parliamentarians, the media, other NGOs and the public.

In addition to information materials listed above, key outputs for 2015-16 are as follows:

- **New World magazine** – UNA-UK will continue to develop this flagship publication, seeking to widen its public reach, particularly to developing countries.
- **Events** – UNA-UK will organise a number of events, targeted at different audiences, to provide information on its charitable objects and opportunities for the public to engage with experts and policy-makers. This will include a major event to mark International Peacekeepers Day, a youth conference, a major outreach event, and UN Day celebrations.
- **Website** – UNA-UK plans to increase website traffic and develop campaigning and educational tools to support schools, local groups and public information.
- **Media engagement** – UNA-UK will seek to inform and educate the public through quality op-eds, letters and interviews and comment pieces.

## Trustees' Annual Report

### Educational activities

UNA-UK plans to achieve its educational objectives through its interaction with schools – in particular its growing network of teachers – and through its supporter base in all four nations of the UK.

In 2015/16, this will include a strong focus on the UN's 70<sup>th</sup> anniversary, with specific activities such as:

- **Multimedia resources** – UNA-UK will produce multimedia resources, such as animations, infographics and short films that explain the work of the United Nations and UNA-UK. These resources will be used to enhance our current complement of teaching materials.
- **Teaching portal** – UNA-UK will further develop its teaching portal, based on feedback from teachers, so that it brings together all of our teaching resources – including our education kits and lesson plans on peace, development, human rights and the environment – in a free, accessible and easy-to-navigate manner.
- **Teaching network** – UNA-UK will continue to expand its network of teachers and increase its work with educators, including by seeking ways to provide support and training on teaching global issues in the classroom.
- **Outreach** – UNA-UK will undertake a number of activities to broaden its supporter base, and to increase their capacity to participate meaningfully in public initiatives related to UNA-UK's charitable objects. This will include the provision of resources and events to local, school and university branches.

## Statement of Trustees' Responsibilities

The Trustees (who are also directors of United Nations Association – UK for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 19 November 2015 and signed on their behalf by:



Sir Jeremy Greenstock  
Chairman

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED NATIONS ASSOCIATION - UK**

We have audited the financial statements of United Nations Association – UK for the year ended 30 June 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 13, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. 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 (APB'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 company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Trustees' Annual Report 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 financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2015 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

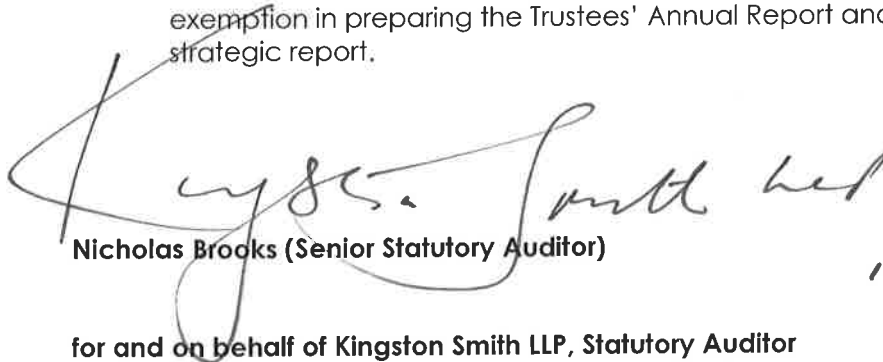
### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a strategic report.



**Nicholas Brooks (Senior Statutory Auditor)**

11/12/15

**for and on behalf of Kingston Smith LLP, Statutory Auditor  
Devonshire House, 60 Goswell Road, London, EC1M 7AD**

## Statement of Financial Activities for the Year Ended 30 June 2015

### Incorporating an Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2014/15	Total 2013/14
		£'000	£'000	£'000	£'000	£'000
<u>Incoming resources</u>						
Voluntary Income						
Income from members		49.1	-	-	49.1	87.9
Legacies		92.0	-	-	92.0	15.3
Grants	{2}	1,024.6	232.2	529.9	1,786.7	392.3
Rental Income		-	-	-	-	27.8
Investment Income		20.3	-	-	20.3	-
Other Income		7.0	-	-	7.0	-
<b>Total Incoming Resources</b>		<b>1,193.0</b>	<b>232.2</b>	<b>529.9</b>	<b>1,955.1</b>	<b>523.3</b>
<u>Resources Expended</u>						
Costs of generating voluntary income	{3}	11.6	-	-	11.6	40.5
Cost of Investments		3.2	-	-	3.2	2.4
Cost of charitable activities	{4}	250.6	180.8	-	431.4	458.0
Governance costs	{5}	65.9	1.2	-	67.1	62.7
<b>Total Resources Expended</b>		<b>331.3</b>	<b>182.0</b>	<b>-</b>	<b>513.3</b>	<b>563.6</b>
<b>Net Incoming resources</b>		<b>861.7</b>	<b>50.2</b>	<b>529.9</b>	<b>1,441.8</b>	<b>(40.3)</b>
Unrealised loss		(24.2)	-	-	(24.2)	-
Realised loss		(12.8)	-	-	(12.8)	-
<b>Net movement in funds</b>		<b>824.7</b>	<b>50.2</b>	<b>529.9</b>	<b>1,404.8</b>	<b>(40.3)</b>
<b>Funds Brought Forward</b>		<b>50.4</b>	<b>-</b>	<b>-</b>	<b>50.4</b>	<b>90.7</b>
<b>Funds carried forward</b>		<b>875.1</b>	<b>50.2</b>	<b>529.9</b>	<b>1,455.2</b>	<b>50.4</b>



## Balance Sheet as at 30 June 2015

	Note	30 June 2015		30 June 2014	
		£'000	£'000	£'000	£'000
<u>Fixed Assets</u>					
Tangible Fixed Assets	{7}	1.5		15.4	
Fixed asset investments	{8}	1,133.8			
Total Fixed Assets			1,135.3		15.4
<u>Current Assets</u>					
Debtors	{9}	85.6		49.8	
Cash at Bank and in hand			265.6	56.7	
<u>Creditors</u>					
Creditors amount falling due within one year	{10}	(31.3)		(71.5)	
Net Current Assets			319.9		35.0
<u>Total Assets less Current Liabilities</u>			1,455.2		50.4
<u>Funds</u>					
Endowment	{11}	529.9		-	
Restricted	{12}	50.2		-	
Designated Funds	{13}	559.5			
Unrestricted			315.6	50.4	
<u>Funds carried forward</u>			1,455.2		50.4

The notes on pages 18 to 27 form part of these accounts.

The accounts were approved by trustees of UNA-UK at a meeting held on 19 November 2015 and were signed on their behalf by:



Sir Jeremy Greenstock  
Chairman

Date 19/11/15



Naima Siddiqi  
Vice Chair and Honorary Treasurer

Date 19/11/15

## Notes to the Financial Statements

### 1. Accounting policies

#### Basis of Accounting

The accounts are prepared under the historical cost convention.

#### Format of the accounts

The financial statements have been prepared in accordance with the Statement of Recommended Practice (2005) (SORP) "Accounting and Reporting by Charities", the Charities Act 2011 and applicable accounting standards.

#### Tangible Fixed assets

Tangible fixed assets are stated at cost less depreciation.

#### Investments

Investments are stated at market value at the balance sheet date. Gains and losses arising on revaluations and disposals during the year are recognised on the SOFA.

#### Depreciation and Amortisation

Depreciation and amortisation of fixed assets is calculated at rates which are intended to write off the costs of each asset over its estimated useful life. The rates applied are:

Leasehold improvements	The life of the lease on a straight line basis
Furniture and Equipment	20%-25% per annum on a straight line basis
Website Development	33.3% per annum on a straight line basis

All assets over £1000 (including VAT) are capitalised.

#### Pension Benefits

The company contributes to eligible individuals' personal pension schemes which are independently administered. Pension costs are related to the salary paid and are charged to the accounts as they fall due. Contributions were made in respect of one director (2014: one) during the year.

#### Membership and legacy Income

Subscriptions received for membership are accounted for on a receipts basis. Legacy income is accounted for on a receipts basis only, unless UNA-UK is notified of an impending distribution.

#### Incoming resources

Grant income is included in the accounting period for which it is receivable. Where grants are provided for projects which extend beyond the accounting year a portion of the grant is carried forward as deferred income. Where grants are provided for the purchase of fixed assets the grant is included in creditors and is reduced each year by an amount equivalent to the depreciation charge of the underlying assets. The portion of grant released is credited to the income and expenditure account.

Legacies are recognised when the charity is notified and the amount receivable can be quantified or notification of a distribution or when the legacy is received.

All other incoming resources are recognised in the period in which the charity is entitled to the receipt.

## Notes to the Financial Statements

### Expenditure

Expenditure is accounted for on an accruals basis and is allocated to accounts headings on a direct attribution basis. Support costs that cannot be directly attributed have been allocated based on appropriate and consistent allocation bases, as set out in note 4.

The Costs of Generating Voluntary Income includes the costs associated with fundraising and the support costs associated with processing membership income.

The Cost of Charitable Activities includes the direct costs associated with the programmes of work related to a Safer World, a Fairer World and a More Sustainable World and for Informational Services and Educational Services. It also includes the support costs allocated to these activities.

Governance costs include the costs of the general governance of the charity and include the cost of the Annual General Meeting, Trustee meetings and other governance meetings, as well as external audit costs and appropriate allocated support costs.

### Funds Accounting

Endowments funds are held on trust as capital for the charity in perpetuity. The income arising from the fund is dealt with in accordance with the wishes of the settler. The costs of maintaining the underlying investments of the fund and all gains and losses arising on disposal or revaluation are allocated to the fund.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for particular purposes. The costs of raising and administering these funds are charged to each individual fund.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the Trust's charitable purposes.

Designated funds are unrestricted funds that have been set aside by the Trustees for use on specific projects. The Trustees may transfer them back if there is no longer a requirement for the expenditure to be made.

All accounting policies are consistent with the prior year

### Operating leases

Operating lease costs are charged to the Statement of Financial Activities in the period for which they fall due.

All accounting policies are consistent with the prior year.

## Notes to the Financial Statements

### 2. Grants Received

#### Analysis of grants received

	Year ended 30 June 2015	Year ended 30 June 2014
	£'000	£'000
Grants from UNA Trust		
Property Lease	550.0	-
Endowment - John Bright Fund	529.9	-
Restricted Grants:		
Ferguson Charitable Trust	85.6	104.7
Newton Bequest	14.4	0.1
Youth Initiatives Fund	11.0	-
Brighton & Hove Branch	5.4	-
Basil Hembry	0.9	-
Joseph Rowntree Charitable Trust - Peace Grant	15.0	35.0
Joseph Rowntree Charitable Trust - Responsibility to Protect Grant	35.1	44.4
Unrestricted grant to support UNA-UK Core activities	489.6	129.5
	1,736.9	313.7
FCO	19.8	75.8
Polden-Puckham	15.0	-
Deferred Income released	15.0	2.8
	1,786.7	392.3

The UNA Trust grants follow the Trust's decision to wind down its activities and transfer all its assets – including 50% premises lease at Suite 98, 3 Whitehall Court (the UNA-UK offices) and all its investments – to UNA-UK.

### 3. Cost of Generating Voluntary Income

	Year ended 30 June 2015	Year ended 30 June 2014
	£'000	£'000
Staff Costs	8.6	-
Other Support costs allocated to fundraising	3.0	40.5
	11.6	40.5

## Notes to the Financial Statements

### 4. Analysis of the cost of charitable activities

The cost of charitable activities is after the allocation of general support costs. The direct costs, the allocation of support costs and the bases used for allocation are shown below.

Analysis of Charitable Activities and Allocation of Support Costs	Direct Costs	Allocation of Overheads			Total Costs
		Staff Costs	Premises and Office Costs	Other Support Costs	
	£'000	£'000	£'000	£'000	£'000
Cost of Generating Voluntary Income	-	-	-	-	-
Cost of Investments	-	-	-	-	-
<u>Charitable Activities</u>					
Safer, Fairer and More Sustainable World	54.0	72.7	11.2	0.9	138.8
Informational Services	34.8	162.7	29.1	2.4	229.0
Educational Services	23.8	29.4	9.6	0.8	63.6
Total Charitable Activities	112.6	264.8	49.9	4.1	431.4
Governance	42.1	18.9	6.1	-	67.1
Cost of Generating Funds	-	8.6	3.0	-	11.6
Total	154.7	292.3	59.0	4.1	510.1
Method of allocation	Direct	Staff time			

### 5. Governance Costs

	Year ended 30 June 2015	Year ended 30 June 2014
	£'000	£'000
Insurances	1.5	2.6
Professional charges	23.6	16.8
UNA-UK - Audit fees	6.2	6.5
Subscriptions	2.2	4.4
Trustee meetings and expenditure	5.5	3.9
Staff costs	18.9	22.9
Premises and office costs	9.2	5.6
	<u>67.1</u>	<u>62.7</u>

## 6. Analysis of Staff Costs

The following table analyses the staff costs of UNA-UK.

	Year ended 30 June 2015	Year ended 30 June 2014
<u>Staff numbers</u>		
Staff in post at 30 June	8.0	8.0
<u>Staff Costs</u>	£'000	£'000
Salary costs	247.6	258.9
National Insurance Contributions	25.3	28.5
Pension Contributions	19.3	20.8
Other staff related costs	26.7	10.1
	<u>318.9</u>	<u>318.3</u>

No member of staff was remunerated above £60,000 in the year

## 7. Tangible Assets

Tangible Fixed Assets	Leasehold Improvements	Furniture and Equipment	Website Development	Total
	£'000	£'000	£'000	£'000
Cost				
At 1 July 2014	31.4	57.8	33.6	122.8
Additions	550.0	-	-	550.0
Disposals	(581.4)	-	-	(581.4)
At 30 June 2015	-	57.8	33.6	91.4
Depreciation				
At 1 July 2014	31.4	53.6	22.4	107.4
Charge for the year	-	2.7	11.2	13.9
W/back on Disposals	(31.4)	-	-	(31.4)
At 30 June 2015	-	56.3	33.6	89.9
Net Book Value				
At 30 June 2014	-	4.2	11.2	15.4
At 30 June 2015	-	1.5	-	1.5

UNA Trust transferred 50% of its leasehold property to UNA-UK in November 2014. On the same day UNA-UK sold the lease to 98 Whitehall Court LLP for £550k.

## Notes to the Financial Statements

### 8. Investments

During the year, UNA-Trust transferred 50% of its property lease to UNA-UK.

In November 2014 UNA-UK entered into an equal partnership with an individual not related to UNA Trust or UNA-UK and formed 98 Whitehall Court LLP (incorporated in England & Wales).

UNA-UK and the individual loaned £550,000 each to the LLP to enable the LLP to purchase the entire lease for £1,100,000. UNA-UK's share of the assets of the LLP is shown as an investment below.

Investment in UK 98 Whitehall Court LLP	Year ended 30 June 2015	Year ended 30 June 2014
	£'000	£'000
Balance b/fwd 1 July, 2014	-	-
Additions	550.0	-
Disposals	-	-
<b>Balance c/fwd 30 June, 2015</b>	<b>550.0</b>	<b>-</b>

UNA-UK's share of the LLP's 2014-15 loss for the period ended 30 June 2015 is estimated to be £18k and is not included above.

Quoted Investments Held Within the UK	Year ended 30 June 2015	Year ended 30 June 2014
	£'000	£'000
Market Value at 1 July, 2014	-	-
Additions	812.6	-
Disposals at carrying value	(204.6)	-
Unrealised investments gains (losses)	(24.2)	-
<b>Market Value 30 June, 2015</b>	<b>583.8</b>	<b>-</b>
<b>Total</b>	<b>1,133.8</b>	<b>-</b>
Historic cost 30 June, 2015	604.6	-

## Notes to the Financial Statements

The Charity Held the following investments which represented 5% or more of the market value of the portfolio:

	Market Value £'000	% of Portfolio
UK Government Bond 5% 07/03/2025	51.0	8.7%
Invesco Corporate Bond Fund	41.4	7.1%
Barclays Global Inflation Linked Bond	40.3	6.9%
Vanguard S&P 500 ETF	40.2	6.9%
JP Morgan US Equity Income Fund	37.0	6.3%

During the year UNA Trust transferred all its investment assets to UNA-UK.

### 9. Debtors

Amounts fall due within one year.

	Year ended 30 June 2015 £'000	Year ended 30 June 2014 £'000
Amounts falling due within one year		
Prepayments	4.4	5.4
Accrued income	31.9	41.4
Staff loans	1.3	1.2
Trade debtors	31.1	1.4
Other debtors	16.9	0.4
<b>Total</b>	<b>85.6</b>	<b>49.8</b>

### 10. Creditors:

Amounts fall due within one year.

	Year ended 30 June 2015 £'000	Year ended 30 June 2014 £'000
Accruals	12.4	40.1
Payroll creditors	6.7	7.7
Deferred income	-	15.0
Trade Creditors	12.2	2.1
Other creditors	-	6.6
<b>Total</b>	<b>31.3</b>	<b>71.5</b>



## Notes to the Financial Statements

### 11. Endowment Fund

The John Bright Appeal Fund was set up as a restricted fund by UNA Trust following a public appeal launched on 29 February 1988. On 3 May 1991 the target capital required of £300k was reached and in consultation with the Charity Commission the funds raised were classed as a permanent John Bright Appeal Endowment.

In June 2012, UNA Trust received permission from the Charity Commission to spend the grant without replacement under section 282 of the Charities Act 2011. On 27 January 2015 the UNA Trust transferred the endowment funds to UNA-UK.

### 12. Restricted Funds

	Balance Brought Forward	Income	Expenditure	Balance Carried Forward
	£'000	£'000	£'000	£'000
Ferguson Charitable Trust	-	85.6	(85.6)	-
Newton Bequest	-	14.4	-	14.4
Youth Initiatives Fund	-	11.0	-	11.0
Brighton & Hove Branch	-	5.4	-	5.4
Basil Hembry	-	0.9	-	0.9
Joseph Rowntree Charitable Trust Peace and	-	15.0	(13.2)	1.8
Joseph Rowntree Charitable Trust Responsibili	-	50.1	(45.8)	4.3
Polden Puckham	-	30.0	(22.6)	7.4
FCO	-	19.8	(14.8)	5.0
	-	232.2	(182.0)	50.2

#### Fund Objectives

**Allan & Nesta Ferguson Charitable Trust:** to support activities in the areas of peace, human rights, environmental protection, citizenship and education

**Newton Bequest:** for youth/educational projects agreed with Eastern Region of UNA-UK

**Youth Initiative:** to support youth and educational projects

**Brighton & Hove Branch:** to support the activities of the branch

**Basil Hembry Fund:** to support youth activities agreed with Eastern Region of UNA-UK

**Joseph Rowntree Charitable Trust - Peace and Security:** to support UNA-UK's nuclear non-proliferation and multilateral disarmament work

**Joseph Rowntree Charitable Trust - Responsibility to Protect:** to support the work of UNA-UK in promoting the Responsibility to Protect principle

**Polden-Puckham:** to support British engagement with UN peacekeeping

**FCO:** To support public information and education on the UN

## Notes to the Financial Statements

### 13. Designated Funds

	Balance Brought Forward	Income	Expenditure	Balance Carried Forward
	£'000	£'000	£'000	£'000
Investment in 98 Whitehall Court LLP	-	550.0	-	550.0
Margaret Collins Legacy	-	9.5	-	9.5
	-	559.5	-	559.5

**Investment in 98 Whitehall Court LLP:** Long-term investment in share of property lease at suite 98, 3 Whitehall Court, London. Fund not available for day-to-day operations of the Charity

**Margaret Collins Legacy:** The Margaret Collins Legacy was left to Southampton UNA and is held by UNA-UK.

### 14. Commitments

As at 30 June 2015 the Charity had the following annual commitments under non-cancellable operating leases:

	Year ended 30 June 2015	Year ended 30 June 2014
	£'000	£'000
Within one year	-	-
Between two to five years	2.0	-

### 15. Analysis of net assets between funds'

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£'000	£'000	£'000	£'000
Fixed Assets	1.5	-	-	1.5
Investments	603.9	-	529.9	1,133.8
Net Current Assets	302.0	50.2	-	352.2
Total Net Assets	907.4	50.2	529.9	1,487.5

## Notes to the Financial Statements

### 16. Related parties

UNA-UK has an ongoing related party relationship with The UNA Trust and 98 Whitehall Court LLP.

### 17. Trustee Remuneration and Expenses

The Board has delegated the following scrutiny and authorisation of staff remuneration to the Management & Finance Committee (now pilot Finance & Governance Committee):

- Setting the remuneration of the Executive Director
- Scrutinising and authorising changes to the organisation's remuneration structure
- Reviewing and authorising annual pay increases for all staff following recommendation from the Executive Director

The Executive Director is also a member of the board. The Executive Director's remuneration is stipulated in UNA-UK's Articles and her remuneration for 2014-15 was in the pay bracket: £50,000 to £60,000.

No other trustee received any remuneration for their services, except the Executive Director. During the period ended 30 June 2015, 8 trustees (2014: 8) claimed for the cost of their travel at a total cost of £1,621 (2014: £1,800).

### 18. Post Balance Sheet Event

None.

