

**UNITED NATIONS ASSOCIATION - UK**

**Company Number: 07824306**

**Charity Number: 1146016**



**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 June 2014**

## 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)	
Luckshan Abeysuriya	To 28 April 2014
Adam Badrawi	From 7 July 2014
Nadim Ahmad	
Gian Clare	
Apurv Gupta	To 7 July 2014
Roger Hallam	
Patricia Irvine	
Tim Jarman	
Marc Pollentine	
Natalie Samarasinghe	
Naima Siddiqi	
Martin Verity	
Viv Williams	

#### Officers of UNA-UK

Chairman	Sir Jeremy Greenstock
Vice Chairman and Honorary Treasurer	Stephen Harrow
Company Secretary	Anthony Stephen Donnelly, Head of Finance and Governance, UNA-UK

#### Executive Director of UNA-UK

Natalie Samarasinghe

#### 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 2014. 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. The transfer of some assets has been achieved, while others are actively being transferred post 30 June 2014.

### 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 grass roots 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
- 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

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- 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 reviewed their public benefit responsibilities and confirm that the activities of the charity in the period and future planned activities fall within the definition of public benefit.

## 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.

The Board is supported in its work by two formal sub-committees. The Management and Finance Committee provides particular oversight of the governance and operation of UNA-UK. The Audit Committee focuses on risk management processes, internal control, the integrity of financial statements and the external audit process. The chairs of each committee are members of the full Board and the committees report back to each Board meeting.

Day-to-day operation has been delegated to the staff of UNA-UK, through the Executive Director. The Executive Director attends Board meetings and other 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.

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### Risk Management

Risk management is the responsibility of the Board, supported by a sub-committee, the Audit Committee. The risks of UNA-UK have been reviewed and are considered within a risk map that highlights the risk score (a product of the probability of an event and the likely impact), current controls of the risk and further actions being taken to mitigate the risk. The Audit Committee and management regularly review all the risks and highlight the highest priority risks to the Board.

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 2013/14 was £523,300, which came from four main sources as follows:

- Grants: £392,300
- Income from members: £87,900
- Income from charitable activities: £27,800
- Legacies: £15,300

Grants are the most significant source of income, representing 75% of total revenue. During 2013/14, UNA-UK has benefited from some significant grants made to The UNA Trust and passed on to UNA-UK for specific charitable activities.

- A grant of £100,000 was received from the Allan and Nesta Ferguson Charitable Trust for work on peace, human rights, environmental protection, citizenship and education. It is the fourth installment of a five-year grant totaling £500,000.
- A grant of £50,000, received from anonymous donors and administered by the Joseph Rowntree Charitable Trust, for work related to nuclear disarmament and non-proliferation. This is the final installment of a five-year grant totaling £250,000.
- A grant of £46,000 from the Joseph Rowntree Charitable Trust for the promotion of initiatives relating to the Responsibility to Protect principle.
- A grant of £65,000 made from the endowment fund originally raised from the John Bright Centenary Appeal for work on peace and conflict prevention
- A general grant of £52,700 from the UNA Trust for the work of UNA-UK

UNA-UK also received project grants from the UK Foreign and Commonwealth Office totaling £75,800, including accrued income and supplemented by £2,800 released from income deferred at 30 June 2013. One grant of £37,200 was received in support of an outreach event, £16,500 in support of the development of a teaching pack and another for £10,800 for a careers event. A further £7,000 was contributed towards the development of a website and £4,300 towards a nuclear disarmament event in China.

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UNA-UK has also benefited from income from its membership in the form of subscriptions and donations.

### Expenditure

Total expenditure for 2013/14 was £563,600, of which 81% (£458,000) 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 provision of informational activities; and educational activities.

### Reserves Policy

The financial year 2013/14 has been a period of transition for UNA-UK, with assets in the process of being transferred from the UNA Trust. During this period, UNA-UK has benefited from the reserves of the UNA Trust. The Trustees are developing an appropriate reserves strategy for UNA-UK as a standalone charity. At 30 June 2014 reserves were £35,000, being the Unrestricted Funds carried forward, excluding fixed assets.

### Performance towards Plans for 2013/14

For 2013/14, 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, were embedded into these categories.

Below, the 2013/14 objectives within these areas are outlined, along with key activities and an assessment of achievement.

<b>A SAFER WORLD</b>	
<b>Nuclear disarmament</b>	
<b>Objectives</b>	<b>Key activities and outcomes</b>
Generating public, civil society and governmental support for 'strategic devaluation' of nuclear weapons; the	UNA-UK's impact was most visible in its UK-focussed activities, with its submissions featured in two major parliamentary and independent reports on the future of the UK's deterrent. We organised parliamentary briefings, as well as a major public debate on nuclear issues, which enabled people from across the UK to question experts.  We also produced a number of publicly available materials, including a report on Comprehensive Test-Ban Treaty, articles and school resources. A reader survey produced positive feedback on the articles,

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<p>international ban on nuclear testing; and nuclear non-proliferation</p>	<p>in terms of providing complex information in an accessible way. The school resources were piloted in primary and secondary classrooms, with reviews scheduled for 2014/15.</p> <p>Internationally, events in China (October 2013 and April 2014), and one in the US (April 2014), enabled UNA-UK to build links with government, civil society and universities for future dialogue on nuclear issues.</p>
<p><b>UN peacekeeping, peacebuilding and conflict prevention</b></p>	
<p><b>Objectives</b> Increase public knowledge of peacekeeping and UK support for UN peace operations</p>	<p><b>Key activities and outcomes</b> UNA-UK is consistently named as the UK's most well-informed and vocal supporter of UN peacekeeping. In September, UNA-UK published and disseminated a series of recommendations on the UK's contribution to UN peacekeeping. This was followed up by work to increase knowledge of peacekeeping amongst our school and local groups. In May 2014, UNA-UK co-hosted the largest annual gathering to mark the International Day of UN Peacekeepers – a public conference and remembrance ceremony. This work was completed by parliamentary evidence submissions.</p> <p>There are signs that UNA-UK's work has led to renewed interest, in particular among NGOs, on the UK's role in peacekeeping. During 2013-14 UNA-UK was able to secure grant funding for 2014-15 to assist with developing this work.</p>
<p><b>Objectives</b> Increase public knowledge of unmanned armed vehicles (drones) and autonomous weapons systems, and advocate robust regulatory frameworks</p>	<p><b>Key activities and outcomes</b> UNA-UK has been able to develop a central role in this area, adding value by ensuring the NGO community is effective in engaging parliamentarians and experts and working through coalitions to maximise resources. It has found value in being involved at an early stage, thereby establishing a good track record and knowledge base allowing it to leverage the weight and resources of larger NGOs.</p> <p>Activities included: a UK event to publicise a UN Special Rapporteur investigation on drones; parliamentary engagement (events, briefings, questions and inquiries); 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 the development of global regulatory frameworks for these weapons</p>
<p><b>A FAIRER WORLD</b></p>	
<p><b>Responsibility to Protect (R2P)</b></p>	
<p><b>Objectives</b> Assess UK capacity to protect civilians in conflict and prevent mass atrocities and increase public awareness of the R2P principle</p>	<p><b>Key activities and outcomes</b> UNA-UK has established itself as a driving force in terms of convening interested parties and engaging new audiences. Its evidence submission was quoted extensively in a Defence Committee report, and its parliamentary briefings (events and publications) have helped to build understanding of the R2P principle. Its review of the UK's capacity to prevent and respond to mass atrocities – the first of its kind – has been well-received, with potential for UNA-UK to achieve genuine changes in policy that could serve as a model for other states.</p>

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	In terms of public engagement, extensive media and advocacy work was carried out on particular cases (notably the 20 <sup>th</sup> anniversary of the Rwandan genocide, civilian protection in Syria and accountability in Sri Lanka) and UNA-UK also organised a major youth conference in Edinburgh on this topic, which included providing advice on policy-making and careers. Internationally, UNA-UK has taken part in experience-sharing sessions in Turkey and Sweden.
<b>Human rights for all</b>	
<b>Objectives</b> Encourage public and parliamentary engagement with UN human rights mechanisms and call for progressive targets on gender in international development programmes	<b>Key activities and outcomes</b> UNA-UK made good progress in terms of achieving public engagement with the UK's review by the UN Human Rights Council (HRC), as well as promoting parliamentary scrutiny of UK human rights in the context of UN mechanisms. On gender issues, UNA-UK was contributed to NGO coalition reports and undertook advocacy at the UN in New York.  Activities included: UK-wide consultations on a Ministry of Justice report on the UK's HRC review; the production of a UK 'human rights report card'; convening NGOs on the UK's HRC candidacy, which produced recommendations that were submitted to a Foreign Affairs Committee inquiry and translated into a public report; parliamentary events; participation in the UN Commission on the Status of Women and teaching materials for schools.
<b>Effective international law</b>	
<b>Objectives</b> Advocate UK ratification and global implementation of the Arms Trade Treaty (ATT)	<b>Key activities and outcomes</b> UNA-UK has achieved a positive impact, through coalition and parliamentary working, in maintaining momentum on the ATT.  Activities included: lobbying the UK and other states for early signature and ratification of the ATT; encouraging the UK to adopt a strong interpretation Treaty; advocacy and media work on the UK's arms export controls; and dissemination of information to UNA-UK's supporter and members keeping them abreast of major developments.
<b>A MORE SUSTAINABLE WORLD</b>	
<b>Food security, international development and climate change</b>	
<b>Objective</b> As UNA-UK has limited funds for this strand of work, the charity set itself just one high-level outcome: contribute to the creation of new global development goals	<b>Key activities and outcomes</b> Given UNA-UK's budgetary constraints, significant progress in this area was achieved. We were able to contribute to the UK debate on the new goals, as well as stimulate discussion in developing countries through our publications and advocacy. While the new goals are yet to be adopted (due autumn 2015), a number of UNA-UK recommendations have been featured in draft documents.  Activities included: publishing a compendium on the new global development goals, disseminated to over 400 developing country contacts, as well as decision-makers and opinion-formers in the UK; providing training on UN mechanisms to development NGOs; briefing diplomatic missions and think tanks; and national and local events.



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

Throughout 2013/14, 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:

- UN Forum 2014: a major outreach event, attended by over 1,000 UNA-UK supporters and members of the public focusing on the role of the UK foreign policy and the UN's work in peace and security, human rights and sustainable development. The event was highly interactive, allowing participants in the room and online to exchange views with policy-makers and experts. During the year, UNA-UK also organised some 20 further public events with UN speakers, in addition to over 100 events organised by our local groups.
- Careers events: UNA-UK organised two major careers events for university students, enabling them to pose questions and network with people working in international careers at all levels. We also produced an online portal with information on UN careers.
- Youth engagement: UNA-UK provided a number of opportunities for young people to learn about global issues and experience UN decision-making. This included a schools Model UN masterclass with diplomats, the production of teaching materials and a successful campaign – through consultation submissions and lobbying – to keep the UN in the national curriculum for England.
- New World magazine – UNA-UK produced four issues of its flagship magazine in 2013/14 and introduced e-dissemination to ensure it reaches a wider audience. We will continue to develop this flagship publication, seeking to widen its reach and be more strategic in targeting key policy-shapers.
- Website, newsletters and social media – UNA-UK has increased website traffic, developed a social media strategy and widened the reach of its newsletters.
- 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 2013/14, it significantly expanded this work, with appearances in outlets such as the Guardian, Independent, Telegraph, BBC, Radio 4, Radio 5 Live, CNN and Sky News.

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.

## Trustees' Annual Report

### Plans for 2014/15

For 2014/15 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

- Overall framework:
  - o Work to increase the profile of UN issues ahead of the May General Election, seek cross-party support for the issues below and support our local groups in engaging with them.
  
- A safer world:
  - o Increase UK engagement with UN peacekeeping, including an updated UK doctrine with specific areas identified for UK support.
  - o Advocate a robust UK policy in line with UN recommendations on drones and autonomous weapons systems.
  - o Seek change in UK nuclear security posture ahead of the 2015 Strategic Defence and Security Review.
  - o Encourage the UK to implement a progressive interpretation of the ATT and to support best practice in other states.
  
- A fairer world:
  - o Promote Responsibility to Protect, as a priority for the new Conflict, Stability and Security Fund, and call for atrocity prevention to be integrated into early warning, monitoring and analysis.
  - o Encourage the UK to take forward UNA-UK's recommendation on its term at the UN Human Rights Council and on its 2012 Council review.
  - o Seek a more positive public debate on human rights.
  
- A more sustainable world:
  - o Contribute to the discussions on new global development and climate frameworks by producing and disseminating two major publications.
  - o Undertake advocacy on UK action to support these frameworks.

#### Informational activities

In 2014/15, 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 related to the activities listed under the previous heading, key activities for 2014/15 are as follows:

- Development of materials and activities to celebrate the UN's 70<sup>th</sup>.

## Trustees' Annual Report

- 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 nuclear disarmament youth event, a foreign policy “hustings” 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.
- Election of UN Secretary General – UNA-UK will campaign for awareness of this important appointment and will seek to generate a selection process that is transparent, fair and effective.

### Educational activities

UNA-UK plans to achieve its educational objectives through its interaction with an engaged base of members and supporters, and also through the development of bespoke education packs that can be used by members and the wider public.

The activities for 2014/15 will include:

- Schools teaching pack – UNA-UK will launch this valuable teaching resource on the UN, peace, development, human rights and environmental issues.
- Teaching network – UNA-UK will increase its work with educators and provide training on teaching global issues in the classroom.
- Outreach – UNA-UK will undertake a number of activities to broaden its member and 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.
- Educational kits – UNA-UK will produce educational kits covering all of its programme areas to support public and youth engagement.

## 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 required 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 28 February 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 2014 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 12 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 2014 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 matters 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)

18/3/15

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

## Statement of Financial Activities for the Period Ended 30 June 2014

### Incorporating an Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	Total 2013/14	Total 2012/13
<u>Incoming resources</u>		£'000	£'000	£'000	£'000
Voluntary Income					
Income from members		87.9	-	87.9	85.4
Legacies		15.3	-	15.3	17.3
Grants	{2}	247.9	144.4	392.3	466.4
Income from charitable activities		27.8	-	27.8	37.7
Other Income		-	-	-	3.9
<b>Total Incoming Resources</b>		<b>378.9</b>	<b>144.4</b>	<b>523.3</b>	<b>610.7</b>
<u>Resources Expended</u>					
Costs of generating voluntary income	{3}	40.5	-	40.5	44.9
Cost of investments		2.4	-	2.4	
Cost of charitable activities	{4}	313.6	144.4	458.0	470.1
Governance costs	{5}	62.7	-	62.7	44.7
<b>Total Resources Expended</b>		<b>419.2</b>	<b>144.4</b>	<b>563.6</b>	<b>559.7</b>
<b>Net incoming resources</b>		<b>(40.3)</b>	<b>-</b>	<b>(40.3)</b>	<b>51.0</b>
<b>Net movement in funds</b>		<b>(40.3)</b>	<b>-</b>	<b>(40.3)</b>	<b>51.0</b>
<b>Funds Brought Forward</b>		<b>90.7</b>	<b>-</b>	<b>90.7</b>	<b>39.7</b>
<b>Funds carried forward</b>		<b>50.4</b>	<b>-</b>	<b>50.4</b>	<b>90.7</b>

The Charity has no recognised gains or losses other than those stated above. All of the activities represent continuing activities of the Charity.

**Balance Sheet as at 30 June, 2014**

	Note	Balance at 30 June, 2014	Balance at 30 June, 2014	Balance at 30 June, 2013	Balance at 30 June, 2013
		£'000	£'000	£'000	£'000
Fixed Assets					
Tangible Fixed Assets	{7}	15.4		35.7	
Total Fixed Assets			15.4		35.7
Current Assets					
Debtors	{8}	49.8		58.5	-
Cash at Bank and in hand		56.7		52.4	
Creditors					
Creditors amount falling due within one year	{9}	(71.5)		(55.9)	
Net Current Assets			35.0		55.0
<b>Total Assets less Current Liabilities</b>			<b>50.4</b>		<b>90.7</b>
Funds					
Restricted			-		-
Unrestricted			50.4		90.7
<b>Funds carried forward</b>			<b>50.4</b>		<b>90.7</b>

The notes on pages 17-24 form part of these accounts.

The accounts were approved by trustees of UNA-UK at a meeting held on 28 February 2015 and were signed on their behalf by:

Sir Jeremy Greenstock  Date 28 February 2015  
Chairman

Stephen Harrow  Date 28 February 2015  
Vice Chairman



## 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.

#### 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 (2013: none) 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.

#### Grant income

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.

#### 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.

## Notes to the Financial Statements

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**

Restricted funds are funds which have a requirement to be used in accordance with the wishes of the original donor and more narrow than the charity objects. The full eligible costs associated with restricted funds are classified as restricted also.

Unrestricted funds are those funds that are available for the general purpose of the charity.

### **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

	Period ended 30 June, 2014 <hr/> £'000	Period ended 30 June, 2013 <hr/> £'000
UNA Trust	313.7	391.3
FCO	75.8	63.8
Deferred Income released	2.8	11.3
	-	-
Total Grants	<hr/> 392.3	<hr/> 466.4

The grant from UNA Trust was made up of five elements. A grant of £100,000 was received from the Allan and Nesta Ferguson Charitable Trust for work on peace, human rights, environmental protection, citizenship and education. It is the final installment of a five-year grant totaling £500,000.

A grant of £50,000, received from anonymous donors and administered by the Joseph Rowntree Charitable Trust, for work related to nuclear disarmament and non-proliferation. This is the final installment of a five-year grant totaling £250,000.

A grant of £46,000 from the Joseph Rowntree Charitable Trust for the promotion of initiatives relating to the Responsibility to Protect principle.

A grant of £65,000 made from the endowment fund originally raised from the John Bright Centenary Appeal for work on peace and conflict prevention

A general grant of £52,700 from the UNA Trust for the work of UNA-UK, including the impact of grants deferred and investment gains related to funds.

### 3. Cost of Generating Voluntary Income

	Period ended 30 June, 2014 <hr/> £'000	Period ended 30 June, 2013 <hr/> £'000
Cost of processing payments	-	1.6
UNA Appeal	-	2.1
Fundraising databases	-	0.3
Support costs allocated to fundraising	40.5	40.9
Total Cost of Generating Funds	<hr/> 40.5	<hr/> 44.9

#### 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.

##### Expenditure on charitable activities and allocation of support costs

Analysis of Charitable Activities and Allocation of Support Costs	Direct Costs	Costs to Be allocated			Total Costs
		Staff Costs	Premises and Office Costs	Other Support Costs	
	£'000	£'000	£'000	£'000	£'000
Cost of Generating Voluntary Income	-	31.5	9.0	-	40.5
Cost of Investments	1.5	-	0.9	-	2.4
<u>Charitable Activities</u>					-
Safer, Fairer and More Sustainable World	83.6	100.9	36.4	-	220.9
Informational Services	44.8	74.5	19.6	-	138.9
Educational Services	50.9	34.4	12.9	-	98.2
Sub-total Charitable Activities	179.3	209.8	68.9	-	458.0
Governance	34.4	22.9	5.4	-	62.7
<b>Total</b>	<b>215.2</b>	<b>264.2</b>	<b>84.2</b>	<b>-</b>	<b>563.6</b>
Method of allocation	N/A	Staff time on each category	Headcount	Headcount	N/A

#### 5. Governance Costs

##### Analysis of governance costs

	Period ended 30 June, 2014 £'000	Period ended 30 June, 2013 £'000
Insurances	2.6	2.0
Professional charges	16.8	3.3
Audit fees	6.5	5.9
Subscriptions	4.4	1.5
Trustee meetings and expenditure	3.9	3.9
Staff costs	22.9	23.6
Premises and office costs	5.4	4.4
Other support costs	0.2	0.1
	<u>62.7</u>	<u>44.7</u>

Audit fees for year ended 30 June 2014 include £500 underprovided at 30 June 2013

## Notes to the Financial Statements

### 6. Analysis of Staff Costs

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

#### Analysis of staff costs

	Period ended 30 June, 2014	Period ended 30 June, 2013
<u>Staff numbers</u>		
Staff in post at 30 June	8.0	8.0
<u>Staff Costs</u>		
	£'000	£'000
Salary costs	258.9	272.5
National Insurance Contributions	28.5	26.9
Pension Contributions	20.8	56.3
Other staff related costs	10.1	7.1
Total staff related costs	318.3	362.8

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

## Notes to the Financial Statements

### 7. Tangible Assets

#### Analysis of Fixed Assets

Tangible Fixed Assets	Leasehold Improvements	Furniture and Equipment	Website Development	Total
	£'000	£'000	£'000	£'000
Cost				
At 1 July, 2013	31.4	55.8	33.6	120.8
Additions	-	2.0	-	2.0
At 30 June, 2014	31.4	57.8	33.6	122.8
Depreciation				
At 1 July, 2013	31.4	42.5	11.2	85.1
Charge for the year 2013/14	-	11.1	11.2	22.3
At 30 June, 2014	31.4	53.6	22.4	107.4
Net Book Value				
At 30 June, 2013	-	13.3	22.4	35.7
At 30 June, 2014	-	4.2	11.2	15.4

### 8. Debtors

All amounts fall due within one year.

#### Analysis of Debtors

	Period ended 30 June, 2014	Period ended 30 June, 2013
	£'000	£'000
Prepayments	5.4	7.5
Accrued Income	41.4	3.3
Staff loans	1.2	3.7
Trade Debtors	1.4	
Other debtors	0.4	4.0
UNA-Trust		40.0
Total	49.8	58.5

## Notes to the Financial Statements

### 9. Creditors: Amounts falling due within one year

All amounts fall due within one year.

#### Analysis of Creditors

	Period ended 30 June, 2014	Period ended 30 June, 2013
	£'000	£'000
Accruals	40.1	7.4
Payroll creditors	7.7	14.5
Deferred income	15.0	22.8
Trade Creditors	2.1	11.2
Other creditors	6.6	-
Total	<u>71.5</u>	<u>55.9</u>

### 10. Movement of Reserves

#### Analysis of Funds Movements

	Total Funds £'000
Unrestricted Funds at June 30, 2013	90.7
Surplus (deficit) for the year	<u>(40.3)</u>
Unrestricted Funds as at June 30, 2014	<u>50.4</u>

### 11. Related parties

UNA-UK has an ongoing related party relationship with The UNA Trust.

### 12. Trustee Expenses

No trustee received any remuneration for their services. During the period ended 30 June 2014, 8 trustees (2013: 7) claimed for the cost of their travel at a total cost of £1,800.

### 13. Post Balance Sheet Events

During the year, UNA-UK occupied the premises of the UNA Trust at 3 Whitehall Court, London. At 30 June 2014 the UNA Trust had an unresolved issue with the superior landlord regarding occupation arrangements. At 30 June 2014 the lease was held on the Balance

Sheet of the UNA Trust at a depreciated historic cost. The Balance Sheet of UNA-UK did not reflect any related assets.

On 14 November 2014, the UNA Trust took steps to resolve the matter by the sale of half of the lease to an individual for a premium of £550,000 and the transfer of half of the lease to UNA-UK. The individual and UNA-UK entered into a partnership (LLP) to jointly manage the lease. At the same time, the occupiers, who share the premises, entered into new licence agreements with the LLP.