

**UNITED NATIONS ASSOCIATION - UK**

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



**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 June 2013**

## 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           |   |
| Nadim Ahmad                   |   |
| Andrew Boakes                 | To 19 April 2013                        |
| Gian Clare                    |   |
| Gari Donn                     | To 16 October 2012                      |
| Rodney Fielding               | To 16 February 2013                     |
| Apurv Gupta                   | From 5 June 2013                        |
| Roger Hallam                  |   |
| Patricia Irvine               |   |
| Tim Jarman                    | From 19 April 2013                      |
| Phil Mulligan (director only) | To 16 February 2013                     |
| Marc Pollentine               |   |
| Naima Siddiqi                 | From 16 February 2013                   |
| Stephen Vanson                | To 5 June 2013                          |
| Martin Verity                 | From 16 October 2012                    |
| Viv Williams                  |   |

### Officers of UNA-UK

Chairman  
Vice Chairman and Honorary Treasurer  
Company Secretary

Sir Jeremy Greenstock  
Stephen Harrow  
Anthony Stephen Donnelly, Head of  
Finance and Governance, UNA-UK

### Executive Director of UNA-UK

Phil Mulligan to 16 February 2013  
Natalie Samarasinghe from 1 July 2013 (in an  
acting capacity from 16 February 2013 to 30  
June 2013)

### 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 2013. 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, 2013.

The Board of Directors of the United Nations Association of Great Britain and Northern Ireland, company registration no. 0288557 (UNA-GB&NI) at its meeting on 13 June 2012 resolved to transfer all of its members to UNA-UK with effect from 1 July 2012.

### 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
- The advancement of human rights, conflict resolution and reconciliation and the promotion of religious or racial harmony or equality and diversity



## **Trustees' Annual Report**

- 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 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 to 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

## Trustees' Annual Report

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.

### 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 2012/13 was £610,700, which came from five main sources as follows:

- Grants: £466,400
- Income from members: £85,400
- Income from charitable activities: £37,700
- Legacies: £17,300
- Other income: £3,900

Grants are the most significant source of income, representing 76% of total revenue. During 2012/13, 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 instalment of a five-year grant totaling £500,000.
- A grant of £50,000 received via the Joseph Rowntree Charitable Trust for work related to nuclear disarmament and non-proliferation
- A grant of £37,800 (part deferred until 2013/14) 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 £143,900 for the work of UNA-UK

UNA-UK also received grants from the Foreign and Commonwealth Office totaling £63,800. One grant of £35,000 was received in support of an outreach event and another



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for £12,500 for research initiatives. The rest of the grant – £16,300 – relates to the completion of projects initiated in 2011/12 on providing information to schools, public education and website development.

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

### Expenditure

Total expenditure for 2012/13 was £559,700, of which 84% (£470,100) 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 2012/13 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 policy for UNA-UK as a standalone charity. At 30 June 2013 reserves were £55,000, being the Unrestricted Funds carried forward, excluding fixed assets.

### Performance towards Plans for 2012/13

For 2012/13, 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.

#### A Safer World

For 2012/13, UNA-UK sought to achieve two high-level outcomes:

- **Multilateral nuclear disarmament and non-proliferation:** an increase in intergovernmental and civil society initiatives to further a Middle East Nuclear Weapons Free Zone; fresh momentum on expanding the international ban on nuclear testing; and a contribution to research into the possibility of removing tactical nuclear weapons from European soil.
- **Peacekeeping and conflict resolution:** an increase in UK support and engagement in UN peacekeeping missions worldwide.

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The specific actions carried out in pursuit of these objectives are listed below with an assessment of achievement.

| Activity  | Result  |
|---|---|
| <b>The production and targeted dissemination of three research papers on multilateral nuclear disarmament and non-proliferation</b>   | Three significant papers containing new research and policy recommendations (on nuclear disarmament and the Middle East, nuclear testing and tactical nuclear weapons) were successfully produced. They were made available to the public at no cost via the UNA-UK website and were also disseminated to key decision-makers across the world, including at the 2012 World Federation of UN Associations plenary event.  |
| <b>The provision of evidence to the Trident Commission of the British American Security Information Council</b>   | Written evidence was submitted to the Commission. The evidence focused on explaining the UK's international legal obligations relating to nuclear disarmament, and provided recommendations on how UK initiatives could tie in with international ones. As with all its work, UNA-UK takes a strictly non-party political approach when contributing to the domestic public debate.   |
| <b>Educating young people on issues relating to disarmament and conflict prevention, and empowering them to participate in national and international discussions on these issues</b> | <p>In January 2013, UNA-UK held a conference on peacekeeping and conflict prevention for university and school students, in partnership with the UK Foreign &amp; Commonwealth Office. The meeting served to inform young people about these issues and involve them in a substantive manner in the FCO's public outreach.</p> <p>In February 2013, UNA-UK organised a conference for university students on nuclear disarmament, which included sessions on policy-making, opportunities for youth engagement and advice for students considering careers in related fields. In addition, UNA-UK established a network for young professionals working on relevant issues, which holds regular, free events.</p> <p>All of these initiatives were well attended and received positive feedback gathered through surveys.</p> |
| <b>Raising public awareness of UN peacekeeping and conflict prevention initiatives</b>  | <p>In May 2013, UNA-UK worked with partners to organise a public conference on UN peacekeeping, with a particular focus on increasing female representation in peacekeeping and policing operations, as well as a public commemoration of those who have lost their lives whilst serving on missions around the world.</p> <p>The conference stimulated the production by UNA-UK of recommendations that were transmitted to the UN Department of Peacekeeping Operations.</p>  |



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### Fairer World

There were three areas where high level outcomes were sought in 2012/13:

- **Responsibility to Protect (R2P):** cross-party support for the R2P principle, in particular its conflict prevention strands, and better public knowledge of R2P
- **Effective international law:** an effective international treaty to regulate the arms trade, which takes particular account of human rights violations associated with the trade; and increased parliamentary and public knowledge and involvement in the UK's Universal Periodic Review by the UN Human Rights Council
- **Human rights for all:** increased public awareness of a range of issues pertaining to human rights, religious and racial harmony, and equality and diversity

The specific actions carried out in pursuit of these objectives are listed below with an assessment of achievement.

| Activity  | Result   |
|---|--|
| <b>The production of a range of materials and the holding of numerous events to further public and cross-party knowledge and support of R2P</b> | <p>In April 2013, UNA-UK convened experts and practitioners from government, Parliament, civil society and the media for a roundtable on R2P. The meeting generated recommendations that were passed to appropriate contacts within government and the UN. Evaluation by participants indicated that the meeting had been unique in the UK in bringing together the R2P, humanitarian and human rights communities, and representatives from multiple sectors.</p> <p>UNA-UK also published a briefing paper with new research and recommendations on R2P, which was made available for free to the public and to relevant contacts. Throughout the year, UNA-UK also published freely available articles, advocacy letters and news items on R2P.</p> <p>To build public awareness of civilian protection and R2P, UNA-UK undertook a series of free outreach events at local branches and universities across the UK, for instance in Aberdeen and Exeter. Events to encourage parliamentary knowledge and support for R2P were held in partnership with the All-Party Parliamentary Group on the United Nations, for which UNA-UK provides the secretariat functions.</p> |
| <b>Advocacy to secure an Arms Trade Treaty and to increase parliamentary and public involvement with the UK's Universal</b>                     | UNA-UK worked effectively with the Control Arms Coalition on joint advocacy and campaigning in support of an international   |



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|   |   |
|---|---|
| <p><b>Periodic Review (UPR) by the UN Human Rights Council</b></p>                                    | <p>Arms Trade Treaty, which was adopted by the United Nations in April 2013.</p> <p>This involved numerous activities with UNA-UK's members and supporters, such as campaigns and petitions; public information and media engagement through articles and interviews; and the participation of a staff member in the UN's March 2013 conference on this subject.</p> <p>UNA-UK provided recommendations on the UK's UPR to the Joint Committee on Human Rights and to other organisations working on these issues. This work has been successful in stimulating parliamentary and civil society engagement with the process.</p> <p>A planned joint conference with Human Rights Watch on the International Criminal Court was deferred due to capacity to 2013/14.</p> |
| <p><b>Providing public information and undertaking advocacy on a range of human rights issues</b></p> | <p>Throughout the year, UNA-UK produced freely available information to raise awareness of issues including disability rights, human rights violations experienced by widows and access to education. It also undertook campaigning work to encourage the international community to address human rights concerns in countries including Syria, Sri Lanka and Myanmar.</p> <p>This work was successful in generating awareness, which UNA-UK measures through a range of means (e.g. website hits, responses to initiatives). Work to secure an international response has been partially successful, as measured through UNA-UK's analysis of initiatives undertaken by the UK and UN.</p>  |

### A More Sustainable World

As UNA-UK has limited funds for this strand of work, the charity set itself just one high-level outcome for 2012/13: making a meaningful contribution to the debate on the development of a successor framework to the Millennium Development Goals – the UN's flagship poverty alleviation initiative which is due to end in 2015.

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| Activity  | Result   |
|---|--|
| <b>Generating cross-party support for a post-2015 framework that addresses poverty alleviation and sustainable development.</b>                     | During 2012/13, UNA-UK held two events in partnership with the All-Party Parliamentary Group on the United Nations. The events were successful in stimulating parliamentary questions on this topic.   |
| <b>Making a contribution to the 'Enough Food for Everyone If' Campaign to inform future work in the areas of hunger, food security and taxation</b> | UNA-UK joined the IF Campaign and provided extensive public information through articles and newsletters on its priority issues. UNA-UK also ran a support campaign related to the G8 summit on the need to prioritise hunger and policies to address tax avoidance and evasion. |

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

Throughout 2012/13, 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 2012:** in July 2012, UNA-UK held a mass outreach event on peace, development and human rights, which brought together over 1,000 participants from government, Parliament, the UN, civil society, media, academia and the general public.
- **Education:** during this reporting year, UNA-UK launched a new programme for 13-18-year-olds called 'Generation United Nations', which provides teaching materials to schools, advice to teachers on running Model UN events, advice to students on international careers and skills-building events.
- **UNA-UK Policy Conference:** in April 2013, UNA-UK held its biennial membership conference, which serves to inform and engage UNA-UK members in the peace, development and human rights activities of the charity, and to identify areas that UNA-UK could pursue in the future.
- **Parliamentary work:** in addition to the specific events listed above, UNA-UK provides ongoing support to the All-Party Parliamentary Group on the UN to build awareness of UN developments in Parliament through events and briefings.
- **Publications:** in addition to the publications listed above, UNA-UK produces a range of freely available printed and online materials, including its magazine New World, regular newsletters and one-off publications such as a research document on the uprisings in the Middle East and North Africa.
- **Outreach:** throughout the year, UNA-UK held numerous public events to increase awareness of peace, development and human rights issues, and supported events organised by its local, school and university branches. To increase the reach of this work, UNA-UK launched a free 'supporter' category of engagement, which attracted over 8,000 people during the reporting year.

### Governance Activities

During 2012/13, UNA-UK planned to have established all the assets of the UNA Trust within the new charity. Progress has been slower than planned, due in part to the slow progress



## **Trustees' Annual Report**

within third parties required for approval of the transfer of assets. The key areas under progress at the end of June 2013 included the transfer of the investment assets and the transfer of the lease and mortgage on the office premises.

Towards the end of the reporting year, UNA-UK reviewed its activities against its operational plan and made a number of changes to its process for developing the 2013/14 plan, such as bringing the planning and budgeting cycles into alignment and setting in place plans for improvements to monitoring and evaluation.

UNA-UK is aware that there are a number of challenges in evaluating the impact of its safer, fairer and more sustainable world programmes. The first is timeframe: much of the impact sought is medium to long-term and therefore will only be discernible over time. The second is attribution: it is difficult to attribute with absolute certainty the level of impact that UNA-UK has in these areas, as there are other organisations working on similar issues.

In response to these challenges, UNA-UK has sought over the past year to improve operational planning and evaluation across the organisation, a process that has led to greater clarity, coordination and transparency, and to the creation of tailored objectives and metrics, both quantitative and qualitative, for its programme areas.

### **Plans for 2013/14**

For 2013/14 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**

- Nuclear disarmament, including generating public, civil society and governmental support for 'strategic devaluation' of nuclear weapons; the international ban on nuclear testing, and nuclear non-proliferation
- Conflict prevention and resolution, including increasing public knowledge of UN peacekeeping and increasing UK support for missions
- Emerging peace and security challenges, including undertaking research on the international human rights and humanitarian law implications of unmanned armed vehicles and autonomous weapons systems
- Responsibility to Protect, including undertaking research to assess institutional capacities to protect civilians in conflict and prevent mass atrocities, and increasing public awareness of the R2P principle
- Human rights for all, including encouraging wider knowledge, public engagement with and parliamentary scrutiny of the UK's human rights reviews by UN mechanisms, and issues relating to International Women's Day
- Effective international law, including advocating ratification and implementation of the Arms Trade Treaty

## **Trustees' Annual Report**

- International and sustainable development, including the production of a comprehensive report containing research to assess current poverty alleviation initiatives and recommendations for a new international framework
- Food security, including a briefing paper with recommendations on addressing hunger and building resilience to natural and manmade disasters

### **Informational activities**

In 2013/14, informational activities will be focused on raising awareness of crucial issues related to UNA-UK's objectives. This area of activity will include the production of key documents and 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 2013/14 are as follows:

- Major outreach event – building on its 2012 UN Forum event, UNA-UK will seek to hold another public conference to look at international peace, development and human rights issues of particular relevance to the UK public
- New World magazine – UNA-UK will continue to develop this flagship publication, seeking to widen its public reach, be more strategic in targeted dissemination to key decision-makers, and provide greater opportunities for public engagement
- Website, newsletters and social media – UNA-UK plans to increase website traffic, develop a social media strategy and find new audiences for its newsletters
- Media engagement – UNA-UK will seek to inform and educate the public through quality op-eds, letters and interviews and comment pieces in the print and online media, and is developing its media strategy

### **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 2013/14 will include:

- Schools teaching pack – UNA-UK will develop a comprehensive teaching resource on the UN, peace, development, human rights and environmental issues, which will also include skills-building exercises such as Model UN
- 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 plans to develop three kits in the areas of R2P, nuclear disarmament and environmental protection to support public engagement and action in these areas



## 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.

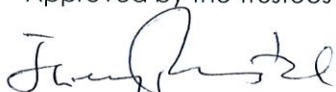
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 21 November, 2013 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 2013 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 2013 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.



Nicholas Brooks (Senior Statutory Auditor)

4/3/13

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 2013

### Incorporating an Income and Expenditure Account

|                                      | Note | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2012/13 | Total<br>2011/12 |
|--------------------------------------|------|-----------------------|---------------------|------------------|------------------|
|                                      |      | £'000                 | £'000               | £'000            | £'000            |
| <u>Incoming resources</u>            |      |                       |                     |                  |                  |
| Voluntary Income                     |      |                       |                     |                  |                  |
| Income from members                  |      | 85.4                  | -                   | 85.4             | -                |
| Legacies                             |      | 17.3                  | -                   | 17.3             | -                |
| Grants                               | {2}  | 313.2                 | 153.2               | 466.4            | -                |
| Income from charitable activities    |      | 37.7                  | -                   | 37.7             | -                |
| Other Income                         |      | 3.9                   | -                   | 3.9              | -                |
| <u>Total Incoming Resources</u>      |      | <u>457.5</u>          | <u>153.2</u>        | <u>610.7</u>     | <u>-</u>         |
| <u>Resources Expended</u>            |      |                       |                     |                  |                  |
| Costs of generating voluntary income | {3}  | 44.9                  | -                   | 44.9             | -                |
| Cost of charitable activities        | {4}  | 316.9                 | 153.2               | 470.1            | -                |
| Governance costs                     | {5}  | 44.7                  | -                   | 44.7             | -                |
| <u>Total Resources Expended</u>      |      | <u>406.5</u>          | <u>153.2</u>        | <u>559.7</u>     | <u>-</u>         |
| <u>Net Incoming resources</u>        |      | <u>51.0</u>           | <u>-</u>            | <u>51.0</u>      | <u>-</u>         |
| <u>Net movement in funds</u>         |      | <u>51.0</u>           | <u>-</u>            | <u>51.0</u>      | <u>-</u>         |
| Funds Brought Forward                |      | -                     | -                   | -                | -                |
| Funds transferred                    | {7}  | 39.7                  | -                   | 39.7             | -                |
| <u>Funds carried forward</u>         |      | <u>90.7</u>           | <u>-</u>            | <u>90.7</u>      | <u>-</u>         |



**Balance Sheet as at 30 June, 2013**

| UNA-UK  | Note | Balance<br>at 30<br>June, 2013 | Balance<br>at 30<br>June, 2013 | Balance<br>at 30<br>June, 2012 | Balance<br>at 30<br>June, 2012 |
|---|------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   |      | £'000                          | £'000                          | £'000                          | £'000                          |
| Fixed Assets                                    |      |                                |                                |                                |                                |
| Tangible Fixed Assets                           | {8}  | 35.7                           |                                | -                              |                                |
| Total Fixed Assets                              |      |                                | 35.7                           |                                | -                              |
| Current Assets                                  |      |                                |                                |                                |                                |
| Debtors   | {9}  | 58.5                           |                                |                                | -                              |
| Cash at Bank and in hand                        |      | 52.4                           |                                | 30.0                           |                                |
| Creditors                                       |      |                                |                                |                                |                                |
| Creditors amount falling due<br>within one year | {10} | (55.9)                         |                                | (30.0)                         |                                |
| Net Current Assets                              |      |                                | 55.0                           |                                | -                              |
| <b>Total Assets less Current Liabilities</b>    |      |                                | <b>90.7</b>                    |                                | <b>-</b>                       |
| Funds   | {11} |                                |                                |                                |                                |
| Endowment                                       |      | -                              |                                |                                | -                              |
| Restricted                                      |      | -                              |                                |                                | -                              |
| Unrestricted                                    |      | 90.7                           |                                |                                | -                              |
| <b>Funds carried forward</b>                    |      |                                | <b>90.7</b>                    |                                | <b>-</b>                       |

The notes on pages 18-24 form part of these accounts.

The accounts were approved by trustees of UNA-UK at a meeting held on 21 November 2013 and were signed on their behalf by:

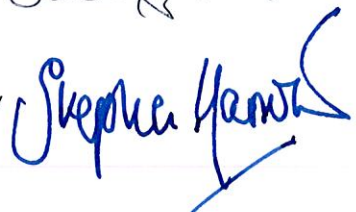
Sir Jeremy Greenstock  
Chairman



Date

1.12.13

Stephen Harrow  
Vice Chairman



Date

1.12.13

## 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 (2012: none) during the year. All staff members have the opportunity to partake in the company's salary sacrifice scheme.

#### 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<br>ended 30<br>June, 2013 | Period<br>ended 30<br>June, 2012 |
|--------------------------|----------------------------------|----------------------------------|
|                          | £'000                            | £'000                            |
| UNA Trust                | 391.3                            | -                                |
| FCO                      | 63.8                             | -                                |
| Deferred Income released | 11.3                             | -                                |
|                          | -                                | -                                |
| Total Grants             | 466.4                            | -                                |

All grants received for specific projects have been applied in accordance with the funding terms and conditions. Included in the grants received from the UNA Trust is £82,300 (nil 2012) which was donated to the UNA Trust from Joseph Rowntree Charitable Trust and £100,000 (nil 2012) which was donated from the Allan and Nesta Ferguson Charitable Trust and £65,000 made from an endowment fund originally raised from the John Bright Appeal for work on peace and conflict prevention.

### 3. Cost of Generating Voluntary Income

|  | Period<br>ended<br>30 June,<br>2013 | Period<br>ended<br>30 June,<br>2012 |
|--|-------------------------------------|-------------------------------------|
|  | £'000                               | £'000                               |
| Cost of processing payments            | 1.6                                 | -                                   |
| UNA Appeal                             | 2.1                                 | -                                   |
| Fundraising databases                  | 0.3                                 | -                                   |
| Support costs allocated to fundraising | 40.9                                | -                                   |
|  | -                                   | -                                   |
| Total Cost of Generating Funds         | 44.9                                | -                                   |



## 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.

#### Expenditure on charitable activities and allocation 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                               | 4.1          | 32.4                        | 8.2                       | 0.2                 | 44.9         |
| <u>Charitable Activities</u>                                      |              |                             |                           |                     |              |
| Safer, Fairer and More  |              |                             |                           |                     |              |
| Sustainable World   | 93.1         | 141.6                       | 32.1                      | 0.7                 | 267.5        |
| Informational Services  | 51.5         | 76.7                        | 17.2                      | 0.4                 | 145.8        |
| Educational Services  | 7.8          | 35.4                        | 13.3                      | 0.3                 | 56.8         |
| Sub-total Charitable Activities                                   | 152.4        | 253.7                       | 62.6                      | 1.4                 | 470.1        |
| Governance  | 16.6         | 23.6                        | 4.4                       | 0.1                 | 44.7         |
| <b>Total</b>  | <b>173.1</b> | <b>309.7</b>                | <b>75.2</b>               | <b>1.7</b>          | <b>559.7</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, 2013 | Period ended 30 June, 2012 |
|----------------------------------|----------------------------|----------------------------|
|                                  | £'000                      | £'000                      |
| Insurances                       | 2.0                        | -                          |
| Professional charges             | 3.3                        | -                          |
| Audit fees                       | 5.9                        | -                          |
| Subscriptions                    | 1.5                        | -                          |
| Trustee meetings and expenditure | 3.9                        | -                          |
| Staff costs                      | 23.6                       | -                          |
| Premises and office costs        | 4.4                        | -                          |
| Other support costs              | 0.1                        | -                          |
|                                  | <b>44.7</b>                | <b>-</b>                   |

## 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<br>ended 30<br>June, 2013 | Period<br>ended 30<br>June, 2012 |
|-------------------------------------|----------------------------------|----------------------------------|
| <u>Staff numbers</u>                |                                  |                                  |
| Staff in post at 30 June            | 8.0                              | -                                |
| <u>Staff Costs</u>                  | £'000                            | £'000                            |
| Salary costs                        | 272.5                            | -                                |
| National Insurance<br>Contributions | 26.9                             | -                                |
| Pension Contributions               | 56.3                             | -                                |
| Other staff related costs           | 7.1                              | -                                |
| Total staff related costs           | 362.8                            | -                                |

One member of staff was remunerated between £70,000 and £80,000 in the year. No other member of staff was remunerated over £60,000.

### 7. Funds Transferred

As at July 1, 2012 all of the assets of United Nations Association of Great Britain and Northern Ireland were transferred to UNA-UK. The transfer has been reflected within the accounts as a net asset transfer. The prior year comparators for UNA-UK only reflect a single loan from the UNA Trust for £30,000 and the corresponding cash position.



## Notes to the Financial Statements

### 8. Tangible Assets

#### Analysis of Fixed Assets

| Tangible Fixed Assets       | Leasehold<br>Improvements | Furniture and<br>Equipment | Website<br>Development | Total |
|-----------------------------|---------------------------|----------------------------|------------------------|-------|
|                             | £'000                     | £'000                      | £'000                  | £'000 |
| <u>Cost</u>                 |                           |                            |                        |       |
| At July 1, 2012             | -                         | -                          | -                      | -     |
| Transferred in              | 31.4                      | 55.1                       | 33.6                   | 120.1 |
| Additions                   | -                         | 0.7                        | -                      | 0.7   |
| At June 30, 2013            | 31.4                      | 55.8                       | 33.6                   | 120.8 |
| <u>Depreciation</u>         |                           |                            |                        |       |
| At July 1, 2012             | -                         | -                          | -                      | -     |
| Charge transferred in       | 31.4                      | 31.3                       | -                      | 62.7  |
| Charge for the year 2012/13 | -                         | 11.2                       | 11.2                   | 22.4  |
| At June 30 2013             | 31.4                      | 42.5                       | 11.2                   | 85.1  |
| <u>Net Book Value</u>       |                           |                            |                        |       |
| At June 30, 2012            | -                         | -                          | -                      | -     |
| At June 30, 2013            | -                         | 13.3                       | 22.4                   | 35.7  |

### 9. Debtors

All amounts fall due within one year.

#### Analysis of Debtors

|                | Period<br>ended 30<br>June, 2013 | Period<br>ended 30<br>June, 2012 |
|----------------|----------------------------------|----------------------------------|
|                | £'000                            | £'000                            |
| Prepayments    | 7.5                              | -                                |
| Accrued Income | 3.3                              | -                                |
| Staff loans    | 3.7                              | -                                |
| Other debtors  | 4.0                              | -                                |
| UNA-Trust      | 40.0                             | -                                |
| Total          | 58.5                             | -                                |

## Notes to the Financial Statements

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

All amounts fall due within one year.

#### Analysis of Creditors

|                   | Period<br>ended 30<br>June, 2013 | Period<br>ended 30<br>June, 2012 |
|-------------------|----------------------------------|----------------------------------|
|                   | £'000                            | £'000                            |
| Accruals          | 7.4                              | -                                |
| Payroll creditors | 14.5                             | -                                |
| Deferred income   | 22.8                             | -                                |
| Trade Creditors   | 11.2                             | -                                |
| Other creditors   | -                                | 30.0                             |
| Total             | 55.9                             | 30.0                             |

### 11. Movement of Reserves

#### Analysis of Funds Movements

|   | Unrestricted funds | Restricted Funds | Endowment Funds | Total |
|---|--------------------|------------------|-----------------|-------|
|   | £'000              | £'000            | £'000           | £'000 |
| Funds at 1 July 2012  | -                  | -                | -               | -     |
| Funds transferred from UNA-UK<br>Great Britain and Northern Ireland | 39.7               |                  |                 | 39.7  |
| Surplus (deficit) for the year                                      | 51.0               |                  |                 | 51.0  |
| Funds at 30 June, 2013  | 90.7               | -                | -               | 90.7  |

### 12. Related parties

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

### 13. Trustee Expenses

No trustee received any remuneration for their services. During the period ended 30 June 2013, 7 trustees (2012: nil) claimed for the cost of their travel at a total cost of £1,800.

### 13. Post Balance Sheet Events

The UNA Trust at its meeting on 12 June 2012 decided to transfer its net assets to UNA-UK. The transfer of some assets was outstanding at 30 June 2013. Subsequently work has been progressed to achieve the transfer during 2013/14.