

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Unite the Union		
Year ended:	31 December 2020		
List no:	795T		
Head or Main Office address:	Unite House		
	128 Theobald's Road		
	Holborn		
	London		
Postcode	WC1X 8TN		
Website address (if available)	www.unitetheunion.org		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Len McCluskey (General Secretary in the reporting period)		
Telephone Number:	020 7611 2500		
Contact name for queries regarding the completion of this return	Kevin Robinson		
Telephone Number:	020 7611 2500		
E-mail:	kevin.robinson@unitetheunion.org		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	863,312	29,217	15,617	8,064	916,210
Female	300,278	8,886	6,986	6,001	322,151
Other	7,596	169	236	67	8,068
Total	1,171,186	38,272	22,839	14,132	A 1,246,429

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

1,112,184

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

41,456

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
See Appendix 1	

**APPENDIX 1
UNITE THE UNION
EXECUTIVE COUNCIL MEMBERS 2020**

EC Member	Notes
ABACHOR Suzanne	
ADAMS Lindsey	Elected term ended on 21/06/2020
AGBLEY David	Elected to office from 22/06/20
AGYEMANG-PREMPEH Kwasi	Elected term ended on 21/06/2020
ALLAM Julian	
ALLDAY Richard	
ATKINSON Nigel	Elected to office from 22/06/20
BANKS Dick	Elected term ended on 21/06/2020
BELL Debi	Elected to office from 22/06/20
BENTHAM Roy	Elected term ended on 21/06/2020
BLYTHE Tracey	Elected term ended on 21/06/2020
BOWEN Cliff	
BUCHAN Gary	Elected to office from 22/06/20
BRAMWELL, Jamie	Elected term ended on 21/06/2020
CADMAN Chris	
CALLAGHAN Mary	
CASIE Marie	In office from 22/06/20 to 18/11/20
CASEY Mick	
CASSIDY Eddie	
COOPER John	
COXHILL Tracy	Elected term ended on 21/06/2020
CROZIER Ann	Elected term ended on 21/06/2020
DARLINGTON Mick	Elected to office from 22/06/20
DAVISON Patricia	Elected to office from 22/06/20
DAVISON Tim	
DONNELLY Donna	Elected term ended on 21/06/2020
DOUGLAS Jenny	
DRURY Ken	Elected to office from 22/06/20
DUO Christian	
DURKIN Neil	Elected to office from 22/06/20
DYER Andrew	Elected to office from 22/06/20
ELLIOT Jennifer	Elected term ended on 21/06/2020
ENTWISTLE Phil	Elected term ended on 21/06/2020
GARNER Hayley	Elected to office from 22/06/20
GIBSON, Noel	
GILL Jas	
GILLESPIE Kelly	Elected term ended on 21/06/2020
GILLIGAN Wendy	
GODDARD Jacob	Elected to office from 22/06/20
GOULD Matt	Elected to office from 22/06/20
GREEN Andy	
GRICE, Stuart	Elected term ended on 21/06/2020
HAWORTH Alexandra	Elected term ended on 21/06/2020
HAYES Ruth	
HIBBERT Steve	
JACKSON Dawn	Elected term ended on 21/06/2020
JONES Andy	Elected term ended on 21/06/2020
JONES Zimeon	Elected to office from 22/06/20
KNOWLES Barry	Elected term ended on 21/06/2020

**APPENDIX 1
UNITE THE UNION
EXECUTIVE COUNCIL MEMBERS 2020**

EC Member	Notes
LANIGAN Trudy	
MANSELL Lesley	Elected to office from 22/06/20
MARSDEN Philippa	Elected term ended on 21/06/2020
MADON James	Elected to office from 22/06/20
MATTHEWS Susan	
McFARLANE Susan	Elected to office from 22/06/20
McGOVERN Sean	Deceased 06/05/20
MITCHELL James	Elected term ended on 21/06/2020
MITCHELL Tam	
MOLONEY Therese	Elected term ended on 21/06/2020
MORRIS Frank	
MUNA Suzanne	Elected term ended on 21/06/2020
MURPHY Tom	
OWENS Kerry	Elected to office from 22/06/20
PEARSON Tony	
PERCIVAL Howard	
PISANI Joe	Elected term ended on 21/06/2020
REILLY Alan	Elected term ended on 21/06/2020
ROSENTHAL Simon	
ROTHWELL Dominic	Elected to office from 22/06/20
RUDDOCK Stan	Elected term ended on 21/06/2020
RYAN Maggie	
SEAMAN Tony	
SHEPHERD June	
SMITH Dave	Elected term ended on 21/06/2020
SMITH Kathy	Elected to office from 22/06/20
SMITH Ken	
SMITH Michelle	Elected to office from 22/06/20
SORICE Monica	Elected to office from 22/06/20
STEWART Jane	
STILL Joyce	Elected term ended on 21/06/2020
STOTT Nigel	
SURAYA Jasmin	Elected term ended on 21/06/2020
TATEM Fiona	
TAYLOR Jayne	
THOMPSON Stephen	
TURNER Howard	Elected term ended on 21/06/2020
VERMA Neelam	Elected term ended on 21/06/2020
WAREING Nick	Elected to office from 22/06/20
WELSH Paul	Elected term ended on 21/06/2020
WILLIAMS Dave	
WISEMAN Phil	
WOOD Mark	Elected term ended on 21/06/2020
WOODHOUSE Tony	
YOUNG Chris	

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Insurance premium equivalent	58
Validation fee	1,953
Affinity / sundry income	2,634
Profit on disposal of properties	384
Revaluation on unquoted shares	3,344
Total other sources	8,373
Total of all other income	8,373

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation – Employment Related Issues		brought forward	2,048
Legal representation	-95	Advisory Services n/a	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	801
Communications			
Journals and publications	453		
Dispute Benefits		Negotiated Discount Services	
-	1,690	Other Benefits and Grants (specify)	
		Incapacity	2,525
		Accident and fatality	183
		Funeral	769
		Driver care	1,541
		Care Xpress	480
		Convalescence	51
carried forward	2,048	Total (should agree with figure in General Fund)	8,398

Political fund account

(see notes 24 to 33)

£000

£000

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		6,726
	Investment income (as at page 12)		41
	Other income (specify)		
		Total other income as specified	
		Total income	6,767
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		1,672
	Expenditure B (as at page ii)		30
	Expenditure C (as at page iii)		319
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		96
	Expenditure F (as at page vi)		267
	Non-political expenditure (as at page vii)		297
		Total expenditure	2,681
		Surplus (deficit) for year	4,086
		Amount of political fund at beginning of year	16,462
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	20,548
		Number of members at end of year contributing to the political fund	867,458
		Number of members at end of the year not contributing to the political fund	378,971
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£000
Show Racism the Red Card	11
Health workers strike grant	5
The Fellowship of Messines project grant	3
Food Banks NI grant	5
Trade Union Friend	5

Total expenditure 29

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one £000

Centre for Labour and Social Studies	60

Total expenditure 60

£000

(c) the total amount of all other money expended

OTHER	208

Total expenditure 208

Total of all expenditures 297

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

	£000
Administrative Expenses	
Remuneration and expenses of staff	81,802
Salaries and Wages included in above	56,728
Auditors' fees	382
Legal and Professional fees	1,724
Occupancy costs	9,738
Stationery, printing, postage, telephone, etc.	2,980
Expenses of Executive Committee (Head Office)	1,025
Expenses of conferences	1,621
Other administrative expenses (specify)	
Expenses of committees / exe councils	640
Branch and regional costs	51
Payments to regions and branches	6,796
Motor vehicle costs excl. depreciation	1,002
IT costs excl. depreciation	1,316
Sundry expenses	8,031
Bank charges	383
Non-recurring items	3,487
Other Outgoings	
Depreciation	7,962
Outgoings on land and buildings (specify)	
Maintenance and repairs	2,752
Other outgoings (specify)	
Pension adjustment	14,818
Investments - Fair value adjustment	1,725
tretert	
Total	148,235
Charged to:	
General Fund (Page 3)	153,313
AEEU Section Members Superannuation Fund	
MSF Section Craft Members Superannuation Fund	
Printing Machine Branch	
Branch Funds	-5,078
Plate Preparers Superannuation Fund	
Litho Printers Superannuation Fund	
TGWU Section Members Superannuation Fund	
BAeSSA	
Total	148,235

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			2,402
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	41		57
Other investment income (specify)			
	41		2,459
		Total investment income	2,500
		Credited to:	
		General Fund (Page 3)	2,423
		AEEU Section Members Superannuation Fund	4
		MSF Section Craft Members Superannuation Fund	
		Printing Machine Branch	
		Branch Funds	13
		Plate Preparers Superannuation Fund	
		Litho Printers Superannuation Fund	
		TGWU Section Members Superannuation Fund	
		BAeSSA	19
		Political Fund	41
		Total Investment Funds	2,500

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
Cost or Valuation						
At start of year	239,061	9,616	12,085	9,176		269,938
Additions	27,269		2,673	1,628		31,570
Disposals	-1,162			-1,546		-2,708
Revaluation/Transfers						
At end of year	265,168	9,616	14,758	9,258		298,800
Accumulated Depreciation						
At start of year	44,265	2,520	8,836	4,873		60,494
Charges for year	4,279	289	1,380	2,014		7,962
Disposals	-221			-1,418		-1,639
Revaluation/Transfers						
At end of year	48,323	2,809	10,216	5,469		66,817
Net book value at end of year	216,845	6,807	4,542	3,789		231,983
Net book value at end of previous year	194,796	7,096	3,249	4,303		209,444

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)		
Equities	10,611	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Equity funds	42,114	
Fixed income and other funds	6,340	
Total quoted (as Balance Sheet)	59,065	
Market Value of Quoted Investment	59,065	
Unquoted		
Equities		
-	11,210	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	11,210	
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
---	-----------------------------

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
Unite the Union Trustee Company Ltd	00969191
Unite the Union Second Trustee Company Ltd	06477198
MSF Nominee Company Ltd	02435004
Unite Amicus Section Pension Trustee Ltd	06349044
AEEU Pensions Trustee Ltd	03597144
M&P Benefits Ltd	02172923
Blackhorse HCC Ltd	10313117

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
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If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	162,973	6,726	169,699
From Investments	2,459	41	2,500
Other Income (including increases by revaluation of assets)	8,554		8,554
Total Income	173,986	6,767	180,753
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	162,130	2,681	164,811
Funds at beginning of year (including reserves)	422,556	16,462	439,018
Funds at end of year (including reserves)	434,412	20,548	454,960
Assets			
Fixed Assets			231,983
Investment Assets			70,275
Other Assets			164,323
		Total Assets	466,581
Liabilities		Total Liabilities	11,621
Net Assets (Total Assets less Total Liabilities)			454,960

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="113"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

Yes

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Information on Industrial Action Ballots

Name of Organisation:		Unite the Union			Reporting Period	01/01/2020-31/12/2020		
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u>	For each ballot held please complete the information below			
If yes, how many ballots were held?				<u>113</u>				
Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot?	Does 226(2B) of the 1992 Act apply to this ballot?	If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot?
1	47	43	33	10	0	Yes	NO	
2	175	121	119	2	0	Yes	NO	
3	175	121	116	3	2	Yes	NO	
4	29	26	25	1	0	Yes	NO	
5	13	8	8	0	0	Yes	No	
6	67	61	47	14	0	Yes	No	
7	67	61	47	14	0	Yes	No	
8	185	148	142	6	0	Yes	No	
9	185	148	141	3	4	Yes	No	
10	375	280	264	16	0	Yes	NO	
11	28	26	25	1	0	Yes	No	
12	13	13	9	4	0	Yes	No	
13	13	13	13	0	0	Yes	No	
14	121	75	51	24	0	Yes	No	
15	37	29	28	1	0	Yes	No	
16	37	29	28	1	0	Yes	No	

17	85	72	72	0	0	Yes	NO	
18	85	72	72	0	0	Yes	NO	
19	105	102	96	6	0	Yes	NO	
20	105	102	100	1	1	Yes	NO	
21	66	53	52	1	0	Yes	NO	
22	66	53	52	1	0	Yes	NO	
23	4	4	4	0	0	Yes	NO	
24	4	4	4	0	0	Yes	NO	
25	47	39	39	0	0	Yes	NO	
26	47	39	39	0	0	Yes	NO	
27	130	102	76	26	0	Yes	NO	
28	169	141	121	19	1	Yes	YES	YES
29	169	141	128	13	0	Yes	YES	YES
30	152	127	103	23	1	Yes	NO	
31	152	127	118	9	0	Yes	NO	
32	67	60	50	10	0	Yes	NO	
33	67	60	54	5	1	Yes	NO	
34	25	20	14	5	1	Yes	NO	
35	297	169	67	102	0	Yes	NO	
36	117	75	54	20	1	Yes	NO	
37	117	75	56	17	2	Yes	NO	
38	110	86	79	5	2	Yes	NO	
39	110	86	77	5	4	Yes	NO	
40	347	291	258	33	0	Yes	NO	
41	99	66	43	18	5	Yes	NO	
42	99	66	60	2	4	Yes	NO	
43	239	183	132	51	0	Yes	NO	
44	239	183	146	37	0	Yes	NO	
45	728	408	300	108	0	Yes	NO	
46	167	75	58	15	2	No	NO	
47	167	75	62	13	0	No	NO	
48	20	20	20	0	0	Yes	NO	
49	219	187	104	82	1	Yes	NO	

50	219	187	145	42	0	Yes	NO	
51	23	21	21	0	0	Yes	NO	
52	23	21	21	0	0	Yes	NO	
53	9	8	5	3	0	Yes	NO	
54	10	9	9	0	0	Yes	NO	
55	39	36	35	1	0	Yes	NO	
56	71	65	63	2	0	Yes	NO	
57	10	6	6	0	0	Yes	NO	
58	960	411	385	25	1	No	NO	
59	291	202	196	6	0	Yes	NO	
60	37	37	17	5	15	Yes	NO	
61	241	100	77	23	0	No	NO	
62	306	197	171	26	0	Yes	NO	
63	4	0	0	0	0	No	NO	
64	43	39	36	2	1	Yes	NO	
65	16	12	12	0	0	Yes	NO	
66	168	111	73	38	0	Yes	NO	
67	1972	1061	839	215	7	Yes	NO	
68	1972	1061	961	90	10	Yes	NO	
69	77	70	62	8	0	Yes	NO	
70	58	39	29	10	0	Yes	NO	
71	58	39	34	5	0	Yes	NO	
72	48	44	44	0	0	Yes	NO	
73	74	62	60	2	0	Yes	Yes	Yes
74	543	289	241	47	1	Yes	NO	
75	126	77	72	5	0	Yes	NO	
76	248	172	166	6	0	Yes	NO	
77	4	3	2	1	0	Yes	NO	
78	51	35	33	2	0	yes	Yes	Yes
79	51	35	34	1	0	Yes	NO	
80	143	91	89	2	0	Yes	YES	YES
81	323	175	166	9	0	Yes	YES	YES
82	138	76	75	1	0	Yes	YES	YES

83	18	6	6	0	0	no	NO	
84	18	12	12	0	0	Yes	NO	
85	7	6	6	0	0	Yes	NO	
86	70	22	16	6	0	No	NO	
87	241	67	55	12	0	No	NO	
88	133	57	43	14	0	no	YES	No
89	753	492	476	16	0	Yes	YES	YES
90	2246	1248	1205	42	1	Yes	YES	YES
91	237	102	78	24	0	No	NO	
92	30	28	25	2	1	Yes	NO	
93	139	57	52	5	0	No	NO	
94	49	32	28	4	0	Yes	NO	
95	24	13	8	5	0	Yes	NO	
96	459	315	297	17	1	Yes	YES	YES
97	8	2	2	0	0	No	NO	
98	296	178	148	30	0	Yes	NO	
99	8	6	5	1	0	Yes	NO	
100	87	84	82	2	0	Yes	YES	YES
101	15	8	7	1	0	Yes	NO	
102	94	25	17	8	0	No	YES	NO
103	91	35	19	15	1	No	NO	
104	25	8	8	0	0	No	YES	NO
105	35	9	3	6	0	No	NO	
106	533	206	135	71	0	No	YES	NO
107	624	286	260	26	0	No	YES	YES
108	344	148	121	27	0	No	YES	NO
109	763	369	330	39	0	No	YES	YES
110	32	17	17	0	0	Yes	NO	
111	123	78	77	1	0	Yes	NO	
112	12	12	12	0	0	Yes	NO	
113	846	662	650	12	0	Yes	NO	

Information on Industrial Action

Name of Organisation:		Unite the Union		Reporting Period	01/01/2020-31/12/2020	
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below		
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Column1	Categories of nature of Trade Dispute
1	A	01/02/2020	1	Strike		
2	B	11/01/2020-20/02/2020	9	Strike		
3	B	06/11/2020-23/12/2020	34	Strike		
4	A	07/12/2020-14/12/2020	8	Strike		
5	B	19/12/2020-24/12/2020	6	Strike		
6	A	26/12/2020-31/12/2020	6	Strike		
7	A	01/02/2020	1	Strike		
8	A	15/10/2020-20/12/2020	34	Strike		
9	A	01/02/2020	1	Strike		
10	A	14/12/2020-18/12/2020	5	Strike		
11	A	28/02/2020,13/03/2020,27/03/2020,06/04/2020	4	Strike		
12	A	31/01/2020,26/02/2020	2	Strike		
13	A	28/02/2020	1	Strike		
14	A	01/01/2020-31/01/2020	31	Strike		
15	A	31/01/2020,28/02/2020	2	Strike		
16	D	10/02/2020-23/02/2020	14	Strike		
17	A	02/02/2020-21/03/2020	24	Strike		

18	B	27/02/2020-06/03/2020	9 Strike	
19	F	16/03/2020-17/03/2020	3 Strike	
20	B	18/03/2020-19/03/2020	2 Strike	
21	A	09/03/2020-15/03/2020	7 Strike	
22	A	28/11/2020-18/12/2020	4 Strike	
23	A	28/11/2020-18/12/2020	4 Strike	
24	A	28/11/2020-18/12/2020	4 Strike	
25	A	28/11/2020-18/12/2020	4 Strike	

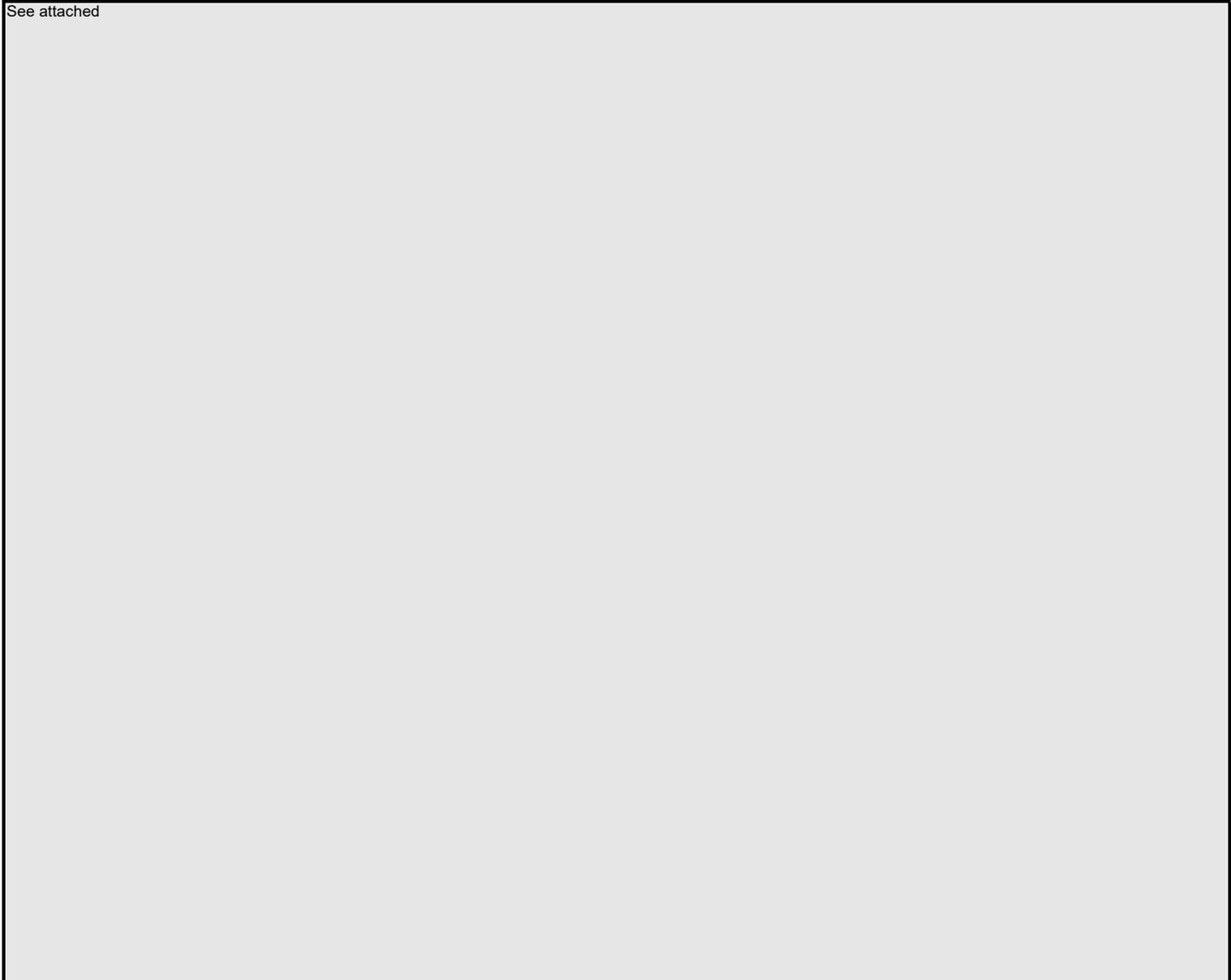
A: Terms and conditions of employment,
or the physical conditions in which any

Notes to the accounts

(see notes 82 and 83)

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

See attached



UNITE THE UNION

NOTES TO THE CONSOLIDATED ACCOUNTS YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£'000	£'000
1 Other membership benefits excluding legal		
Sickness	2,231	2,650
Accident and fatality	183	88
Funeral	769	611
Superannuation	12	14
Maternity, paternity and adoption	294	232
Drivercare	1,541	1,315
Legal helpline	480	480
Convalescence	51	217
Educational	805	2,475
Journals and publications	453	1,020
	<u>6,819</u>	<u>9,102</u>
	2020	2019
	£'000	£'000
2 Political affiliation fees, grants and donations		
The Labour Party:		
Affiliation fees	1,581	1,691
Election grants and donations	465	5,759
Other grants and donations	385	534
	<u>2,431</u>	<u>7,984</u>
	2020	2019
	£'000	£'000
3 a) Other affiliation fees, grants and donations		
Trades Union Congress	3,521	3,454
Scottish Trades Union Congress	268	260
Welsh Trades Union Congress	16	10
Irish Congress of Trade Unions	184	188
European Transport Workers' Federation	146	143
International Transport Workers' Federation	468	455
Confederation of Shipbuilding and Engineering Unions	115	112
European Federation of Food, Agriculture and Tourism Trade Unions	79	78
International Union of Food, Agriculture, Hotel, Restaurant, Catering, Tobacco & Allied Workers	173	242
IndustriALL Global Union	514	502
UNI Global Union	507	461
Public Services International	54	52
European Federation of Building & Woodworkers	34	32
Building Workers International	128	129
Other affiliations	119	78
Grants and donations (see note 3b)	409	543
	<u>6,735</u>	<u>6,739</u>

UNITE THE UNION

NOTES TO THE CONSOLIDATED ACCOUNTS YEAR ENDED 31 DECEMBER 2020

	2020 £'000	2019 £'000
3 b) Grants and donations further analysis		
Bromley Library Dispute	-	16
Cuba Solidarity	18	29
Pride Events	-	23
Judicial Review	-	10
Marx Memorial Library	-	1
Merthry Rising	-	10
Palestine Solidarity	-	8
Platinum Sponsorship 2020/2021 Campaign	50	-
Sellafield Dispute	-	20
Sheffield Recreational Band	17	-
Show Racism The Red Card	60	12
Thomas Cook Grants	-	53
Tolpuddle Donation	11	12
Tribune Publishing Limited	35	-
Union Sindical Obrera	-	10
Other grants and donations (less than £10k per donation)	218	339
	<u>409</u>	<u>543</u>

	2020 £'000	2019 £'000
4 Employment costs		
Salaries	49,584	48,103
National Insurance costs	5,386	5,222
Employer pension contributions, including deficit contributions	7,458	7,555
FRS 102 pension adjustment (note 20)	7,805	5,624
Other staff costs	1,389	3,122
	<u>71,622</u>	<u>69,626</u>

The above employment costs exclude the National Organising Department - see note 5.

Key management personnel compensation of £5.1 million (2019: £5.3 million) was paid in the year, comprising salary, benefits in kind and employer pension contributions.

An analysis of the General Secretary's salary has been included in the other information memorandum section on page 38. An analysis of salaries for organisers, officers and senior officials has been included in the other information memorandum section on page 39.

During the period, the Union's hotels in Birmingham and Eastbourne furloughed 94 staff on average for 9 months under the Government's Job Retention Scheme. The amount that the Union were able to claim was £145,206 and £519,125 respectively. This amount is shown in other income.

	2020 £'000	2019 £'000
5 Employment costs - National Organising Department		
Salaries	7,168	6,621
National Insurance costs	744	679
Employer pension contributions, including deficit contributions	1,008	895
FRS 102 pension adjustment (see note 20)	1,166	767
Other staff costs	978	1,075
	<u>11,064</u>	<u>10,037</u>

UNITE THE UNION

NOTES TO THE CONSOLIDATED ACCOUNTS YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£'000	£'000
6 Investment income and fair value adjustments	£'000	£'000
Dividends received	1,358	1,780
Bank and other interest received	98	365
Net fair value adjustment (note 10)	(1,699)	7,196
Revaluation on unquoted shares	3,344	-
Net interest on defined benefit pensions asset	1,044	838
Net income	<u>4,145</u>	<u>10,179</u>
7 Non-operating items - (income)/expense	2020 £'000	2019 £'000
Property items		
Profit on disposal of properties	(384)	(954)
Irrecoverable VAT on purchase and refurbishment of properties	2,296	2,789
	<u>1,912</u>	<u>1,835</u>
Other		
Voluntary redundancy and severance	1,191	1,314
Total expense	<u>3,103</u>	<u>3,149</u>
8 Taxation	2020 £'000	2019 £'000
Deferred tax movement (note 14)	(1,250)	1,000
	<u>(1,250)</u>	<u>1,000</u>

During the period the Union also suffered irrecoverable VAT of £4.6 million (2019: £5.5 million) arising on expenditure incurred.

In addition the Union paid rates of £2.9m (2019: £2.9m) on its properties.

The Union is aware that there may be additional tax due on the disposal of certain properties and investments if they were to dispose of all of these assets in any one particular tax year. However, as the disposal of such will be controlled, no additional provision has been made.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

9 Tangible fixed assets

	Land and buildings £'000	Fixtures, fittings and computer equipment £'000	Motor vehicles £'000	Total £'000
Cost				
At 1 January 2020	248,677	12,085	9,176	269,938
Additions	27,269	2,673	1,628	31,570
Disposals	(1,162)	-	(1,546)	(2,708)
At 31 December 2020	<u>274,784</u>	<u>14,758</u>	<u>9,258</u>	<u>298,800</u>
Aggregate depreciation including impairment				
At 1 January 2020	46,785	8,836	4,873	60,494
Charge for the year	4,568	1,380	2,014	7,962
Disposals	(221)	-	(1,418)	(1,639)
At 31 December 2020	<u>51,132</u>	<u>10,216</u>	<u>5,469</u>	<u>66,817</u>
Net book value				
At 31 December 2020	<u>223,652</u>	<u>4,542</u>	<u>3,789</u>	<u>231,983</u>
At 31 December 2019	<u>201,892</u>	<u>3,249</u>	<u>4,303</u>	<u>209,444</u>

Split of Land and Buildings	2020	2019
	£'000	£'000
Freehold	216,846	194,797
Long Leasehold	6,806	7,095
	<u>223,652</u>	<u>201,892</u>

Included in land and buildings above is £96.8m (2019: £74.0m) of assets in the course of construction for the National Educational and Conference Centre & Hotel and new regional Head Office in Birmingham. No depreciation has been charged on these assets on the basis that they are not yet available for use. The conference centre and hotel is operated by Blackhorse HCC Limited, which owns 76%. Unite the Union Trustee Company Limited and Unite the Union Second Trustee Company Limited hold the remaining 24% (representing the new Regional Head Office) on behalf of Unite the Union and have a legal charge on this property. All other properties owned by the Union are also held in the name of the Trustee companies on behalf of the Union.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

9 Tangible fixed assets (continued)

On 2 July 2018, Unite exchanged contracts for the sale of Esher Place for £16.5 million plus potential overage (dependent upon the extent of Planning permission ultimately granted) and received a deposit of £30,000. The buyer is Birchwood Homes (Esher) Limited, company number 11393504, an SPV created for this transaction (and therefore having no substantial net worth) and wholly owned by Birchwood Homes Limited. Birchwood Homes Limited has not guaranteed the performance of Birchwood Homes (Esher) Limited.

The sale went unconditional on 31 January 2019. Originally completion was due to take place at the earlier of: (a) 60 working days after the Planning Date (the date when planning permission for the redevelopment of site is granted); and (b) 31 May 2021. However, a Variation agreement has been agreed, shortly to be completed, with completion now to be 2 years from the date of the Variation Agreement or earlier if the buyer gives the seller not less than 8 weeks prior notice. The remaining deposit of £470,000 is to be paid in two equal instalments, the first payment due on the date the Variation Agreement and the second payment on 31 October 2021. Birchwood Homes (Esher) Limited submitted a number of planning applications in respect of Esher Place in January 2020.

Until completion, Unite retains the full risks incumbent to ownership, including but not limited to insurance. The risks and rewards of ownership have not been transferred to the buyer.

Under tax legislation, the date the contract went unconditional (31 January 2019) is deemed to be the date on which any tax liability arising on the sale of the property is crystallised.

The Union has sought professional advice and, having reinvested in a new property in Birmingham, have claimed reinvestment relief. As a result, any tax liability arising from the sale has been deferred and reflected in the movement in the deferred tax provision in Note 8.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

10 Investments

	Quoted investments £'000	Unquoted investments £'000	Total £'000
Cost or fair value			
At 1 January 2020	59,378	7,866	67,244
Additions	26,667	-	26,667
Disposal proceeds	(25,281)	-	(25,281)
Net fair value adjustment	(1,699)	-	(1,699)
Revaluation of unquoted investments	-	3,344	3,344
At 31 December 2020	<u>59,065</u>	<u>11,210</u>	<u>70,275</u>

	Quoted investments £'000	Unquoted investments £'000	Total £'000
Cost or fair value			
At 1 January 2019	51,596	7,858	59,454
Additions	15,383	8	15,391
Disposal proceeds	(14,797)	-	(14,797)
Net fair value adjustment	7,196	-	7,196
At 31 December 2019	<u>59,378</u>	<u>7,866</u>	<u>67,244</u>

Included in unquoted investments at 31 December 2020, the Union held 14.68% (2018: 14.68%) of the issued share capital of Unity Trust Bank plc, through its Trustee companies, Unite the Union Trustee Company Limited and Unite the Union Second Trustee Company Limited.

Investment in subsidiary company	£'000
Cost	
At 1 January 2019	<u>25,000</u>
At 31 December 2019	25,000
Addition	3,500
At 31 December 2020	<u>28,500</u>

During the year Unite, through its Trustee companies, purchased an additional 70 £50,000 shares for £3.5m.

The aggregate of the share capital and reserves as at 31 December 2020 and the profit or loss for the year ended on that date for the subsidiary company was as follows:

	£'000
Aggregate of share capital and reserves	12,846
Loss for the year	<u>(5,836)</u>

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

10 Investments (continued)

On 4th August 2016, the Union formed Blackhorse HCC Limited (a UK private company limited by shares, registered company number 10313117 and with a registered office address of 10 Queen Street place, London, EC4R 1BE) to own and operate the National Education and Conference Centre & Hotel. The shares in Blackhorse HCC Limited are jointly owned by Unite the Union Trustee Company Limited (registered company number 00969191, registered address 10 Queen Street Place, London, EC4R 1BE) and Unite the Union Second Trustee Company Limited (registered company number 06477198, registered address 10 Queen Street Place, London, EC4R 1BE), both UK companies limited by guarantee whose directors are the members, on behalf the Union. In accordance with the Articles of Association of both Trustee companies, the board of directors consists of four members of Unite the Union's Executive Council and the General Secretary of the Union. As a result, the Union controls the Trustee companies and therefore controls Blackhorse HCC Limited, having beneficial right to all of its profits/(losses) and assets/(liabilities), as well as bearing the risk of the company.

On 30th March 2017 the Union, through Unite the Union Trustee Company Limited and Unite the Union Second Trustee Company Limited, entered into a back to back long leasehold arrangement with Blackhorse HCC Limited and agreed a Financing Agreement. On the same day, Blackhorse HCC Limited signed a franchise agreement in respect of the hotel portion of the Birmingham project with Starwood EAMA Licence and Services Company BVBA. Starwood, now part of the larger Marriott Group, are amongst the world's largest hotel companies who own, operate and franchise hotels. The hotel portion of the project will be marketed under the 'Aloft' hotel brand. As Unite controls 100% of Blackhorse HCC Limited, the financial results of Blackhorse HCC Limited are fully consolidated into these accounts.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

11 Debtors	2020 £'000	2019 £'000
Trade debtors	7,306	7,477
VAT recoverable	696	2,761
Other loans	220	372
Other debtors	768	741
Prepayments	3,176	2,739
	<u>12,166</u>	<u>14,090</u>

Included in other loans is a mortgage which is held at an interest rate of 3.25%.

12 Cash at bank and in hand	2020 £'000	2019 £'000
General Fund	68,129	60,806
Political Fund	20,581	16,871
Members Superannuation Funds	1,480	1,464
Branch Fund	29,048	28,694
	<u>119,238</u>	<u>107,835</u>

13 Creditors: amounts falling due within one year	2020 £'000	2019 £'000
Trade creditors	262	258
Other taxes & social security	80	1,643
Other creditors	5,790	5,414
Accruals	4,439	5,644
	<u>10,571</u>	<u>12,959</u>

14 Deferred tax	2020 £'000	2019 £'000
Opening provision	2,300	1,300
Movement (note 8)	(1,250)	1,000
Closing provision	<u>1,050</u>	<u>2,300</u>

The Union has included a deferred tax provision in relation to the valuation of investments if they were sold at 31 December 2020 and the anticipated sales value less all available tax reliefs on the sale of Esher Place.

A deferred tax asset of £1,000,000 relating to unrelieved tax losses exists at the balance sheet date in Blackhorse HCC Limited. This has not been recognised as the company is not expected to make sufficient taxable profits in the next accounting period against which it can be utilised.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

15 Reserves

a) General Fund analysis	General Fund £'000	Pension Deficit £'000	Total £'000
2020			
Operating surplus/(deficit)	26,244	(8,971)	17,273
Investment income and fair value adjustments	2,998	1,044	4,042
Non operating items	(3,103)	-	(3,103)
Taxation	1,250	-	1,250
Surplus / (deficit) for the year	27,389	(7,927)	19,462
As at 1 January 2020	332,991	55,664	388,655
Actuarial gain	-	(14,818)	(14,818)
At 31 December 2020	360,380	32,919	393,299
	General Fund £'000	Pension Deficit £'000	Total £'000
2019			
Operating surplus/(deficit)	16,682	(6,391)	10,291
Investment income and fair value adjustments	9,132	838	9,970
Non operating items	(3,149)	-	(3,149)
Taxation	(1,000)	-	(1,000)
Surplus / (Deficit) for the year	21,665	(5,553)	16,112
As at 1 January 2019	311,326	29,331	340,657
Actuarial gain	-	31,886	31,886
At 31 December 2019	332,991	55,664	388,655

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

15 Reserves (continued)

b) General Fund analysis excluding pension deficit	Central funds £'000	Regional 1% fund £'000	Dispute fund £'000	Total £'000
2020				
Operating surplus/(deficit) general fund	25,235	15	-	25,250
Transfer to dispute fund	(4,006)	-	4,006	-
From branch administration	-	-	1,729	1,729
Ongoing dispute fund payments (see over)	-	-	(735)	(735)
Operating surplus	21,229	15	5,000	26,244
Investment income and fair value adjustments	2,998	-	-	2,998
Impairment of property	-	-	-	-
Non operating items	(3,103)	-	-	(3,103)
Taxation	1,250	-	-	1,250
Surplus for the year	22,374	15	5,000	27,389
As at 1 January 2020	291,866	1,125	40,000	332,991
At 31 December 2020	314,240	1,140	45,000	360,380

	Central funds £'000	Regional 1% fund £'000	Dispute fund £'000	Total £'000
2019				
Operating surplus/(deficit) general fund	15,243	(850)	-	14,393
Transfer to dispute fund	(3,294)	-	3,294	-
Transfer to 1% fund	(777)	777	-	-
From branch administration	-	-	3,723	3,723
Ongoing dispute fund payments	-	-	(1,434)	(1,434)
Operating surplus / (deficit)	11,172	(73)	5,583	16,682
Investment income and fair value adjustments	9,132	-	-	9,132
Non operating items	(3,149)	-	-	(3,149)
Taxation	(1,000)	-	-	(1,000)
Surplus / (deficit) for the year	16,155	(73)	5,583	21,665
As at 1 January 2019	275,711	1,198	34,417	311,326
At 31 December 2019	291,866	1,125	40,000	332,991

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

15 Reserves (continued)

Included below is an analysis of dispute fund payments made in the year.

	Total £'000
Switch Mobility Limited (formerly Optare Group Limited)	136
Westex Carpets Limited	115
Rolls Royce PLC	106
Premier Periclase Limited	65
Greenwich Leisure Limited	51
London Borough of Tower Hamlets	38
Momentum Support ROI	31
Health Service Executive	26
Belfast Health and Social Care Trust	22
St Mungo Community Housing Association	18
Serco Group Plc	17
Transport for London	16
APCOA Parking (UK) Limited	15
LHR Airports Ltd	13
Other	66
	<u>735</u>

16 Commitments under operating leases

At 31 December 2020 the Union's future minimum lease payments under non-cancellable operating leases are as follows:

	Land and buildings		Other assets	
	2020 £'000	2019 £'000	2020 £'000	2019 £'000
Expiry date:				
Within one year	430	729	-	-
Between two and five years	1,257	1,384	-	-
Over five years	1,836	2,114	-	-
	<u>3,523</u>	<u>4,227</u>	<u>-</u>	<u>-</u>
Charge for the year	<u>763</u>	<u>743</u>	<u>-</u>	<u>-</u>

The Union's commitments under land and buildings are subject to periodic rent review.

Due to the Union operating a partial exemption VAT scheme, whereby they cannot reclaim all their VAT, the above figures are shown inclusive of VAT.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

17 Capital commitments

At 31 December 2020, the Union had capital commitments totalling £3.08 million (2019: £26.24 million), relating to the ongoing refurbishment programme of the Union's properties.

18 Contingent liabilities

On 19 October 2018, Unity Trust Bank Plc (Unity) set up its own pension scheme and received a bulk transfer of assets and member liabilities from Pace, a pension scheme operated by The Co-operative Group. The Unity scheme consists of only existing pensioners and deferred members as the Pace scheme ceased accrual for active employees in October 2015. As at 31 December 2020, the Unity scheme had assets of £41.6 million (2019: £37.6 million) and liabilities of £37.1 million (2019: £30.9 million). As required by the Pace Trustees, in order for this transfer to occur, Unite the Union Trustee Company Limited and Unite the Union Second Trustee Company Limited provided a PPF guarantee over the punctual performance of Unity in respect of the new scheme. This guarantee would be called upon in the event Unity went into administration or otherwise became insolvent and the scheme required additional funding to meet its obligations. As consideration for providing this guarantee, Unite received a fee of £55,530 (2019: £55,200) from Unity in 2020. An ongoing fee, calculated in reference to the 'buy-out' (s75) value of the Unity pension scheme, will result in a minimum annual fee of £10,000 and a maximum of £75,000.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

20 Defined benefit pension schemes

The Union operates three defined benefit pension schemes providing service related benefits based on final pensionable salaries. As at 31 December 2019, the Schemes in operation were:

- The Unite Pension Scheme ("UPS")
- Unite Republic of Ireland Pension Scheme ("UROIPS")

During the year, the UCATT Officials and Staff Retirement and Death Benefits Scheme was merged into the UPS.

The actuaries to the schemes have provided the following information based on the full valuations (UPS at 30 September 2017) of the schemes to 31 December 2020 and adjusted the results so as to be in line with FRS102 requirements.

The liabilities have been assessed using the following assumptions.

	UPS	UROIPS	UPS	UROIPS
Financial assumptions:	Year Ended	Year Ended	Year Ended	Year Ended
	31/12/2020	31/12/2020	31/12/2019	31/12/2019
Discount Rate	2.90% pa	2.90% pa	2.90% pa	2.90% pa
Price Inflation - RPI	3.20% pa	3.20% pa	3.20% pa	3.20% pa
- CPI	2.20% pa	2.20% pa	2.20% pa	2.20% pa
- Irish CPI	-	1.75% pa	-	1.75% pa
Salary Increases	3.40% pa	2.90% pa	3.40% pa	2.90% pa
Rate of increase for deferred pensioners	2.20% pa		2.20% pa	
Rate of increases of pensions in payment				
• RPI capped at 2.5% pa	2.20% pa	-	2.20% pa	-

Demographic assumptions are the same as in most recent scheme valuations except that:

- calculations have been carried out using mortality assumptions as set out in the table below.
- 80% of those actives who are age 50 or over and who have beneficial early retirement terms applying to their benefits are assumed to take advantage of those terms and retire at age 60. The rest of the non-pensioners are assumed to retire at Normal Retirement Age.

Description	Year Ended	Year Ended
	31/12/2020	31/12/2019
<u>UPS</u>		
Mortality (Pre and post retirement)	100% S2PMA/S2PFA CMI Model 2017 (1%) + 2 year age adjustment	100% S2PMA/S2PFA CMI_2016 1% (Year of birth) + 2 year age adjustment
<u>UIPS</u>		
Mortality (Pre and post retirement)	108% of PNMLOO with CSO improvements from 2006	108% of PNMLOO with CSO improvements from 2006

(a) The assets recognised in the balance sheet are as follows:

As at 31 December	2020	2019
	£'000	£'000
Market value of assets	1,144,000	1,083,550
Present value of liabilities	(1,107,873)	(1,024,588)
Surplus in the scheme	36,127	58,962
Present value of unfunded obligations	(3,208)	(3,298)
Net pension asset	32,919	55,664

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

20 Defined benefit pension schemes (continued)

(b) Analysis of changes in the value of the scheme assets:

	2020 £'000	2019 £'000
Value of assets at 1 January	1,083,550	986,557
Actual return on assets excluding interest income	69,300	99,700
Actuarial gain/(loss)	251	1,003
Employer contributions	7,828	7,792
Member contributions	5,021	4,804
Benefits paid	(42,242)	(42,532)
Admin expenses	(1,500)	(1,600)
Other income	21,379	117
Interest income	-	28,106
Foreign exchange movement	413	(397)
Value of assets at 31 December	<u>1,144,000</u>	<u>1,083,550</u>

(c) Analysis of asset values:

As at 31 December	2020 £'000	2019 £'000
Equities and diversified growth funds	584,078	538,235
Gilts and Bonds	549,600	531,800
Cash	2,823	5,715
Diversified growth fund	-	-
Annuities and other assets	7,500	7,800
Total	<u>1,144,001</u>	<u>1,083,550</u>

(d) Analysis of changes in the value of the scheme liabilities:

	2020 £'000	2019 £'000
Value of liabilities at 1 January	(1,024,588)	(953,788)
Change in asset ceiling	-	-
Current service cost	(15,665)	(11,780)
Interest cost	(20,274)	(27,295)
Past service costs	-	(1,183)
Member contributions	(5,021)	(4,804)
Benefits paid	42,242	42,532
Actuarial gains - change of basis	(84,149)	(68,667)
Foreign exchange movement	(418)	397
Value of liabilities at 31 December	<u>(1,107,873)</u>	<u>(1,024,588)</u>

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

20 Defined benefit pension schemes (continued)

(e) Analysis of changes in the value of unfunded obligations:

	2020 £ '000	2019 £'000
Value of liabilities at 1 January	(3,298)	(3,438)
Unpaid interest cost	(60)	(90)
Actuarial (losses)/gains	(220)	(150)
Benefits paid	370	380
Value of liabilities at 31 December	<u>(3,208)</u>	<u>(3,298)</u>

The Union has provided for other unfunded pension costs payable to certain officials who agreed (in 1995) to take early retirement from the AEEU (now part of Unite). The Union consults actuaries in order to arrive at an estimate of the likely future pension costs payable. Similar provisions exists for GPMU and BIFU.

(f) Amounts recognised in income and expenditure for the year ended 31 December:

	2020 £ '000	2019 £'000
Current service cost	15,665	11,780
Past service cost	-	1,183
Admin expenses	1,500	1,600
Foreign exchange difference	5	-
Employment cost contribution	(7,953)	(7,507)
Pension deficit reduction contributions	(246)	(665)
	<u>8,971</u>	<u>6,391</u>
Split between:		
General employment costs (Note 4)	7,805	5,624
National Organising Department (Note 5)	1,166	767
	<u>8,971</u>	<u>6,391</u>
Other income	(21,378)	(28,223)
Interest charge	20,334	27,385
Net change (Note 6)	<u>(1,044)</u>	<u>(838)</u>
	<u>7,927</u>	<u>5,553</u>

(g) For other comprehensive income/expense

	2020 £ '000	2019 £'000
Actuarial (loss)/gain on defined benefit obligation	(84,118)	(67,814)
Actual return on assets less interest	69,300	99,700
Change in asset ceiling	-	-
Total amount recognised in the Statement of Changes in Equity	<u>(14,818)</u>	<u>31,886</u>

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

20 Defined benefit pension schemes (continued)

(h) Assets, liabilities, experience gains and losses

As at 31 December	2020 £'000	2019 £'000	2018 £'000	2017 £'000
Market value of scheme assets	1,144,000	1,083,550	986,557	1,045,471
Value of scheme liabilities	(1,107,873)	(1,024,588)	(953,788)	(1,046,911)
Surplus/(deficit) in the scheme	<u>36,127</u>	<u>58,962</u>	<u>32,769</u>	<u>(1,440)</u>

As at 31st December 2020, Unite Pension Scheme Trustee Limited, as trustee of the Unite Pension Scheme ("UPS"), had registered charges over certain property assets as security for future payments owed to UPS. The charges consist of (1) a maximum of £17.5 million against Unite House at 128 Theobalds Road, London and (2) the full realisable value of 1 Cathedral Road, Cardiff (latest valuation £8.26 million).

Further and future Funding

The Trustee is required to carry out an actuarial valuation every 3 years. The last actuarial valuation of the Scheme was performed by the Scheme Actuary for the Trustee as at 30 September 2017. This valuation revealed a funding surplus of £69.4 million. The Union agreed to pay annual contributions of 16.0% of members' pensionable salaries each year until 30 September 2021 to meet the cost of future service accrual and administration expenses, then 20.4% of members' pensionable salaries each year from 1 October 2021 until 31 July 2023. The Union therefore expects to pay around £8.5m to the Scheme during the accounting year beginning 1 January 2020.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

21 Balance sheet (Union only) As at 31 December 2020

	Note	2020 £'000	2019 £'000
Fixed assets			
Tangible fixed assets	22	163,135	159,046
Investments	10	98,775	92,244
		<u>261,910</u>	<u>251,290</u>
Current assets			
Debtors	23	70,016	58,303
Cash at bank and in hand		115,878	98,737
		<u>185,894</u>	<u>157,040</u>
Current liabilities			
Creditors: amounts falling due within one year	24	(9,059)	(12,858)
Net current assets		<u>176,835</u>	<u>144,182</u>
Net assets excluding provisions and pension		<u>438,745</u>	<u>395,472</u>
Provision for deferred tax	14	(1,050)	(2,300)
Defined benefit pension schemes asset	20	32,919	55,664
Net assets		<u><u>470,614</u></u>	<u><u>448,836</u></u>
Financed by:			
General Fund - Central funds		329,894	301,684
General Fund - Regional 1% fund		1,140	1,125
General Fund - Dispute fund		45,000	40,000
General Fund excluding pension schemes' surplus		<u>376,034</u>	<u>342,809</u>
Pension schemes' surplus		32,919	55,664
General Fund including pension schemes' surplus		<u>408,953</u>	<u>398,473</u>
Political Funds		20,548	16,462
Members Superannuation Funds		1,949	1,912
Branch Funds		39,164	31,989
		<u><u>470,614</u></u>	<u><u>448,836</u></u>

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

22 Tangible fixed assets (Union only)

	Land and buildings £'000	Fixtures, fittings and computer equipment £'000	Motor vehicles £'000	Total £'000
Cost				
At 1 January 2020	198,287	12,085	32,738	243,110
Additions	9,835	1,649	(21,934)	(10,450)
Disposals	(1,162)	-	(1,546)	(2,708)
At 31 December 2020	206,960	13,734	9,258	229,952
Aggregate depreciation including impairment				
At 1 January 2020	46,785	8,836	4,873	60,494
Charge for the year	4,568	1,380	2,014	7,962
Disposals	(221)	-	(1,418)	(1,639)
At 31 December 2020	51,132	10,216	5,469	66,817
Net book value				
At 31 December 2020	155,828	3,518	3,789	163,135
At 31 December 2019	151,502	3,249	4,295	159,046

Split of Land and	2020 £'000	2019 £'000
Freehold	149,022	144,407
Long Leasehold	6,806	7,095
	155,828	151,502

Included in land and buildings above is £28.9m (2019: £23.6m) of assets in the course of construction of the new regional Head Office in Birmingham. No depreciation has been charged on these assets on the basis that they are not yet available for use. All properties owned by the Union are held in the name of the Trustee companies; Unite the Union Trustee Company Limited and Unite the Union Second Trustee Company Limited on behalf of the Union.

23 Debtors (Union only)

	2020 £'000	2019 £'000
Trade debtors	7,295	7,477
VAT recoverable	1	-
Amount owed by subsidiary undertaking	58,705	46,974
Other loans	220	372
Other debtors	768	741
Prepayments	3,027	2,739
	70,016	58,303

Included in other loans is a mortgage which is held at an interest rate of 3.25%.

UNITE THE UNION

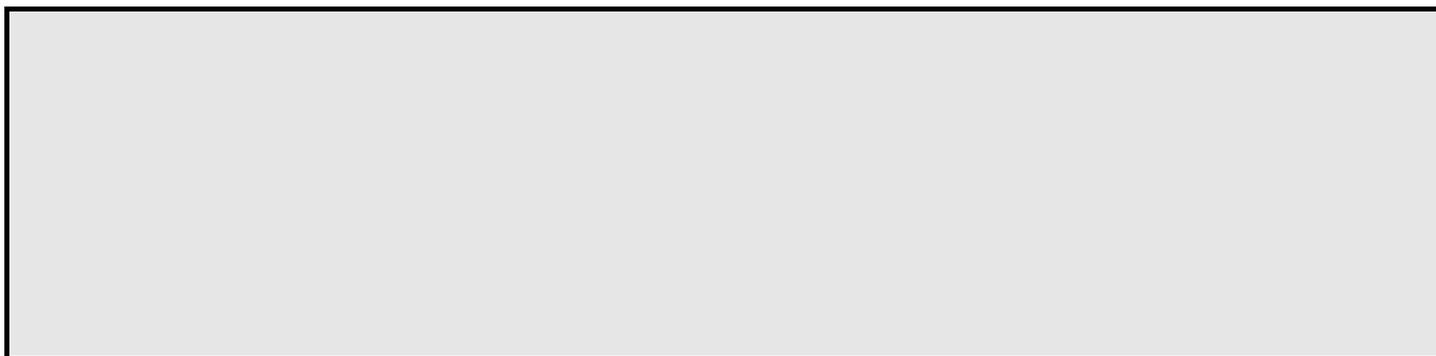
NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2020

24 Creditors: amounts falling due within one year (Unite only)

	2020	2019
	£'000	£'000
Trade creditors	262	258
Other taxes & social security	80	1,643
Other creditors	4,278	5,313
Accruals	4,439	5,644
	<u>9,059</u>	<u>12,858</u>

Accounting policies

(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:	<i>Len McCluskey</i>	Chairman's Signature:	<i>K Robinson</i>
			(or other official whose position should be stated)
Name:	Len McCluskey - General Secretary during the reporting period	Name:	Kevin Robinson - Head of Management Accounting
Date:	04 November 2021	Date:	04 November 2021

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	4	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	4	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	4	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	4	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	4	No	
A member statement is: (see Note 80)	Enclosed	4	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	4	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	4	No	

UNITE THE UNION

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2020

The accounts have been prepared in accordance with applicable accounting standards, including FRS102 "the Financial Reporting Standard". The specific policies adopted are set out below:

Accounting convention

The accounts are prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the accounting policies below.

Basis of consolidation

These accounts have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 ("FRS 102"). Income and expenditure is dealt with in the various fund accounts of the union.

The financial statements consolidate the results of Blackhorse HCC Limited, a company owned equally by Unite the Union Trustee Company Limited and Unite the Union Second Trustee Company Limited. The Trustee companies are private companies limited by guarantee whose directors are the members. In accordance with the Articles of Association of both Trustee companies, the board of directors consists of four members of Unite the Union's Executive Council and the General Secretary of the Union. As a result, the Union controls the Trustee companies and therefore controls Blackhorse HCC Limited, having beneficial right to all of its profits/(losses) and assets/(liabilities), as well as bearing the risk of the company. Given this control, the results of the company are consolidated into the Union's financial statements, which are prepared in accordance with group accounting policies and are drawn up to the same reporting date. All significant intra-group transactions and balances between group entities are eliminated on consolidation.

Going concern

At the date of approving these financial statements, The Executive Council acknowledges that the COVID-19 pandemic continues to create significant difficulties in the worldwide economy.

The obligation to prepare these financial statements on a going concern basis has been considered by reference to budgets, forecasts and projected cash flows, covering at least the 12 month period from the date of signing these accounts, as well as potential opportunities in relation to the controlled realisation of assets, owned by the Union if required. In particular, the Executive Council has integrated the uncertainty surrounding the current COVID-19 pandemic within these budgets and forecasts for the year to 31 December 2022 and beyond.

The Union operates in a variety of sectors in the economy and whilst there will be pressures on membership as normal, membership levels are expected to remain "relatively" static during the pandemic.

In preparing the budgets and forecasts for 2021 and beyond, due consideration has been given to all potential outcomes of the pandemic and, after taking into account the recent decisions to cease all travel, and delay elections, conferences and educational activities, the Executive Council believe that the Union has sufficient working capital to enable it to continue as a going concern for the foreseeable future which is considered to be at least the 12 month period from the date of signing these accounts.

This is reinforced by the £455m of net assets of the Union as at 31 December 2020, which include £119m of cash, £70m of investments and £232m of property, motor vehicles and other assets.

The financial statements do not include any adjustments that would be necessary if the forecasts are not achieved.

UNITE THE UNION

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2020

Contributions

Contributions are accounted for on a cash basis adjusted for accrued contributions received in 2021 relating to the prior year.

Investment, fair value adjustments and other income

All investment and other income, including legal and affinity income, is credited to the Statement of Comprehensive Income when receivable.

Expenditure

All expenditure in the accounts is exclusive of VAT where applicable on an accruals basis.

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The property was still under construction in 2020 and was not available for use until it opened on 1 March 2021, from which date it will be depreciated. Tangible fixed assets are reviewed at each year end date, or where there are changes in the circumstances which indicate that the carrying amount may not be recoverable.

Depreciation is provided on all tangible fixed assets, except freehold land and assets in the course of construction, to write off the cost less estimated residual value in equal annual instalments over the estimated useful economic lives of the assets. The estimated useful economic lives are as follows:

Land & buildings

Freehold and long leasehold buildings	- 45 years
Fit-out and related property improvements	- 15 years
Short leasehold properties	- Period of lease

Fixtures, fittings and computer equipment

Computer equipment and software	- 3 years
Furniture, fixtures and office equipment	- 10 years

Motor vehicles	- 5 years
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

Impairment

Assets are reviewed for impairment whenever events or changes in circumstances, such as planned disposal of properties or delays in construction/overruns, indicate that the carrying amount may not be recoverable.

UNITE THE UNION

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2020

Investments

Quoted investments are disclosed at mid market values at the balance sheet date. Unquoted investments are disclosed at their original cost or, where available, at their estimated current value as estimated by an independent third party.

Investments mainly comprise equities, unit trusts and gilts. These are treated as fixed asset investments due to the permanent nature of the investment fund held by the Union. Any profit or loss on the disposal of investments is the difference between the proceeds of sale and the book value.

The Union's investment in its subsidiary is measured at cost less accumulated depreciation.

Pension costs

The Union operates various defined benefit pension schemes, providing benefits based on final pensionable salaries. The assets of the schemes are held separately from those of the Union.

Pension scheme assets are measured using market values; quoted securities are valued at current bid price. Pension scheme liabilities are measured using a projected unit method, and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

The increase in the present value of the assets and liabilities of the defined benefit pension schemes of the Union, expected to arise from employee service in the period, is charged to income and expenditure. Actuarial gains and losses and actual return on scheme assets are recognised in Other Comprehensive Income.

In addition to the defined benefit pension schemes, the Union also operates a defined contribution scheme for employees where the contributions are charged to the Statement of Comprehensive Income of the year in which they are payable to the scheme.

Foreign exchange

Transactions denominated in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at the rate of exchange ruling at that date. The resulting translation differences are dealt with in the Statement of Comprehensive Income.

Corporation tax

Corporation tax is payable on investment income, chargeable gains arising on the disposal of properties and investments and other taxable income, but only to the extent that these exceed expenditure on provident benefits.

Deferred tax

Deferred tax is recognised in respect of all material timing differences which are differences between the taxable profits and total comprehensive income that arises from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

Branches and regions

The transactions of the branches and regions during the year are included in the funds as are the net assets held directly by them at the balance sheet date.

UNITE THE UNION

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2020

Leases

Operating lease rentals are charged to the Statement of Comprehensive Income in equal instalments over the period of the lease.

Members' superannuation funds

The Union operates superannuation funds for certain members. The funds are closed to new entrants. The assets of the funds are recorded separately from those of the General funds of the Union and the superannuation payments and receipts are all included in these funds.

Provisions

Provisions for future expenditure are included in the accounts only where the Union has a present obligation to meet such expenditure and the amount can be reliably measured.

Accounting estimates

The preparation of financial statements in conformity with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the Union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed below. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

The main areas where judgements and estimates may have a significant effect on the amounts included in the financial statements are:

- Tangible assets – the basis of calculation and assumption used to perform revaluation and useful economic life of assets used in calculating depreciation. The Union reviews non-current assets each year for impairment, in line with accounting standards.
- Listed investments and Unity Trust Bank Plc – the basis of calculation and assumption used for market value.
- Provisions and contingent liabilities – the inclusion of provisions for potential liabilities where there is an element of uncertainty in the outcome of the cases. Judgement is applied in determining the appropriate level of provision because the actual outcome can be uncertain at each year end.
- Recoverability of investment in subsidiary – the cost of the investment in Blackhorse HCC Limited is greater than the aggregate of the company's share capital and reserves. This represents losses incurred since incorporation due to initial set up costs in advance of the hotel and conference centre being operational. Once operational, the company is expected to generate significant profits and, as a result, no impairment is needed on this basis.

UNITE THE UNION

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2020

• Defined benefit pension scheme – the cost of each of the defined benefit pension schemes is determined using an actuarial valuation. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining what rates to use the Union sought additional advice from experienced advisors who liaised with its actuaries to advise on appropriate estimates to use. For example, with regard to the discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates. Any changes in any of the above estimates could have a significant impact on the surplus or deficit of the Schemes managed by the Union. For example a 0.1% change in IRP, would affect RPI, CPI and salary increases and reduce the overall pension surplus by circa 1.1% or £12.5m. However, management are of the opinion that they have sought appropriate guidance from both their actuary and experienced advisors, to calculate the overall position appropriately . Further details are given in note 20.

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

See report attached

Signature(s) of auditor or auditors:

BDO LLP

Name(s):

BDO LLP

Profession(s) or Calling(s):

Statutory Auditor

Address(es):

55 Baker Street

London

Postcode

W1U 7EU

Date

11-Nov-21

Contact name for inquiries and
telephone number:

Gareth Jones
0207 486 5888

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

UNITE THE UNION

INDEPENDENT AUDITOR'S REPORT TO UNITE THE UNION

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2020, and of its result for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

We have audited the financial statements of Unite the Union (the 'Union') for the year ended 31 December 2020, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Funds and Reserves, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

In auditing the financial statements, we have concluded that the Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

UNITE THE UNION

INDEPENDENT AUDITOR'S REPORT TO UNITE THE UNION

Other information

The Executive Council is responsible for the other information. The other information comprises the information included in the memorandums set out on pages 32-36, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Executive Council

As explained more fully in the Statement of Responsibilities of the Executive Council's, the Executive Council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Council is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Council either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

UNITE THE UNION

INDEPENDENT AUDITOR'S REPORT TO UNITE THE UNION

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We gained an understanding of the legal and regulatory framework applicable to the Union and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Union that were contrary to these laws and regulations, including fraud. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Trade Union & Labour Relations Act 1992 and UK tax legislation.

In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-

We made enquiries of management with regards to compliance with the above laws and regulations and reviewed correspondence between the Union and its professional advisors as appropriate. Where possible, we corroborated any detail provided to us to other relevant Union documentation, for example, legal reports provided to the Executive Council and minutes of Executive Council meetings thereafter.

We also completed the following procedures:

- Performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, we tested journal entries and other adjustments for inappropriate or unusual journals outside of our expectations, as well as for any significant transactions outside the normal course of business, taking into consideration the scope for management to manipulate financial results through the timing of the recognition of income or the calculation of the cost recharge to its subsidiary company;
- Assessed the appropriateness of key estimates and judgements made by management and challenged the assumptions used in accounting estimates. We considered the key estimates to be the valuation of the defined benefit pension scheme liability and the carrying value of the Union's assets.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

UNITE THE UNION

INDEPENDENT AUDITOR'S REPORT TO UNITE THE UNION

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to Unite the Union, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union as a body, for our audit work, for this report, or for the opinions we have formed.

BDO LLP

Gareth M Jones FCA (Senior Statutory Auditor)
BDO LLP, statutory auditor
London

Date: 14 October 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

YES

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer		
Name	Simon Hearn	
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW	
Date	27/05/2021	
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909	

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / No

If "No" Please explain below:

Signature	
Name	
Office held	
Date	