

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 2019		
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	No	X ('X' in appropriate box)
General Secretary:	Len McCluskey		
Telephone Number:	020 7611 2500		
Contact name for queries regarding the completion of this return	Howard Beckett		
Telephone Number:	020 7611 2500		
E-mail:	howard.beckett@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	891,874	29,670	16,325	8,468	946,337
Female	302,897	8,720	7,502	6,237	325,356
Other	5,532	87	129	50	5,798
Total	1,200,303	38,477	23,956	14,755	A 1,277,491

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

1,141,208

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

46,246

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
See Appendix			

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

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.

[illegible]

**APPENDIX 1
UNITE THE UNION
EXECUTIVE COUNCIL MEMBERS 2019**

EC Member	Notes
ABACHOR Suzanne	
ADAMS Lindsey	
AGYEMANG-PREMPEH Kwasi	
ALLAM Julian	
ALLDAY Richard	
BANKS Dick	
BENTHAM Roy	
BLYTHE Tracey	
BOWEN Cliff	
BRAMWELL, Jamie	
CADMAN Chris	
CALLAGHAN Mary	
CASEY Mick	
CASSIDY Eddie	
COOPER John	
COXHILL Tracy	
CROZIER Ann	
DAVISON Tim	
DONNELLY Donna	
DOUGLAS Jenny	
DUO Christian	
DURKIN Neil	
ELLIOT Jennifer	
ENTWISTLE Phil	
GIBSON, Noel	
GILL Jas	
GILLESPIE Kelly	
GILLIGAN Wendy	
GREEN Andy	
GRICE, Stuart	
HAWORTH Alexandra	
HAYES Ruth	
HIBBERT Steve	
JACKSON Dawn	
JONES Andy	
KNOWLES Barry	
LANIGAN Trudy	
MARSDEN Philippa	
MATTHEWS Susan	
McGOVERN Sean	
MITCHELL James	
MITCHELL Tam	
MOLONEY Therese	
MORRIS Frank	
MUNA Suzanne	
MURPHY Tom	
OSBORNE Kate	Resigned 31st December 2019

**APPENDIX 1
UNITE THE UNION
EXECUTIVE COUNCIL MEMBERS 2019**

EC Member	Notes
PEARSON Tony	
PERCIVAL Howard	
PISANI Joe	
REILLY Alan	
ROSENTHAL Simon	
RUDDOCK Stan	
RYAN Maggie	
SEAMAN Tony	
SHEPHERD June	
SMITH Dave	
SMITH Ken	
STEWART Jane	
STILL Joyce	
STOTT Nigel	
SURAYA Jasmin	
TATEM Fiona	
TAYLOR Jayne	
THOMPSON Stephen	
TURNER Howard	
VERMA Neelam	
WELSH Paul	
WILLIAMS Dave	
WISEMAN Phil	
WOOD Mark	
WOODHOUSE Tony	

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		162,409
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		162,409
Investment income (as at page 12)		2,888
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	42,957	
Total of other income (as at page 4)		42,957
Total income		208,254
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		13,956
Administrative expenses (as at page 10)		138,561
Federation and other bodies (specify)		
Affiliations		6,196
Grants and donations		543
Total expenditure Federation and other bodies		6,739
Taxation		1,000
Total expenditure		160,256
Interfund Transfers OUT		
Surplus (deficit) for year		47,998
Amount of general fund at beginning of year		340,657
Amount of general fund at end of year		388,655

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Other income	
Branch surplus	
Total federation and other bodies	
Any Other Sources	
Insurance premium equivalent	328
Validation fee	1,403
Affinity / sundry income	1,304
Profit on disposal of properties	954
Investment movement	7,082
Pension scheme actuarial gain	31,886
Total other sources	42,957
Total of all other income	42,957

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation –		brought forward	5,888
Employment Related Issues		Advisory Services	
Legal representation	2,428	n/a	
Representation –		Other Cash Payments	
Non Employment Related Issues			
n/a			
		Education and Training services	
		-	2,475
Communications			
Journals and publications	958		
		Negotiated Discount Services	
		n/a	
Dispute Benefits			
-	2,502		
		Other Benefits and Grants (specify)	
		Incapacity	2,882
		Accident and fatality	88
		Funeral	611
		Driver care	1,315
		Care Xpress	480
		Convalescence	217
carried forward	5,888	Total (should agree with figure in General Fund)	13,956

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	AEEU Section Members Superannuation Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		4
	Other income (specify)		
	Other income		4
	Investment movement		
	Total other income as specified		4
	Total Income		8
	Interfund Transfers IN		
Expenditure			
	Benefits to members		14
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		14
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-6
	Amount of fund at beginning of year		1,084
	Amount of fund at the end of year (as Balance Sheet)		1,078
	Number of members contributing at end of year		

Fund 3		Fund Account	
Name:	MSF Section Craft Members Superannuation Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Other income		
	Investment movement		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		54
	Amount of fund at the end of year (as Balance Sheet)		54
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Printing Machine Branch	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Other income		
	Investment movement		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 5		Fund Account	
Name:	Branch Funds	£000	£000
Income			
	From members		1,776
	Investment income (as at page 12)		6
	Other income (specify)		
	Other income		1,931
	Branch surplus		
	Total other income as specified		1,931
	Total Income		3,713
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		7,495
	Total Expenditure		7,495
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-3,782
	Amount of fund at beginning of year		35,771
	Amount of fund at the end of year (as Balance Sheet)		31,989
	Number of members contributing at end of year		208,474

(See notes 21 and 23)

Fund 6		Fund Account	
Name:	Plate Preparers Superannuation Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Other income		
	Investment movement		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		73
	Amount of fund at the end of year (as Balance Sheet)		73
	Number of members contributing at end of year		

Fund 7		Fund Account	
Name:	Litho Printers Superannuation Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Other income		
	Investment movement		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		82
	Amount of fund at the end of year (as Balance Sheet)		82
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 8		Fund Account	
Name:	TGWU Section Members Superannuation Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Other income		
	Investment movement		
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			63
Amount of fund at the end of year (as Balance Sheet)			63
Number of members contributing at end of year			

Fund 9		Fund Account	
Name:	BAeSSA	£000	£000
Income			
	From members		
	Investment income (as at page 12)		25
	Other income (specify)		
	Other income		110
	Investment movement		
Total other income as specified			110
Total Income			135
Interfund Transfers IN			
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			135
Amount of fund at beginning of year			427
Amount of fund at the end of year (as Balance Sheet)			562
Number of members contributing at end of year			

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			7,140
		Investment income (as at page 12)			60
Other income (specify)					
		Total other income as specified			
		Total income			7,200
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)			7,607
		Expenditure B (as at page ii)			70
		Expenditure C (as at page iii)			53
		Expenditure D (as at page iv)			
		Expenditure E (as at page v)			303
		Expenditure F (as at page vi)			1,114
		Non-political expenditure (as at page vii)			327
		Total expenditure			9,474
		Surplus (deficit) for year			-2,274
		Amount of political fund at beginning of year			18,736
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)			16,462
		Number of members at end of year contributing to the political fund			918,522
		Number of members at end of the year not contributing to the political fund			358,969
		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				

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

[illegible]

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

[illegible]

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£000
General Election - 12 December 2019	LABOUR PARTY	Mick Whitley	6
Caerphilly County Borough Council-19 November 2019	LABOUR PARTY	Phillippa Marsden	5
Barrow In Furness Local Election-2 May 2019	LABOUR PARTY	Lee Roberts	6
Teeside selection TBC	LABOUR PARTY	Jesse Jacobs	3
General Election - 12 December 2019	LABOUR PARTY	Mary Foy	2
General Election - 12 December 2019	LABOUR PARTY	Lisa Forbes	1
Streatham selection - 3 November 2019	LABOUR PARTY	Bell Ribiero-Addy	5
General Election - 12 December 2019	LABOUR PARTY	James Murray	2
General Election - 12 December 2019	LABOUR PARTY	Natalie Fleet	2
General Election - 12 December 2019	LABOUR PARTY	Kate Osbourne	2
Bridgend Selection - TBC	LABOUR PARTY	Sara Murphy	2
General Election - 12 December 2019	LABOUR PARTY	Sam Tarry	2
North of Tyne Mayoral Election - 02 May 2019	LABOUR PARTY	Jamie Driscoll	10
General Election - 12 December 2019	LABOUR PARTY	Faiza Shaheen	1
General Election - 12 December 2019	LABOUR PARTY	David Stokes	2
Selection for London Assembly-20 December 2020	LABOUR PARTY	Preston Tabois	2
Total			53

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintaince of any holder of political office	
Name of office holder	£000
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£000
Labour Party	303
Total	303

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£000
Labour Party	1,114
Total	1,114

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
TRUMP	4
BREXIT	10
North Docks Peoples voice project	4
RIGHT 2 CHANGE	6
Trademark - Mental Health research project	4

Total expenditure

28

(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

[illegible]

Total expenditure

60

£000

(c) the total amount of all other money expended

[illegible]

Total expenditure

239

Total of all expenditures

327

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		78,538
Salaries and Wages included in above	54,669	
Auditors' fees		246
Legal and Professional fees		1,748
Occupancy costs		13,056
Stationery, printing, postage, telephone, etc.		3,945
Expenses of Executive Committee (Head Office)		338
Expenses of conferences		3,815
Other administrative expenses (specify)		
Non industrial ballots		
Expenses of committees / exe councils		3,176
Branch and regional costs		169
Payments to regions and branches		15,001
Motor vehicle costs excl. depreciation		1,545
IT costs excl. depreciation		879
Sundry expenses		9,539
Bank charges		394
Impairment of properties		
Non-operating items		4,103
Other Outgoings		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		7,014
Taxation		
Outgoings on land and buildings (specify)		
Maintenance and repairs		2,550
Other outgoings (specify)		
Pension adjustment		
Total		146,056
Charged to:		
General Fund (Page 3)		138,561
AEEU Section Members Superannuation Fund		
MSF Section Craft Members Superannuation Fund		
Printing Machine Branch		
Branch Funds		7,495
Plate Preparers Superannuation Fund		
Litho Printers Superannuation Fund		
TGWU Section Members Superannuation Fund		
BAeSSA		
Total		146,056

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

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)			2,618
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	60		305
Other investment income (specify)			
Unit trusts			
Gain on sale of investments and unrealised gains/losses on revaluation of investments			
Other fixed income			
	60		2,923
		Total investment income	2,983
Credited to:			
		General Fund (Page 3)	2,888
		AEEU Section Members Superannuation Fund	4
		MSF Section Craft Members Superannuation Fund	
		Printing Machine Branch	
		Branch Funds	6
		Plate Preparers Superannuation Fund	
		Litho Printers Superannuation Fund	
		TGWU Section Members Superannuation Fund	
		BAeSSA	25
		Political Fund	60
		Total Investment Funds	2,983

31 December 2019

31 December 2019

Previous Year		£000	£000
175,655	Fixed Assets (at page 14)		209,444
	Investments (as per analysis on page 15)		
51,596	Quoted (Market value £ (59,738)		59,378
7,858	Unquoted		7,866
	Total Investments		67,244
	Other Assets		
	Loans to other trade unions		
12,761	Sundry debtors		14,090
130,468	Cash at bank and in hand		107,835
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
29,331	Pension scheme asset		55,664
	Total of other assets		177,589
172,560	Total assets		454,277
407,669			
340,657	General fund (page 3)		388,655
1,084	AEEU Section Members Superannuation Fund		1,078
54	MSF Section Craft Members Superannuation Fund		54
	Printing Machine Branch		
35,771	Branch Funds		31,989
73	Plate Preparers Superannuation Fund		73
82	Litho Printers Superannuation Fund		82
63	TGWU Section Members Superannuation Fund		63
427	BAeSSA		562
18,736	Political Fund Account		16,462
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	(Bank loans to Branches)		
	Bank overdraft		
	Tax payable		
£9,422	Sundry creditors		12,959
	Accrued expenses		
£1,300	Provisions		2,300
	Other liabilities		
£10,722	Total liabilities		15,259
£804,616	Total assets		454,277

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold £000 £000		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
Cost or Valuation						
At start of year	197,180	8,897	11,151	9,516		226,744
Additions	37,953	719	934	1,898		41,504
Disposals	-529			-2,238		-2,767
Revaluation/Transfers	4,457					4,457
At end of year	239,061	9,616	12,085	9,176		269,938
Accumulated Depreciation						
At start of year	35,263	2,231	7,761	5,834		51,089
Charges for year	4,614	289	1,075	1,036		7,014
Disposals	-73			-1,997		-2,070
Revaluation/Transfers	4,461					4,461
At end of year	44,265	2,520	8,836	4,873		60,494
Net book value at end of year	194,796	7,096	3,249	4,303		209,444
Net book value at end of previous year	161,917	6,666	3,390	3,682		175,655

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £000	Political Fund £000
	Equities (e.g. Shares)		
	Equities	10,924	
	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)	59,378	
	Market Value of Quoted Investment	59,738	
Unquoted	Equities		
	-	7,866	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	7,866	
	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

☒

No

☐

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
UNIFI Nominee Company Ltd	02334993
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

☒

No

☐

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders
MSF Nominee Company Ltd	Roger Lyons- 2 shares held in trust for Unite Amicus Section

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	164,185	7,140	171,325
From Investments	2,923	60	2,983
Other Income (including increases by revaluation of assets)	45,002		45,002
Total Income	212,110	7,200	219,310
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	167,765	9,474	177,239
Funds at beginning of year (including reserves)	378,211	18,736	396,947
Funds at end of year (including reserves)	422,556	16,462	439,018
Assets			
Fixed Assets			209,444
Investment Assets			67,244
Other Assets			177,589
Total Assets			454,277
Liabilities		Total Liabilities	15,259
Net Assets (Total Assets less Total Liabilities)			439,018

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?		Yes
If Yes How many ballots were held: <u>See Appendix</u>		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	¹
Number of individuals answering "No" to the question	<input type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>	
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	¹
Number of individuals answering "No" to the question	<input type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>	
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	¹
Number of individuals answering "No" to the question	<input type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>	

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	01/01/2019 - 31/12/2019		
Did the union hold any ballots in respect of industrial action during the return period?				Yes	For each ballot held please complete the information below			
If yes, how many ballots were held?				245				
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	127	109	103	5	1	Yes	No	
2	127	109	107	1	1	Yes	No	
3	213	158	133	24	1	Yes	No	
4	213	158	144	13	1	Yes	No	
5	371	277	194	79	4	Yes	No	
6	371	277	241	33	3	Yes	No	
7	217	137	110	25	2	Yes	No	
8	217	137	113	22	2	Yes	No	
9	499	334	267	64	3	Yes	No	
10	499	334	295	36	3	Yes	No	
11	186	122	66	54	2	Yes	No	
12	186	122	75	47	0	Yes	No	
13	8029	2578	1886	688	4	No	No	
14	34	22	20	2	0	Yes	No	
15	31	17	15	2	0	Yes	No	
16	153	121	69	52	0	Yes	No	

17	277	153	73	80	0	Yes	No	
18	7	7	7	0	0	Yes	No	
19	30	19	15	4	0	Yes	No	
20	92	56	54	2	0	Yes	No	
21	43	32	32	0	0	Yes	No	
22	32	22	22	0	0	Yes	Yes	Yes
23	177	121	120	1	0	Yes	No	
24	81	41	39	2	0	Yes	Yes	No
25	85	63	55	8	0	Yes	No	
26	49	27	24	3	0	Yes	No	
27	55	51	50	1	0	Yes	No	
28	36	21	17	4	0	Yes	No	
29	38	19	19	0	0	Yes	No	
30	51	45	45	0	0	Yes	No	
31	70	48	48	0	0	Yes	No	
32	71	31	27	3	1	No	Yes	No
33	71	31	27	2	2	No	Yes	No
34	29	10	5	5	0	No	No	
35	103	27	15	12	0	No	Yes	No
36	74	41	37	4	0	Yes	No	
37	385	217	163	54	0	Yes	No	
38	94	59	55	4	0	Yes	No	
39	14	15	13	0	2	Yes	No	
40	92	83	81	2	0	Yes	Yes	Yes
41	581	346	322	24	0	Yes	Yes	Yes
42	732	479	465	14	0	Yes	Yes	Yes
43	439	309	291	18	0	Yes	Yes	Yes
44	918	589	559	30	0	Yes	Yes	Yes
45	23	12	8	4	0	Yes	No	
46	597	469	454	15	0	Yes	Yes	Yes
47	43	38	38	0	0	Yes	No	
48	5	5	5	0	0	Yes	No	
49	99	57	51	6	0	Yes	Yes	Yes

50	145	53	52	1	0	No	Yes	No
51	554	276	215	61	0	No	No	
52	57	44	41	3	0	Yes	No	
53	323	175	166	9	0	Yes	Yes	Yes
54	7	7	7	0	0	Yes	No	
55	47	38	19	19	0	Yes	No	
56	47	38	22	13	3	Yes	No	
57	121	66	63	3	0	Yes	No	
58	88	53	46	7	0	Yes	No	
59	197	97	68	28	1	No	No	
60	63	52	46	6	0	Yes	Yes	Yes
61	97	81	53	28	0	Yes	No	
62	138	76	75	1	0	Yes	Yes	Yes
63	10	3	2	1	0	No	No	
64	295	184	158	26	0	Yes	No	
65	56	35	35	0	0	Yes	No	
66	259	155	136	19	0	Yes	No	
67	13	12	12	0	0	Yes	No	
68	29	18	16	2	0	Yes	No	
69	4	1	1	0	0	No	No	
70	116	81	80	1	0	Yes	No	
71	116	81	81	0	0	Yes	No	
72	29	22	22	0	0	Yes	No	
73	30	22	21	1	0	Yes	No	
74	53	36	35	1	0	Yes	No	
75	53	36	35	1	0	Yes	No	
76	82	67	60	6	1	Yes	No	
77	82	67	63	2	2	Yes	No	
78	346	262	187	75	0	Yes	No	
79	28	21	14	7	0	Yes	No	
80	28	21	12	8	1	Yes	No	
81	256	212	208	4	0	Yes	No	
82	182	128	125	3	0	Yes	No	

83	182	128	125	2	1	Yes	No	
84	127	86	77	9	0	Yes	No	
85	127	86	77	8	1	Yes	No	
86	42	40	40	0	0	Yes	No	
87	42	40	36	2	2	Yes	No	
88	36	27	22	5	0	Yes	No	
89	36	27	23	4	0	Yes	No	
90	425	279	265	13	1	Yes	No	
91	425	279	262	11	6	Yes	No	
92	509	475	464	11	0	Yes	No	
93	242	197	195	1	1	Yes	No	
94	242	197	191	0	6	Yes	No	
95	303	217	209	8	0	Yes	Yes	Yes
96	175	78	64	13	1	No	No	
97	175	78	62	10	6	No	No	
98	26	16	15	1	0	Yes	No	
99	26	16	16	0	0	Yes	No	
100	306	215	210	5	0	Yes	No	
101	306	215	199	11	5	Yes	No	
102	29	26	25	1	0	Yes	No	
103	73	49	19	28	2	Yes	No	
104	73	49	29	20	0	Yes	No	
105	459	389	385	4	0	Yes	No	
106	104	64	58	6	0	Yes	No	
107	104	64	61	1	2	Yes	No	
108	13	8	8	0	0	Yes	No	
109	11	10	10	0	0	Yes	No	
110	11	10	10	0	0	Yes	No	
111	321	157	151	6	0	No	No	
112	321	157	146	6	5	No	No	
113	1	1	1	0	0	Yes	No	
114	1	1	1	0	0	Yes	No	
115	18	15	13	2	0	Yes	No	

116	18	15	12	3	0	Yes	No	
117	18	12	12	0	0	Yes	No	
118	43	29	20	9	0	Yes	No	
119	43	29	13	16	0	Yes	No	
120	161	93	77	15	1	Yes	No	
121	161	93	65	22	6	Yes	No	
122	58	49	45	4	0	Yes	No	
123	36	60	30	14	16	Yes	No	
124	76	110	55	37	18	Yes	No	
125	76	110	55	47	8	Yes	No	
126	71	115	60	33	22	Yes	No	
127	47	82	41	31	10	Yes	No	
128	1057	1191	596	494	101	Yes	No	
129	31	56	28	26	2	Yes	No	
130	102	84	79	5	0	Yes	Yes	Yes
131	102	84	82	2	0	Yes	Yes	Yes
132	65	55	46	9	0	Yes	No	
133	99	86	79	7	0	Yes	No	
134	99	86	77	4	5	Yes	No	
135	152	95	82	13	0	Yes	No	
136	55	48	41	7	0	Yes	No	
137	55	48	36	12	0	Yes	No	
138	92	55	44	11	0	Yes	No	
139	116	66	58	7	1	Yes	No	
140	116	66	56	6	4	Yes	No	
141	35	28	21	7	0	Yes	No	
142	357	247	199	45	3	Yes	No	
143	357	247	187	30	30	Yes	No	
144	987	607	417	184	6	Yes	No	
145	987	607	464	120	23	Yes	No	
146	92	65	51	13	1	Yes	No	
147	340	223	180	42	1	Yes	No	
148	340	223	181	35	7	Yes	No	

149	47	22	19	3	0	No	No	
150	47	22	17	3	2	No	No	
151	29	18	17	0	1	Yes	No	
152	29	18	18	0	0	Yes	No	
153	55	40	31	9	0	Yes	No	
154	55	40	37	2	1	Yes	No	
155	65	54	46	8	0	Yes	No	
156	13	12	10	2	0	Yes	No	
157	19	13	3	9	1	Yes	No	
158	19	13	11	2	0	Yes	No	
159	81	61	58	3	0	Yes	No	
160	81	61	60	0	1	Yes	No	
161	80	68	60	8	0	Yes	No	
162	80	68	66	2	0	Yes	No	
163	96	67	62	4	1	Yes	No	
164	96	67	62	3	2	Yes	No	
165	47	35	35	0	0	Yes	No	
166	47	35	35	0	0	Yes	No	
167	342	255	240	14	1	Yes	Yes	Yes
168	342	255	250	5	0	Yes	Yes	Yes
169	161	128	113	15	0	Yes	Yes	Yes
170	161	128	116	10	2	Yes	Yes	Yes
171	53	53	36	17	0	Yes	No	
172	53	53	47	6	0	Yes	No	
173	41	26	16	10	0	Yes	No	
174	41	26	19	7	0	Yes	No	
175	52	43	23	14	6	Yes	No	
176	52	43	39	4	0	Yes	No	
177	86	75	69	6	0	Yes	No	
178	86	75	73	2	0	Yes	No	
179	261	210	188	21	1	Yes	No	
180	261	210	198	11	1	Yes	No	
181	223	147	138	8	1	Yes	No	

182	223	147	143	4	0	Yes	No	
183	323	225	211	12	2	Yes	No	
184	323	225	210	11	4	Yes	No	
185	59	46	38	6	2	Yes	No	
186	59	46	44	2	0	Yes	No	
187	1709	1080	986	94	0	Yes	No	
188	39	35	35	0	0	Yes	No	
189	39	35	35	0	0	Yes	No	
190	75	53	46	6	1	Yes	No	
191	75	53	36	14	3	Yes	No	
192	47	47	41	6	0	Yes	No	
193	92	92	58	34	0	Yes	No	
194	207	207	191	16	0	Yes	No	
195	41	18	17	1	0	No	No	
196	70	54	54	0	0	Yes	No	
197	58	41	30	10	1	Yes	No	
198	58	44	37	7	0	Yes	No	
199	51	40	34	6	0	Yes	No	
200	51	40	30	8	2	Yes	No	
201	290	108	94	13	1	No	No	
202	50	30	21	8	1	Yes	No	
203	50	31	22	8	1	Yes	No	
204	2	2	2	0	0	Yes	No	
205	2	2	1	0	1	Yes	No	
206	39	31	21	9	1	Yes	No	
207	39	31	30	1	0	Yes	No	
208	76	67	63	3	1	Yes	No	
209	76	67	57	5	5	Yes	No	
210	72	49	41	8	0	Yes	No	
211	127	96	32	63	1	Yes	No	
212	127	96	34	62	0	Yes	No	
213	119	90	78	11	1	Yes	No	
214	119	90	80	9	1	Yes	No	

215	38	30	29	1	0	Yes	No	
216	38	30	29	1	0	Yes	No	
217	16	15	15	0	0	Yes	No	
218	26	16	15	1	0	Yes	No	
219	26	16	16	0	0	Yes	No	
220	268	215	192	21	2	Yes	No	
221	268	215	206	7	2	Yes	No	
222	33	28	26	2	0	Yes	No	
223	33	28	25	2	1	Yes	No	
224	202	54	30	24	0	No	No	
225	8029	2578	1886	688	4	No	No	
226	2	2	2	0	0	Yes	No	
227	2	2	2	0	0	Yes	No	
228	94	75	66	9	0	Yes	No	
229	94	75	66	8	1	Yes	No	
230	82	75	73	2	0	Yes	No	
231	82	75	73	1	1	Yes	No	
232	42	30	23	5	2	Yes	No	
233	298	169	111	58	0	Yes	No	
234	298	161	106	55	0	Yes	No	
235	55	50	48	1	1	Yes	No	
236	21	20	20	0	0	Yes	No	
237	65	44	42	2	0	Yes	No	
238	19	13	13	0	0	Yes	No	
239	134	96	92	4	0	Yes	Yes	Yes
240	75	34	32	1	1	No	No	
241	90	72	62	5	5	Yes	No	
242	4	4	2	1	1	Yes	No	
243	150	71	39	16	16	No	No	
244	26	22	16	3	3	Yes	No	
245	188	155	147	4	4	Yes	No	

(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: See Appendix 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

Information on Industrial Action

Name of Organisation:		Unite the Union		Reporting Period	01/01/2019 - 31/12/2019
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	Categories of nature of Trade Dispute
1	A	17/01/2019,13	2	Strike	<p>A: Terms and conditions of employment, or the physical conditions in which any workers are required to work</p> <p>B: Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers</p> <p>C: Allocation of work or the duties of employment between workers or groups of workers</p> <p>D: Matters of discipline</p> <p>E: A worker's membership or non-membership of a trade union</p> <p>F: Facilities for officials of trade unions</p> <p>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</p>
2	A	01/01/2019-13	75	Action Short of a	
3	A	19/03/2019-04	6	Strike	
4	A	03/04/2019	1	Strike	
5	G	26/04/2019,27	2	Strike	
6	A	17/05/2019,20	10	Strike	
7	A	01/05/2019-13	12	Strike	
8	A	24/06/2019-05	12	Strike	
9	A	06/06/2019-31	209	Strike	
10	A	18/06/2019,20	12	Strike	
11	A	23/05/2019-23	60	Strike	
12	A	23/12/2019-25	3	Strike	
13	A	19/12/2019	1	Strike	
14	A	05/02/2019,06	12	Strike	
15	A	11/05/2019,14	11	Strike	
16	A	24/04/2019,25	33	Strike	
17	A	24/04/2019-17	55	Action short of a	
18	B	20/05/2019-05	35	Strike	
19	B	20/05/2019-05	35	Action short of a	
20	A	29/07/2019-04	99	Action short of a	
21	A	21/09/2019,24	18	Strike	
22	A	02/01/2019-26	84	Action short of a	
23	A	04/03/2019,05	17	Strike	
24	A	26/04/2019-17	84	Action short of a	
25	A	11/07/2019-17	7	Action short of a	

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 2019

	2019 £'000	2018 £'000
1 Other membership benefits excluding legal		
Sickness	2,650	1,802
Accident and fatality	88	75
Funeral	611	600
Superannuation	14	20
Maternity, paternity and adoption	232	101
Drivercare	1,315	1,479
Legal helpline	480	480
Convalescence	217	174
Educational	2,475	2,237
Journals and publications	1,020	936
	9,102	7,904
2 Political affiliation fees, grants and donations		
	2019 £'000	2018 £'000
The Labour Party:		
Affiliation fees	1,691	1,730
Election grants and donations	5,759	469
Other grants and donations	534	502
	7,984	2,701
3 a) Other affiliation fees, grants and donations		
	2019 £'000	2018 £'000
Trades Union Congress	3,454	3,435
Scottish Trades Union Congress	260	259
Welsh Trades Union Congress	10	3
Irish Congress of Trade Unions	188	187
European Transport Workers' Federation	143	139
International Transport Workers' Federation	455	442
Confederation of Shipbuilding and Engineering Unions	112	109
European Federation of Food, Agriculture and Tourism Trade Unions	78	111
International Union of Food, Agriculture, Hotel, Restaurant, Catering, Tobacco & Allied Workers	242	235
IndustriALL Global Union	502	500
UNI Global Union	461	580
Public Services International	52	53
European Federation of Building & Woodworkers	32	29
Building Workers International	129	136
Other affiliations	78	86
Grants and donations (see note 3b)	543	694
	6,739	6,998

UNITE THE UNION

NOTES TO THE CONSOLIDATED ACCOUNTS YEAR ENDED 31 DECEMBER 2019

	2019 £'000	2018 £'000
3 b) Grants and donations further analysis		
BA Hong Kong Cabin Crew Dispute	-	11
Bromley Library Dispute	16	-
Cuba Solidarity	29	30
Pride Events	23	10
Institute Of Employment Rights	-	38
Judicial Review	10	-
Marx Memorial Library	1	22
Merthry Rising	10	-
Nac Pasaran UK - Film Production	-	25
NHS 70th Birthday & Celebration	-	15
Palestine Solidarity	8	21
Sellafield Dispute	20	-
Show Racism The Red Card	12	111
Thomas Cook Grants	53	
Tolpuddle Donation	12	12
Union Solidarity International Limited	-	3
Union Sindical Obrera	10	10
Other grants and donations (less than £10k per donation)	339	386
	543	694

	2019 £'000	2018 £'000
4 Employment costs		
Salaries	48,103	47,905
National Insurance costs	5,222	5,028
Employer pension contributions, including deficit contributions	7,555	11,421
FRS 102 pension adjustment (note 20)	5,624	4,418
Other staff costs	3,122	2,659
	69,626	71,431

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

Key management personnel compensation of £5.3 million (2018: £5.0 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 35. An analysis of salaries for organisers, officers and senior officials has been included in the other information memorandum section on page 36.

	2019 £'000	2018 £'000
5 Employment costs - National Organising Department		
Salaries	6,621	6,054
National Insurance costs	679	686
Employer pension contributions, including deficit contributions	895	852
FRS 102 pension adjustment (see note 20)	767	602
Other staff costs	1,075	1,132
	10,037	9,326

UNITE THE UNION

NOTES TO THE CONSOLIDATED ACCOUNTS YEAR ENDED 31 DECEMBER 2019

	2019 £'000	2018 £'000
6 Investment income and fair value adjustments		
Dividends received	1,780	1,274
Bank and other interest received	365	286
Net fair value adjustment (note 10)	7,196	(4,320)
Revaluation on unquoted shares	-	951
Net interest/(charge) on defined benefit pensions asset	838	(68)
Net income/(charge)	<u>10,179</u>	<u>(1,877)</u>
7 Non-operating items - expense/(income)		
Property items		
Profit on disposal of properties	(954)	(10,143)
Irrecoverable VAT on purchase and refurbishment of properties	2,789	1,551
Reclassification of property related expenditure	-	330
	<u>1,835</u>	<u>(8,262)</u>
Other		
Voluntary redundancy and severance	1,314	1,262
Consolidation adjustment expense	-	766
Other expense	-	797
Total expense/(income)	<u>3,149</u>	<u>(5,437)</u>
8 Taxation		
Corporation tax charge for the year	-	(1)
Deferred tax movement (note 14)	1,000	-
	<u>1,000</u>	<u>(1)</u>

During the period the Union also suffered irrecoverable VAT of £5.5 million (2018: £4.3 million) arising on expenditure incurred.

In addition the Union paid rates of £2.9m (2018: £3.4m) 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 2019

9 Tangible fixed assets

	Land and buildings £'000	Fixtures, fittings and computer equipment £'000	Motor vehicles £'000	Total £'000
Cost				
At 1 January 2019	206,077	11,151	9,516	226,744
Reclassification	4,457	-	-	4,457
Additions	38,672	934	1,898	41,504
Disposals	(529)	-	(2,238)	(2,767)
At 31 December 2019	248,677	12,085	9,176	269,938
Aggregate depreciation including impairment				
At 1 January 2019	37,494	7,761	5,834	51,089
Reclassification	4,457	-	-	4,457
Charge for the year	4,903	1,075	1,036	7,014
Disposals	(69)	-	(1,997)	(2,066)
At 31 December 2019	46,785	8,836	4,873	60,494
Net book value				
At 31 December 2019	201,892	3,249	4,303	209,444
At 31 December 2018	168,583	3,390	3,682	175,655

Split of Land and Buildings	2019 £'000	2018 £'000
Freehold	194,797	161,917
Long Leasehold	7,095	6,666
	201,892	168,583

Included in land and buildings above is £74.0m (2018: £42.6m) of assets in the course of construction for the National Educational and Conference Centre & Hotel 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% 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.

The reclassification above is an adjustment required to reconcile the accounts to the organisations fixed asset register. This has no effect on the results for the year or the carrying value of fixed assets.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

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. Completion takes 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. 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. At present, Unite continues to use the facilities as usual. 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 2019

10 Investments

	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	59,378	7,866	67,244

	Quoted investments £'000	Unquoted investments £'000	Total £'000
Cost or fair value			
At 1 January 2018	54,785	5,625	60,410
Additions	11,821	1,282	13,103
Transfers	(241)	-	(241)
Disposal proceeds	(10,449)	-	(10,449)
Net fair value adjustment	(4,320)	-	(4,320)
Revaluation	-	951	951
At 31 December 2018	51,596	7,858	59,454

Included in unquoted investments at 31 December 2019, 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 or fair value	
At 1 January 2018	10,000
At 31 December 2018	10,000
Addition	15,000
At 31 December 2019	25,000

During the year Unite, through its Trustee companies, purchased an additional 300 £50,000 shares for £15m.

The aggregate of the share capital and reserves as at 31 December 2019 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	15,182
Loss for the year	(8,066)

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

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 2019

11 Debtors

	2019 £'000	2018 £'000
Trade debtors	7,477	9,476
VAT recoverable	2,761	-
Other loans	372	245
Other debtors	741	665
Prepayments	2,739	2,375
	14,090	12,761

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

12 Cash at bank and in hand

	2019 £'000	2018 £'000
General Fund	60,806	86,718
Political Fund	16,871	16,833
Members Superannuation Funds	1,464	359
Branch Fund	28,694	26,558
	107,835	130,468

13 Creditors: amounts falling due within one year

	2019 £'000	2018 £'000
Trade creditors	258	79
Other taxes & social security	1,643	1,574
Other creditors	5,414	2,742
Accruals	5,644	5,027
	12,959	9,422

14 Deferred tax

	2019 £'000	2018 £'000
Opening provision	1,300	1,300
Movement (note 8)	1,000	-
Closing provision	2,300	1,300

The Union has included a deferred tax provision in relation to the valuation of investments if they were sold at 31 December 2019 and the anticipated sales value less all available tax reliefs on the sale of Esher Place.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

15 Reserves

a) General Fund analysis

	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

	General Fund £'000	Pension Deficit £'000	Total £'000
2018			
Operating surplus/(deficit)	20,397	(5,020)	15,377
Investment income and fair value adjustments	(1,829)	(68)	(1,897)
Non operating items	2,302	-	2,302
Taxation	1	-	1
Surplus / (Deficit) for the year	20,871	(5,088)	15,783
As at 1 January 2018	290,455	(5,241)	285,214
Actuarial gain	-	39,660	39,660
At 31 December 2018	311,326	29,331	340,657

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

15 Reserves (continued)

b) General Fund analysis excluding pension deficit	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 (see over)	-	-	(1,434)	(1,434)
Operating surplus / (deficit)	11,172	(73)	5,583	16,682
Investment income and fair value adjustments	9,132	-	-	9,132
Impairment of property	-	-	-	-
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

	Central funds £'000	Regional 1% fund £'000	Dispute fund £'000	Total £'000
2018				
Operating surplus/(deficit) general fund	18,841	(751)	-	18,090
Transfer to 1% fund	(690)	690	-	-
From branch administration	-	-	3,448	3,448
Ongoing dispute fund payments	-	-	(1,141)	(1,141)
Operating surplus / (deficit)	18,151	(61)	2,307	20,397
Investment income and fair value adjustments	(1,829)	-	-	(1,829)
Non operating items	2,302	-	-	2,302
Taxation	1	-	-	1
Surplus / (deficit) for the year	18,625	(61)	2,307	20,871
As at 1 January 2018	257,086	1,259	32,110	290,455
At 31 December 2018	275,711	1,198	34,417	311,326

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

15 Reserves (continued)

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

	Total £'000
Greenwich Leisure Limited	348
Arriva Durham County Limited	140
Mitie Group/Mitie security Limited/Mitie Head Office	136
London Luton Airport Operations Ltd	108
Stagecoach Bus	93
NHS Tayside	79
Harland and Wolff Heavy Industries Limited	79
Birmingham City Council	57
Colloids Limited	40
Forbo Flooring UK Limited	40
Glasgow Airports Limited	31
Angus Council	30
Westex Carpets Limited	28
Briggs Marine Contractors Ltd	18
London Borough of Hackney	15
Other	192
	1,434

16 Commitments under operating leases

At 31 December 2019 the Union's future minimum lease payments under non-cancellable operating leases are as follows:

	Land and buildings		Other assets	
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Expiry date:				
Within one year	729	730	-	23
Between two and five years	1,384	1,231	-	-
Over five years	2,114	8	-	-
	4,227	1,969	-	23
Charge for the year	743	730	-	9

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 2019

17 Capital commitments

At 31 December 2019, the Union had capital commitments totalling £26.24 million (2018: £25.75 million), relating to the ongoing refurbishment programme of the Union's properties, principally the construction of the National Education and Conference Centre & Hotel as well as the new West Midland Regional Office on Jennens Road, Birmingham.

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 2019, the Unity scheme had assets of £37.6 million (2018: £35.8 million) and liabilities of £30.9 million (2018: £31.8 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 £55,200 (2018: £50,000) from Unity in 2019. An ongoing fee, calculated in reference to the 'buy-out' (£75) value of the Unity pension scheme, will result in a minimum annual fee of £10,000 and a maximum of £75,000.

19 Post balance sheet events

Subsequent to the year end, the Executive Council has taken action to reduce the adverse effect that the COVID-19 pandemic could potentially have on the Union.

Senior management have been tasked with ensuring that the key areas of need and risk are appropriately managed and funded.

Early assessments indicate that membership levels will hold up, and that the decisions made by the Executive Council to cease all travel, and delay elections, conferences and educational activities should ensure that the Union has sufficient working capital to enable it to continue as a going concern for the foreseeable future. The Union still has access to net assets of £439m which include £108m of cash, £67m of investments and £209m of property.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

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 2019 and adjusted the results so as to be in line with FRS102 requirements.

The liabilities have been assessed using the following assumptions.

	UPS	UIPS	UPS	UIPS
Financial assumptions:	Year Ended	Year Ended	Year Ended	Year Ended
	31/12/2019	31/12/2019	31/12/2018	31/12/2018
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 31/12/2019	Year Ended 31/12/2018
<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 PNML00 with CSO improvements from 2006	108% of PNML00 with CSO improvements from 2006

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

As at 31 December	2019 £'000	2018 £'000
Market value of assets	1,083,550	986,557
Present value of liabilities	(1,024,588)	(953,788)
Surplus in the scheme	58,962	32,769
Present value of unfunded obligations	(3,298)	(3,438)
Net pension asset	55,664	29,331

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

20 Defined benefit pension schemes (continued)

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

	2019 £'000	2018 £'000
Value of assets at 1 January	986,557	1,045,471
Actual return on assets excluding interest income	99,700	(50,600)
Actuarial gain/(loss)	1,003	(336)
Employer contributions	7,792	11,478
Member contributions	4,804	4,785
Benefits paid	(42,532)	(47,365)
Admin expenses	(1,600)	(1,700)
Other income	117	41
Interest income	28,106	24,717
Foreign exchange movement	(397)	66
Value of assets at 31 December	1,083,550	986,557

(c) Analysis of asset values:

As at 31 December	2019 £'000	2018 £'000
Equities and diversified growth funds	538,235	479,457
Gilts and Bonds	531,800	485,800
Cash	5,715	6,100
Diversified growth fund	-	-
Annuities and other assets	7,800	15,200
Total	1,083,550	986,557

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

	2019 £'000	2018 £'000
Value of liabilities at 1 January	(953,788)	(1,046,911)
Change in asset ceiling	-	40,300
Current service cost	(11,780)	(10,421)
Interest cost	(27,295)	(24,736)
Past service costs	(1,183)	(4,800)
Member contributions	(4,804)	(4,785)
Benefits paid	42,532	47,365
Actuarial gains - change of basis	(68,667)	50,276
Foreign exchange movement	397	(76)
Value of liabilities at 31 December	(1,024,588)	(953,788)

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

20 Defined benefit pension schemes (continued)

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

	2019 £'000	2018 £'000
Value of liabilities at 1 January	(3,438)	(3,801)
Unpaid interest cost	(90)	(90)
Actuarial (losses)/gains	(150)	20
Benefits paid	380	433
Value of liabilities at 31 December	<u>(3,298)</u>	<u>(3,438)</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:

	2019 £'000	2018 £'000
Current service cost	11,780	10,421
Past service cost	1,183	4,800
Admin expenses	-	-
Foreign exchange difference	(397)	76
Employment cost contribution	(5,510)	(5,785)
Pension deficit reduction contributions	(665)	(4,492)
	<u>6,391</u>	<u>5,020</u>
Split between:		
General employment costs (Note 4)	5,624	4,418
National Organising Department (Note 5)	767	602
	<u>6,391</u>	<u>5,020</u>
Other income	(28,223)	(24,758)
Interest charge	27,385	24,826
Net change	<u>(838)</u>	<u>68</u>
	<u>5,553</u>	<u>5,088</u>

(g) For other comprehensive income/expense

	2019 £'000	2018 £'000
Actuarial (loss)/gain on defined benefit obligation	(67,814)	49,960
Actual return on assets less interest	99,700	(50,600)
Change in asset ceiling	-	40,300
Total amount recognised in the Statement of Changes in Equity	<u>31,886</u>	<u>39,660</u>

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

20 Defined benefit pension schemes (continued)

(h) Assets, liabilities, experience gains and losses

As at 31 December	2019 £'000	2018 £'000	2017 £'000	2016 £'000
Market value of scheme assets	1,083,550	986,557	1,045,471	983,747
Value of scheme liabilities	(1,024,588)	(953,788)	(1,046,911)	(1,090,746)
Surplus/(deficit) in the scheme	58,962	32,769	(1,440)	(106,999)

As at 31st December 2019, 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 £7m to the Scheme during the accounting year beginning 1 January 2020.

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

21 Balance sheet (Union only) As at 31 December 2019

	Note	2019 £'000	2018 £'000
Fixed assets			
Tangible fixed assets	22	159,046	148,827
Investments	10	92,244	69,454
		251,290	218,281
Current assets			
Debtors	23	58,303	33,038
Cash at bank and in hand		98,737	128,299
		157,040	161,337
Current liabilities			
Creditors: amounts falling due within one year	24	(12,858)	(8,950)
Net current assets		144,182	152,387
Net assets excluding provisions and pension		395,472	370,668
Provision for deferred tax	14	(2,300)	(1,300)
Defined benefit pension schemes asset	20	55,664	29,331
Net assets		448,836	398,699
Financed by:			
General Fund - Central funds		301,684	277,463
General Fund - Regional 1% fund		1,125	1,198
General Fund - Dispute fund		40,000	34,417
General Fund excluding pension schemes' surplus		342,809	313,078
Pension schemes' surplus		55,664	29,331
General Fund including pension schemes' surplus		398,473	342,409
Political Funds		16,462	18,736
Members Superannuation Funds		1,912	1,783
Branch Funds		31,989	35,771
		448,836	398,699

UNITE THE UNION

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2019

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 2019	179,249	11,151	9,516	199,916
Reclassification	4,457	-	-	4,457
Additions	15,110	926	1,898	17,934
Disposals	(529)	-	(2,238)	(2,767)
At 31 December 2019	198,287	12,077	9,176	219,540
Aggregate depreciation including impairment				
At 1 January 2019	37,494	7,761	5,834	51,089
Reclassification	4,457	-	-	4,457
Charge for the year	4,903	1,075	1,036	7,014
Disposals	(69)	-	(1,997)	(2,066)
At 31 December 2019	46,785	8,836	4,873	60,494
Net book value				
At 31 December 2019	151,502	3,241	4,303	159,046
At 31 December 2018	141,755	3,390	3,682	148,827
Split of Land and			2019	2018
			£'000	£'000
Freehold			144,407	135,089
Long Leasehold			7,095	6,666
			151,502	141,755

Included in land and buildings above is £23.6m (2018: £15.8m) of assets in the course of construction for the National Educational and Conference Centre & Hotel 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% 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.

The reclassification above is an adjustment required to reconcile the accounts to the organisations fixed asset register. This has no effect on the results for the year or the carrying value of fixed assets.

23 Debtors (Union only)

	2019 £'000	2018 £'000
Trade debtors	7,477	9,476
Amount owed by subsidiary undertaking	46,974	20,988
Other loans	372	245
Other debtors	741	665
Prepayments	2,739	1,664
	58,303	33,038

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 2019

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

	2019 £'000	2018 £'000
Trade creditors	258	79
Other taxes & social security	1,643	1,574
Other creditors	5,313	2,270
Accruals	5,644	5,027
	<u>12,858</u>	<u>8,950</u>

Accounting policies



(see notes 84 and 85)

See attached

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Len McCluskey	Name:	Howard Beckett, Assistant General Secretary
Date:	15 December 2020	Date:	15 December 2020

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

UNITE THE UNION

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2019

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 is creating 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 2021 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 2020 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 £439m of net assets of the Union as at 31 December 2019, which include £108m of cash, £67m of investments and £209m of property.

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 2019

Contributions

Contributions are accounted for on a cash basis adjusted for accrued contributions received in 2020 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 held is still under construction and will not be depreciated until its comes into use. 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	- 4 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 2019

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.

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 2019

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.
- 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 the appropriate 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. 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 Appendix

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

17-Dec-20

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

We have audited the financial statements of Unite the Union (the 'union') for the year ended 31 December 2019 which comprise the Consolidated Income Statement, the Consolidated Statement of Comprehensive Income, the Consolidated Balance Sheet, the Consolidated Statement of Changes in Equity, the Consolidated 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).

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2019, 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.

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.

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:

- the Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or
- the Executive Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

UNITE THE UNION

INDEPENDENT AUDITOR'S REPORT TO UNITE THE UNION

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report.

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, or returns adequate for our audit have not been received from branches not visited by us, 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, 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.

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.

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 Jones FCA

BDO LLP

Chartered Accountants Statutory Auditor

55 Baker Street

London

W1U 7EU

Date: 17 December 2020

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	26/08/2020
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	