

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:

Trades Union Congress

Year ended:

31 December 2018

List number:

1180T

Head or Main Office address:

Congress House
23/28 Great Russell Street
London
WC1B 3LS

Has the address changed during the year to which the return relates?

Yes

No

X

(Tick as appropriate)

Website address (if available)

<https://www.tuc.org.uk>

General Secretary:

Frances O'Grady

Telephone Number:

020 7636 4030

Contact name for queries regarding the completion of this return:

Gareth Jones

Telephone Number:

020 7509 9214

E-mail:

gareth.m.jones@bdo.co.uk

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.

The address to which returns and other documents should be sent are:

-For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.

-For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.



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					n/a
Female					n/a
Total					A 48

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

48

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

-

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

48

and names:

See attached schedule

Officers in post

(see note 12)

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

Name of Officer

Position held

Frances O'Grady

General Secretary

Paul Nowak

Deputy General Secretary

TUC Members at 31 December 2018

1. Accord
2. Advance
3. Aegis
4. Artists Union England
5. Associated Society of Locomotive Engineers and Firemen (ASLEF)
6. Association of Educational Psychologists (AEP)
7. Association of Flight Attendants (AFA-CWA)
8. Bakers, Food & Allied Workers Union (BFAWU)
9. British & Irish Orthoptic Society (BIOS)
10. British Air Line Pilots Association (BALPA)
11. British Dietetic Association (BDA)
12. Chartered Society of Physiotherapy (CSP)
13. Communication Workers Union (CWU)
14. Community
15. Educational Institute of Scotland (EIS)
16. Equity
17. F D A
18. Fire Brigades Union (FBU)
19. G M B
20. Hospital Consultants & Specialists Association (HCSA)
21. Musicians Union (MU)
22. National Association of Head Teachers (NAHT)
23. National Association of Probation Officers (NAPO)
24. National Association of Schoolmasters Union of Women Teachers (NASUWT)
25. National Association of Stable Staff (NARS)
26. National Education Union (NEU)
27. National House Building Council Staff Association
28. National Society for Education in Art and Design (NSEAD)
29. National Union of Journalists (NUJ)
30. National Union of Mineworkers (NUM)
31. National Union of Rail, Maritime & Transport Workers (RMT)
32. Nationwide Group Staff Union (NGSU)
33. Nautilus International
34. Prison Officers Association (POA)
35. Professional Footballers Association (PFA)
36. Prospect
37. Public & Commercial Services Union (PCS)
38. Royal College of Midwives (RCM)
39. Society of Chiropractors & Podiatrists (SCP)
40. Society of Radiographers (SoR)
41. Transport Salaried Staffs' Association (TSSA)
42. Undeb Cenedlaethol Athrawon Cymru (UCAC)

TUC Members at 31 December 2018 (continued)

43. Union of Shop Distributive & Allied Workers (USDAW)
44. UNISON
45. Unite the Union
46. United Road Transport Union (URTU)
47. University & College Union (UCU)
48. Writers' Guild of Great Britain (WGGB)

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		13,390
From Members: Other income from members (specify)		
Total other income from members		13,390
Total of all income from members		
Investment income (as at page 12)		3,397
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	298	
Total of other income (as at page 4)		298
		Total income
		17,085
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		18,061
Federation and other bodies (specify)		
ITUC	888	
ETUC	904	
TUAC	80	
Total expenditure Federation and other bodies		1,872
Taxation		70
Transfer to dilapidation fund		569
		Total expenditure
		20,572
Surplus (deficit) for year		(3,487)
Amount of general fund at beginning of year		77,240
Amount of general fund at end of year		73,753

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Sales and publications	213	
Donations and fees received	85	
Total other income		298
Total of all other income		298

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	NIL	Total (should agree with figure in General Fund)	NIL

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	Development Fund	£	£
Income			
	From members		1,347
	Investment income (as at page 12)		8
	Other income (specify)		
	Sales and publications	30	
	Donations and grants received	1,862	
	Total other income as specified		1,892
		Total Income	3,247
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	3,152	
	Total Expenditure		3,152
	Surplus (Deficit) for the year		95
	Amount of fund at beginning of year		7,078
	Amount of fund at the end of year (as Balance Sheet)		7,173
	Number of members contributing at end of year		48

Fund 3		Fund Account	
Name:	Union Learn	£	£
Income			
	From members		638
	Investment income (as at page 12)		
	Other income (specify)		
	Sales and publications	10	
	Donations and grants received	11,468	
	Total other income as specified		11,478
		Total Income	12,116
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	12,116	
	Total Expenditure		12,116
	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		-

(See notes 21 to 23)

Fund 4		Fund Account	
Name:	Dilapidations Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		NIL
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	427	
	Transfer from general fund	(569)	
	Total Expenditure		(142)
	Surplus (Deficit) for the year		142
	Amount of fund at beginning of year		288
	Amount of fund at the end of year (as Balance Sheet)		430
	Number of members contributing at end of year		-

Fund 5		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		

(See notes 21 to 23)

Fund 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	£
		Investment income (as at page 12)	£
		Other income (specify)	£
		Total other income as specified	
		Total income	
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)		£
	Expenditure B (as at page ii)		£
	Expenditure C (as at page iii)		£
	Expenditure D (as at page iv)		£
	Expenditure E (as at page v)		£
	Expenditure F (as at page vi)		£
	Non-political expenditure (as at page vii)		£
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		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	
Political fund account 2		To be completed by trade unions which act as components of a central trade	
	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	
		Amount remitted to central political fund	
		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	

Political fund account expenditure (b)

Expenditure under section 72 (1) (b) 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 of money on the provision of any services or property for use
by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period £
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) 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 note 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) 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 maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (e) 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	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (f) 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	£
Total	

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	£
	Total
	Total expenditure
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
	Total
	Total expenditure
(c) the total amount of all other money expended	£
	Total
	Total expenditure

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		12,760
Salaries and Wages included in above	£10,163	
Auditors' fees		46
Legal and Professional fees		511
Occupancy costs		3,022
Stationery, printing, postage, telephone, etc.		186
Expenses of Executive Committee (Head Office)		
Expenses of conferences		415
Other administrative expenses (specify)		
Repairs and renewals		1,113
Travel and meetings		470
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		-
Depreciation		177
Taxation – VAT Recoverable		(199)
Other outgoings – Doubtful debt provision		(41)
Grants and Donations		9,418
Gain on foreign exchange		-
Projects and campaigns		2,264
Pension scheme actuarial loss and pension costs		1,262
Losses from changes in fair value of freehold/investment property and investments and disposal of investments		2,152
Deferred tax		(83)
Trade Union Education		283
	Total	33,756
Charged to:		
	General Fund (Page 3)	18,061
	Development Fund (Account 2)	3,152
	Union Learn Fund (Account 3)	12,116
	Dilapidations Fund (Account 4)	427
	Total	33,756

Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
Frances O'Grady – General Secretary	112,142	15,448	28,036	Car	10,157	167,604
				Comms	1,821	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			3,176
Dividends (gross) from:			
Equities (e.g. shares)			223
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			6
Other investment income (specify)			
			3,405
		Total investment income	3,405
		Credited to:	
		General Fund (Page 3)	3,397
		Development Fund (Account 2)	8
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	3,405

Balance sheet as at
31 December 2018

(see notes 49 to 52)

Previous Year		£	£
65,498	Fixed Assets (at page 14)		65,605
	Investments (as per analysis on page 15)		
12,880	Quoted (Market value £10,437)	10,437	
15	Unquoted	15	
12,895	Total Investments		10,452
	Other Assets		
	Loans to other trade unions		
2,603	Debtors	3,121	
3,646	Cash at bank and in hand	3,044	
	Income tax to be recovered		
80	Short term loans	78	
11,936	Others (specify) – Pension asset	10,674	
18,265	Total of other assets		16,917
96,658	Total assets		92,974
77,240	General Fund (Account 1)		73,753
7,078	Development Fund (Account 2)		7,173
	Union Learn Fund (Account 3)		
288	Dilapidation Fund (Account 4)		430
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
296	Tax payable		382
2,117	Sundry creditors		1,517
2,996	Accrued expenses		3,122
1,160	Provisions		1,197
5,483	Other liabilities – Deferred tax		5,400
96,658	Total liabilities		92,974
96,658	Total assets		92,974

Fixed assets account

(see notes 53 to 57)

	Land and Buildings £000	Investment Property £000	Furniture and Equipment £000	Motor Vehicles £000	Asset under Construction £000	Total £000
Cost or Valuation						
At start of year	37,095	25,447	2,105	24	5,825	70,496
Additions	16	-	203	-	1,437	1,656
Disposals	-	-	-	-	-	-
Revaluation/Transfers	(626)	3,068	-	-	(7,262)	(4,820)
At end of year	36,485	28,515	2,308	24	-	67,332
Accumulated Depreciation						
At start of year	3,448	-	1,543	7	-	4,998
Charges for year	-	-	172	5	-	177
Disposals	-	-	-	-	-	-
Revaluation/Transfers	(3,448)	-	-	-	-	(3,448)
At end of year	-	-	1,715	12	-	1,727
Net book value at end of year	36,485	28,515	593	12	-	65,605
Net book value at end of previous year	33,647	25,447	562	17	5,825	65,498

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)		
UK Quoted	6,039	
International Quoted	4,398	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	10,437	
Market Value of Quoted Investment	10,437	
Unquoted		
Equities		
Unity Trust	1	
Union Energy Limited	9	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
MSI Brussels	5	
Total unquoted (as Balance Sheet)	15	
Market Value of Unquoted Investments	15	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
Company name	Company registration number (if not registered in England & Wales, state where registered)		
TUC Superannuation Society Ltd	10146625		
Union Energy Ltd	03331301		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
Company name	Names of shareholders		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	15,375		15,375
From Investments	3,405		3,405
Other Income (including increases by revaluation of assets)	13,668		13,668
Total Income	32,448		32,448
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	(35,698)		(35,698)
Funds at beginning of year (including reserves)	84,606		84,606
Funds at end of year (including reserves)	81,356		81,356
Assets			
Fixed Assets			65,605
Investment Assets			10,452
Other Assets			16,917
		Total Assets	92,974
Liabilities			
		Total Liabilities	(11,618)
Net assets (Total Assets less Total Liabilities)			81,356

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

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

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 Y / N

Ballot 2

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

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

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 Y / N

For additional ballots please continue on next page

Ballot 3

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 [] 1

Number of Individuals answering "No" to the question [] 2

Number of invalid or otherwise spoiled voting papers returned [] 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

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

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 Y / N

Ballot 4

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 [] 1

Number of Individuals answering "No" to the question [] 2

Number of invalid or otherwise spoiled voting papers returned [] 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

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

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 Y / N

Ballot 5

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 [] 1

Number of Individuals answering "No" to the question [] 2

Number of invalid or otherwise spoiled voting papers returned [] 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

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

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 Y / N

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required 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

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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.

A large, empty rectangular box with a black border, intended for the user to enter or attach notes to the accounts. The box occupies most of the page's vertical space below the instructions.

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

1 ACCOUNTING POLICIES

a Basis of accounts

The accounts have been prepared under the historical cost basis of accounting and in accordance with applicable Accounting Standards, including Financial Reporting Standard 102 (FRS 102), 'the Financial Reporting Standard in the UK and Republic of Ireland'. These financial statements are presented in pounds sterling (GBP), as this is the currency in which the majority of the TUC's transactions are denominated. They comprise the financial statements of the TUC for the year ended 31 December 2018 and are presented to the nearest pound.

b Going concern

The General Council have, at the time of approving the financial statements, a reasonable expectation that the TUC has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

c Affiliation fee Income

Affiliation fees are shown in the accounts on the basis of those amounts collected and due from members in respect of the year under review.

d Property rental and service charges

Rental income is recognised on a straight line basis over the lease term, taking into account any rent free period at the commencement of the lease.

e Investment income

Dividends from investments are recognised when entitlement to receive payment is established.

f Donations and fees income

Donations and fees income is recognised in the accounts on an accruals basis in accordance with the underlying conditions attached to it. Amounts relating to future periods are accounted for as deferred income within creditors.

g Tangible fixed assets and depreciation

Fixed assets are stated at a cost. Depreciation is provided on all tangible fixed assets on a straight line basis, at rates estimated to write off the cost, less estimated residual value, of each asset over its expected useful life.

Freehold property	2% - 10% per annum on cost
Furniture and Fittings	10% per annum on cost as applicable
Equipment	20% - 50% per annum on cost as applicable
Motor Vehicles	25% per annum on cost

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.

h Freehold property

Individual freehold properties are carried at current year value at fair value at the date of the revaluation. Revaluations are undertaken at the end of each reporting period to ensure the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date. Fair values are determined from market based evidence normally undertaken by professionally qualified valuers,

i Investment property

Investment properties are carried at fair value determined on an annual basis by external valuers. Values are derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

1 ACCOUNTING POLICIES (continued)

j Operating leases

Rentals under operating leases are charged on a straight-line basis over the term of the contract.

k Investments

Investments held as fixed assets are stated at market value.

l Pension

The Trades Union Congress Superannuation Society Limited pension scheme is a defined benefit scheme. The amounts charged to Statement of Comprehensive Income are the current service costs. Actuarial gains and losses are recognised immediately in the Statement of Comprehensive Income.

The assets of the scheme are held separately from those of the Trades Unions Congress in a separate trustee administered fund. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and a discounted rate equivalent to the current rate of return on high quality corporate bonds of equivalent currency and term to the scheme liabilities.

m Critical accounting assumptions and adjustments

The preparation of financial statements 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.

In preparing these financial statements, the following estimates and judgements have been made:

Investments

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

Defined benefit pension scheme

The cost of defined benefit pension plans are determined using actuarial valuations. 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. After taking appropriate professional advice, management determines the appropriate discount rate at the end of each reporting period. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, consideration is given to the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits are to be paid and that have terms to maturity approximating the terms of the related pension liability. Details of the assumptions used in the calculation of the value of the defined benefit pension scheme can be found in 15.

Valuation of property

The TUC carries its property at fair value, with changes in fair value being recognised in the Statement of Comprehensive Income for the period in which they arise. Management review the valuation of the properties on an annual basis and, taking the market conditions into account, consider the values included in the accounts to be the fair value of the properties. Further detail of the current valuation of the property can be found in note 9.

Provisions for liabilities

Provisions for liabilities included at the year end have been calculated using the best available knowledge at the time of preparing the financial statements, adjusted for information subsequently received. An element of estimation is therefore required when calculating the provisions.

TRADES UNION CONGRESS
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

1 FIXED ASSETS

	Investment property	Land & buildings	Leasehold Improvements	Furniture, Fittings & Equipment	Motor Vehicles	Asset Under Construction	Total
COST OR VALUATION	£'000	£'0000	£'000	£'000	£'000	£'000	£'000
1 January 2018	25,447	32,553	4,542	2,105	24	5,825	70,496
Additions	-	-	16	203	-	1,437	1,656
Disposals	-	-	-	-	-	-	-
Transfers	5,188	6,632	(4,558)	-	-	(7,262)	-
Revaluations	(2,120)	(2,700)	-	-	-	-	(4,820)
31 December 2018	28,515	36,485	-	2,308	24	-	67,332
DEPRECIATION							
1 January 2018	-	-	3,448	1,543	7	-	4,998
Transfers	1,506	1,942	(3,448)	-	-	-	-
Revaluations	(1,506)	(1,942)	-	-	-	-	(3,448)
Charge for year	-	-	-	172	5	-	177
31 December 2018	-	-	-	1,715	12	-	1,727
NET BOOK VALUE							
31 December 2018	28,515	36,485	-	593	12	-	65,605
31 December 2017	25,447	32,553	1,094	562	17	5,825	65,498

A charge was registered against the property on 28 March 2006 for £9 million in favour of the TUC Superannuation Society Limited.

Significant refurbishment work has been undertaken on the property during the year, the costs of which have been transferred from Assets Under Construction to Investment Property and Land & Buildings on completion of the works.

A valuation of Congress House was undertaken at 31 December 2018 by Farebrother. The basis of the valuation was market value as defined by the RICS Valuation – Professional Standards 2017. The investment property element has been valued subject to the current lease terms in place and the freehold property element has been valued assuming full vacant possession.

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	£'000	£'000
2 STAFF COSTS		
Salaries and national insurance	10,163	10,178
Pension contributions	2,048	1,970
Welfare and training	406	396
Restructuring costs	59	34
Advertising and recruitment	84	60
	<u>12,760</u>	<u>12,638</u>
	2018	2017
	£'000	£'000
3 PROPERTY CHARGES		
Rent and rates	873	876
Heating and lighting	240	261
Cleaning	148	112
Insurance	102	110
Building repairs and renewals	366	340
External functions	866	855
Expenditure from dilapidations fund	427	720
	<u>3,022</u>	<u>3,274</u>
	2018	2017
	£'000	£'000
4 OFFICE EXPENSES		
Communications	115	157
Stationery and printed materials	71	84
Renewals and repairs to office equipment	1,113	1,064
Audit fees	46	50
Bank charges	8	5
Legal costs	2	73
Finance	170	205
Consultancy fees	331	298
Provision for doubtful debts	(41)	44
	<u>1,815</u>	<u>1,980</u>

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

		2018	2017
		£'000	£'000
5	PROJECT AND CAMPAIGN EXPENSES		
	Printing and publicity	325	336
	Media and supporters work	99	104
	Projects and campaigns	242	53
	Conferences	51	26
	Training and development	21	19
	Consultancy fees	1,526	1,844
		2,264	2,382
6	INTERNATIONAL AFFILIATION FEES		
	ITUC	888	1,044
	ETUC	904	899
	TUAC	80	79
		1,872	2,022
7	GRANTS AND DONATIONS		
	Tolpuddle Martyrs Memorial Trust	95	90
	TUC Educational Trust	10	9
	Sundry	143	34
	Union Learning Fund	9,170	9,546
	Grants to organisations overseas	-	-
		9,418	9,679
8	TAXATION		
	This represents tax due on investment income, rents receivable and capital gains arising on disposal of investments.		
		2018	2017
		£'000	£'000
	Over provision in prior years	-	(8)
	Provision for the year	70	278
		70	270

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

8 TAXATION (continued)

DEFERRED TAX LIABILITY	2018 £'000	2017 £'000
1 January 2018	5,483	5,722
Increase in deferred tax on changes in fair value of investment property and investments	311	269
Decrease in deferred tax on other comprehensive income	(394)	(508)
31 December 2018	<u>5,400</u>	<u>5,483</u>

RECONCILIATION OF TAX CHARGE

As a membership organisation, profits and losses arising from the TUC's membership activities are outside the scope of corporation tax. Profits and losses arising from non-membership activities and income from its investments is subject to corporation tax.

	2018		2017	
	Total £'000	Tax at 19% £'000	Total £'000	Tax at 19.25% £'000
Income	32,448	-	32,790	-
Foreign exchange gain	-	-	33	-
Gain on disposal of investments	75	-	919	-
Changes in fair value of investments	(855)	-	(109)	-
Profit/(loss) on sale of fixed assets	5	-	5	-
Gains from changes in fair value of investment property	(614)	-	-	-
Other finance adjustments – pension schemes	(989)	-	(685)	-
Total income and gains	30,070	-	32,953	-
Non-member activities and investment income chargeable to corporation tax				
Income from property	766	145	702	135
Income from investments	51	10	339	65
Chargeable (losses)/gains	(234)	(44)	644	124
Allowable expenditure:				
Investment manager fees	(110)	(21)	(137)	(26)
Gift aid	(105)	(20)	(105)	(20)
Total chargeable to corporation tax	368	70	1,443	278

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

8 TAXATION (Continued)

	2018		2017	
(Deficit)/surplus from TUC membership activities outside the scope of corporation tax	(2,148)	-	(1,367)	-
Unrealised (losses)/gains on investments not subject to corporation tax	(596)	-	(313)	-
Unrealised gains on revalued property not subject to corporation tax	(614)	-	-	-
Actuarial gain/(loss) not subject to corporation tax	(273)	-	4,343	-
Total comprehensive surplus/(deficit) before corporation tax	(3,263)	-	4,106	-
RECONCILIATION OF TAX CHARGE				
	2018		2017	
	Total	Tax at 19%	Total	Tax at 19.25%
	£'000	£'000	£'000	£'000
Current tax	(70)		(270)	
Deferred tax	83		239	
Total comprehensive (expense) / income	(3,250)		4,075	

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

9 FIXED ASSETS

	Investment property	Land & buildings	Leasehold Improvements	Furniture, Fittings & Equipment	Motor Vehicles	Asset Under Construction	Total
COST OR VALUATION	£'000	£'0000	£'000	£'000	£'000	£'000	£'000
1 January 2018	25,447	32,553	4,542	2,105	24	5,825	70,496
Additions	-	-	16	203	-	1,437	1,656
Disposals	-	-	-	-	-	-	-
Transfers	5,188	6,632	(4,558)	-	-	(7,262)	-
Revaluations	(2,120)	(2,700)	-	-	-	-	(4,820)
31 December 2018	28,515	36,485	-	2,308	24	-	67,332
DEPRECIATION							
1 January 2018	-	-	3,448	1,543	7	-	4,998
Transfers	1,506	1,942	(3,448)	-	-	-	-
Revaluations	(1,506)	(1,942)	-	-	-	-	(3,448)
Charge for year	-	-	-	172	5	-	177
31 December 2018	-	-	-	1,715	12	-	1,727
NET BOOK VALUE							
31 December 2018	28,515	36,485	-	593	12	-	65,605
31 December 2017	25,447	32,553	1,094	562	17	5,825	65,498

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A valuation of Congress House was undertaken at 31 December 2018 by Farebrother. The basis of the valuation was market value as defined by the RICS Valuation – Professional Standards 2017. The investment property element has been valued subject to the current lease terms in place and the freehold property element has been valued assuming full vacant possession.

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

10 INVESTMENTS

	Market value brought forward at 01.01.2018	Purchases	Sales	Change in market value	Market value carried forward at 31.12.2018
	£'000	£'000	£'000	£'000	£'000
Quoted					
UK Quoted	7,409	935	(1,879)	(426)	6,039
International Quoted	5,471	1,280	(1,999)	(354)	4,398
	12,880	2,215	(3,878)	(780)	10,437
UK Unquoted					
Unity Trust shares	1	-	-	-	1
Union Energy Limited	9	-	-	-	9
MSI Brussels	5	-	-	-	5
	15	-	-	-	15
	12,895	2,215	(3,878)	(780)	10,452

The change in market value seen above is made up of £75k (2017: £919k) of gains on disposal of investments, £(855k) (2017: £(109)k) of change in fair value of investments and £nil (2017: £33k) of gains on foreign exchange.

11 DEBTORS & PREPAYMENTS

	2018	2017
	£'000	£'000
Trade debtors	708	573
Other debtors	860	977
Prepayments and accrued income	1,553	1,053
	3,121	2,603

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

12	CREDITORS & ACCRUED EXPENSES	2018	2017
		£'000	£'000
	Trade creditors	1,295	1,899
	Taxation and social security	382	296
	Other creditors	222	218
	Accruals and deferred income	3,122	2,996
		5,021	5,409

13 PROVISION FOR LIABILITIES AND CHARGES

A provision has been made to reflect payments expected to arise from banked leave and accrued holiday pay together with project funded activities which have a defined term of operation.

14 COMMITMENTS - OPERATING LEASES

At 31 December 2018 the TUC had total printing and office equipment leasing commitments of £352,669 due within one year (2017: £233,161), £1,030,351 between two and five years (2017: £856,169) and after five years £257,386 (2017: £160,155).

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

15 PENSION COSTS

The Trades Union Congress operates one defined benefit scheme in the UK which offers both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service. Employer contributions to the scheme for the year beginning 1 January 2018 are expected to be £2,000,000.

The major assumptions used by the actuary were (in nominal terms);

	At	At
	31.12.2018	31.12.2017
Rate of increase in salaries	4.9%	5.1%
Rate of increase in pensions in payment		
- RPI, capped at 2.5% per annum	2.4%	2.4%
- RPI, capped at 5.0% per annum	3.4%	3.6%
- RPI, 3% per annum minimum and 5.0% per annum maximum	3.6%	3.7%
Discount rate	2.8%	2.4%
RPI Inflation assumption	3.4%	3.6%
CPI Inflation assumption	2.4%	2.6%
Revaluation in deferment*	2.4%	2.6%
Assumed life expectancies on retirement at age 65 are:		
Retiring today		
Males	87.6	87.7
Females	89.6	89.6
Retiring in 20 years time		
Males	89.3	89.4
Females	91.4	91.5

*Note that the revaluation of deferred pensions between leaving and retirement is subject to an underpin of 3% per annum

The assumptions used in determining the overall expected return of the scheme have been set with reference to yields available on government bonds and appropriate risk margins.

	2018	2017
	£'000	£'000
The amounts recognised in the balance sheet are as follows:		
Present value of scheme liabilities	(123,606)	(136,413)
Fair value of scheme assets	134,280	148,349
Pension asset	10,674	11,936
	2018	2017
	£'000	£'000
<u>Reconciliation of opening and closing balances of the present value of the scheme liabilities</u>		
Liabilities at beginning of year	136,413	130,064
Current service cost	3,096	2,623
Interest cost	3,247	3,349
Contributions by scheme participants	492	476
Actuarial (gain) / loss	(16,910)	2,946
Benefits paid	(2,732)	(3,045)
Liabilities at end of year	123,606	136,413

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

15 PENSION COSTS (continued)

Reconciliation of opening and closing balances of the fair value of scheme assets

	2018	2017
	£'000	£'000
Fair value of scheme assets at beginning of year	148,349	138,342
Interest income on scheme assets	3,555	3,586
Return on assets, excluding interest income	(17,183)	7,289
Scheme administrative costs	(308)	(323)
Contributions by employers	2,107	2,024
Contributions by plan participants	492	476
Benefits paid	(2,732)	(3,045)
Fair value of scheme assets at end of year	134,280	148,349

The assets in the scheme were:

	Value At 31.12.2018	Value At 31.12.2017
	£'000	£'000
Equities	28,710	34,135
Bonds	58,524	84,099
Cash	1,495	884
Other	45,551	29,231
Fair value of plan assets	134,280	148,349

Amount recognised in other comprehensive income

Cash	(16,910)	2,946
Return on assets, excluding interest income	17,183	(7,289)
Actuarial loss / (gain)	273	(4,343)

Amounts recognised in profit and loss

Service cost including current and past service costs and settlements	3,096	2,623
Administrative cost	308	323
Net interest on the net defined benefit liability	(308)	(237)
	<u>3,096</u>	<u>2,709</u>
Employers contributions	(2,107)	(2,024)
Net pension cost	989	685

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

16 RELATED PARTIES

During the year the TUC had transactions with the following charities which are under its control through the appointment of trustees. The outstanding balances are included within other debtors.

	2018	2017
<u>TUC Educational Trust</u>		
Owed to TUC		
Opening balance	713,262	79,875
Payments to TUC	(113,262)	(79,875)
Net costs paid through TUC	23,914	713,262
Closing balance	623,914	713,262
 <u>Tolpuddle Martyrs Memorial Trust</u>		
Owed to TUC		
Opening balance	195,106	204,302
Payments to TUC	(195,106)	(204,302)
Net costs paid through TUC	201,126	195,106
Closing balance	201,126	195,106
 <u>TUC Aid</u>		
Owed to TUC		
Opening balance	53,343	29,124
Payments to TUC	(53,343)	(29,124)
Net costs paid through TUC	19,586	53,343
Closing balance	19,586	53,343

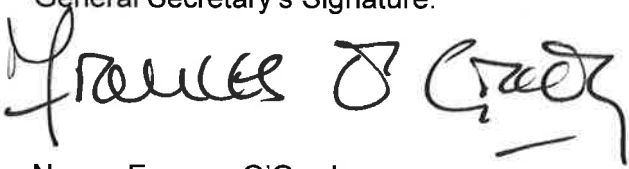

Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 and 87)

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

General Secretary's Signature:  Name: Frances O'Grady Date: 3/7/19	Deputy General Secretary's Signature:  Name: Paul Nowak Date: 1/7/19
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Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes		No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes		No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes		No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member's statement is: (see Note 104)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes		No	

Checklist for auditor's report

(see notes 90 to 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 relate?
(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)

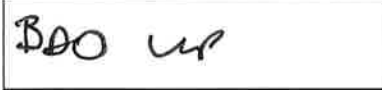
Please explain in your report overleaf or attached.

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 section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

Signature(s) of auditor or auditors:		
Name(s):	BDO LLP	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	150 Aldersgate Street London EC1A 4AB	
Date:	11 July 2019	
Contact name for enquiries and telephone number:	Gareth Jones 020 7334 9191	

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
TRADES UNION CONGRESS**

Opinion

We have audited the financial statements of the Trades Union Congress (the 'TUC') for the year ended 31 December 2018 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the TUC's affairs as at 31 December 2018 and of its result for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the TUC 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 General Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or
- the General Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the TUC'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 General Council is responsible for the other information. The other information comprises any other information other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

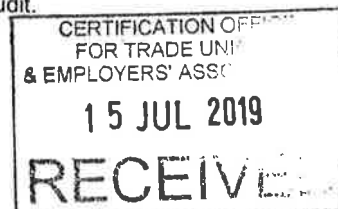
We have nothing to report in this regard.

Matters on which we are required to report by exception

We are required by the Trade Union and Labour Relations (Consolidation) Act 1992 to report to you by exception in respect of the following matters if, in our opinion:

- A satisfactory system of control over transactions has not been maintained.
- The TUC has not kept proper accounting records.
- The accounts are not in agreement with the books of account.
- We have not received all the information and explanations we need for our audit.

We have nothing to report to you in respect of the above matters.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
TRADES UNION CONGRESS**

Responsibilities of the General Council

As explained more fully in the Statement of the General Council's Responsibilities, the General 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 General 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 General Council is responsible for assessing the TUC'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 directors either intend to liquidate the TUC 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 the TUC's members, 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 TUC's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the TUC and the TUC's members as a body, for our audit work, for this report, or for the opinions we have formed.

BDO LLP
Chartered Accountants Statutory Auditor
150 Aldersgate Street, London, EC1A 4AB

Date _____

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 reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

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/NO

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

YES/NO

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
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	BDO LLP
Name	BDO LLP
Office held	Chartered Accountants
Date	11 July 2019