

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Trades Union Congress		
Year ended:	31 December 2019		
List no:	1180T		
Head or Main Office address:	Congress House		
	23/28 Great Russell Street		
	London		
Postcode	WC1B 3LS		
Website address (if available)	https://www.tuc.org.uk		
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> X ('X' in appropriate box)
General Secretary:	Frances O'Grady		
Telephone Number:	(020) 7636 4030		
Contact name for queries regarding the completion of this return	Tina Allison		
Telephone Number:	(020) 7842 7100		
E-mail:	Tina.allison@crowe.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

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: ywm@tcyoung.co.uk

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

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	48				48
Female					
Other					
Total	48				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 union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

48

and names:

See Appendix 1

TUC Members at 31 December 2019

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. College of Podiatry
14. Communication Workers Union (CWU)
15. Community
16. Educational Institute of Scotland (EIS)
17. Equity
18. F D A
19. Fire Brigades Union (FBU)
20. G M B
21. Hospital Consultants & Specialists Association (HCSA)
22. Musicians Union (MU)
23. National Association of Head Teachers (NAHT)
24. National Association of Probation Officers (NAPO)
25. National Association of Schoolmasters Union of Women Teachers (NASUWT)
26. National Association of Stable Staff (NARS)
27. National Education Union (NEU)
28. National House Building Council Staff Association
29. National Society for Education in Art and Design (NSEAD)
30. National Union of Journalists (NUJ)
31. National Union of Mineworkers (NUM)
32. National Union of Rail, Maritime & Transport Workers (RMT)
33. Nationwide Group Staff Union (NGSU)
34. Nautilus International
35. Prison Officers Association (POA)
36. Professional Footballers Association (PFA)
37. Prospect
38. Public & Commercial Services Union (PCS)
39. Royal College of Midwives (RCM)
40. Society of Radiographers (SoR)
41. Transport Salaried Staffs' Association (TSSA)
42. Undeb Cenedlaethol Athrawon Cymru (UCAC)

TUC Members at 31 December 2019 (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)

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	
Any Other Sources	
Sales and publications	165
Donations and grants received	105
Total other sources	270
Total of all other income	270

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

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

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Development fund	£	£
Income			
	From members		1,370
	Investment income (as at page 12)		
	Other income (specify)		
	Sales and publications		8
	Donations and grants received		1,695
	Total other income as specified		1,703
	Total Income		3,073
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		2,892
	Total Expenditure		2,892
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		181
	Amount of fund at beginning of year		7,416
	Amount of fund at the end of year (as Balance Sheet)		7,597
	Number of members contributing at end of year		48

Fund 3		Fund Account	
Name:	Union Learn	£	£
Income			
	From members		645
	Investment income (as at page 12)		2
	Other income (specify)		
	Sales and publications		3
	Donations and grants received		12,096
	Total other income as specified		12,099
	Total Income		12,746
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		12,969
	Total Expenditure		12,969
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-223
	Amount of fund at beginning of year		354
	Amount of fund at the end of year (as Balance Sheet)		131
	Number of members contributing at end of year		

(See notes 21 and 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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		-244
	Total Expenditure		-244
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		244
	Amount of fund at beginning of year		430
	Amount of fund at the end of year (as Balance Sheet)		674
	Number of members contributing at end of year		

Fund 5		Fund Account	
Name:	N/A	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	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		

(See notes 21 and 23)

Fund 6		Fund Account	
Name:	N/A	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		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 7		Fund Account	
Name:	N/A	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		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	

(See notes 21 and 23)

Fund 8		Fund Account		
Name:	N/A	£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		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 9		Fund Account		
Name:	N/A	£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		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		

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 <u>Balance Sheet</u>)	
		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 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.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

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))	£
Total			

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	£
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	£
Total	

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	£
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 expenditure

(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

£

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures

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		13,021
Salaries and Wages included in above	10,337	
Auditors' fees		42
Legal and Professional fees		591
Occupancy costs		3,118
Stationery, printing, postage, telephone, etc.		193
Expenses of Executive Committee (Head Office)		
Expenses of conferences		200
Other administrative expenses (specify)		
Repairs and Renewals		953
Travel and meetings		452
Other Outgoings		
Depreciation		189
Taxation - VAT recovered		-130
Doubtful debt provision		-53
Grants and donations		9,927
Gain on FX		3
Projects and campaigns		1,990
Finance adjustment - pension schemes		489
Gains on disposal of investments		-220
Changes in FV of investments and inv property		-1,598
Deferred tax on Changes in FV of Inv & Inv property		3
Outgoings on land and buildings (specify)		
Change in FV of freehold property		-851
Other outgoings (specify)		
Pension scheme actuarial loss		-112
Trade union education		338
Deferred tax on other comprehensive income		382
Total		28,927
Charged to:	General Fund (Page 3)	13,310
	Development fund	2,892
	Union Learn	12,969
	Dilapidations fund	-244
	N/A	
	N/A	
	N/A	
	N/A	
	N/A	
Total		28,927

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions £	Other Benefits		
				Description		Value £
Frances O'Grady - General Secretary	112,273	14,505	28,068	Car	10,592	
				Communication	1,023	
					166,461	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			3,706
Dividends (gross) from:			
Equities (e.g. shares)			225
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			10
Other investment income (specify)			
			3,941
		Total investment income	3,941
		Credited to:	
		General Fund (Page 3)	3,939
		Development fund	
		Union Learn	2
		Dilapidations fund	
		N/A	
		N/A	
		N/A	
		N/A	
		N/A	
		Political Fund	
		Total Investment Funds	3,941

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
65,605	Fixed Assets (at page 14)		67,245
	Investments (as per analysis on page 15)		
10,437	Quoted (Market value £ (10,344)		10,344
15	Unquoted		15
76,057	Total Investments		10,359
	Other Assets		
	Loans to other trade unions		
2,500	Sundry debtors		2,175
3,044	Cash at bank and in hand		4,768
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
10,674	Pension asset		10,297
	Total of other assets		17,240
16,218		Total assets	94,844
92,275			
74,186	General fund (page 3)		76,550
7,416	Development fund		7,597
354	Union Learn		131
430	Dilapidations fund		674
	N/A		
	N/A		
	N/A		
	N/A		
	N/A		
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
1,517	Sundry creditors		1,009
1826	Accrued expenses		1,845
764	Provisions		705
5,400	Deferred tax		5,785
£382	Tax payable		548
£9,889	Total liabilities		9,892
£92,275	Total assets		94,844

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	36,485		2,308	24	28,515	67,332
Additions			189		118	307
Disposals			-830			-830
Revaluation/Transfers	3,689				-2,167	1,522
At end of year	40,174		1,667	24	26,466	68,331
Accumulated Depreciation						
At start of year			1,715	12		1,727
Charges for year			183	6		189
Disposals						
Revaluation/Transfers			-830			-830
At end of year			1,068	18		1,086
Net book value at end of year	40,174		599	6	26,466	67,245
Net book value at end of previous year	36,485		593	12	28,515	65,605

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
UK quoted	4,990	
International Quoted	5,354	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	10,344	
Market Value of Quoted Investment	10,344	
Unquoted		
Equities		
Unity trust	1	
Union Energy Ltd	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	15,612		15,612
From Investments	3,941		3,941
Other Income (including increases by revaluation of assets)	14,072		14,072
Total Income	33,625		33,625
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	31,059		31,059
Funds at beginning of year (including reserves)	82,386		82,386
Funds at end of year (including reserves)	84,952		84,952
Assets			
Fixed Assets			67,245
Investment Assets			10,359
Other Assets			17,240
		Total Assets	94,844
Liabilities		Total Liabilities	9,892
Net Assets (Total Assets less Total Liabilities)			84,952

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

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

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

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 appendix 2

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019 and are presented to the nearest pound.

b Going concern

The General Council have reviewed the TUC's financial performance and reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure.

The current COVID-19 pandemic has impacted on the organisation's finances but the TUC remains confident in our ability to remain sustainable in the coming 12 months by carefully controlling costs, and taking advantage of relevant government support. We are able to continue operating during lockdown, and that includes our ability to collect affiliation fees as normal, so cash flow will be maintained.

Our reserves position is strong, and we are scenario planning to better understand the longer term impact on our income from a reduction in union membership and the solutions we might put in place.

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 2019

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 note 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 2019

		2019	2018
2	STAFF COSTS	£'000	£'000
			Restated
	Salaries and national insurance	10,337	10,163
	Pension contributions	2,187	2,048
	Welfare and training	437	406
	Restructuring costs	(4)	13
	Advertising and recruitment	64	84
		13,021	12,714
3	PROPERTY CHARGES	£'000	£'000
	Rent and rates	757	873
	Heating and lighting	307	240
	Cleaning	144	148
	Insurance	108	102
	Building repairs and renewals	374	366
	External functions	892	866
	Expenditure from dilapidations fund	536	427
		3,118	3,022
4	OFFICE EXPENSES	£'000	£'000
	Communications	121	115
	Stationery and printed materials	72	71
	Renewals and repairs to office equipment	953	1,113
	Audit fees	42	46
	Bank charges	10	8
	Legal costs	73	2
	Finance	164	170
	Consultancy fees	344	331
	Provision for doubtful debts	(53)	(41)
		1,726	1,815

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

		2019	2018
		£'000	£'000
5	PROJECT AND CAMPAIGN EXPENSES		Restated
	Printing and publicity	209	325
	Media and supporters work	148	99
	Projects and campaigns	62	242
	Conferences	109	51
	Training and development	24	21
	Consultancy fees	1,438	1,972
		1,990	2,710

		2019	2018
		£'000	£'000
6	INTERNATIONAL AFFILIATION FEES		
	ITUC	966	888
	ETUC	872	904
	TUAC	81	80
		1,919	1,872

		2019	2018
		£'000	£'000
7	GRANTS AND DONATIONS		
	Tolpuddle Martyrs Memorial Trust	75	95
	TUC Educational Trust	60	10
	Sundry	52	143
	Union Learning Fund	9,740	9,170
	Grants to organisations overseas	-	-
		9,927	9,418

8 TAXATION

This represents tax due on investment income, rents receivable and capital gains arising on disposal of investments.

	2019	2018
	£'000	£'000
Over provision in prior years	-	-
Provision for the year	213	70
	213	70

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

8 TAXATION (continued)

DEFERRED TAX LIABILITY	2019	2018
	£'000	£'000
1 January 2019	5,400	5,483
Increase in deferred tax on changes in fair value of investment property and investments	3	311
Decrease in deferred tax on other comprehensive income	382	(394)
31 December 2019	<u>5,785</u>	<u>5,400</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.

	2019		2018	
	Total £'000	Tax at 19% £'000	Total £'000	Tax at 19% £'000
Income	33,625	-	32,796	-
Foreign exchange gain	(3)	-	-	-
Gain on disposal of investments	220	-	75	-
Changes in fair value of investments	927	-	(855)	-
Profit/(loss) on sale of fixed assets	-	-	5	-
Gains from changes in fair value of investment property	671	-	(614)	-
Gains from changes in fair value of freehold property	851	-	-	-
Other finance adjustments – pension schemes	(489)	-	(989)	-
Total income and gains	<u>35,802</u>	-	<u>30,418</u>	-
Non-member activities and investment income chargeable to corporation tax				
Income from property	893	168	766	145
Income from investments	110	21	51	10
Chargeable (losses)/gains	315	59	(234)	(44)
Allowable expenditure:				
Investment manager fees	(105)	(20)	(110)	(21)
Gift aid	(81)	(15)	(105)	(20)
Total chargeable to corporation tax	<u>1,132</u>	<u>213</u>	<u>368</u>	<u>70</u>

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

8 TAXATION (Continued)

	2019		2018	
(Deficit)/surplus from TUC membership activities outside the scope of corporation tax	459	-	(2,200)	-
Unrealised (losses)/gains on investments not subject to corporation tax	790	-	(596)	-
Unrealised gains on revalued property not subject to corporation tax	671	-	(614)	-
Actuarial gain/(loss) not subject to corporation tax	112	-	(273)	-
Total comprehensive surplus/(deficit) before corporation tax	3,164	-	(3,315)	-

RECONCILIATION OF TAX CHARGE

	2019		2018	
	Total	Tax at 19%	Total	Tax at 19%
	£'000	£'000	£'000	£'000
Current tax	(213)	-	(70)	-
Deferred tax	(385)	-	83	-
Total comprehensive (expense) / income	2,566	-	(3,302)	-

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019	28,515	36,485	-	2,308	24	-	67,332
Additions	-	-	-	189	-	118	307
Disposals	-	-	-	(830)	-	-	(830)
Transfers	(2,720)	2,838	-	-	-	(118)	-
Revaluations	671	851	-	-	-	-	1,522
31 December 2019	26,466	40,174	-	1,667	24	-	68,331
DEPRECIATION							
1 January 2019	-	-	-	1,715	12	-	1,727
Transfers	-	-	-	(830)	-	-	(830)
Revaluations	-	-	-	-	-	-	-
Charge for year	-	-	-	183	6	-	189
31 December 2019	-	-	-	1,068	18	-	1,086
NET BOOK VALUE							
31 December 2019	26,466	40,174	-	599	6	-	67,245
31 December 2018	28,515	36,485	-	593	12	-	65,505

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 2019 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 2019

10 INVESTMENTS

	Market value brought forward at 01.01.2019	Purchases	Sales	Change in market value	Market value carried forward at 31.12.2019
	£'000	£'000	£'000	£'000	£'000
Quoted					
UK Quoted	6,039	1,265	(2,856)	542	4,990
International Quoted	4,398	2,124	(1,773)	605	5,354
	10,437	3,389	(4,629)	1,147	10,344
UK Unquoted					
Unity Trust shares	1	-	-	-	1
Union Energy Limited	9	-	-	-	9
MSI Brussels	5	-	-	-	5
	15	-	-	-	15
	10,452	3,389	(4,629)	1,147	10,359

The change in market value seen above is made up of £220k (2018: £75k) of gains on disposal of investments, £927k (2018: £(855)k) of change in fair value of investments and £nil (2018: £nil) of gains on foreign exchange.

11 DEBTORS & PREPAYMENTS

	2019	2018
	£'000	£'000
		Restated
Trade debtors	295	708
Other debtors	916	938
Prepayments and accrued income	964	854
	2,175	2,500

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

12	CREDITORS & ACCRUED EXPENSES	2019	2018
		£'000	£'000
			Restated
	Trade creditors	774	1,295
	Taxation and social security	548	382
	Other creditors	235	222
	Accruals and deferred income	1,845	1,826
		3,402	3,725

13 **PROVISION FOR LIABILITIES AND CHARGES**

A provision has been made to reflect payments expected to arise from banked leave and accrued holiday pay.

14 **COMMITMENTS AND CONTRACTED INCOME - OPERATING LEASES**

At 31 December 2019 the TUC had total printing and office equipment leasing commitments of £341,507 due within one year (2018: £352,669), £938,695 between two and five years (2018: £1,030,351) and after five years £8,856 (2018: £257,386).

At 31 December 2019 the TUC had contracted income from property rentals of £1,150,847 due within one year (2018: £806,273), £4,493,498 between two and five years (2018: £3,204,847) and after five years £2,744,363 (2018: £2,715,846).

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 2020 are expected to be £2.3m. The most recent formal actuarial valuation of the Scheme was as at 31 August 2016. The valuation as at 31 August 2019 is currently ongoing.

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

	At 31.12.2019	At 31.12.2018
Rate of increase in salaries	4.7%	4.9%
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	3.2%	3.4%
- RPI, 3% per annum minimum and 5.0% per annum maximum	3.5%	3.6%
Discount rate	2.1%	2.8%
RPI Inflation assumption	3.2%	3.4%
CPI Inflation assumption	2.3%	2.4%
Revaluation in deferment*	2.3%	2.4%
Assumed life expectancies on retirement at age 65 are:		
Retiring today		
Males	87.7	87.6
Females	89.6	89.6
Retiring in 20 years time		
Males	89.3	89.3
Females	91.4	91.4

*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.

	2019 £'000	2018 £'000
The amounts recognised in the balance sheet are as follows:		
Present value of scheme liabilities	(141,773)	(123,606)
Fair value of scheme assets	152,070	134,280
Pension asset	<u>10,297</u>	<u>10,674</u>

	2019 £'000	2018 £'000
<u>Reconciliation of opening and closing balances of the present value of the scheme liabilities</u>		
Liabilities at beginning of year	123,606	136,413
Current service cost	2,695	3,096
Interest cost	3,430	3,247
Contributions by scheme participants	519	492
Actuarial (gain) / loss	14,242	(16,910)
Benefits paid	<u>(2,719)</u>	<u>(2,732)</u>
Liabilities at end of year	<u>141,773</u>	<u>123,606</u>

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

15 PENSION COSTS (continued)

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

	2019	2018
	£'000	£'000
Fair value of scheme assets at beginning of year	134,280	148,349
Interest income on scheme assets	3,756	3,555
Return on assets, excluding interest income	14,354	(17,183)
Scheme administrative costs	(338)	(308)
Contributions by employers	2,218	2,107
Contributions by plan participants	519	492
Benefits paid	(2,719)	(2,732)
Fair value of scheme assets at end of year	152,070	134,280

The assets in the scheme were:

	Value At 31.12.2019	Value At 31.12.2018
	£'000	£'000
Equities	29,133	28,710
Bonds	66,637	58,524
Cash	808	1,495
Other	55,492	45,551
Fair value of plan assets	152,070	134,280

Amount recognised in other comprehensive income

Cash	14,242	(16,910)
Return on assets, excluding interest income	(14,354)	17,183
Actuarial loss / (gain)	(112)	273

Amounts recognised in profit and loss

Service cost including current and past service costs and settlements	2,695	3,096
Administrative cost	338	308
Net interest on the net defined benefit liability	(326)	(308)
	<u>2,707</u>	<u>3,096</u>
Employers contributions	(2,218)	(2,107)
Net pension cost	489	989

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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.

	2019	2018
<u>TUC Educational Trust</u>		
Owed to TUC		
Opening balance	623,914	713,262
Payments to TUC	-	(113,262)
Net costs paid through TUC	78	23,914
Closing balance	623,992	623,914
 <u>ToIpuddle Martyrs Memorial Trust</u>		
Owed to TUC		
Opening balance	201,126	195,106
Payments to TUC	(200,144)	(195,106)
Net costs paid through TUC	186,904	201,126
Closing balance	187,886	201,126
 <u>TUC Aid</u>		
Owed to TUC		
Opening balance	19,586	53,343
Payments to TUC	-	(53,343)
Net costs paid through TUC	23,534	19,586
Closing balance	43,120	19,586

17 **PRIOR YEAR ADJUSTMENT**

Following a comprehensive review of the Unionlearn and Development fund project funding agreements, figures have been restated to align with funders' grant and contract conditions.

The redundancy provisions have been restated to eliminate the elements relating to the payment of potential future costs that now should be, and previously should have been, considered to be less than likely to occur in the foreseeable future.

	At 1 January 2018	At 31 December 2018
<u>Reconciliation of funds</u>		
Funds as previously stated	84,606	81,356
Redundancy provision	387	433
Unionlearn fund	439	354
Development fund	256	243
Funds as restated	85,688	82,386
<u>Reconciliation of 2018 deficit for the period</u>		
2018 deficit (as previously stated)		(3,250)
Redundancy provision		46
Unionlearn fund		(85)
Development fund		(13)
2018 deficit (as restated)		(3,302)

Accounting policies



(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Frances O'Grady	Name:	Paul Nowak
Date:	14 July 2020	Date:	14 July 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		No	
Has the list of officers in post been completed? (see Page 2 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 20 and 21 and Notes 2 and 77)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member statement is: (see Note 80)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

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 3

Signature(s) of auditor or auditors:

Crowe U.K. LLP

Name(s):

Crowe U.K. LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

St Bride's House

10 Salisbury Square

London

Postcode

EC4Y 8EH

Date

31-Jul-20

Contact name for inquiries and telephone number:

020 7842 7276

N.B. When notes to the account 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 Trades Union Congress for the year ended 31 December 2019 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity, 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 Financial Reporting Standard 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 Trades Union Congress's affairs as at 31 December 2019 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations 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 other 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 opinion.

Conclusions relating to going concern

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

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have 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 officers are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of officers

As explained more fully in the statement of officers' responsibility set out on page 1, the officers are 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 officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are 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 officers 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 Council's 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 union's members as a body. Our work has been undertaken so that we might state to union'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 union and the union's members as a body, for our audit work, or for the opinion we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London

22 July 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?

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 inforamation 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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

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

If "No" Please explain below:

Signature

Frances O'Grady

Name

Frances O'Grady

Office held

General Secretary

Date

03-Aug-20