

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 2021		
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?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Frances O'Grady		
Telephone Number:	(020) 7636 4030		
Contact name for queries regarding the completion of this return	B Skeete		
Telephone Number:	(020) 7467 1278		
E-mail:	financeoffice@tuc.org.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: ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	48				48
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	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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If yes, state the name of that other union:

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b. A federation of trade unions?

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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If yes, state the number of affiliated unions:

48

and names:

See Appendix 1

TUC Members at 31 December 2021

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 2021 (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)

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Frances O'Grady	General Secretary 11/09/2012
Paul Nowak	Deputy General Secretary 09/02/2016

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		13,724
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		13,724
Investment income (as at page 12)		2,359
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	479	
Total of other income (as at page 4)		479
Total income		16,562
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		-4,932
Federation and other bodies (specify)		
ITUC		950
ETUC		841
TUAC		79
Total expenditure Federation and other bodies		1,870
Taxation		165
Total expenditure		-2,897
Interfund Transfers OUT		
Surplus (deficit) for year		19,459
Amount of general fund at beginning of year		65,713
Amount of general fund at end of year		85,172

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Sales and publications	106
Donations and grants received	51
Furlough income	322
Total other sources	479
Total of all other income	479

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
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	£000	£000
Income			
	From members		1,390
	Investment income (as at page 12)		
	Other income (specify)		
	Sales and publications		1
	Donations and grants received		1,530
	Total other income as specified		1,531
	Total Income		2,921
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		2,872
	Total Expenditure		2,872
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		49
	Amount of fund at beginning of year		7,759
	Amount of fund at the end of year (as Balance Sheet)		7,808
	Number of members contributing at end of year		48

Fund 3		Fund Account	
Name:	Unionlearn	£000	£000
Income			
	From members		749
	Investment income (as at page 12)		
	Other income (specify)		
	Donations and grants received		3,838
	Total other income as specified		3,838
	Total Income		4,587
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		4,949
	Total Expenditure		4,949
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-362
	Amount of fund at beginning of year		559
	Amount of fund at the end of year (as Balance Sheet)		197
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	Dilapidations fund	£000	£000
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)		142
		Total Expenditure	142
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	-142
		Amount of fund at beginning of year	874
		Amount of fund at the end of year (as Balance Sheet)	732
		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	
		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:		£	£
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:		£	£
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:		£	£
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:		£	£
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 (b)

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

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

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 (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)

		£000
Administrative Expenses		
Remuneration and expenses of staff		12,137
Salaries and Wages included in above	9,583	
Auditors' fees		46
Legal and Professional fees		464
Occupancy costs		1,858
Stationery, printing, postage, telephone, etc.		121
Expenses of Executive Committee (Head Office)		
Expenses of conferences		153
Other administrative expenses (specify)		
Repairs and renewals		870
Travel and meetings		64
Other Outgoings		
Depreciation		183
Taxation - VAT recovered	-	139
Doubtful debt provision	-	13
Grants and donations		4,056
Gain on FX		1,890
Projects and campaigns		1,831
Finance adjustment - pension schemes		-458
Gains on disposal of investments		-2,356
Changes in FV of investments and inv property		1,315
Deferred tax on Changes in FV of Inv & Inv property		-2,803
Outgoings on land and buildings (specify)		
Pension scheme actuarial gain		-18,180
Other outgoings (specify)		
Trade union education		334
Deferred tax on OCI		1,658
Total		3,031
Charged to:	General Fund (Page 3)	-4,932
	Development fund	2,872
	Unionlearn	4,949
	Dilapidations fund	142
Total		3,031

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	112,478	14,917	28,120	Car	11,196	
				Communications	1,001	
					12,197	167,712

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			2,187
Dividends (gross) from:			
Equities (e.g. shares)			172
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			2,359
		Total investment income	2,359
		Credited to:	
		General Fund (Page 3)	2,359
		Development fund	
		Unionlearn	
		Dilapidations fund	
		Political Fund	
		Total Investment Funds	2,359

Balance sheet as at

(see notes 49 to 52)

Previous Year		£000	£000
60,652	Fixed Assets (at page 14)		65,483
	Investments (as per analysis on page 15)		
11,544	Quoted (Market value £ ())		12,378
6	Unquoted		6
	Total Investments		12,384
	Other Assets		
	Loans to other trade unions		
3,095	Sundry debtors		2,248
4,975	Cash at bank and in hand		3,376
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
4,913	Pension asset		21,262
85,185	Total of other assets		26,886
	Total assets		104,753
65,713	General fund (page 3)		85,172
7,759	Development fund		7,808
559	Unionlearn		197
874	Dilapidations fund		732
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£1,125	Sundry creditors		353
£1,515	Accrued expenses		992
£1,616	Provisions		671
£5,316	Deferred tax		8,289
£708	Tax payable		539
£10,280	Total liabilities		10,844
£85,185	Total assets		104,753

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
Cost or Valuation						
At start of year	36,225		1,752	24	23,865	61,866
Additions			364			364
Disposals			-104			-104
Revaluation/Transfers	2,176				2,474	4,650
At end of year	38,401		2,012	24	26,339	66,776
Accumulated Depreciation						
At start of year			1,190	24		1,214
Charges for year			183			183
Disposals			-104			-104
Revaluation/Transfers						
At end of year			1,269	24		1,293
Net book value at end of year	38,401		743		26,339	65,483
Net book value at end of previous year	36,225		562		23,865	60,652

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)		
UK quoted	5,506	
International Quoted	6,872	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	12,378	
Market Value of Quoted Investment		
Unquoted		
Equities		
Unity Trust	1	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
MSI Brussels	5	
Total unquoted (as Balance Sheet)	6	
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes

No

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
TUC Superannuation Society Ltd	10146625

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

Yes

No

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	15,863		15,863
From Investments	2,359		2,359
Other Income (including increases by revaluation of assets)	5,848		5,848
Total Income	24,070		24,070
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	5,066		5,066
Funds at beginning of year (including reserves)	74,905		74,905
Funds at end of year (including reserves)	93,909		93,909
Assets			
Fixed Assets			65,483
Investment Assets			12,384
Other Assets			26,886
Total Assets			104,753
Liabilities			
Total Liabilities			10,844
Net Assets (Total Assets less Total Liabilities)			93,909

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

<p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p> <p>For each ballot held please complete the information below:</p>	
<p>Ballot 1</p> <p>Number of individual who were entitled to vote in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of votes cast in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of Individuals answering "Yes" to the question <input style="width: 80px; height: 15px;" type="text"/> ¹</p> <p>Number of individuals answering "No" to the question <input style="width: 80px; height: 15px;" type="text"/> ²</p> <p>Number of invalid or otherwise spoiled voting papers returned <input style="width: 80px; height: 15px;" type="text"/> ³</p> <p style="text-align: right;">1-3 should total "Number of votes cast"</p> <p>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: 50px; height: 15px;" type="text"/></p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <input style="width: 50px; height: 15px;" type="text"/></p> <p>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: 50px; height: 15px;" type="text"/></p>	
<p>Ballot 2</p> <p>Number of individual who were entitled to vote in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of votes cast in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of Individuals answering "Yes" to the question <input style="width: 80px; height: 15px;" type="text"/> ¹</p> <p>Number of individuals answering "No" to the question <input style="width: 80px; height: 15px;" type="text"/> ²</p> <p>Number of invalid or otherwise spoiled voting papers returned <input style="width: 80px; height: 15px;" type="text"/> ³</p> <p style="text-align: right;">1-3 should total "Number of votes cast"</p> <p>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: 50px; height: 15px;" type="text"/></p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <input style="width: 50px; height: 15px;" type="text"/></p> <p>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: 50px; height: 15px;" type="text"/></p>	
<p>Ballot 3</p> <p>Number of individual who were entitled to vote in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of votes cast in the ballot <input style="width: 80px; height: 15px;" type="text"/></p> <p>Number of Individuals answering "Yes" to the question <input style="width: 80px; height: 15px;" type="text"/> ¹</p> <p>Number of individuals answering "No" to the question <input style="width: 80px; height: 15px;" type="text"/> ²</p> <p>Number of invalid or otherwise spoiled voting papers returned <input style="width: 80px; height: 15px;" type="text"/> ³</p> <p style="text-align: right;">1-3 should total "Number of votes cast"</p> <p>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: 50px; height: 15px;" type="text"/></p> <p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? <input style="width: 50px; height: 15px;" type="text"/></p> <p>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: 50px; height: 15px;" type="text"/></p>	

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 2021

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 2021 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 creditor.

Government grants are recognised on the performance model, when the union has complied with any conditions attaching to the grant and the grant will be received. The grant in connection to the job retention scheme has been recognised in the period to which the underlying furloughed staff costs relate to.

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.

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.

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

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.

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.

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

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.

2. STAFF COSTS	2021	2020
	£'000	£'000
Salaries and national insurance	9,583	10,484
Pension contributions	2,038	2,201
Welfare and training	212	253
Banked Leave	89	43
Restructuring costs	168	1,222
Advertising and recruitment	47	55
	12,137	14,258

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£'000	£'000
3. PROPERTY CHARGES		
Rent and rates	794	732
Heating and lighting	292	231
Cleaning	64	109
Insurance	103	107
Building repairs and renewals	314	306
External functions	149	222
Expenditure from dilapidations fund	142	-
	<u>1,858</u>	<u>1,707</u>
	2021	2020
	£'000	£'000
4. OFFICE EXPENSES		
Communications	80	82
Stationery and printed materials	41	43
Renewals and repairs to office equipment	870	850
Audit fees	46	44
Bank charges	3	6
Legal costs	31	125
Finance	27	78
Consultancy fees	403	213
Provision for doubtful debts	(13)	33
	<u>1,488</u>	<u>1,474</u>
	2021	2020
	£'000	£'000
5. PROJECT AND CAMPAIGN EXPENSES		
Printing and publicity	121	152
Media and supporters work	124	319
Projects and campaigns	64	27
Conferences	59	52
Training and development	13	13
Facilitators	2	-
Consultancy fees	1,507	1,396
	<u>1,890</u>	<u>1,959</u>

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

		2021	2020
		£'000	£'000
6.	INTERNATIONAL AFFILIATION FEES		
	ITUC	950	994
	ETUC	841	859
	TUAC	79	76
		1,870	1,929

		2021	2020
		£'000	£'000
7.	GRANTS AND DONATIONS		
	Tolpuddle Martyrs Memorial Trust	300	95
	TUC Educational Trust	350	-
	Sundry	14	69
	Union Learning Fund	3,392	9,253
	Grants to organisations overseas	-	-
		4,056	9,417

8. TAXATION

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

	2021	2020
	£'000	£'000
Over provision in prior years	-	(9)
Provision for the year	165	253
	165	244

DEFERRED TAX LIABILITY

	2021	2020
	£'000	£'000
1 January 2021	5,316	5,785
Increase in deferred tax on changes in fair value of investment property and investments	1,315	(121)
Decrease in deferred tax on other comprehensive income	1,658	(348)
31 December 2021	8,289	5,316

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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.

	2021		2020	
	Total £'000	Tax at 19% £'000	Total £'000	Tax at 19% £'000
Income	24,071	-	32,438	-
Foreign exchange gain	-	-	-	-
Gain on disposal of investments	458	-	246	-
Changes in fair value of investments	509	-	224	-
Profit/(loss) on sale of fixed assets	-	-	-	-
Gains from changes in fair value of investment property	1,847	-	(2,601)	-
Gains from changes in fair value of freehold property	2,803	-	(3,949)	-
Other finance adjustments – pension schemes	(1,831)	-	(1,490)	-
Total income and gains	27,857	-	24,868	-

Non-member activities and investment income chargeable to corporation tax

Income from property	1,147	218	1,222	232
Income from investments	43	7	137	25
Chargeable (losses)/gains	449	85	178	34
Allowable expenditure:				
Investment manager fees	(109)	(21)	(98)	(19)
Gift aid	(653)	(124)	(98)	(19)
Total chargeable to corporation tax	877	165	1,341	253

	2021	2020
(Deficit) from TUC membership activities outside the scope of corporation tax	(249)	(3,987)
Unrealised gains on investments not subject to corporation tax	531	217
Unrealised gains on revalued property not subject to corporation tax	2,803	(3,949)
Actuarial gain/(loss) not subject to corporation tax	18,180	(3,894)
Total comprehensive surplus/(deficit) before corporation tax	22,142	(10,272)

RECONCILIATION OF TAX CHARGE

	2021		2020	
	Total £'000	Tax at 19% £'000	Total £'000	Tax at 19% £'000
Current tax	(165)	-	(244)	-
Deferred tax	(2,973)	-	469	-
Total comprehensive (expense) / income	19,004	-	(10,047)	-

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. FIXED ASSETS

	Investment property	Land & Buildings	Furniture, Fittings & Equipment	Motor Vehicles	Total
COST OR VALUATION	£'000	£'000	£'000	£'000	£'000
1 January 2021	23,865	36,225	1,752	24	61,866
Additions	-	-	364	-	364
Disposals	-	-	(104)	-	(104)
Transfer	627	(627)	-	-	-
Revaluations	1,847	2,803	-	-	4,650
31 December 2021	26,339	38,401	2,012	24	66,776
DEPRECIATION					
1 January 2021	-	-	(1,190)	(24)	(1,214)
Disposal	-	-	104	-	104
Charge for year	-	-	(183)	-	(183)
31 December 2021	-	-	(1,269)	(24)	(1,293)
NET BOOK VALUE					
31 December 2021	26,339	38,401	743	-	65,483
31 December 2020	23,865	36,225	562	-	60,652

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

A valuation of Congress House was undertaken at 31 December 2021 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 2021

10. INVESTMENTS

	Market value brought forward at 01.01.2021 £'000	Purchases £'000	Sales £'000	Change in market value £'000	Market value carried forward at 31.12.2021 £'000
Quoted					
UK Quoted	5,794	1,304	(2,084)	492	5,506
International Quoted	5,750	2,453	(1,806)	475	6,872
	11,544	3,757	(3,890)	967	12,378
UK Unquoted					
Unity Trust shares	1	-	-	-	1
Union Energy Limited	-	-	-	-	-
MSI Brussels	5	-	-	-	5
	6	-	-	-	6
	11,550	3,757	(3,890)	967	12,384

The change in market value seen above is made up of £458k (2020: £246k) of gains on disposal of investments, £509k (2020: £224k) of change in fair value of investments and £nil (2020: £nil) of gains on foreign exchange.

11. DEBTORS & PREPAYMENTS

	2021 £'000	2020 £'000
Trade debtors	511	363
Other debtors	695	745
Prepayments and accrued income	1,035	1,985
	2,241	3,093

12. CREDITORS & ACCRUED EXPENSES

	2021 £'000	2020 £'000
Trade creditors	347	1,122
Taxation and social security	539	708
Other creditors	6	3
Accruals and deferred income	992	1,515
	1,884	3,348

13. PROVISION FOR LIABILITIES AND CHARGES

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

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

14. COMMITMENTS AND CONTRACTED INCOME - OPERATING LEASES

At 31 December 2021 the TUC had total printing and office equipment leasing commitments of £339,856 due within one year (2020: £339,856), £265,522 between two and five years (2020: £603,610) and after five years is £0 (2020: £1,771).

At 31 December 2021 the TUC had contracted income from property rentals of £1,094,046 due within one year (2020: £1,034,014), £2,914,584 between two and five years (2020: £3,095,324) and after five years £800,449 (2020: £1,408,341).

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 2022 are expected to be £2.25m. The most recent formal actuarial valuation of the Scheme was as at 31 August 2019.

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

	At 31.12.2021	At 31.12.2020
Rate of increase in salaries	4.05%	3.65%
Rate of increase in pensions in payment		
- RPI, capped at 2.5% per annum	2.40%	2.30%
- RPI, capped at 5.0% per annum	3.30%	2.90%
- RPI, 3% per annum minimum and 5.0% per annum maximum	3.60%	3.40%
Discount rate	1.80%	1.20%
RPI Inflation assumption	3.30%	2.90%
CPI Inflation assumption	2.90%	2.40%
Revaluation in deferment*	2.90%	2.40%
Assumed life expectancies on retirement at age 65 are:		
Retiring today		
Males	87.40	87.4
Females	89.50	89.5
Retiring in 20 years time		
Males	88.80	88.8
Females	91.00	90.7

*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.

	2021 £'000	2020 £'000
The amounts recognised in the balance sheet are as follows:		
Present value of scheme liabilities	(148,508)	(158,541)
Fair value of scheme assets	169,770	163,454
Pension asset	21,262	4,913

	2021 £'000	2020 £'000
<u>Reconciliation of opening and closing balances of the present value of the scheme liabilities</u>		
Liabilities at beginning of year	158,541	141,773
Current service cost	3,673	3,531
Interest cost	1,883	2,950
Contributions by scheme participants	496	530
Actuarial (gain) / loss	(12,275)	12,969
Benefits paid	(3,810)	(3,212)
Liabilities at end of year	148,508	158,541

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

15. PENSION COSTS (continued)

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

	2021	2020
	£'000	£'000
Fair value of scheme assets at beginning of year	163,454	152,070
Interest income on scheme assets	1,952	3,184
Return on assets, excluding interest income	5,905	9,075
Scheme administrative costs	(328)	(421)
Contributions by employers	2,101	2,228
Contributions by plan participants	496	530
Benefits paid	(3,810)	(3,212)
Fair value of scheme assets at end of year	169,770	163,454

The assets in the scheme were:

	Value At 31.12.2021	Value At 31.12.2020
	£'000	£'000
Equities	19,621	16,869
Bonds	11,306	76,460
Equity linked bonds	71,057	12,029
Cash	6,057	667
Other	61,729	57,429
Fair value of plan assets	169,770	163,454

Amount recognised in other comprehensive income

Cash	(12,275)	12,969
Return on assets, excluding interest income	(5,905)	(9,075)
Actuarial (gain)/loss	(18,180)	3,894

Amounts recognised in profit and loss

Service cost including current and past service costs and settlements	3,673	3,531
Administrative cost	328	421
Net interest on the net defined benefit liability	(69)	(234)
	3,932	3,718
Employers contributions	(2,101)	(2,228)
Net pension cost	1,831	1,490

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

16. CAPITAL COMMITMENTS

The TUC had contracted commitments at 31 December 2021 for future capital projects totalling £634k (2020: £0)

17. 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.

	2021	2020
<u>TUC Educational Trust</u>		
Owed to TUC		
Opening balance	624,070	623,992
Payments to TUC	(124,070)	-
Net costs paid through TUC	-	78
Closing balance	500,000	624,070
 <u>Tolpuddle Martyrs Memorial Trust</u>		
Owed to TUC		
Opening balance	100,436	187,886
Payments to TUC	(100,436)	(187,886)
Net costs paid through TUC	124,535	100,436
Closing balance	124,535	100,436
 <u>TUC Aid</u>		
Owed to TUC		
Opening balance	3,366	43,120
Payments to TUC	(3,319)	(45,473)
Net costs paid through TUC	43,454	5,719
Adjustment	5	-
Closing balance	43,506	3,366

Accounting policies

(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature: <i>Frances O'Grady</i>	Chairman's Signature: <i>[Signature]</i>
	(or other official whose position should be stated)
Name: Frances O'Grady - General Secretary	Name: Paul Nowak - Deputy General Secretary
Date: 27 June 2022	Date: 27 June 2022

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

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):

55 Ludgate Hill

London

Postcode

EC4M 7JW

Date

11-Aug-22

Contact name for inquiries and telephone number:

Tina Allison

2078427276

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 2021 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 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 2021 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

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

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

Our responsibilities and the responsibilities of the officers with respect to going concern are described in the relevant sections of this report.

Other information

The officers are responsible for the other information contained within the annual report. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations Act 1992 together with the financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the union's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the union for fraud. The laws and regulations we considered in this context for the UK operations were health and safety legislation, employment legislation and taxation legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the officers and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Executive Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

11 August 2022

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 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 (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.

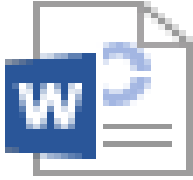
To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	<i>Frances O'Grady</i>
Name	Frances O'Grady
Office held	General Secretary
Date	27-Jun-22



AR21 guidance

Double-click on icon to open guidance