

**Certification Officer  
for Trade Unions and Employers' Associations**

# **Annual Report**

**2025-26**



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# 2025-26

**The Rt Hon Peter Kyle MP**

The Secretary of State for Business and Trade  
Old Admiralty Building  
Admiralty Place London  
SW1A 2DY

**Baroness Jones of Whitchurch**

Chair  
Advisory, Conciliation and Arbitration Service  
11th Floor  
14 Westfield Avenue Stratford  
London  
E20 1HZ

I am required by the Trade Union and Labour Relations (Consolidation) Act 1992 to submit to you both a report on my activities as the Certification Officer during the previous reporting period. I have pleasure in submitting such a report for the period 1 April 2025 to 31 March 2026.

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# Review of the year

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This my first Annual Report since my appointment, on 1 October 2025, as the eighth Certification Officer.

First and foremost, I wish to pay tribute to my immediate predecessor, Sarah Bedwell, whose 7 years' tenure saw many challenges through which her strong leadership strengthened public confidence in the Certification Officer's important regulatory remit; alongside the successful building of an experienced and expert Certification Office which remains as her legacy.

I also want to thank Mike Kidd, my Chief Executive Officer and Assistant Certification Officer, who was an excellent interim Certification Officer between Sarah's retirement from April 2025 and my arrival in October 2025. He took his additional role in his characteristic stride and was (and will be) the only Certification Officer to issue a financial penalty.

## Employment Rights Act 2025

The Employment Rights Act 2025 received its Royal Assent in December 2025 and by 17 February 2026, the Certification Office had to implement the removal of some existing powers (repealing the provisions in the Trade Union Act 2016) which relate to my role as the Certification Officer. The Certification Office also faces life after the levy, now reverting to direct funding rather than recouping eligible costs from trade unions/employers' associations. Also, as Certification Officer, I had to approve changes to the political funds' rules of all trade unions. Such key changes move the role closer to the originally intended role at its inception in 1975. This change calls for a reimagined regulation of trade unions and employers' associations, particularly encouraging a more guiding hand approach.

## Governance

In my short tenure to-date, I have come to recognise, as many of my predecessors have already opined, that improved governance at branch, regional and even, national levels have prevented complaints coming to my office. Yet, an increase in the number of complaints continues. Many of these complaints have arisen from confusion or misinterpretation of the rules and/or disputes about where responsibility lies. Evidently, a lack of clarity about some rules and/or around responsibility persists. Trade unions and employers' associations alike might want to reflect and take the opportunity of a new legal landscape to review their rules; make clearer their lines of responsibility and/or update rules and guidance to meet the needs of the 21st century, in particular, the prevailing trends in digitalisation and AI. For instance, they may wish to review rules on elections considering the emerging uses and demands of social media. Similarly, the challenges which AI presents to my office, as it does trade unions, employers' associations and government alike, where unverified information is deposited and advanced as the law, when it is often misplaced and/or inaccurate.

## Annual Returns

The annual returns for Unite the Union which have remained outstanding since 2021 are being resolved, slowly. They have now submitted their annual return for 2021, although publication has not yet taken place pending the conclusion of related statutory processes. I am determined, as is my office, to ensure that such a situation is neither copied nor repeated by others. I am confident, if not reassured, of this, by the plain fact that for over 5 decades my office has received over 99% of the required returns in good time. Moreover, a planned digital portal should make this easier for all concerned in the future from 2027.

## Financial investigations

I continue, by statute, to hold powers to investigate the financial affairs of trade unions and employers' associations. Accordingly, I have 5 live such investigations ongoing, currently. For the more complex matters with significant issues, my office has good relations and regular liaison with the relevant Police forces across the UK. It is worth reminding all stakeholders that I have the power to appoint independent inspectors, with whom all must cooperate in order to avoid prosecution.

## Celebrating its first 50 years of independent oversight

This year marks the first 50 years since the inception of my office. Whilst being nostalgic about this milestone, it also marks a time to reflect on its achievements. My 7 predecessors have since the inception of the Certification Officer, listed over 190 trade unions and 60 employers' associations; collated annual returns every year for 5 decades; and, determined over 650 formal applications. Such longitudinal data, reaffirms both the relevance and robust independence of the Certification Office. Though, as we recognise and celebrate the service given by the Certification Officer over the last 50 years, there is no place for complacency and so, we look forward to the next half-century under the new legislative landscape set by the Employment Rights Act 2025.

Therefore, over the next 50 years, the Certification Officer and his office, the future brings challenges and changes. Such as life after the levy; the introduction of an online portal for the submission of Annual Returns from 2027; an applications' sift protocol; as well as revised guidance on the office and work of the Certification Officer. All of this alongside the financial investigations, annual returns, listing/de-listing and hearings we do, as our daily workload.



**Current and former Certification Officers. From left to right: Michael Kidd, Sarah Bedwell, Gerard Walker, David Cockburn and Stephen Hardy.**

**Finally,** I want to thank all applicants, ACAS, the TUC, all trade unions and employers' associations, Government Legal Department and Department for Business and Trade who have engaged constructively during the last year. This has enabled the Certification Office to deliver an efficient and effective, robust, independent service. The Certification Office Team has worked hard to maintain its high standards and stakeholder focussed, high quality service with the support of our stakeholders.



**Stephen Hardy**  
Certification Officer  
26 June 2026

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# Chief Executive's report

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2025/26 has been a year of rising demand, organisational change and careful preparation for further improvement. Throughout the year, the office handled a significant increase in workload, particularly in the number of complaints under consideration, whilst continuing to discharge the Certification Officer's statutory functions and maintaining a clear focus on quality, fairness and integrity in all aspects of our work. At the same time, we worked through a period without a permanently appointed Certification Officer, during which time I acted as interim Certification Officer.

## Appointment of new Certification Officer

The appointment of the new Certification Officer was an important moment for the office and a significant point in the year. In a small and highly specialised organisation, changes in leadership are inevitably felt more keenly than they might be in a larger body. I am proud of the way the team responded during that period. Colleagues maintained delivery, supported one another and continued to provide a high standard of service during a demanding phase for the office. They also worked hard to support the new Certification Officer in his initial months, ensuring continuity and helping him to settle quickly into the role.

Alongside that transition, the office continued to experience a substantial increase in demand. As detailed in Chapter 6, 120 complaints were under consideration on the final day of the 2025/26 reporting year, compared with 68 at the end of the previous reporting year and 9 three years earlier. This reflects a steep and sustained increase in the open caseload, and underlines why the office has needed to adapt its systems and processes.

## Workload and resilience building

More significantly, this increase has required us not only to manage a greater volume of work, but also to think carefully about how best to organise ourselves so that we can continue to deal with matters fairly, proportionately and efficiently. In a team of our size, increases in workload cannot simply be absorbed without adjustment. We have therefore had to make deliberate choices about systems and prioritisation.

Given that our work is highly technical and sits within a specialised area of law, developing the necessary knowledge, experience and judgement takes time. In a very small team, this can create a risk of over-reliance on individual members of staff as potential single points of failure. During the year, we therefore began strengthening resilience across the office through better knowledge-sharing between functions, greater process standardisation and increased management oversight of work. This remains a work in progress and will continue to be an important priority over the next 2 years.

## New process: initial sift of applications

A significant operational focus during the year was improving the way we triage and manage incoming work. Developments in case law, the increase in complaints submitted to the office, and the arrival of a new Certification Officer, prompted us to review whether our triaging processes remained fit for purpose. One result was the development of a sift process at the initial stage of complaints handling. The purpose of the sift process is to provide a clearer and more consistent means of assessing whether matters fall within the Certification Officer's jurisdiction, whilst ensuring that applicants receive a reasoned decision. This has been an important service improvement. It provides applicants with clearer reasons and, where appropriate, a written decision they can challenge through the normal appeal routes, while also helping us manage demand in a structured and transparent way.

All jurisdictional sift decisions are now published on the Certification Officer's website.

## Artificial intelligence

We have also seen a growing volume of lengthy and complex pre-application material, some of which appears to have been generated, or significantly assisted, by AI tools. Whatever its source, such material must be considered properly and with care. In practice, however, it can increase the time required to assess whether an application falls within the Certification Officer's jurisdiction and what next steps are appropriate. This has further reinforced the importance of having a robust triage process through which enquiries are dealt with consistently, fairly and with reasoned judgement.

## Service modernisation and future strategy

In parallel with those changes, we continue to modernise the way we work. During the year we began using a new Microsoft Dynamics-based case management system. This is intended to support stronger record-keeping, better visibility of action taken on cases and improved management oversight. The new system is an essential part of ensuring resilience, consistency and the effective use of our limited capacity.

More broadly, the year prompted us to think strategically about the kind of organisation we need to be to meet rising demand. At our Strategic Away Day, held during the reporting year, we agreed a set of values for the team: *independence, trust, respect, integrity, diversity, collegiality and user focus*. Those values reflect both the statutory nature of our work and how we want to work together.

## Costs

The team continued to operate with economy and efficiency during the year, with expenditure of £674,310. Of this, £79,304 was on general expenses, including IT and telecommunications, legal support from the Government Legal Department, professional fees, staff development, stationery, office supplies, and travel and subsistence. The remaining £595,006 is the total salary cost for the Certification Officer and his team as a whole.

The reporting year was unusual in that the role of Certification Officer was held by the previous officeholder, Sarah Bedwell, for the first two months, by me on an interim basis for the following four months, and by the current Certification Officer for the final six months. During the period in which I acted as interim Certification Officer, I remained employed as Chief Executive, with a substantive annual salary of £65,179, and received a temporary uplift of £4,985 per month for the additional responsibilities, totalling £19,940. The current Certification Officer's annual salary is £125,000 and is pensionable.

Outside of these figures, Acas continues to provide accommodation and certain IT support to the office. Further information about expenditure incurred by Acas in supporting the Certification Officer is included in Acas's annual report and accounts. We continue to manage public resources carefully and remain committed to improving service quality and resilience without unnecessary cost.

## Freedom of Information requests and service complaints

The Office received 13 Freedom of Information requests during the reporting period. Following our response to one of those requests, a complaint was made to the Information Commissioner's Office. We cooperated fully with the Commissioner's investigation and the complaint was not upheld.

I am also responsible for investigating and responding to complaints about poor service received from the Certification Office. During the year, I received 4 such complaints and responded to all of them. I received no notification of any complaints being escalated to the Parliamentary and Health Service Ombudsman.



## **The Certification Office**

### **Looking ahead**

There is, of course, more to do. We need to maintain momentum on our digital development reforms, especially in relation to the submission and publication of annual returns. That is an area where continued modernisation will be important both for users and for the Office's longer-term efficiency and resilience.

Finally, I would like to thank the Certification Officer and his team for their support, professionalism and commitment during a demanding year. In a small office, individual contribution matters greatly and this year has shown the value of working collaboratively, adapting quickly and maintaining a shared sense of purpose. I am proud of what the team continues to achieve.



**Michael Kidd**  
Chief Executive  
Assistant Certification Officer  
Assistant Certification Officer for Scotland

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# Overview of 2025-26

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## Certification Officer's lists: 3 trade unions added

3 organisations successfully applied to be added to the Certification Officer's list of trade unions.

No trade union or employers' association applied to be removed from the Certification Officer's list.

## Annual returns

117 annual returns received out of 126 due from trade unions.

33 annual returns received out of 36 due from employers' associations.

## Casework: 40 complaints determined of which 7 upheld

### Complaints

The Certification Officer dealt with 46 complaints in this reporting year – more than triple the number for the previous year.

The following is a breakdown of the complaints and their outcomes:

2 were withdrawn by the applicants;

4 were struck out;

40 complaints proceeded to full determination by the Certification Officer or Assistant Certification Officer.

Of these, 7 were upheld, of which 2 complaints were conceded by the union.

The Certification Officer issued 2 enforcement orders in relation to complaints that he upheld.

33 complaints were dismissed.

## Political funds

19 amended political fund rules of trade unions, complying with the Employment Rights Act 2025, approved by the Assistant Certification Officer.

## Investigation of financial affairs

8 allegations of financial irregularities were received in respect of 7 trade unions.

3 cases were subject to informal investigation with no further action deemed necessary.

1 case is under formal investigation.

4 allegations remain under consideration.



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# Chapter 1 – Annual returns

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## Annual Returns

All trade unions and employers' associations are required to submit an annual return to the Certification Officer (the CO) every year in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (the 1992 Act). The return contains information about membership, income, expenditure, assets, and liabilities. Trade unions (but not employers' associations) are also required to report any salary and benefits paid to certain senior officials. For those organisations with political funds, the annual return also provides financial information about the political fund, such as income and expenditure.

The Trade Union Act 2016 (the 2016 Act) brought additional reporting requirements on trade unions. Those additional requirements covered any industrial action ballots held and any industrial action taken. Trade unions were also required to break down the expenditure from their political fund by each of the political objects in the 1992 Act. The additional reporting requirements were removed when the Employment Rights Act 2025 (the 2025 Act) came into force. This means that for any reporting period ending on 18 February 2026 or later, the information will no longer be required.

All annual returns are available on the [website](#).

As detailed in Chapter 2, there are 131 trade unions and 36 employers' associations on the lists. All of the employers' associations annual returns were due for submission. However, only 126 trade unions' annual returns were due between 1 April 2025 and 31 March 2026. The number of trade unions and employers' associations which are due to submit annual returns in any given reporting year is not always the same as the number of unions and associations on the list as at the end of the reporting year. This is because organisations which have ceased to exist still have to submit an annual return and new organisations may not have to submit a return until the next reporting period. There were 5 trade unions (listed during the current and previous reporting years) whose first annual returns will be due later.

Organisations must submit their return within 5 months of the end of their reporting period.

Most reporting periods run from 1 January until 31 December, which means most returns are due before 1 June in the following year. Failure to submit a return can result in prosecution.

By 31 March 2026, 117 trade unions' returns, and 33 employers' associations' returns, had been received. We will continue to seek full compliance with the statutory requirements and will work with those organisations who consistently submit late returns.

Unite the Union has to date submitted partial annual returns for 2022 and 2023, comprising only the required membership figures. A full annual return for 2021 has now been received; however, it is yet to be published pending the conclusion of related statutory processes.

## Membership audit certificate

All unions must maintain a register of their members' names and addresses. Unions are required to send a membership audit certificate to the CO, as part of their return, to demonstrate that they are meeting the statutory requirement.

## Statement to members

Trade unions must send a statement to all members containing certain information from the union's annual return within 8 weeks from the day the annual return is sent to the CO. The union is also required to send a copy of this statement to the CO.

## Industrial action and ballots

Twenty-nine unions reported on ballots and industrial action. Of these, 20 reported both ballots being held and action being taken, 8 reported only ballots and one reported only industrial action.

The CO has no power to investigate trade unions over the information reported about industrial action and ballots other than to publish the information as part of the union's annual return.

As mentioned above, the requirement to provide industrial action information was removed when the 2025 Act came into force on 18 February 2026 (Chapter 6 provides more details).

## Compliance with statutory election requirements

The annual return requires trade unions to provide the date their general secretary, president and executive members were last elected.

This information helps the CO to monitor compliance with the statutory requirement that no person should hold such a position for more than five years without being re-elected. The field was introduced following the changes made by the 2016 Act, which gave the CO power, until 17 February 2026, to consider certain potential breaches without first receiving a complaint from a member of the organisation or another eligible applicant. This made early identification of potential breaches particularly important.

In practice, the information has supported constructive early engagement with organisations, enabling potential issues to be resolved without formal action. No issues arose from this information during the reporting period that required the CO to take formal action.

Although the enhanced own-motion power has now been removed (see Chapter 6 which provides more details), the CO will continue to collect this information because it remains relevant to monitoring statutory election requirements and supporting proportionate early engagement where concerns arise.

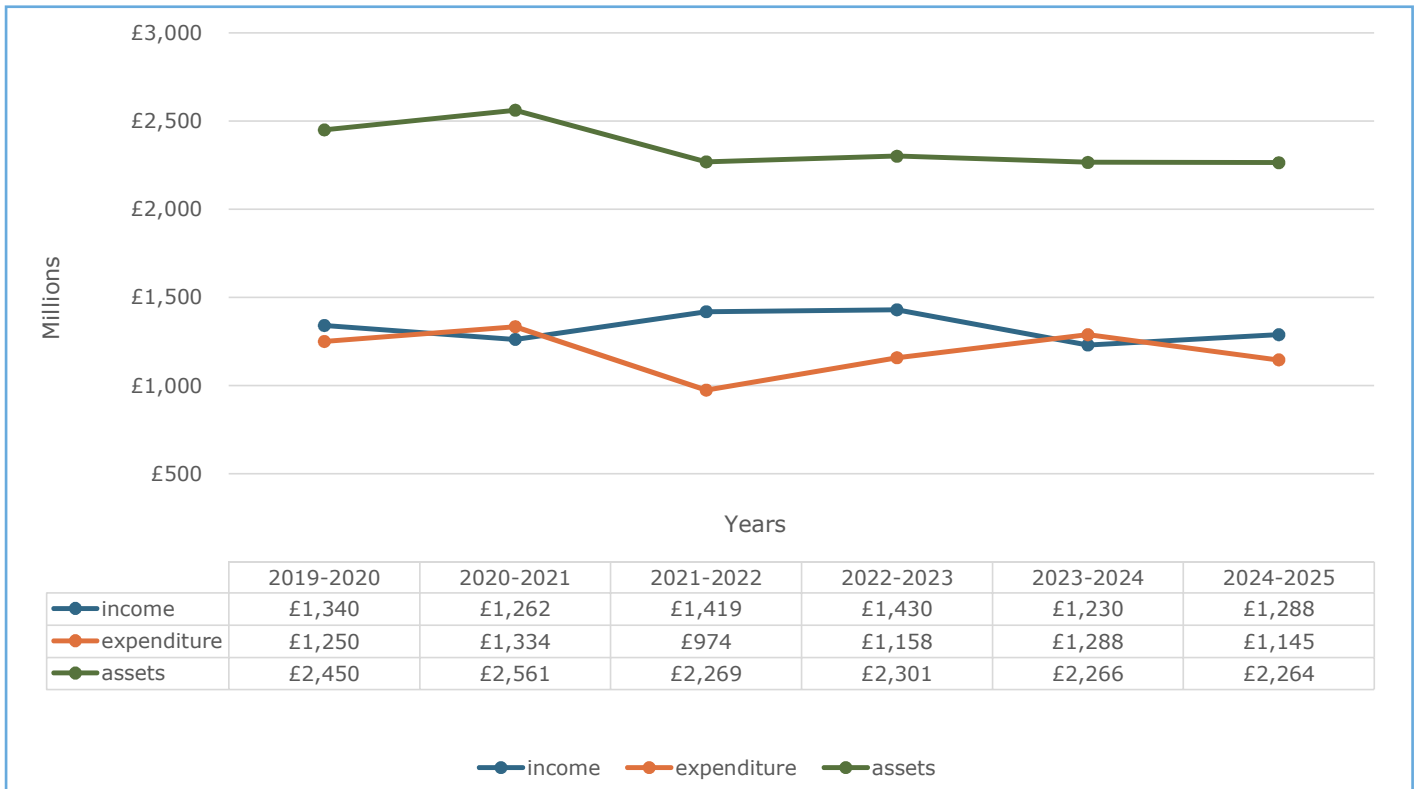
## Information from the Annual Returns

**Figure 1 - Distribution of trade union membership reported in annual returns received in 2025-26**

Number of Members	Number of Unions	Membership
Under 100	5	161
100-499	23	6,723
500-999	11	8,419
1,000-2,499	16	22,417
2,500-4,999	15	52,436
5,000-9,999	11	82,006
10,000-14,999	6	79,162
15,000-24,999	7	147,665
25,000-49,999	10	395,184
50,000-99,999	3	204,021
100,000-249,999	4	638,471
250,000 and over	6	3,715,654
<b>Total</b>	<b>117</b>	<b>5,352,319</b>

The figure reported here for total union membership of 5,352,319 shows a decrease of 1,367,853 members from last year's reported figure of 6,720,172. This decrease is mainly reflective of the annual return we are awaiting from Unite the Union.

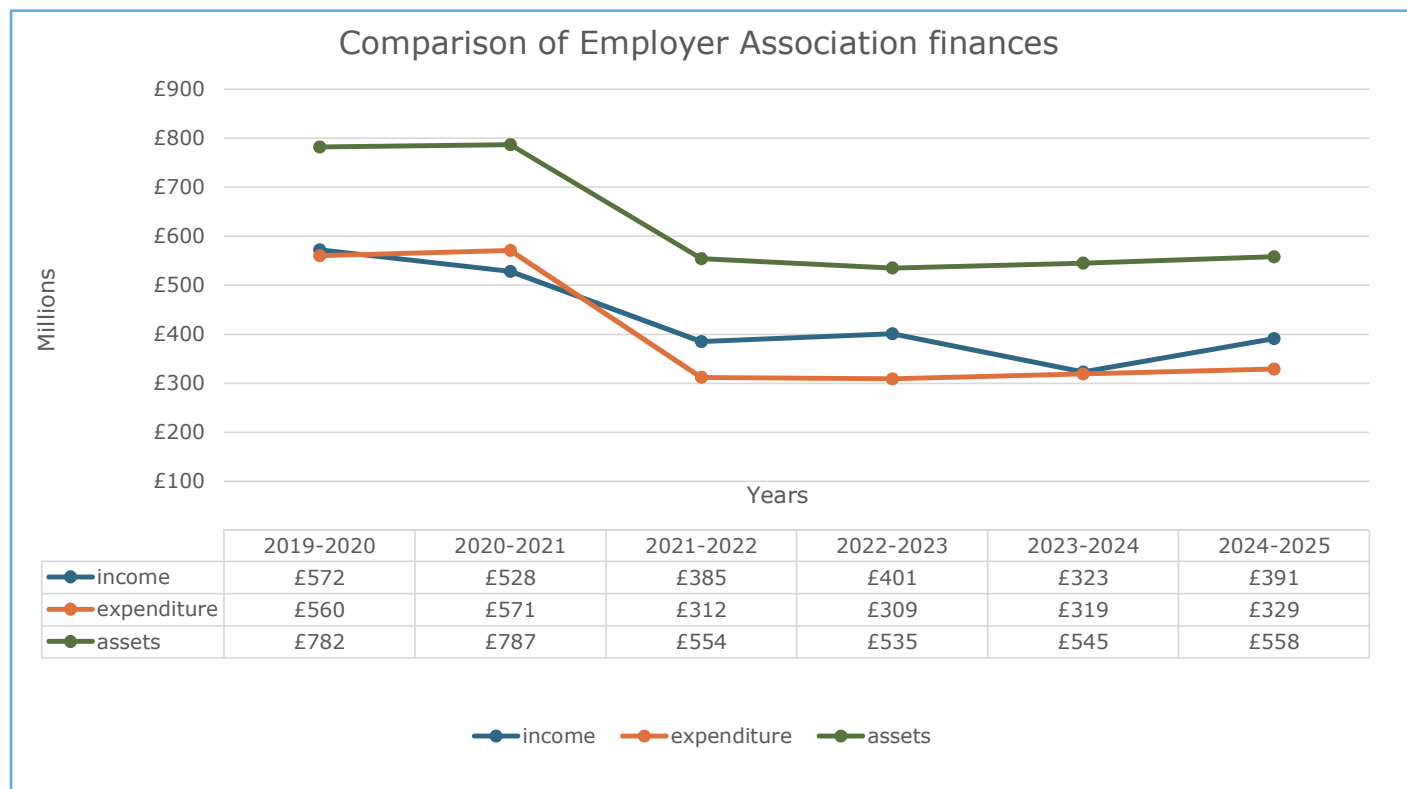
**Figure 2 – Comparison of trade union finances**



The total funds of trade unions were £1,984 million compared to £1,889 million the previous year, an increase of 9.5%. Appendix 2 provides details of the income, expenditure, and assets of trade unions.



**Figure 3 – Comparison of employers’ association finances**



The total funds of employers’ associations were £442 million compared to £322 million the previous year, an increase of 27.1%. The drop in income, expenditure and assets between 2020-2021 and 2021-2022 coincides with the removal of 42.8% of employers’ associations from the list (84 at 31 March 2021 and 48 at 31 March 2022). Appendix 3 provides details of the income, expenditure, and assets of employers’ associations.

**Figure 4 – Percentage of trade unions paying salaries and benefits to their general secretary**

Salary paid to general secretary	No: of unions	% of trade unions
No salary	27	23.08
No salary but in receipt of benefits	3	2.56
up to £30,000	17	14.53
£30,001 to £60,000	17	14.53
£60,001 to £100,000	16	13.68
Over £100,000	37	31.62

Appendix 6 provides detailed information on the salary and benefit payments paid by unions to their general secretary.

# Chapter 2 – Lists of trade unions and employers’ associations

The CO is required by the 1992 Act to keep a list of trade unions and a list of employers’ associations.

To enter an organisation on the relevant list, the CO must be satisfied that it meets the definition in sections 1 or 122 of the 1992 Act.

A trade union is an organisation that is mostly made up of workers. Its main purposes must include the collective representation of those workers with their employers. A ‘worker’ is defined by the 1992 Act as someone working or seeking to work under a contract of employment.

Some trade unions, such as the Trades Union Congress, are mostly made up of other trade unions. These are called ‘federated trade unions’. They may represent workers collectively or regulate the relationship between the unions themselves, such as by intervening in disputes between unions.

An employers’ association is an organisation that is mostly made up of employers. Its main purposes must include negotiating with workers or trade unions on behalf of its members.

## Listing applications

The CO made decisions on 3 applications from organisations seeking to be added to the list of trade unions.

Our listing application guidance provides details of information that an organisation wanting to list a trade union on the CO’s list needs to submit in support of their application. We are also committed to providing high-quality support and assistance to organisations seeking to be listed prior to them submitting a formal listing application form. This is to help organisations avoid paying the application fee (which is non-refundable) where their application is unlikely to be accepted.

## Trade unions added to the list

3 trade unions were added to the list during the period. Details are provided in the following table.

Name	Date added	Membership criteria/representation
Care Workers Union	28 May 2025	Workers employed in the care industry
Cleaners Union	6 August 2025	Workers employed in the cleaning industry
Workers Voice Union	13 February 2026	Any worker in the UK

## Trade unions removed from the list

No trade unions were removed from the list during the period.

## Changes to the lists

The official lists		
	At 31 March 2025	At 31 March 2026
Total number of trade unions	128	131
Total number of employers’ associations	36	36

The current lists of trade unions and employers' associations, are available on the Certification Officer's [website](#).

## Listing application fee

The fee for an application to join the list of trade unions or employers' associations is £519.

## Special register bodies

Some trade unions are known as 'special register bodies' and have different features to other trade unions.

These are organisations that appeared on a special register immediately before 16 September 1974. They were either companies registered under the Companies Act 2006 or incorporated by charter or letters patent. The special register bodies also took part in collective bargaining on behalf of their members. They were mainly professional bodies.

Whilst the 1992 Act provides that other trade unions cannot have corporate status it provides an exception for special register bodies.

Special register bodies are also exempt from the requirement to conduct elections for the posts of president and general secretary but only where they are not voting members of the Executive.

The 12 special register bodies are indicated on the list of trade unions in Appendix 4.

## Certificates of independence

A listed trade union may apply for a certificate of independence. In this context, independence is defined as independence from an employer or group of employers. A certificate of independence is a prerequisite to an application for formal recognition with an employer to the Central Arbitration Committee.

The CO did not receive any applications for a certificate of independence in the reporting period.

The fee for an application for a certificate of independence is £997.



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# Chapter 3 – Complaints

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## Complaints from members

Trade union members can make a complaint to the CO if they believe that their union has failed to comply with one or more of the relevant provisions of the 1992 Act or has breached, or threatened to breach, certain rules of the union.

As reported in previous annual reports, complaints are subject to an initial assessment by the CO's team. Previously, this assessment considered whether the complaint was brought within the statutory time limits, fell within the CO's jurisdiction, and was arguable on the material provided.

Following the Employment Appeal Tribunal's (EAT's) decision in *Chandra v UCU* (see cases of interest below), the process has been amended. The initial assessment no longer includes consideration of arguability. Instead, applications which are within jurisdiction and made within time are accepted for determination. This change has resulted in more cases proceeding to formal determination. The CO retains the statutory power to strike out complaints which have no reasonable prospect of success, in accordance with the procedure set out in the 1992 Act.

Questions of jurisdiction are now addressed separately through a jurisdictional sift process. Where, on an initial review, an application appears to fall outside the CO's jurisdiction, the applicant is informed of that view and may either withdraw the application or request a formal sift decision. If a sift decision is requested, the applicant is invited to make written representations and provide supporting evidence.

The Assistant Certification Officer (ACO) then considers the application, together with any representations and evidence provided by the applicant and issues a written decision with reasons. At this stage, the application has not been accepted for determination. The union is therefore not contacted, notified of the application, or asked to provide a response before the sift decision is made. Once issued, the decision is sent to the applicant and the union and is published on the CO's website.

A jurisdictional sift decision may be appealed to the EAT in the same way as other formal decisions of the CO.

Further information on jurisdictional sift decisions is provided in the section on enquiries received below.

If the CO accepts a complaint, his team will make enquiries with the parties. The CO will give reasons for all decisions in writing. If he agrees that the union has breached its rules, or the law, he may make an enforcement order. Further details of his powers are at Appendix 1.

At the point of receiving a complaint that is within the CO's jurisdiction and has been made in time, the CO's team will explore with applicants and the union the potential of resolving issues directly between the parties. In many cases, resolution outside of the CO's formal process can provide a better outcome for both members and trade unions.

Quotes from the parties in a case where informal resolution resulted in early withdrawal of a complaint:

*"I am pleased to report that these discussions resulted in the issues being resolved and xxxx has subsequently confirmed that he would be writing to the Certification officer withdrawing his complaint."*

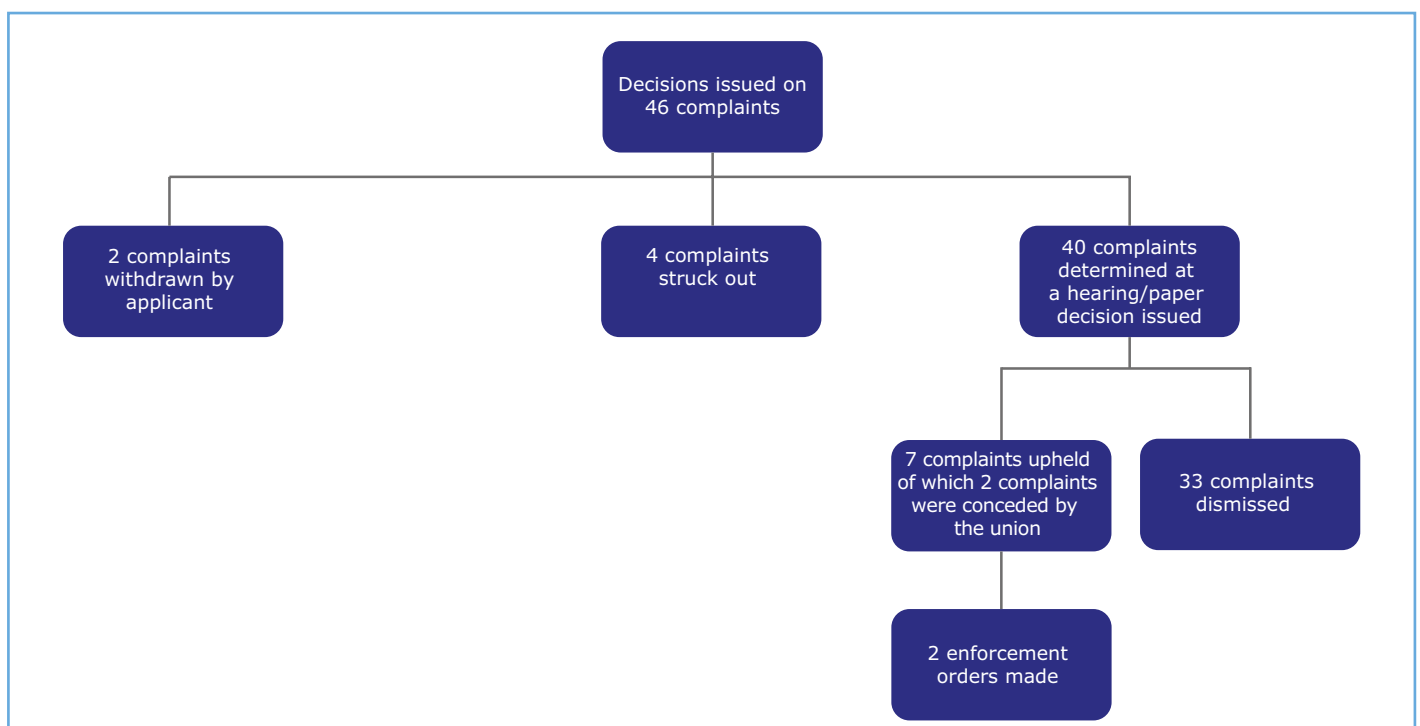
**From the Union**

*"I am contacting to inform you that I was able to find a suitable resolution with xx Union and would therefore like to withdraw my complaint."*

**From the Applicant**

We will keep our processes under continuous review.

**Figure 5 – Summary of decisions issued**



As shown above, 46 complaints were the subject of formal decisions during the reporting year, compared with 13 complaints in 2024/25. Of those complaints, 2 complaints were withdrawn by the applicant and 4 complaints were struck out. The remaining complaints proceeded to full determination, mostly by way of hearings. Of these, 33 complaints were dismissed and 7 were upheld. Two enforcement orders were made in respect of the upheld complaints.

This represents a substantial increase in complaints determined during the year when compared with the previous reporting period. Overall, the figures indicate a marked rise both in the volume of complaints determined and in the number progressing to full determination.

### **Complaints not subject to formal decisions**

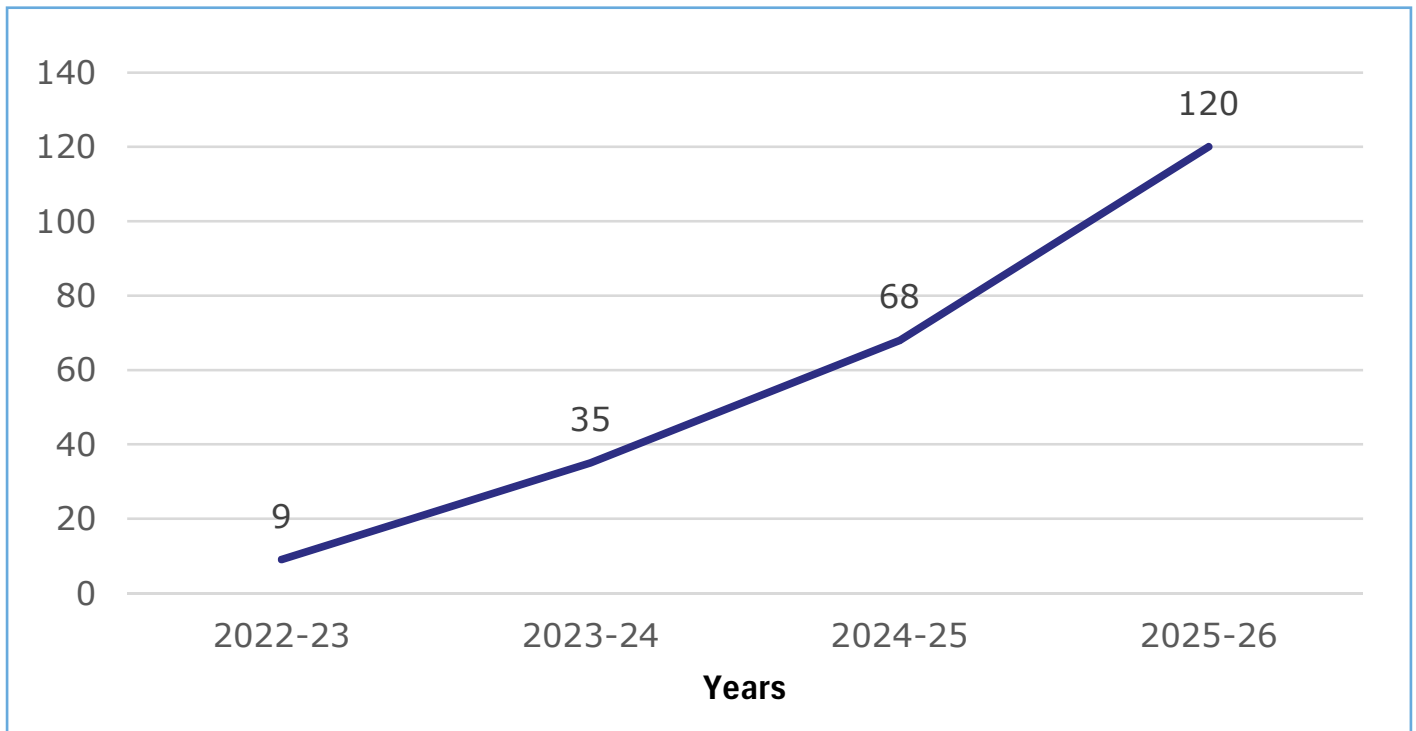
The office also dealt with a further 27 complaints which were not subject to formal decisions. Twenty-four of the 27 complaints were closed prior to being copied to the trade union. These complaints did not reach the stage of formal determination because:

- The complaints were withdrawn by the applicant including one in which the parties successfully resolved the issue outside of the formal process (15 complaints),

- the applicant failed to engage with the office (8 complaints); or,
- the complaints were out of jurisdiction or outside of the statutory time limits (4 complaints).

120 complaints were under consideration as of 31 March 2026. The graph below shows the marked increase year-on-year in the number of complaints under consideration during the last four reporting years.

### Number of complaints received



### Enquiries received

As reported in last year’s annual report, the team has been working to develop a new internal database. Since November 2025, all new complaints from trade union members are now recorded in the database. This has led to identifying that since November, in addition to the complaints mentioned above, 99 enquiries from trade union members were received which fell outside the CO’s jurisdiction. Of these the ACO issued jurisdictional shift decision in 8 cases where the applicant requested a formal ruling on their complaint when advised that it did not fall within the CO’s jurisdiction. These decisions are copied to the union and published on our website.

### Use of AI

This year has seen a sharp increase in the number of union members using AI to help prepare their complaints. This is not, in itself, a problem. However, the submission of documents or long arguments the applicants themselves may not fully understand makes it more difficult for their complaints to progress through the CO’s processes. This has led to an increase in the office’s workload.

### Cases of interest

#### Chandra v University and College Union

Dr Chandra applied to the CO on 6 September 2022, making a series of complaints against UCU arising from disciplinary proceedings brought against him while he was Chair of UCU’s LSE branch. The CO’s office assessed the applications as within jurisdiction, and found that some were in time, but refused to accept them on the basis that none was arguable. Dr Chandra appealed to the EAT.

The EAT allowed the appeal ([EA-2023-000365-BA](#)). It held that, once internal procedures had been exhausted, the CO could not refuse to accept an application merely because it was considered unarguable. If an application is to be disposed of because it has no reasonable prospect of success or is otherwise misconceived, the proper route is strike out under section 256ZA, of the 1992 Act, including the requirement to give the applicant an opportunity to show cause why the application should not be struck out.

The matter was remitted to the CO and, as at the date of this report, the remitted application has not yet been heard. The EAT's decision is significant for the CO's ongoing work because it clarifies the procedural distinction between deciding whether an application falls within the CO's statutory jurisdiction and deciding whether an application has sufficient merit to proceed. At sift stage, the CO may need to consider the applicant's allegations, taken at their highest, to determine whether the rule relied on relates to one of the matters listed in section 108A and whether the alleged breach is capable of engaging the rule in that respect. That jurisdictional exercise is distinct from any assessment of the strength or arguability of the application, which must be addressed separately, either through the statutory strike-out process where appropriate or after giving the parties the opportunity to be heard.

### **Morley v UNISON: The Public Service Union ([D/1/25-26](#))**

Mr Morley complained to the CO on 13 March 2022 after UNISON ceased his membership on the morning the ballot for Lancashire Branch Secretary closed. The CO initially concluded, by letter dated 25 April 2022, that the complaint was outside her jurisdiction. Mr Morley appealed to the EAT, which remitted that element of the complaint so that the CO could determine the facts and then decide, with full argument, whether the alleged breach was of a rule relating to election or removal from office, or disciplinary proceedings.

On remission, the ACO found that UNISON had treated Mr Morley's membership as ending automatically when he left the employment on which his eligibility depended. Although that had consequences for his candidacy and branch office, the alleged breach concerned membership eligibility, not disciplinary expulsion or the conduct of an election/removal from office. The complaint was therefore outside section 108A jurisdiction.

The decision has contributed to the development of the CO's jurisdictional sift process by underlining the importance of giving applicants clear reasons where jurisdiction is denied. In particular, sift decisions identify the rule relied on, explain its proper scope, and state why any connection with a listed matter is insufficient. That is especially important where the alleged breach has obvious practical consequences for a listed matter, but the rule itself does not relate to that listed matter.

### **Evans v Prospect**

Two decisions of the CO on applications by Mr Evans against Prospect were subject to appeals at the EAT. These are described as follows.

The application in *Evans v Prospect* (2) was lodged with the CO between December 2021 and March 2022. The applicant alleged breaches of union rules in relation to:

- disciplinary proceedings against him by the Union and
- the 2021 election for General Secretary of the Union

In the decision [D/4-11/22-23](#), the CO struck out the complaints on the basis that they had no reasonable prospect of success.

Mr Evans appeal the EAT included grounds of apparent bias by the CO. The EAT's consequent judgment ([EA 2022-001324-LA](#)) dismissed the grounds of apparent bias and actual and/or automatic bias.

The judgment also concluded that the CO had erred in law on two counts. One of these was that it was not open to the CO to purport not to accept a further application from Mr Evans' regarding his suspension. However, the judge ruled that the further application should be struck out by the EAT without needing to be remitted to the CO. The second count was that the CO had erred in her approach to the General Secretary election code of conduct by wrongly concluding that it was only engaged when there were 2 or more candidates. This aspect of the appeal was remitted to CO for consideration afresh.

Mr Evans made a further application to the CO that the Union was in breach of section 46 of the 1992 Act because it had failed to secure the election of 8 members of its executive (Evans v Prospect (3)). The CO struck out the application ([D/1/24-25](#)) and Mr Evans appealed this decision. The EAT considered 14 grounds lodged by Mr Evans in a preliminary judgement (EA-2024-000147-LA & EA-2024-000758-LA), allowing 4 of the grounds to proceed to a full appeal hearing. The hearing was yet to be listed by the EAT as of 31 March 2026.

### **Moosa v Unite the Union ([D/2-3/25-26](#) and [FPO/D/2-3/25-26](#))**

Mr Moosa applied to the CO on 6 January 2025 and again on 7 March 2025, complaining that Unite had failed to comply with two requests for access to accounting records under section 30 of the 1992 Act. The requests concerned records relating to the Union's general fund and records relating to redundancy, severance and settlement payments. Unite accepted that the complaints were well-founded, and the interim CO upheld both complaints, finding that the Union had failed to provide access within the statutory 28-day period. The interim CO made orders requiring Unite to give Mr Moosa access to the requested records, including the right to be accompanied by an accountant and to take or receive copies or extracts.

Following the decision, the interim CO considered whether to impose a financial penalty. A penalty of £5,000 was imposed, reflecting the seriousness of the breaches, the impact on Mr Moosa, the Union's handling of the complaint, and the absence of sufficient mitigating factors.

The case is notable as the only occasion on which the CO used the power to impose a financial penalty on a union. That power has since been removed by 2025 Act although the CO continues to retain the power to issue an enforcement order.

### **Gomes v Unite the Union ([D/12-16/25-26](#))**

Mr Gomes made 5 complaints of alleged breaches of union rules relating to the union's 2025 BASSA branch elections. The CO dismissed 4 complaints and upheld one complaint and made an enforcement order. In making the enforcement order he made a finding that "the publication of elections results (i.e. the full electoral outcomes) is an implied term in all elections, as the publication of electoral results legitimises the activity from start to finish." He noted that the union had ensured the same practice for decades and that the BASSA branch had decided to depart from this practice on this one occasion.

## **Elections for certain positions**

Section 46 of the 1992 Act specifies that elections for the positions of president, general secretary and members of the executive committee must be held every 5 years. Elections must be by postal ballot of the union's members and conducted in accordance with the relevant provisions in the 1992 Act.

The CO received one complaint of an alleged breach of section 47 of the 1992 Act which sets out that no member of a trade union shall be unreasonably excluded from standing as a candidate in such an election. This complaint was under consideration as at 31 March 2026.

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# Chapter 4 – Political funds

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Any trade union wishing to spend money on “political objects” must establish a separate fund for this, called a “political fund”. Expenditure on political objects means spending that directly or indirectly benefits a political party. The full list of political objects is set out at [section 72](#) of the 1992 Act.

## Member endorsement

The decision to adopt a political fund must be initially endorsed by a majority of members in a ballot.

## Political fund rules

To set up a political fund, trade unions must also adopt rules that approve the political objects in the 1992 Act as part of the objects of the union. These rules are called the “political fund rules” and they must set out the contribution amounts and how members can opt out of such contributions. The political fund rules must be approved by the CO prior to coming into force. The office produces model political fund rules to assist trade unions in this process.

## Member contributions

Every member of a trade union with a political fund can then choose whether to contribute to their trade union’s political fund. The precise way that this choice is effected has changed over time along with various amendments to the 1992 Act. This is described in more detail below.

Twenty-one trade unions have political fund resolutions in force. These are identified in Appendix 4 with a (P) against the name of the union holding a political fund. Appendix 8 provides financial information about political funds held by trade unions that have submitted their annual return.

## Changes in the legislation relating to political funds

The requirement for trade unions to have a political fund for political spending was brought in by the Trade Union Act 1913. This included that trade union members would, as a default position, be opted in to contributing to the political fund but had the right to opt out by informing the trade union of that wish.

This position later became part of the 1992 Act and remained largely unchanged until 1 March 2018. On that date, amendments to the 1992 Act due to the 2016 Act meant that opt-out was the default position. Members joining from 1 March 2018 had to provide an opt-in notice, otherwise it was unlawful for the trade union to require them to contribute to the political fund.

Broadly speaking, the 2025 Act restores the position to that prior to the 2016 Act. Members who join a trade union with a political fund from 18 February 2026 are opted in to payments by default but can opt out of contributing. There are special provisions for members who joined their union between 1 March 2018 and 17 February 2026, who did not submit an opt-in notice. Such members are treated as having submitted an opt-out notice.

Also, prior to 18 February 2026, trade unions were required to re-ballot their members every 10 years as to whether they wished to retain the political fund. The 2025 Act has removed this requirement.

## Office support for trade unions during introduction of 2025 Act

Once the details of the changes to the political fund provisions were confirmed by the Department for Business and Trade in January 2026, the office wrote to the 21 trade unions which have a political fund.

Each trade union received guidance on the key amendments they needed to make to their political fund rules and timelines for these changes. Each was also provided with updated model rules to follow.

Once the ACO provided preliminary approval, the trade unions gained formal approval from their executive committees to adopt the amended rules as rules of the union. They then applied to the office for formal approval.

As of 31 March 2026, the ACO had provided formal approval of the political fund rules of 19 of the 21 trade unions. We are aiming for formal approval to be provided to the remaining 2 as early as possible in the next reporting year.

## Political funds – other office work

During the reporting year, only one trade union, Public and Commercial Services Union (PCS), was due to hold a review ballot for its political fund. The CO approved the Union's review ballot rules and their review ballot was completed on 5 November 2025 with a majority of members voting to retain the political fund. The CO also approved minor changes to PCS's political fund rules prior to the more substantial changes required by the 2025 Act. As reported in last year's annual report, two other trade unions were due to hold ballots during the 2025-2026 reporting year. However, the 10-year anniversaries of their last review ballots fell after the 2025 Act had come into force and so the ballots were not required by law.

## Members' complaints

Trade union members can complain to the CO about political expenditure by their union, for example if they believe that the union has used resources on political objects from outside of the political fund. Members can also complain if they believe that any of their union's political fund rules have been breached. No such complaints were received during the reporting period.



# Chapter 5 – Financial irregularities

The 1992 Act allows the CO to investigate the financial affairs of trade unions and employers' associations, with the exception of federated trade unions that consist wholly or mainly of representatives of constituent or affiliated organisations and federated employers' associations that fall under that same category. Organisations that have been in existence for less than 12 months are also exempt. The CO has powers to appoint an inspector to investigate an organisation's financial affairs and to publish the inspector's findings. In accordance with section 37B(2) of the 1992 Act, the CO can act only where it appears to us that one or more of the following circumstances exist:

- The financial affairs of the organisation are being or have been conducted for a fraudulent or unlawful purpose.
- Persons concerned with the management of those financial affairs have, in connection with that management, been guilty of fraud, misfeasance or other misconduct.
- The organisation has failed to comply with any duty imposed on it by the 1992 Act in relation to its financial affairs.
- A rule of the organisation relating to its financial affairs has not been complied with.

Upon being made aware of allegations against a trade union, the usual process followed by the office is, firstly, to assess whether the information suggests that one of the above circumstances exists. If appropriate, a member of the CO's team will seek further information from the person raising the issue. The CO's team may also make enquiries of the union. If, following this, the CO does not consider there is a case to answer, no further action will be taken. Alternatively, he may appoint an inspector who will investigate in accordance with terms of reference set by the CO. At the conclusion of the process, the inspectors' report is usually published.

We received 8 allegations of financial irregularities against 7 trade unions in the reporting year. In 3 cases, the allegations were put to unions for comment, and no further action has been taken. We have allocated an inspector for one case of which the inspector's work is continuing. Enquiries into the other 4 cases are ongoing.



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# Chapter 6 – Employments Rights Act 2025 and the end of the levy

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The 2025 Act is a major piece of legislation intended to provide enhanced rights for employees, workers and trade unions. The 2025 Act's changes span such matters as sick pay, collective redundancy protections, trade union recognition and industrial action ballots of trade unions, amongst other areas.

Specifically, the 2025 Act has changed the Certification Office's work as regards:

- The information required in trade unions' annual returns;
- the CO's determination of potential breaches of trade unions' rules and of the relevant statutory provisions;
- the office's oversight of trade unions' political funds;
- the way the office is funded.

Broadly speaking, for all the above, the 2025 Act restores the position before the 1992 Act was amended by the 2016 Act. The key changes are summarised below.

## Annual Returns

Prior to the 2016 Act, trade unions were required to provide information on their membership numbers, income, expenditure, assets, liabilities and salaries and benefits paid to their senior officials. Trade unions with political funds were required to report on their total income and expenditure from their political fund. Employers' associations were, and are, required to report on all of these, apart from senior officials' salaries and benefits.

The additional reporting requirements brought in by the 2016 Act applied to reporting periods for trade unions beginning after 1 March 2017. Those changes required trade unions to provide additional information on all industrial action ballots held and industrial action taken. Trade unions with political funds were also required to itemise their political spending to show any expenditure in relation to each of the political objects listed at [section 72](#) of the 1992 Act.

Post the 2025 Act, annual returns in respect of reporting periods ending on or after 18 February 2026 do not need to include the additional information outlined above.

## Determination of potential breaches of rules and statutory provisions

The CO's additional powers deriving from the 2016 Act, allowing the CO to determine statutory breaches and to investigate issues of trade unions' non-compliance without having first received a member's complaint, came into force on 1 April 2022 and ended on 17 February 2026. These additional powers were engaged twice during that period, as was outlined in the CO's previous annual report. In circumstances where he had the power to make an enforcement order (ie where he found a breach or rule of statute) the 2016 Act also provided the CO with powers to make a financial penalty order against the trade union. The CO used this power on one occasion, and this is detailed in the Chapter 3.

The CO's powers were restored to those existing prior to the 2016 Act when the 2025 Act came into force on 18 February 2026.



## **The office's oversight of trade unions' political funds**

The 2016 Act only permitted trade unions to require new members to make contributions to their political fund where that member had expressed a willingness to contribute. The 2025 Act restores the position prior to the 2016 Act in that members joining from 18 February 2026 can be treated as having opted-in to contributing to the political fund unless and until that member submits an opt-out notice. The CO's role in relation to political funds and the effect of the 2025 Act are detailed in Chapter 4.

## **Repeal of the levy on listed organisations**

The 2016 Act required the CO to raise an annual levy from trade unions and employers' associations on his list to cover costs related to the discharge of his duties.

The levy was collected from organisations in 2023, 2024 and 2025.

The repeal of the CO's power to raise an annual the levy brought in by the 2025 Act, came into effect on 1 April 2026

This means that the levy collection in May 2025 was the final one. All organisations who were liable to pay the third and final levy have done so.

## **Certification Office's work to prepare for the 2025 Act's implementation**

The wide-ranging changes outlined above entailed considerable work for the office. This included, amongst other things:

- Liaising with the Department for Business and Trade about the details and timetable of changes;
- Providing guidance to listed organisations;
- Updating guidance and forms, especially the annual return forms which required major changes.

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# Chapter 7 – Service improvements

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## Work to improve our service for users

Over the past year, we have continued to focus on strengthening the service we provide to organisations, their members and the general public. Our work has centred on improving systems, increasing efficiency and enhancing accessibility. Key areas of progress are outlined below.

### Internal database

We continue to review and enhance our internal database, which is used to store data gathered from trade unions' and employers' associations' annual returns, as well as for case management purposes. Improvements have been implemented to ensure that new complaints are logged, allocated and resolved in a timely and efficient manner.

Alongside this, we have been working to digitise the complaints process. A new online complaints form has been developed and is scheduled to launch in summer 2026. This will streamline complaints submissions and improve the experience for users.

### Website improvement

We have continued to enhance the information available on our website including the official lists of trade unions and employers' associations. Work has been undertaken to ensure that our guidance is clear, relevant and concise, making it easier for users to find and understand the information they need.

Work is under way to align the guidance with the 2025 Act, ensuring it reflects updated legal requirements and policy intent.

### Portal for annual returns and complaints

Progress is ongoing in the development of secure online portals for both the submission of annual returns and the lodging of complaints. Once operational, these portals will deliver significant benefits to organisations on our list, as well as to trade union members, by improving access, efficiency and ease of use.

We welcome any comments or suggestions about ways we could improve our service. You can get in touch either by telephone on 0330 109 3602 or e-mail [info@certoffice.org](mailto:info@certoffice.org)





# Appendices

- Appendix 1 Certification Officer functions
- Appendix 2 Summary of statistics – trade unions, returns received during the period 1 April 2025 to 31 March 2026
- Appendix 3 Summary of statistics – employers’ associations, returns received during the period 1 April 2025 to 31 March 2026
- Appendix 4 List of trade unions at 31 March 2026
- Appendix 5 List of employers’ associations at 31 March 2026
- Appendix 6 Salary and benefits of trade union general secretaries
- Appendix 7 Superannuation schemes
- Appendix 8 Summary of statistics – political funds of trade unions

		ADDITIONS TO LIST			DELETIONS FROM LIST		LIST NO.	NO. OF LIST CH.
LIST NO.	NO. OF LIST CH.	DATE	NO. OF LIST CH.	NAME	LIST NO.	NAME	LIST NO.	NO. OF LIST CH.
413	415	12.10.76	430	BRITISH FIRE SERVICES FEDERATION	501 T		431	
		15.10.76	431	ENGINEER DIRECTOR OF THE AMALGAMATED ASSOCIATION OF SEAMEN (PAINTERS + DECKERS (LAND + MARINE))	503 T		432	
		20.10.76	432	ROYAL COLLEGE OF HONOUR	504 T		433	
			433	NEW TOWN'S CRICKET OFFICERS' ASSOCIATION	505 T		434	
		28.10.76	434	AMALGAMATED TEXTILE WORKERS UNION (WOMEN - AWA DIVISION)	506 T		435	
		"	435	WALTON SPAN ASSOCIATION	507 T		436	
		"	"	ASSOCIATION OF WIRE ADMINISTRATORS	508 T		437	
		27.10.76	436	COAL & DISTRICT TEXTILE WORKERS ASSOCIATION	509 T		438	
			437	SEAFARERS FLIGHT SIMULATION MONTHLY DANCE ASSOCIATION	510 T		439	
		28.10.76	438	WIRELESS AIRWAYS ASSOCIATION	511 T		440	
		"	439	MEDICAL DENTAL GROUP STAFF ASSOCIATION	512 T		441	
		2.11.76	440	SOULS GENERAL STAFF ASSOCIATION	513 T		442	
		11.11.76	441	ASSOCIATION OF OPTICAL REFRACTORS	514 T		443	
		25.11.76	442	LABOURERS AND COOLERS WORKERS UNION	515 T		444	
		1.12.76	443	TEXTILE MANUFACTURING TRADES FEDERATION OF SUTTON + SURROUNDING DISTRICTS	516 T		445	
		"	"	WIDENFELD + BRADFORD BINDING SOCIETY STAFF ASSOCIATION	517 T		446	
		8.12.76	444	SUTTON + DISTRICT FOUNDRY WORKERS ASSOCIATION	518 T		447	
		8.12.76	445	ASSOCIATION OF...	519 T		448	

Pages from the first list of trade unions in 1976

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# Appendix 1

## Certification Officer functions

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The CO's powers and functions are set out in the Trade Union and Labour Relations (Consolidated) Act 1992. They are summarised here, along with links to the related guidance, containing full details of the CO's statutory duties.

### **Part I, Chapter I**

Maintaining a list of trade unions and for determining the independence of trade unions.

- [Apply to have a trade union or employers' association on the public list](#)
- [Removal of a trade union or employers' association from the list](#)
- [How trade unions apply for a certificate of independence](#)

### **Part I, Chapter III**

Dealing with complaints and/or investigating where a trade union has failed to maintain an accurate register of members.

Dealing with complaints where a trade union has failed to provide a member with access to its accounting records.

Ensuring that trade unions have their accounts properly audited and submit annual returns. Investigating the financial affairs of trade unions where specific grounds are met.

Ensuring that the statutory requirements concerning the actuarial examination of members' superannuation schemes are observed.

Dealing with complaints that a trade union has failed in its duty to secure that positions in the union are not held by certain offenders

- [Complain to the Certification Officer about a trade union or employers' association](#)
- [Complain about financial irregularities in a trade union or employers' association](#)
- [BEIS Guidance: trade union register of members and membership audit certificate requirements](#)

### **Part I, Chapter IV**

Dealing with complaints by members that a trade union has failed to comply with one or more of the provisions of the Act which require a trade union to secure that its president, general secretary and members of its executive are elected to those positions in accordance with the Act.

- [Complain to the Certification Officer about a trade union or employers' association](#)

### **Part I, Chapter VI**

Ensuring by trade unions comply with the statutory procedures governing the setting up, operation and review of political funds; and for dealing with complaints about breaches of political fund rules, the conduct of political fund ballots or spend from general funds on political objects.

- [Set up a political fund for a trade union or employers' association](#)

## **Part I, Chapter VII**

Ensuring that the statutory procedures for amalgamations; transfers of engagements and change of name are complied with, and for dealing with complaints by members about the conduct of merger ballots.

- [Mergers between trade unions](#)

## **Part I, Chapter VIIA**

Dealing with complaints by members that there has been a breach, or threatened breach of the rules of a trade union relating to the appointment, election or removal of an office holder; disciplinary proceedings; ballots of members other than in respect of industrial action; or relating to the constitution or proceedings of an executive committee or decision-making meeting.

- [Complain to the Certification Officer about a trade union or employers' association](#)

## **Part II**

Maintaining a list of employers' associations; ensuring compliance with the statutory requirements concerning accounting records, annual returns, financial affairs and political funds; ensuring that the statutory procedures applying to amalgamations and transfers of engagements in respect of employers' associations are followed.

- [Mergers between employers' associations](#)

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## Appendix 2

### Summary of statistics – trade unions, returns received during the period 1 April 2025 to 31 March 2026

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The figures used in this appendix are taken from the summary sheets of the annual returns and provide a simple analysis of each union's financial affairs for the year. Individual annual returns are available on the [website](#).

The information in the table relates to returns received during the reporting period. The table includes returns from trade unions with year ending dates ranging from October 2024 to September 2025 and therefore due in this office between 1 April 2025 and 31 March 2026. Unite the Union did not submit an annual return for 2024.

#### Notes to table

- (a) The total membership reported by some trade unions includes a number of special categories (e.g. honorary or retired) who are members under the union's rules but who either pay no contribution to union funds or make a nominal payment only.
- (b) The total income and total expenditure figures are not confined to normal revenue income and expenditure. The figures cover all items which increased or decreased a union's total funds during the year. They are inclusive of recognised gains and losses, including revaluation of property and assets and other changes in the value of assets, which are not offset by an equal change in liabilities. Tax recoveries and provisions no longer required are included in total income, and tax paid is included in total expenditure.

# Summary of statistics – trade unions

Notes – see previous page

Unions with 100,000 members or more	Number of members  (a)	GROSS INCOME	GROSS EXPENDITURE	TOTAL FUNDS		GROSS ASSETS	Total liabilities  £000s
		Total income	Total expenditure	Beginning of the year	End of the year	Total assets	
		(b) £000s	(b) £000s	£000s	£000s	£000s	
<b>UNISON: The Public Service Union</b>	1,438,132	247,305	206,485	232,034	272,854	328,305	55,451
<b>Royal College of Nursing of the United Kingdom</b>	589,717	69,036	62,003	64,649	71,682	78,746	7,064
<b>GMB</b>	571,497	80,301	74,829	110,369	115,841	121,058	5,217
<b>National Education Union</b>	488,666	86,232	84,995	120,584	121,821	135,797	13,976
<b>Union of Shop Distributive and Allied Workers</b>	368,563	68,848	40,633	86,468	114,683	116,238	1,555
<b>National Association of Schoolmasters Union of Women Teachers</b>	259,079	38,520	38,065	78,032	78,487	72,735	-5,752
<b>British Medical Association</b>	194,147	187,676	171,134	214,142	230,684	312,161	81,477
<b>Communication Workers Union</b>	164,651	33,484	30,704	29,003	31,784	46,214	14,430
<b>Prospect</b>	159,377	33,122	32,104	64,183	65,201	69,577	4,376
<b>University and College Union</b>	120,296	28,965	25,215	50,988	54,738	57,952	3,214
<b>Total for above unions with 100,000 members or more</b>	4,354,125	873,489	766,167	1,050,452	1,157,775	1,338,783	181,008
<b>Total for 107 other listed unions with less than 100,000 members</b>	998,194	414,376	378,382	789,759	825,759	925,538	99,777
<b>Total for all unions</b>	5,352,319	1,287,865	1,144,549	1,840,211	1,983,534	2,264,321	280,785
<b>Total for all unions (previous year)</b>	6,720,172	1,230,003	1,287,683	1,947,072	1,888,999	2,265,560	376,560

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# Appendix 3

## Summary of statistics – employers' associations, returns received during the period 1 April 2025 to 31 March 2026

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The figures used are taken from the summary sheets of the annual returns received from employers' associations and provide a simple analysis of each association's financial affairs for the year. Individual annual returns are available on the [website](#). Where an association has functions outside the field of employment relations, the return may relate to its activities as a whole and not merely to its employment relations functions.

The information in the table relates to returns received during the reporting period. The table includes returns from employers' associations with year ending dates ranging from October 2024 to September 2025 and therefore due in this Office between 1 April 2025 and 31 March 2026.

### Notes

- (a) Income from investments includes interest on short term deposits.
- (b) Total income and gross expenditure figures are not confined to normal revenue income and expenditure. The figures include all items which increased or decreased an association's funds during the year. This includes any increases or decreases in the valuation of property and other assets. Tax recoveries and provisions no longer required are included in total income and tax paid is included in total expenditure.
- (c) Some figures may have changed from last year's report due to later information.

# Summary of statistics – employers' associations

Notes – see previous page

Employers' associations with over £2,500,000 total income	GROSS INCOME	GROSS EXPENDITURE	TOTAL FUNDS		GROSS ASSETS		
	Total income		Beginning of the year (c)	End of the year	Total assets	Total liabilities	Number of members
	(b)	(b)	£000s	£000s	£000s	£000s	
	£000s	£000s					
<b>London Councils</b>	86,075	88,050	8,611	6,636	24,457	17,821	33
<b>Improvement and Development Agency for Local Government</b>	75,977	53,078	49,629	72,528	37,661	-34,867	16
<b>National Farmers' Union</b>	63,012	50,852	122,627	134,786	172,909	38,123	72,182
<b>EEF Limited</b>	43,682	42,222	50,429	51,889	74,805	22,916	2,055
<b>Welsh Local Government Association</b>	28,681	9,685	-219	18,777	12,822	-5,955	28
<b>Building &amp; Engineering Services Association</b>	17,596	17,994	7,721	7,323	23,702	16,379	741
<b>Electrical Contractors Association</b>	16,050	12,103	75,633	79,580	86,646	7,066	2,215
<b>Society of London Theatre "SOLT"</b>	10,440	9,984	5,668	6,124	25,023	18,899	261
<b>Federation of Master Builders Ltd</b>	5,748	5,962	6,604	6,390	8,007	1,617	6,635
<b>Chemical Industries Association Limited</b>	4,399	4,261	3,076	3,214	4,277	1,063	100
<b>Universities and Colleges Employers Association</b>	4,286	2,883	2,332	3,735	4,327	592	3
<b>National Federation of Retail Newsagents</b>	4,182	4,001	10,856	11,037	14,849	3,811	8,655
<b>West Midlands Employers</b>	3,718	2,296	-3,935	-2,513	1,686	4,199	46
<b>East of England Local Government Association</b>	3,613	3,854	2,305	2,065	2,927	862	50
<b>Electrical Contractors Association of Scotland</b>	3,424	3,540	5,652	5,536	6,428	893	1,244
<b>South West Councils</b>	3,342	2,522	1,786	2,606	5,767	3,161	44
<b>Total for above Employers' Associations</b>	374,225	313,287	348,775	409,713	506,293	96,580	94,308
<b>Total for 17 other listed Employers' Associations</b>	16,437	15,965	31,315	31,790	51,670	19,881	2,629
<b>Total for all Employers' Associations</b>	390,662	329,252	380,090	441,503	557,963	116,461	96,937
<b>Total for all Employers' Associations (previous year)</b>	321,046	318,048	319,122	322,121	542,566	220,805	100,103

# Appendix 4

## List of trade unions at 31 March 2026

### Notes:

- Bold** Denotes a trade union first entered in the list during 1 April 2025 to 31 March 2026.
- \*
- (P) Denotes a trade union with a political fund resolution in force at 31 March 2026.
- (F) Denotes a federated trade union.
- (#) Denotes a branch of an American trade union.
- (S) Denotes a special register body.

### England, Wales and Scotland

- \* Accord
- \* Advance
- \* Aegis the Union
- \* Affinity
  - App Drivers and Couriers Union
- \* Artists' Union England
- \* Associated Society of Locomotive Engineers and Firemen (P)
- \* Association for Clinical Biochemistry & Laboratory Medicine, The (S)
- \* Association of Educational Psychologists
- Association of Flight Attendants (Council 07) (#)
- \* Association of Headteachers and Deputies in Scotland
- \* Association of Local Authority Chief Executives
- Association of Local Council Clerks
- \* Association of Revenue and Customs
- \* Association of School and College Leaders
  
- \* Bakers Food and Allied Workers Union (P)
- \* British Air Line Pilots Association
- \* British Association of Dental Nurses
- \* British Association of Journalists
- \* British Association of Occupational Therapists Limited (S)
- \* British Dental Association (S)
- \* British Dietetic Association (S)
- \* British Medical Association (S)
- \* British Orthoptic Society Trade Union
  
- Cabin Crew Union UK
- Care Workers Union**
- \* Chartered Society of Physiotherapy (S)
- \* Cleaners and Allied Independent Workers Union (CAIWU)
- Cleaners Union**
- \* Communication Workers Union (P)
- \* Community (P)
  - Confederation of British Surgery

Confederation of Shipbuilding and Engineering Unions (F)  
 \* Criminal Justice Workers Union  
 Currys Supply Chain Staff Association (CSCSA)

Driver and General Union

\* Educational Institute of Scotland (P) (S)  
 Employees General Union  
 Employees United  
 Empower the Workers' Union  
 Equal Justice The Union  
 Equality for Workers Union (EFWU)  
 \* Equity (Incorporating the Variety Artistes Federation)

\* FDA  
 \* Financial Services Union  
 \* Fire and Rescue Services Association  
 \* Fire Brigades Union (P)  
 \* Fire Officers Association

G4S Care and Justice Services Staff Association  
 \* GMB (P)

\* Hospital Consultants and Specialists Association

\* Independent Federation of Nursing in Scotland  
 Independent Oxfam Union  
 \* Independent Pilots Association  
 \* Independent Workers Union of Great Britain (IWGB)  
 \* Industrial Workers of the World  
 International Transport Workers Federation (F)  
 \* ISU

Leeds Building Society Colleague Association  
 Libertas Union  
 Locum Doctors Association

\* Musicians' Union (P)

\* NAPO – the Trade Union and Professional Association for Family Court and Probation Staff  
 \* National Association of Head Teachers  
 \* National Association of Racing Staff  
 \* National Association of Schoolmasters Union of Women Teachers (P)  
 \* National Crime Officers Association  
 \* National Education Union (P)  
 National Employees Union  
 \* National House Building Council Staff Association  
 \* National Society for Education in Art and Design  
 \* National Union of Journalists  
 \* National Union of Mineworkers (P)  
 National Union of Mineworkers (South Wales Area)  
 National Union of Professional Foster Carers (NUPFC)  
 \* National Union of Rail Maritime and Transport Workers (P)  
 \* Nationwide Group Staff Union  
 \* Nautilus International  
 News Union  
 North of England Zoological Society Staff Association

Palm Paper Staff Association  
 \* PDA Union  
 \* POA (P)  
 \* Prison Governors Association  
 Professional Cricketers' Association  
 Professional Footballers' Association  
 Professional Footballer' Association of Scotland  
 \* Prospect (P)  
 Psychotherapy and Counselling Union  
 \* Public and Commercial Services Union (P)  
  
 \* Retail Book Stationery and Allied Trades Employees Association  
 \* Royal College of Midwives (S)  
 \* Royal College of Nursing of the United Kingdom (S)  
 \* Royal College of Podiatry, The (S)  
 RSPB Staff Association  
 Rugby Players' Association  
  
 \* Sales Staff Association  
 Scottish Artists Union  
 \* Scottish Secondary Teachers Association  
 Security Industry Federation  
 \* SKYSHARE  
 \* Social Workers Union (SWU)  
 \* Society of Authors (S)  
 \* Society of Radiographers (P) (S)  
 \* Society of Union Employees  
 \* Solid Trade Union  
 Solidarity  
 Stage Directors U.K. Union  
  
 Trade Union for Ethnic Minority Social Workers (TUEMSW)  
 Trades Union Congress (F)  
 \* Transport Salaried Staffs Association (P)  
  
 UK Private Hire Drivers Union  
 \* Undeb Cenedlaethol Athrawon Cymru (National Association of Teachers of Wales)  
 United Medical Associate Professionals Trade Union (UMAPs TU)  
 Union of General and Volunteer Workers  
 Union of Pilots, Engineers & Cabin Crew (UPECC)  
 \* Union of Shop Distributive and Allied Workers (P)  
 Union Workers' Union  
 \* UNISON – The Public Service Union (P)  
 \* Unite the Union (P)  
 \* United Road Transport Union  
 \* United Voices of the World  
 \* University and College Union (P)  
  
 WALGAS TU  
 Warwick International Staff Association  
 Welsh Rugby Players Association  
 Women's Rugby Association, The  
 \* Workers of England Union  
**Workers Voice Union**  
 \* Writers Guild of Great Britain  
  
 Yourmate Union

# Appendix 5

## List of employers' associations at 31 March 2026

**Note:**

(F) Denotes a federated employers' association.

### England Wales and Scotland

Association of Circus Proprietors of Great Britain

British Amusement Catering Trades Association

British Footwear Association

Building Engineering Services Association

Chemical Industries Association Ltd

Confederation of Paper Industries Ltd

East Midlands Councils

East of England Local Government Association

EEF Limited (F)

Electrical Contractors' Association

Electrical Contractors' Association of Scotland

Employers in Voluntary Housing Limited

Engineering Construction Industry Association

Federation of Master Builders

Improvement and Development Agency (F)

Leather Producers' Association

London Councils

National Farmers Union

National Federation of Retail Newsagents

National Trainers Federation

North East Regional Employers' Organisation for Local Authorities

North Western Local Authorities Employers' Organisation

Print Scotland

Producers Alliance for Cinema and Television

Refractory Users Federation

Scottish and Northern Ireland Plumbing Employers' Federation

Scottish Association of Master Bakers

Scottish Decorators' Federation

Society of London Theatre 'SOLT', The

South East Employers

South West Councils

UK Theatre Association  
Universities and Colleges Employers' Association

Welsh Local Government Association  
West Midlands Employers

Yorkshire and Humber (Local Authorities) Employers' Association

# Appendix 6

## Salary and benefits of trade union general secretaries

	<b>Title</b>	<b>Salary £</b>	<b>Benefits £</b>	<b>Notes</b>
Accord	General Secretary	160,306	6,120	a
Advance	General Secretary	16,528	774	
Aegis the Union	General Secretary	70,286	17,066	a
Affinity	General Secretary	144,052	22,321	b
App Drivers and Couriers Union	General Secretary	12,833	1,683	
Associated Society of Locomotive Engineers and Firemen	General Secretary	133,551	26,938	
Association for Clinical Biochemistry & Laboratory Medicine, The	General Secretary	92,963	5,716	
Association of Educational Psychologists	General Secretary	83,163	9,942	
Association of Headteachers and Deputes in Scotland	General Secretary	92,462	26,738	
Association of School and College Leaders	General Secretary	175,503	16,721	c
Bakers, Food and Allied Workers' Union	General Secretary	55,032	20,852	a
British Air Line Pilots Association	General Secretary	129,072	17,757	
British Association of Dental Nurses	General Secretary	47,921	2,754	
British Association of Journalists	General Secretary	29,181	876	
British Medical Association	General Secretary	103,612	0	
Cabin Crew Union UK	General Secretary	1,150	0	
Chartered Society of Physiotherapy, The	Chief Executive	160,915	30,245	
Communication Workers Union	General Secretary	115,055	18,134	
Community	General Secretary	134,442	23,753	a
Confederation of Shipbuilding and Engineering Unions	General Secretary	109,449	33,985	a
Criminal Justice Workers Union	General Secretary	2,500	0	
Currys Trade Union-CTU	General Secretary	33,962	6,157	c
Driver and General Union	General Secretary	6,591	0	
Educational Institute of Scotland	General Secretary	132,002	29,299	
Empower The Workers' Union	General Secretary	30,000	0	
Equality For Workers Union (EFWU)	General Secretary	50,940	2,513	
Equity (Incorporating the Variety Artistes' Federation)	General Secretary	115,391	30,964	

	<b>Title</b>	<b>Salary £</b>	<b>Benefits £</b>	<b>Notes</b>
FDA	General Secretary	129,410	36,303	
Financial Services Union	General Secretary	€156,267	€ 52,263	a
Fire and Rescue Services Association	Chief Executive Officer	45,542	3,960	
Fire Brigades Union	General Secretary	94,889	32,183	a
Fire Officers' Association	Chief Executive	47,080	1,829	
G4S Care and Justice Services Staff Association	General Secretary	30,315	2,364	
GMB	General Secretary	121,000	31,000	a
Hospital Consultants and Specialists Association	General Secretary	51,500	5,270	a, c
Independent Federation of Nursing in Scotland	General Secretary	25,150	566	c
Independent Pilots Association	General Secretary	36,251	6,597	
Independent Workers Union of Great Britain (IWGB)	General Secretary	32,989	4,289	
International Transport Workers Federation	General Secretary	235,000	44,000	
ISU	General Secretary	64,449	1321	
Locum Doctors' Association	Chairperson	0	300	d
Musicians' Union	General Secretary	118,770	19,125	
NAPO - The Trade Union and Professional Association for Family Court and Probation Staff	General Secretary	103,921	16,292	
National Association of Head Teachers	General Secretary	182,422	39,120	a
National Association of Racing Staff	Chief Executive	83,071	4,132	
National Association of Schoolmasters Union of Women Teachers	General Secretary	134,586	30,814	
National Crime Officers Association	General Secretary	45,448	4,544	
National Education Union	General Secretary	136,902	11,598	a
National Society for Education in Art and Design	General Secretary	49,246	1,281	
National Union of Journalists	General Secretary	163,468	11,993	a
National Union of Mineworkers	Secretary	45,423	7,553	
National Union of Mineworkers (South Wales Area)	General Secretary	33,098	993	
National Union of Professional Foster Carers (NUPFC)	General Secretary	0	25,676	e
National Union of Rail, Maritime and Transport Workers	General Secretary	96,838	30,501	
Nationwide Group Staff Union	General Secretary	95,004	20,731	a
Nautilus International	General Secretary	109,783	28,031	a
News Union	General Secretary	98,229	9,675	

	<b>Title</b>	<b>Salary £</b>	<b>Benefits £</b>	<b>Notes</b>
PDA Union	General Secretary	0	0	f
POA	General Secretary	91,847	33,216	
Professional Cricketers Association	General Secretary	194,719	32,820	c
Professional Footballers' Association	General Secretary	649,000	76,000	
Professional Footballers Association Scotland	General Secretary	81,265	2,438	
Prospect	General Secretary	141,000	25,000	a
Retail Book Stationery and Allied Trades Employees Association	President	41,538	21,242	a
Royal College of Midwives	General Secretary	149,413	38,997	
Royal College of Nursing of the United Kingdom	General Secretary	215,269	12,469	c, g
Royal College of Podiatry, The	General Secretary	113,815	9,105	
RSPB Staff Association, The	Chair	1200	0	
Rugby Players Association, The	General Secretary	106,168	14,942	a
Scottish Artists Union	President	14,234	0	
Scottish Secondary Teachers Association	General Secretary	112,779	20,300	
Security Industry Federation	General Secretary	2,472	0	
Social Workers Union, The	General Secretary	86,163	2,642	
Society of Authors, The	General Secretary	97,038	10,562	c
Society of Radiographers	Chief Executive Officer	135,315	20,922	h
Solidarity	General Secretary	8,826	1,300	
Stage Directors U.K. Union	General Secretary	19,463	0	
Trades Union Congress	General Secretary	117,607	21,386	
Transport Salaried Staffs Association	General Secretary	103,522	20,187	a
UK Private Hire Drivers Union	General Secretary	14,800	0	
Undeb Cenedlaethol Athrawon Cymru (The National Association of the Teachers of Wales)	General Secretary	58,684	5,464	
Union of Shop Distributive and Allied Workers	General Secretary	134,593	42,738	a
Union Workers' Union	General Secretary	8,996	686	
UNISON: The Public Service Union	General Secretary	126,673	54,574	a, i
United Road Transport Union	General Secretary	91,645	84,080	a
United Voices of the World	General Secretary	35,650	882	
University and College Union	General Secretary	142,687	20,343	
WALGAS TU	General Secretary	0	3,570	a
Workers of England Union	General Secretary	30,000	713	
Writers Guild of Great Britain	General Secretary	74,312	6,660	

**Notes:**

- (a) Benefits also includes car or motorbike allowance
- (b) Stand down payment of £400
- (c) Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
- (d) Honorarium
- (e) Invoiced services and honorarium to founder as per Union's rules
- (f) General Secretary did not accept the Honorarium of £5000
- (g) The current General Secretary & Chief Executive was paid £69,140 in respect of her trade union responsibilities. This represents 67.41% of her gross salary of £102,569 for the period 29 May to 31 December 2024. RCN has paid the employer's National Insurance contribution of £9,109 and a pension contribution of £5,531 attributable to the trade union activities. The current General Secretary & Chief Executive was not paid any other benefit. The former General Secretary & Chief Executive was paid £75,969 in respect of her trade union responsibilities. This represents 67.41% of her gross salary of £112,700 for the period 1 January to 29 May 2024. RCN has paid the employer's National Insurance contribution of £10,061 and a pension contribution of £6,938 attributable to the trade union activities. The former General Secretary & Chief Executive was not paid any other benefit.
- (h) The Chief Executive Officer of the union was paid £135,315 in respect of salary. Employer National Insurance contributions of £18,487 and pension contributions of £20,922 were also paid. 50% of these costs were recharged to the College of Radiographers.
- (i) Salary sacrifice of £13,176

# Appendix 7

## Superannuation schemes

Any superannuation scheme maintained by a trade union or employers' association which covers its members must be examined periodically by a qualified actuary with a copy of the actuarial report sent to the CO. The CO is aware of 8 such schemes in existence. Four of these require periodical valuation whilst, for the other 4, the Union has applied for exemption from periodical examination under section 41(1)(b) of the 1992 Act.

Details are set out in the tables below.

<b>Schemes requiring periodical valuation</b>		
<b>Union/scheme</b>	<b>Report due</b>	<b>Last report received</b>
Unite the Union – BASSA Members' Superannuation Fund	31/12/27	29/12/2021
RMT – Orphan Fund	31/12/27	29/12/2021
GMB – BMS Section Members' Superannuation Fund	31/12/27	29/12/2021
Unite the Union – AEEU Section Superannuation Scheme	31/12/28	31/12/2022

<b>Schemes exempt under section 41(1)(b) from the requirement for periodical valuation</b>		
<b>Union/scheme</b>	<b>Date exemption was granted</b>	<b>Last confirmed in existence</b>
Unite the Union – Plate Preparers Superannuation Fund	22/01/2001	09/01/2018
Unite the Union – MSF Section Craft Members (formerly known as Sheet Metal Workers) Superannuation Fund	29/04/2009	09/01/2018
Unite the Union – TGWU Section Members Superannuation Fund	30/06/1976	09/01/2018
Unite the Union – Litho Printers Superannuation Fund	16/12/2020	31/12/2020

# Appendix 8: political funds of trade unions

	Number of members contributing to the political fund	Number of members not contributing to the political fund	Political Fund (a)			
			Income £	Expenditure £	Fund at beginning of year £	Fund at end of year £
<b>Associated Society of Locomotive Engineers and Firemen</b>	16,790	8,416	354,107	327,938	625,676	651,845
<b>Bakers, Food and Allied Workers' Union</b>	13,034	1,611	26,653	26,675	20,134	20,112
<b>Communication Workers Union</b>	112,205	52,446	1,204,320	1,957,390	2,894,128	2,141,058
<b>Community</b>	18,827	24,768	242,000	362,000	195,000	75,000
<b>Educational Institute of Scotland</b>	28,109	30,226	171,452	36,622	3,337,496	3,472,326
<b>Fire Brigades Union</b>	24,863	8,854	266,841	323,357	893,692	837,176
<b>GMB</b>	345,095	226,402	1,526,000	2,624,000	1,565,000	467,000
<b>Musicians' Union</b>	15,467	20,412	68,000	164,000	147,000	51,000
<b>National Association of Schoolmasters Union of Women Teachers</b>	127,585	131,494	93,382	86,904	752,143	758,621
<b>National Education Union</b>	205,531	283,135	482,122	419,682	959,934	1,022,374
<b>National Union of Mineworkers</b>	82	114	5,363	8,533	15,457	12,287
<b>National Union of Rail, Maritime and Transport Workers</b>	70,262	10,259	219,000	433,000	307,000	93,000
<b>POA</b>	25,328	11,387	44,336	66,955	2,695	-19,924
<b>Prospect</b>	60,313	99,064	37,000	64,000	637,000	610,000
<b>Society of Radiographers</b>	21,094	12,251	49,175	78,862	253,719	224,032
<b>Transport Salaried Staffs Association</b>	9,905	7,330	84,090	38,936	271,437	316,591
<b>Union of Shop Distributive and Allied Workers</b>	292,790	75,773	1,511,000	2,688,000	1,460,000	283,000
<b>UNISON: The Public Service Union</b>	1,212,373	225,759	7,033,000	8,949,000	20,254,000	18,338,000
<b>University and College Union</b>	60,234	60,062	145,549	139,750	26,687	32,486
<b>Total for the 19 unions with political funds which reported in the period</b>	<b>2,659,887</b>	<b>1,289,763</b>	<b>13,563,390</b>	<b>18,795,604</b>	<b>34,618,198</b>	<b>29,385,984</b>
<b>Total for the 20 unions with political funds which reported in the previous period</b>	<b>2,797,822</b>	<b>1,326,949</b>	<b>14,345,497</b>	<b>11,746,137</b>	<b>33,216,776</b>	<b>35,816,136</b>

Notes: The information in the table is derived from annual returns received during 2025-2026.



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