Certification Office

for Trade Unions
& Employers'
Associations

Explanatory note from the Certification Officer

Allegations concerning the financial affairs of the Trades Union Congress (TUC) were submitted to my office on 6 June 2025.

In accordance with my statutory responsibilities, I conducted initial enquiries to establish whether the circumstances set out in section 37B(2) of the Trade Union and Labour Relations (Consolidation) Act 1992 appeared to exist; and, therefore whether the appointment of an inspector would be justified.

Having considered the information provided during those enquiries, including material supplied by the TUC, and the absence of further clarification from the whistleblower, I have concluded that the statutory thresholds for appointing an inspector are not met. I therefore do not intend to take further action in relation to these allegations.

I am grateful to the TUC for its cooperation throughout the course of these enquiries.

For the avoidance of any doubt, this outcome is published to confirm that the allegations investigated were not of any fraudulent or unlawful purpose, or that those responsible concerned with the management had been guilty of fraud, misfeasance or other misconduct. The focus of these allegations comprised concerns about compliance with internal financial governance requirements only.

Finally, for full transparency purposes, the closing letter sent to the TUC outlining the outcome of my enquiries is reproduced below.

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Kate Bell
Assistant General Secretary
By email only to: KBell@TUC.ORG.UK

19 February 2026

Dear Ms Bell

Allegations of financial irregularities – Trades Union Congress

I am writing to inform you that I have now concluded my enquiries into the allegations of financial irregularities which were submitted to the Certification Officer (CO) on 6 June 2025. I have discussed my findings with the CO, and he has decided not to appoint an inspector to investigate matters further. He has, however, asked me to share some observations with you.

As I informed the General Secretary in my letter of 22 July 2025, under the Trade Union and Labour Relations (Consolidation) Act 1992, the CO has powers to appoint an inspector to investigate the financial affairs of a trade union in certain circumstances. Namely, pursuant to section 37B(2) of the 1992 Act, the CO may use these powers if he believes there are circumstances suggesting:

> a. that the financial affairs of the trade union are being or have been conducted for a fraudulent or unlawful purpose;
>
> b. that persons concerned with the management of those financial affairs have, in connection with that management, been guilty of fraud, misfeasance or other misconduct;
>
> c. that the trade union has failed to comply with any duty imposed on it by this Act in relation to its financial affairs; or,
>
> d. that a rule of the union relating to its financial affairs has not been complied with.

The purpose of my enquiries has been to establish whether any of those circumstances appear to have occurred, and if so, what steps the CO might wish to take.

The allegations received by the CO were: misuse of the TUC's expenses policy; the making of unauthorised pay rises to members of the senior management team; breaches of the TUC's finance policy; and, the application of funds in the furtherance of political objects without having a valid political resolution in place. The TUC was notified of these allegations, first in my letter of 22 July 2025 and in subsequent letters, seeking further information from the TUC.

Outcome of initial enquiries

The CO aims to use his powers proportionately, considering whether the impact and cost of appointing an inspector would exceed the benefits that an inspection might bring to the Union and its members.

Following my initial enquiries, the CO has decided that the circumstances permitting the appointment of an inspector do not exist. In reaching this view, the CO has taken into account the information provided by the TUC and the fact that the CO has been unable to contact the whistleblower again beyond an initial telephone call to seek further clarification on their submission.

The purpose of the CO's initial enquiries was to establish whether it appeared to him that there were circumstances suggesting that any of the matters set out in sections 37B(2)(a)–(d) of the 1992 Act may have occurred. Having considered the information presently available, it does not appear to the CO that those statutory thresholds are met, and therefore no further enquiries are warranted at this stage. The CO's approach is to ensure that the use of his investigatory powers remains proportionate and directed only to matters where there is reason to do so. Further, he notes the TUC's acknowledgement that aspects of its governance processes require improvement and its commitment to addressing these, particularly the importance of sustaining that commitment to reduce the risk of similar concerns arising in the future.

Thank you for your cooperation throughout my enquiries, I am grateful to you. If you would like to discuss the contents of this letter, please feel free to contact me.

For transparency purposes, the CO intends to publish this letter on his website. If the TUC wishes to provide any comments for the CO to consider ahead of publication, it should do so within 10 working days of the date of this letter.

Yours sincerely

Certification Office