Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Trade Union Congress
Year ended:	31st December 2025
List no:	1180T
Head or Main Office address:	Congress House
	23/28 Great Russell Street
	London
Postcode	WC1B 3LS
Website address (if available)	https://www.tuc.org.uk/
Has the address changed during the year to which the return relates?	Yes [ ] No [X] ('X' in appropriate box)
General Secretary:	Paul Nowak
Telephone Number:	020 7636 4030
Contact name for queries regarding the completion of this return	Basil Skeete
Telephone Number:	020 7467 1278
E-mail:	financeoffice@tuc.org.uk

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

returns@certoffice.org

Contents

Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	**Totals**
	47				47
Total	47				A 47

Number of members at end of year contributing to the General Fund	47
Number of members included in totals box 'A' above for whom no home or authorised address is held:	

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union? Yes [ ] No [X]

If yes, state the name of that other union:

b. A federation of trade unions? Yes [X] No [ ]

If yes, state the number of affiliated unions: 47

and names: See Appendix 1

TUC Members at 31 December 2025

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

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Joanne Cairns	EC Member - 10/09/25
Sarah Carpenter	EC Member - 10/09/25
Mike Clancy	EC Member - 10/09/25
Eddie Dempsey	EC Member - 10/09/25
Maria Exall	EC Member - 10/09/25
Sue Ferns	EC Member - 10/09/25
Steve Gillan	President & EC Member - 10/09/25
Jo Grady	EC Member - 10/09/25
Sharon Graham	EC Member - 10/09/25
Fran Heathcote	EC Member - 10/09/25
Peter Hughes	EC Member - 10/09/25
Daniel Kebede	EC Member - 10/09/25
Christina McAnea	EC Member - 10/09/25
Gloria Mills	EC Member - 10/09/25
Ged Nichols	EC Member - 10/09/25
Dave Penman	EC Member - 10/09/25
Barbara Plant	EC Member - 10/09/25
Gary Smith	EC Member - 10/09/25
Liz Snape	EC Member - 10/09/25
Claire Sullivan	EC Member - 10/09/25
Joanne Thomas	EC Member - 10/09/25
Dave Ward	EC Member - 10/09/25
Simon Weller	EC Member - 10/09/25
Paul Whiteman	EC Member - 10/09/25
Matt Wrack	EC Member - 10/09/25
Paul Nowak	General Secretary & EC Member

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		16,140
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		16,140
Investment income (as at page 12)		2,400
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	730	
Total of other income (as at page 4)		730
Total income		19,270
Interfund Transfers IN		-270
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		46,708
Federation and other bodies (specify)		
ITUC		1,042
ETUC		700
TUAC		101
Total expenditure Federation and other bodies		1,843
Taxation		218
Total expenditure		48,769
Interfund Transfers OUT		
Surplus (deficit) for year		-29,499
Amount of general fund at beginning of year		63,808
Amount of general fund at end of year		34,039

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Sales and Publications	486
Donations and grants received	244
Total other sources	**730**
Total of all other income	**730**

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

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

(See notes 21 and 23)

Fund 2			Fund Account
Name:	Development Fund	£	£
Income			
	From members		1,500
	Investment income (as at page 12)		
	Other income (specify)		
	Donations and grants received		267
	Total other income as specified		267
	Total Income		1,767
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		1,727
	Total Expenditure		1,727
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		40
	Amount of fund at beginning of year		7,932
	Amount of fund at the end of year (as Balance Sheet)		7,972
	Number of members contributing at end of year		

Fund 3			Fund Account
Name:	Restricted Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		1
	Other income (specify)		
	Sales and Publications		6
	Donations and grants received		2,616
	Total other income as specified		2,622
	Total Income		2,623
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		2,494
	Total Expenditure		2,494
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		129
	Amount of fund at beginning of year		69
	Amount of fund at the end of year (as Balance Sheet)		198
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4			Fund Account
Name:	Relocation Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		270
	Total Expenditure		270
	Interfund Transfers OUT		-270
	Surplus (Deficit) for the year		-270
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 5			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 6			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 7			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 8			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 9			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)		£	£
Political fund account 1 **To be completed by trade unions which maintain their own political fund**			
Income Members contributions and levies			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total income			
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A (as at page i)			
Expenditure B (as at page ii)			
Expenditure C (as at page iii)			
Expenditure D (as at page iv)			
Expenditure E (as at page v)			
Expenditure F (as at page vi)			
Non-political expenditure (as at page vii)			
Total expenditure			
Surplus (deficit) for year			
Amount of political fund at beginning of year			
Amount of political fund at the end of year (as Balance Sheet)			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund			

Political fund account 2 **To be completed by trade unions which act as components of a central trade union**			
Income Contributions and levies collected from members on behalf of central political fund			
Funds received back from central political fund			
Other income (specify)			
Total other income as specified			
Total income			
Expenditure			
Expenditure under section 82 of the Trade Union and Labour Relations			
(Consolidation) Act 1992 (specify)			
Administration expenses in connection with political objects(specify)			
Non-political expenditure			
Total expenditure			
Surplus (deficit) for year			
Amount held on behalf of trade union political fund at beginning of year			
Amount remitted to central political			
Amount held on behalf of central political fund at end of year			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

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

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

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

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

Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

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

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
		Total	

Political fund account expenditure (d)

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

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

Expenditure on the maintaince of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

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

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

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

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

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to pursuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
Total expenditure	

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

(c) the total amount of all other money expended	£
Total expenditure	
Total of all expenditures	

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		15,062
Salaries and Wages included in above	11,311	
Auditors' fees		92
Legal and Professional fees		934
Occupancy costs		2,862
Stationery, printing, postage, telephone, etc.		221
Expenses of Executive Committee (Head Office)		
Expenses of conferences		492
Other administrative expenses (specify)		
Repairs and Renewals		531
Travel and Meetings		449
Other Outgoings		
Depreciation		395
VAT Recovered		-74
Grants and donations		526
Projects and Campaigns		1,509
Finance Adjustment - pension schemes		196
Loss on disposal of fixed assets		63
Loss on disposal of investments		-438
Changes in FV of Inv and Inv Property		761
Deferred tax on Changes in FV of Inv & Inv Property		44
Change in FV of freehold property		1,578
Outgoings on land and buildings (specify)		
Pension scheme actuarial loss		25,848
Other outgoings (specify)		
Trade Union education		145
Bad Debt provision		3
	Total	51,199
Charged to:	General Fund (Page 3)	46,708
	Development Fund	1,727
	Restricted Fund	2,494
	Relocation Fund	270
	Total	51,199

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	£
Paul Nowak - General Secretary	121,602	17,210	18,240	Car	2,456	160,030
				Conference Allowance	522	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		2,105
Dividends (gross) from:		
Equities (e.g. shares)		222
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		74
Other investment income (specify)		
		2,401

Total investment income	2,401
Credited to:	
General Fund (Page 3)	2,400
Development Fund	
Restricted Fund	1
Relocation Fund	
Political Fund	
Total Investment Funds	2,401

Balance sheet as at 31 December 2025

(see notes 49 to 52)

Previous Year		£	£
33,488	Fixed Assets (at page 14)		30,504
	Investments (as per analysis on page 15)		
9,597	Quoted (Market value £ (8,185,000)		8,185
6	Unquoted		6
	Total Investments		8,191
	Other Assets		
	Loans to other trade unions		
2,585	Sundry debtors		2,782
3,812	Cash at bank and in hand		4,008
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
26,044	Pension Asset		
	Total of other assets		6,790
	Total assets		45,485
63,808	General fund (page 3)		34,039
7,932	Development Fund		7,972
69	Restricted Fund		198
	Relocation Fund		
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£1,055	Tax payable		571
£808	Sundry creditors		1,009
£914	Accrued expenses		718
£656	Provisions		644
£290	Deferred tax		334
	Total liabilities		3,276
	Total assets		45,485

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold £	Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year	19,310		3,427	49	13,360	36,146
Additions			141			141
Disposals			-157			-157
Revaluation/Transfers	-1,578				-1,092	-2,670
At end of year	17,732		3,411	49	12,268	33,460
Accumulated Depreciation						
At start of year			2,631	24		2,655
Charges for year			383	12		395
Disposals			-94			-94
Revaluation/Transfers						
At end of year			2,920	36		2,956
Net book value at end of year	17,732		491	13	12,268	30,504
Net book value at end of previous year	19,310		793	25	13,360	33,488

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted	Equities (e.g. Shares)		
	UK Quoted	2,729	
	International Quoted	5,456	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	8,185	
	Market Value of Quoted Investment	8,185,000	
Unquoted	Equities		
	Unity Trust shares	1	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Union Energy Limited		
	MSI Brussels	5	
	Total unquoted (as Balance Sheet)	6	
	Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes [ ] No [ ]

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
TUC Superannuation Society Limited	IP10896R

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

Yes [X] No [ ]

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	17,640		17,640
From Investments	2,401		2,401
Other Income (including increases by revaluation of assets)	3,619		3,619
Total Income	23,660		23,660
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	53,260		53,260
Funds at beginning of year (including reserves)	71,809		71,809
Funds at end of year (including reserves)	42,209		42,209

Assets

	Fixed Assets	30,504
	Investment Assets	8,191
	Other Assets	6,790
	Total Assets	45,485
Liabilities	**Total Liabilities**	3,276
Net Assets (Total Assets less Total Liabilities)		42,209

Summary sheet

(see notes 62 to 73)

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

Assets	
Fixed Assets	
Investment Assets	
Other Assets	
Total Assets	
Liabilities — **Total Liabilities**	
Net Assets (Total Assets less Total Liabilities)	

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

(see notes 74 to 80)

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

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 2

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 3

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

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

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

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

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

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

(see note 81)

***Categories of Nature of Trade Dispute**

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

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

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

D: matters of discipline;

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

F: facilities for officials of trade unions;

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

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

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

Industrial Action 1

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

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

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ______ to ______

3. Number of days of industrial action: ______

4. Nature of industrial action. ______

Industrial Action 5

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ______ to ______

3. Number of days of industrial action: ______

4. Nature of industrial action. ______

Industrial Action 6

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ______ to ______

3. Number of days of industrial action: ______

4. Nature of industrial action. ______

Industrial Action 7

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ______ to ______

3. Number of days of industrial action: ______

4. Nature of industrial action. ______

Industrial Action 8

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

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: ______ to ______

3. Number of days of industrial action: ______

4. Nature of industrial action. ______

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

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

See Appendix 2

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

a Basis of accounts

The accounts have been prepared under the historical cost basis of accounting and in accordance with applicable Accounting Standards, including Financial Reporting Standard 102 (FRS 102), 'the Financial Reporting Standard in the UK and Republic of Ireland'. These financial statements are presented in pounds sterling (GBP), as this is the currency in which the majority of the TUC's transactions are denominated. They comprise the financial statements of the TUC for the year ended 31 December 2025 and are presented to the nearest pound.

b Going concern

The General Council have reviewed the TUC's financial performance and reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The impact of the imminent Congress House relocation has been recognised where appropriate. The General Council have, at the time of approving the financial statements, a reasonable expectation that the TUC has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

c Affiliation fee Income

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

d Property rental and service charges

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

e Investment income

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

f Donations and fees income

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

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

g Tangible fixed assets and depreciation

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

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

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

1. ACCOUNTING POLICIES (CONTINUED)

h Freehold property

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

i Investment property

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

j Operating leases

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

k Investments

Investments held as fixed assets are stated at market value.

l Pension

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

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

m Critical accounting assumptions and adjustments

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed below. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

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

Investments

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

Provisions for liabilities

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

1. ACCOUNTING POLICIES (CONTINUED)

Defined benefit pension scheme

The cost of defined benefit pension plans are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long-term nature of these plans, such estimates are subject to significant uncertainty. After taking appropriate professional advice, management determines the appropriate discount rate at the end of each reporting period. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, consideration is given to the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits are to be paid and that have terms to maturity approximating the terms of the related pension liability. Details of the assumptions used in the calculation of the value of the defined benefit pension scheme can be found in note 15.

Valuation of property

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

2. STAFF COSTS

	2025	2024
	£'000	£'000
Salaries and national insurance	11,311	11,103
Pension contributions	1,401	1,501
Welfare and training	760	486
Termination costs	1,462	513
Additional banked leave liability	78	22
Advertising and recruitment	50	66
	15,062	**13,691**

Termination payments of £1,268k were made (2024: £513k). Of the total, £nil was still outstanding for payment at 31st December 2025.

AVERAGE STAFF NUMBERS

	2025	2024
	Number	Number
Total staff employed	181	189

KEY MANAGEMENT PERSONNEL

Key management personnel are made up of the General Secretary, Assistant General Secretary, and Senior Management Team. Compensation consists of salary and benefits including employer pension contributions.

	2025	2024
	£'000	£'000
Key management personnel compensation	1,163	1,038
	1,163	**1,038**

TRADES UNION CONGRESS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

3. PROPERTY CHARGES

	2025 £'000	2024 £'000
Rent and rates	1,144	1,144
Heating and lighting	337	522
Cleaning	92	128
Insurance	135	138
Building repairs and renewals	329	375
External functions	825	763
Expenditure from dilapidations fund	-	465
	2,862	**3,535**

4. OFFICE EXPENSES

	2025 £'000	2024 £'000
Communications	126	68
Stationery and printed materials	95	43
Renewals and repairs to office equipment	531	624
Audit fees	92	60
Bank charges	8	8
Legal costs	128	84
Finance	173	142
Consultancy fees	625	415
Provision for doubtful debts	3	-
	1,781	**1,444**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. PROJECT AND CAMPAIGN EXPENSES

	2025	2024
	£'000	£'000
Printing and publicity	62	73
Media and supporters work	177	119
Projects and campaigns	39	66
Conferences	118	117
Training and development	57	32
Consultancy fees	1,056	1,154
	1,509	**1,561**

6. INTERNATIONAL AFFILIATION FEES

	2025	2024
	£'000	£'000
ITUC	1,041	1,003
ETUC	700	788
TUAC	101	100
	1,842	**1,891**

7. GRANTS AND DONATIONS

	2025	2024
	£'000	£'000
Sundry	41	18
Tolpuddle Martyrs Memorial Trust	485	
	526	**18**

8. TAXATION

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

	2025	2024
	£'000	£000
Under/(Over) provision in prior years	-	62
Provision for the year	218	339
	218	**401**

DEFERRED TAX LIABILITY	2025	2024
	£'000	£'000
1 January 2025	290	2,357
Increase in deferred tax on changes in fair value of investment property and investments	44	(804)
Decrease in deferred tax on other comprehensive income	-	(1,263)
31 December 2025	**334**	**290**

8. TAXATION (CONTINUED)

RECONCILIATION OF TAX CHARGE

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

	2025		2024	
	Total	Tax at 25%	Total	Tax at 25%
	£'000	£'000	£'000	£'000
Income	23,660	-	24,055	-
Foreign exchange (loss)	-	-	(4)	-
Gain on disposal of investments	438	-	165	-
Changes in fair value of investments	331	-	177	-
Profit/(loss) on sale of fixed assets	(63)	-	(143)	-
(Loss) from changes in fair value of investment property	(1,092)	-	(3,654)	-
(Loss) from changes in fair value of freehold property	(1,578)	-	(5,496)	-
Pension scheme actuarial gain /(loss)	(26,044)	-	6,065	-
Other finance adjustments – pension schemes	-	-	(181)	-
Total income and gains	**(4,348)**	-	**20,984**	-
Non-member activities and investment income chargeable to corporation tax				
Income from property	801	200	1,090	273
Income from investments	290	73	106	26
Chargeable /gains	352	88	252	63
Allowable expenditure:				
Investment manager fees	(88)	(22)	-	-
Gift aid	(485)	(121)	(84)	(21)
Income tax	-		-	(2)
Total chargeable to corporation tax	**870**	**218**	**1,364**	**339**
(Deficit) from TUC membership activities outside the scope of corporation tax	(1,930)	-	(1,577)	-
Unrealised (losses) on investments not subject to corporation tax	(1,092)	-	(3,477)	-
Unrealised (losses) on revalued property not subject to corporation tax	(1,578)	-	(5,496)	-
Actuarial gain / (loss) not subject to corporation tax	(26,044)	-	6,065	-
Total comprehensive (deficit) before corporation tax	**(29,774)**	218	**(3,121)**	339
Current tax	218	-	(401)	-
Deferred tax	(44)	-	2,067	-
Total comprehensive (expense)	**(29,600)**	**218**	**(1,455)**	**339**

9. FIXED ASSETS

	Investment property	Land & Buildings	Leasehold improvements	Furniture, Fittings & Equipment	Motor Vehicles	Total
COST OR VALUATION						
1 January 2025	13,360	19,310	-	3,427	49	36,146
Additions	-	-	-	141	-	141
Disposals	-	-	-	(157)	-	(157)
Revaluations	(1,092)	(1,578)	-	-	-	(2,670)
31 December 2025	**12,268**	**17,732**	**-**	**3,411**	**49**	**33,460**
DEPRECIATION						
1 January 2025	-	-	-	(2,631)	(24)	(2,655)
Disposal	-	-	-	94	-	94
Charge for year	-	-	-	(383)	(12)	(395)
31 December 2025	**-**	**-**	**-**	**(2,920)**	**(36)**	**(2,956)**
NET BOOK VALUE						
31 December 2025	**12,268**	**17,732**	**-**	**491**	**13**	**30,504**
31 December 2024	13,360	19,310	-	793	25	33,488

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

A valuation of Congress House was undertaken at 31 December 2025 by Farebrother. The basis of the valuation was market value as defined by the RICS Valuation – Professional Global Standards 2022. The investment property element has been valued subject to the current lease terms in place and the freehold property element has been valued assuming full vacant possession.

10. INVESTMENTS

	Market value brought forward at 01.01.2025	Purchases	Sales	Change in market value	Market value carried forward at 31.12.2025
	£'000	£'000	£'000	£'000	£'000
Quoted					
UK Quoted	4,324	1,241	(3,179)	343	**2,729**
International Quoted	5,273	3,427	(3,670)	426	**5,456**
	9,597	**4,668**	**(6,849)**	**769**	**8,185**
UK Unquoted					
Unity Trust shares	1	-	-	-	**1**
Union Energy Limited	-	-	-	-	**-**
MSI Brussels	5	-	-	-	**5**
	6	**-**	**-**	**-**	**6**
	9,603	**4,668**	**(6,849)**	**769**	**8,191**

The change in market value seen above is made up of £438k of gains on disposal of investments (2024: £165k) and £331k, of change in fair value of investments (2024: £177k) and £nil of gains on foreign exchange (2024: £nil).

	2025	2024
	£'000	£'000
Historical cost		
Unquoted	6	6
Quoted	6,800	8,543
	6,806	**8,549**

11. DEBTORS & PREPAYMENTS

	2025	2024
	£'000	£'000
Trade debtors	327	654
Other debtors	1,241	983
Prepayments and accrued income	1,203	937
	2,771	**2,574**

12. CREDITORS & ACCRUED EXPENSES

	2025	2024
	£'000	£'000
Trade creditors	589	405
Taxation and social security	571	1,055
Other creditors	420	403
Accruals and deferred income	718	914
	2,298	**2,777**

13. PROVISION FOR LIABILITIES AND CHARGES

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

	2025	2024
	£'000	£'000
1 January 2025	656	663
Utilised in year	**(90)**	(30)
Additional provision charged to staff costs	78	23
31 December 2025	**644**	**656**

14. COMMITMENTS AND CONTRACTED INCOME - OPERATING LEASES

Operating leases are payable for office equipment and office space receivable for property rentals

	2025	2024
	£'000	£'000
Payable during the year	**188**	**211**
Future minimum lease payments due:		
Within one year	**136**	153
Between two and five years	**224**	340
After five years	**49**	85
	409	**578**

	2025	2024
	£'000	£'000
Receivable during the year	**792**	**1,087**
Future minimum lease payments receivable:		
Within one year	**557**	783
Between two and five years	**269**	795
After five years	**-**	-
	826	**1,578**

The amounts receivable are a reflection of the current lease agreements, but as a consequence of the decision to sell Congress House, the amounts receivable more than one year from the balance sheet date are more uncertain as lease renegotiations may need to be entered into.

15. PENSION COSTS

The Trades Union Congress operates one defined benefit scheme in the UK which offers both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service. Employer contributions to the scheme for the year beginning 1 January 2026 are expected to be £1.43m. The most recent formal actuarial valuation of the Scheme was as at 31 August 2022.

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

		At 31.12.2025	At 31.12.2024
Rate of increase in salaries		4.00%	4.20%
Rate of increase in pensions in payment			
- RPI, capped at 2.5% per annum		2.00%	2.20%
- RPI, capped at 5.0% per annum		2.90%	3.10%
- RPI, 3% per annum minimum and 5.0% per annum maximum		3.60%	3.60%
Discount rate		5.60%	5.50%
RPI Inflation assumption		3.00%	3.20%
CPI Inflation assumption		2.70%	2.80%
Revaluation in deferment*		3.00%	3.00%
Assumed life expectancies on retirement at age 65 are:			
Retiring today	Males	86.30	87.3
	Females	88.90	89.5
Retiring in 20 years time	Males	88.10	89.2
	Females	90.40	91.0

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

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

The amounts recognised in the balance sheet are as follows:	2025 £'000	2024 £'000
Present value of scheme liabilities	(79,946)	(86,864)
Fair value of scheme assets	119,485	112,908
Adjustment in respect of asset ceiling and irrecoverable surplus	(39,539)	-
Pension asset	**-**	**26,044**

	2025 £'000	2024 £'000
Reconciliation of opening and closing balances of the present value of the scheme liabilities		
Liabilities at beginning of year	(86,864)	(97,775)
Current service cost	(971)	(1,508)
Interest cost	(4,677)	(4,343)
Contributions by scheme participants	(566)	(560)
Actuarial loss/(gain)	8,919	14,230
(Loss) on plan introductions and changes	-	(582)
Benefits paid	4,213	3,674
Liabilities at end of year	**(79,946)**	**(86,864)**

15. PENSION COSTS (CONTINUED)

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

	2025	2024
	£'000	£'000
Fair value of scheme assets at beginning of year	112,908	117,935
Interest income on scheme assets	6,131	5,259
Return on assets, excluding interest income	3,318	(8,165)
Scheme administrative costs	(637)	(547)
Contributions by employers	1,412	1,540
Contributions by plan participants	566	560
Benefits paid	(4,213)	(3,674)
Fair value of scheme assets at end of year	**119,485**	**112,908**

The assets in the scheme were:

	Value At 31.12.2025	Value At 31.12.2024
	£'000	£'000
Equities	14,279	11,464
Bonds	10,049	10,183
Equity linked bonds	49,924	52,015
Cash	3,899	2,080
Other	41,334	37,166
Fair value of plan assets	**119,485**	**112,908**

Amount recognised in other comprehensive income

Actuarial (gain)/loss	(8,919)	(14,230)
Return on assets, excluding interest income	(3,318)	8,165
Adjustment for restriction on the asset recognised	38,085	-
(Credit)/charge to other comprehensive income	**25,848**	**(6,065)**

The fair value of the scheme assets exceeded the present value of future obligations at 31st December 2025 by £39.5m. Under FRS 102, a defined benefit pension asset should be recognised only to the extent the entity is able to recover the surplus. During 2025, TUC has considered the recoverability of the surplus through reduced contributions and refunds in future. As recovery is uncertain, TUC does not feel the pension asset meets the recognition criteria set out in FRS 102 and an adjustment has been made to remove the scheme surplus.

Amounts recognised in profit and loss

Service cost including current and past service costs and settlements	971	1,508
Administrative cost	637	547
Net interest expense	-	582
Net interest on the net defined benefit liability	-	(916)
	1,608	**1,721**
Employer contributions	(1,412)	(1,540)
Net pension cost	**196**	**181**

16. CAPITAL COMMITMENTS

The TUC had contracted commitments at 31 December 2025 for future capital projects totalling £nil (2024: £nil)

17. RELATED PARTIES

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

	2025	2024
	£	£
TUC Educational Trust		
Owed to TUC		
Opening balance	680,288	483,792
Payments to TUC	-	-
Net costs paid through TUC	303,952	196,496
Closing balance	**984,240**	**680,288**
Tolpuddle Martyrs Memorial Trust		
Owed to TUC		
Opening balance	217,659	254,571
Payments to TUC	(217,659)	(254,571)
Net costs paid through TUC	194,247	217,659
Closing balance	**194,247**	**217,659**
TUC Aid		
Owed to TUC		
Opening balance	40,056	23,272
Payments to TUC	(40,056)	-
Net costs paid through TUC	33,935	16,783
Closing balance	**33,935**	**40,056**

During the year the general secretary held a position as a non-executive director in Unity Trust Bank

Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

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

General Secretary's Signature:		Asst General Secretary's Signature:	
			(or other official whose position should be stated)
Name:	Paul Nowak	Name:	Kate Bell
Date:	29 May 2026	Date:	29 May 2026

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	✓	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	✓	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	✓	No	
Has the audtor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes - Appendix 3	✓	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes - Appendix 4	✓	No	
A member statement is: (see Note 80)	Enclosed		To follow	✓
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	✓	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	✓	No	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

   a. kept proper accounting records with respect to its transactions and its assets and liabilities; and

   b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE

TRADES UNION CONGRESS

Opinion

We have audited the financial statements of Trades Union Congress for the year ended 31 December 2025 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of Trades Union Congress's affairs as at 31 December 2025 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The officers are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception.

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

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

Responsibilities of officers

As explained more fully in the statement of officers' responsibility set out on page 1, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

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

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

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the union's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the union for fraud. The laws and regulations we considered in this context for the UK operations were health and safety legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the officers and other management and inspection of regulatory and legal correspondence, if any.

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

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

Use of our report

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, or for the opinion we have formed.

Crowe U.K. LLP

Crowe U.K. LLP

Statutory Auditor

London

1 June 2026

Auditor's report (continued)

See attahced report

Signature(s) of auditor or auditors:	Crowe U.K. LLP	
Name(s):	Crowe U.K. LLP	
Profession(s) or Calling(s):	Chartred Accountants	
Address(es):	55 Ludgate Hill	
	London	
Postcode	EC4M 7JW	
Date	01-Jun-26	
Contact name for inquiries and telephone number:	Daniel Haines	0207 842 7269

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

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

Yes /No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

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

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

(a) set out below the assurer's reasons for stating that

(b) provide a description of the information or explanation requested or required which has not been obtained

(c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act

(d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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

Yes

If "No" Please explain below:

Signature	
Name	Paul Nowak
Office held	General Secretary
Date	29-May-26