

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

# Annual Report

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**2023–24**



Jonathan Reynolds MP  
Secretary of State for Business and Trade  
Old Admiralty Building  
Admiralty Place  
London  
SW1A 2DY

Clare Chapman  
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 2023 to 31 March 2024.

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# Review of the year

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We are beginning to see an increase in our operational work so that we are returning to a level closer to our normal workload before the disruption caused by the Covid 19 pandemic. In particular, we are receiving a higher number of applications for new trade unions to be included in the list of trade unions. We have added 6 new trade unions to the list during the year. There has also been an increase in complaints from union members although only 3 of those proceeded to a hearing, with 2 decisions being published during the year and 1 being published following the year end.

We have continued to encourage members and their unions to engage in informal resolution as an alternative to the formal decision based service we offer. Whilst we recognise that this isn't right for everyone we are beginning to see some positive outcomes where both the union and the member engage positively in the process. We know of 1 case where this has resolved the complaint without the need for a hearing and are aware of 4 cases where the parties were engaging in some form of informal resolution as at 31 March 2024.

I reflected in my last Annual Report on the steps we had taken to ensure that only those complaints where there was a reasonable prospect of success would proceed to a hearing. We have continued to develop this process and we are aware that some complainants feel that we may be closing their complaints too early. We will keep this, and all aspects of our complaints process, under review to ensure that it remains fit for purpose. My powers of investigation are limited to potential breaches of statute and do not include breaches of union rules. Therefore, in general, the union member must be able to present their case to me, even at an early stage, with some evidence to support their complaint. Even at an early stage, however, we have found that unions may be open to informal resolution, and so this remains an option even if I cannot accept the complaint.

It is also worth noting here that I have not yet had cause to use my powers of investigation which were introduced following the implementation of the [Trade Union Act 2016](#).

## Website

We have undertaken significant work on our website. This has built on the user research completed in the previous year and has been designed to ensure that our users, unions, their members, and the public can find information quickly and easily. We would be very grateful for any feedback on the new website which remains on the GOV.UK platform.

## Levy

We completed our first levy collection during the year. I am happy that most unions and employers' associations paid on time and there was no need for us to undertake any debt collection. 1 trade union told us that the levy was one of the reasons that it was ceasing operations and this union has now been removed from the list. We encourage any organisation which is having difficulties paying the levy to contact us so that we can consider arrangements for paying in instalments. We have also calculated, and begun to collect, the levy for the period of this report. We will continue to monitor our costs over the coming year to ensure that we remain as cost efficient as possible. Full details can be found in Chapter 4.

## Achieving Gold Investors in People

I'm exceptionally proud of everyone in our team for achieving Gold IIP – it recognises how well we all work together and our commitment to providing a good service. During the period leading up to the assessment we had implemented the new legislation, adapted to remote

working and moved most of our services to digital or on-line platforms. Every member of the team has taken responsibility for exploring new ideas on all aspects of our work. IIP Gold recognises a highly empowered workforce, supportive management and an embedded commitment to developing and valuing individuals. Gold is a fantastic achievement for a very small organisation such as ours. We will build on our success by continuing to develop together and deliver improvements for our customers and stakeholders.

## Costs

The net cost of the office was £561,521. Acas provided additional funding of £165,810 out of its innovation fund towards user research for the development of our website and upgrading our internal database. As this has been funded by Acas it was not included in the calculations for the levy.

It is estimated that the costs of services such as IT equipment, its maintenance, HR and other support services provided by Acas was £65,053.

My salary as Certification Officer was £142,125 which is taxed under PAYE. This is pensionable with an employer's contribution to my pension of £43,064.

We will continue to seek opportunities to reduce costs in the future to avoid unnecessary increases in the levy.

## Trade Union Act 2016

The Trade Union Act 2016 ("the 2016 Act") has provided me, since April 2022, with enhanced investigatory and enforcement powers and the power to impose a levy on the organisations on my lists to contribute to the funding of my office. Following the General Election, the new Government has indicated that it will repeal the 2016 Act. At the time of writing, no further details have been provided. Once further information is available, including a timetable for the repeal, my team and I will be providing appropriate guidance to trade unions, employers' associations and their members.

## Looking forward

Over the next year we have committed to begin a review of annual returns, including the submission arrangements. Our aim is to enable organisations to submit their annual return through a secure portal. We will also keep all of our operational work under review taking into account feedback from unions and their members.

On a practical point, by the time this report is published we will have moved offices. We already have in place arrangements for hybrid working and we think it unlikely that the move will have any impact on our work.

Finally, we have welcomed Michael Kidd as our Chief Executive and Assistant Certification Officer. Michael brings significant experience of working in unions and will use this to help us develop our services. At the end of the year we also said goodbye to Shanta Halai who has worked with us as an Operations Manager for a number of years. We wish her well for the future.



A handwritten signature in black ink that reads "Sarah Bedwell". The signature is written in a cursive style and is positioned above a horizontal line.

Sarah Bedwell  
Certification Officer  
2 October 2024

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# Overview of 2023-24

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## Trade union finances

Total funds up 21% from £1.61 billion to £1.96 billion

Total value of political funds up 10% from £30 million to £33 million

## Trade union membership

Up by 1.82% – from 5.4 million to 5.5 million

## Casework

9 complaints from trade union members formally determined

5 withdrawn

2 upheld and 2 dismissed

1 enforcement order made

## Lists of trade unions and employers' associations

6 trade unions added to the list, 2 removed

2 employers' associations removed from the list

Unite the Union's annual return was not received during the period and, therefore, the union's figures could not be included.

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# Chapter 1 – Lists of trade unions and employers’ associations

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I am required by the Trade Union and Labour Relations (Consolidation) Act 1992 (“the 1992 Act”) to keep a list of trade unions and a list of employers’ associations.

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

Trade unions must be wholly or mainly comprised of ‘workers’ and must show that they represent those workers collectively with an employer. A ‘worker’ is defined by the 1992 Act as someone working or seeking to work under a contract of employment. Therefore it excludes people who might be termed ‘self-employed’ or ‘sole traders’.

Employers’ associations need to be wholly or mainly comprised of employers and must show that they conduct negotiations with workers or trade unions on those employers’ behalf.

Federated trade unions, such as the Trades Union Congress, need to be wholly or mainly comprised of trade unions who meet the definition under section 1 of the 1992 Act. Federated trade unions may represent workers collectively with employers (or with employers’ associations). Alternatively, they may ‘regulate relations’ between their members, such as by intervening in disputes between those members.

## Completion of the review of the lists

Last year I reported that our review of the lists of trade unions and employers’ associations was completed. It is important that only those organisations which meet the definitions are subject to the levy and my wider powers brought in the by [Trade Union Act 2016](#).

## Listing applications

I made decisions on 7 applications from organisations seeking to be added to the list of trade unions. Enquires into 2 further applications were ongoing on March 2024.

We have updated our guidance for making a listing application, to help organisations understand what information they need 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 can help avoid organisations paying the fee (which is non-refundable) where their application is unlikely to be accepted.

Following the changes we have made to our process we were pleased to receive the following positive feedback:

*“I cannot thank you enough!! Please pass on my regards to your entire team...”*

## Trade unions added to the list

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

Name	Date added	Membership criteria/ representation
Stage Directors U.K. Union	17 April 2023	Represents the interests of directors in the theatre industry
National Employees Union	9 May 2023	Represents workers in all industries
The Women's Rugby Association	11 May 2023	Represents rugby players
Security Industry Federation	19 May 2023	Represents workers in the UK security industry
Empower the Workers' Union	26 June 2023	Represents workers in all industries
Union of Pilots, Engineers & Cabin Crew (UPECC)	20 October 2023	Represents workers in the aviation industry

I rejected an application from International Alliance of App-Based Transport Workers ("IAATW") to be added to the list of trade unions ([CO/L/1/23-24](#)). IAATW is a federated organisation with affiliate trade unions based mainly in countries outside of the UK. My decision was made having considered whether IAATW was comprised wholly or mainly of "constituent or affiliated organisations" which are themselves comprised wholly or mainly of "workers" as defined by the 1992 Act.

## Trade unions removed from the list

2 trade unions were removed this year. 1 no longer met the definition of a trade union and 1 ceased to exist.

2 employers' associations were removed this year as they no longer met the definition of an employers' association.

## Changes to the lists

The official lists	At 31 March 2023	At 31 March 2024
Total number of trade unions	124	128
Total number of employers' associations	38	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 1.

## **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 (CAC).

No applications for a certification of independence were received this year.

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



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# Chapter 2 – Annual returns

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## Annual returns

All trade unions and employers' associations are required to submit an annual return to me every year. The return contains information about the organisation's membership, income and expenditure, industrial action ballots held, and industrial action taken. All returns are available on my [website](#).

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 to me can result in prosecution.

As stated in the previous chapter, there are 128 trade unions on my list. However, not all of these trade unions' returns were due between 1 April 2023 and 31 March 2024. This is because the due date for annual returns does not always fall within the reporting year for my annual report. Notably, trade unions newly listed will generally have longer to provide their first return.

By 31 March 2024, 119 out of 121 trade union returns due had been received. I will continue to seek full compliance with the statutory requirements and will work with those organisations who consistently submit late returns to help improve their compliance.

Unite the Union's annual returns for 2021 and 2022 have not yet been submitted. The union has kept me informed of the reasons which I have accepted as valid.

All returns are now completed and submitted digitally.

## 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 me, 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 me. The union is also required to send a copy of this statement to me.

## Industrial action and ballots

28 unions reported on ballots and industrial action. Of these, 18 reported both ballots being held and action being taken, 9 reported only ballots and 1 reported only taking industrial action.

I have no powers to investigate trade unions over the information reported to me about industrial action and ballots other than to publish the information as part of the union's annual return to me. However, failure to provide industrial action and political spend information required in the annual return could result in me awarding a financial penalty against the organisation or prosecution.

## 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 assists my team in monitoring whether trade unions comply with the statutory requirement that no-one holds such a position for more than 5 years without being re-elected.

We introduced this addition to the annual return because the changes brought in by the Trade Union Act 2016 mean that I can now consider a potential breach without having first received a complaint from a member of that organisation or another eligible party. This has made early identification of potential breaches more important than ever. Our early engagement with organisations allows them to bring themselves back into compliance without the need for formal action, a benefit to both trade unions and their members.

My team will contact unions that fail to provide this information in their return. No issues arose from this that required me to take formal action.

## Information from the annual returns

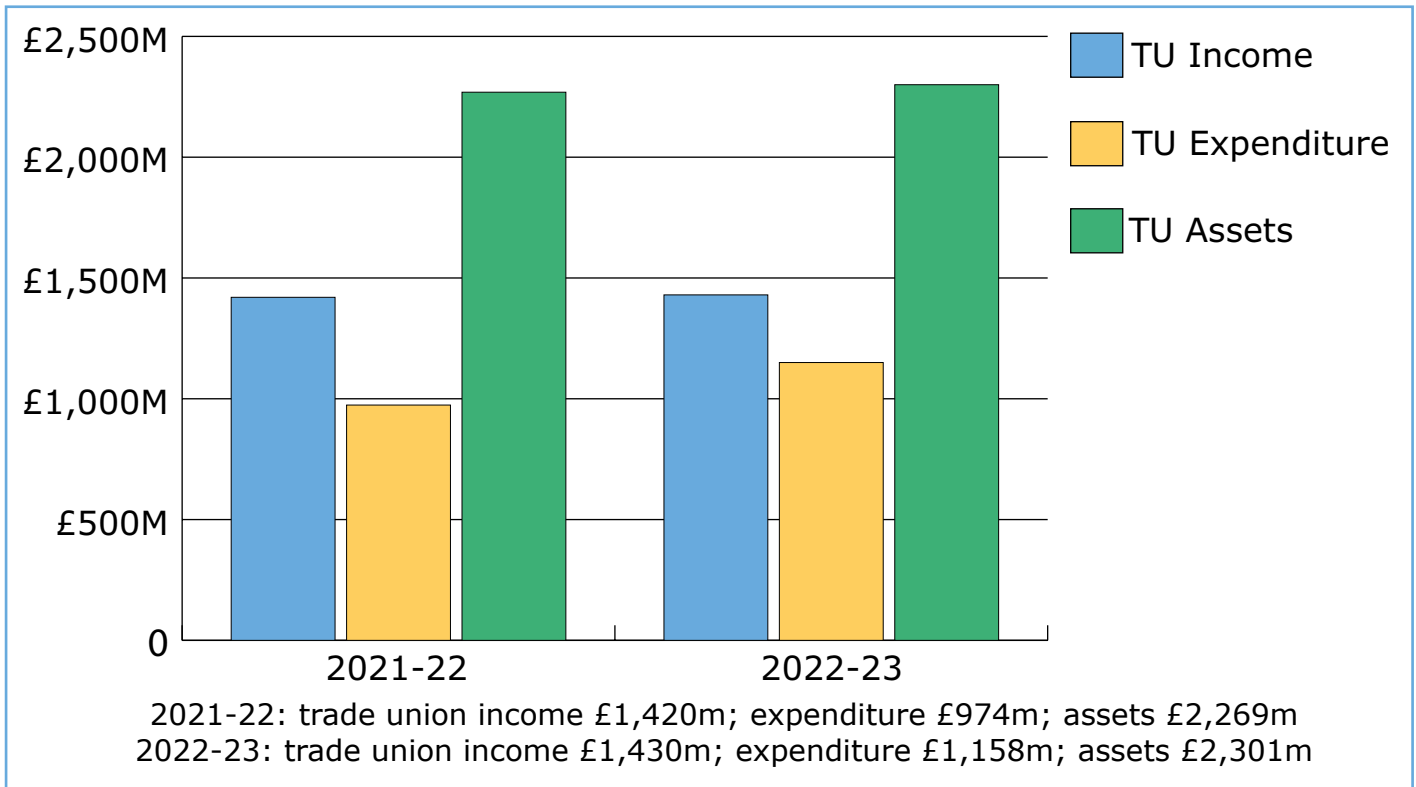
**Figure 1 - Distribution of trade union membership 2021-22**

Number of Members	Number of Unions	Membership
Under 100	6	272
100-499	19	4,921
500-999	15	11,175
1,000-2,499	14	19,427
2,500-4,999	14	46,675
5,000-9,999	12	84,893
10,000-14,999	5	63,651
15,000-24,999	10	199,352
25,000-49,999	10	394,087
50,000-99,999	3	204,463
100,000-249,999	5	827,958
250,000 and over	6	3,636,801
<b>Total</b>	<b>119</b>	<b>5,493,720</b>

The total union membership of 5,493,720 is an increase of 140,338 members from last year's reported membership of 5,353,382.

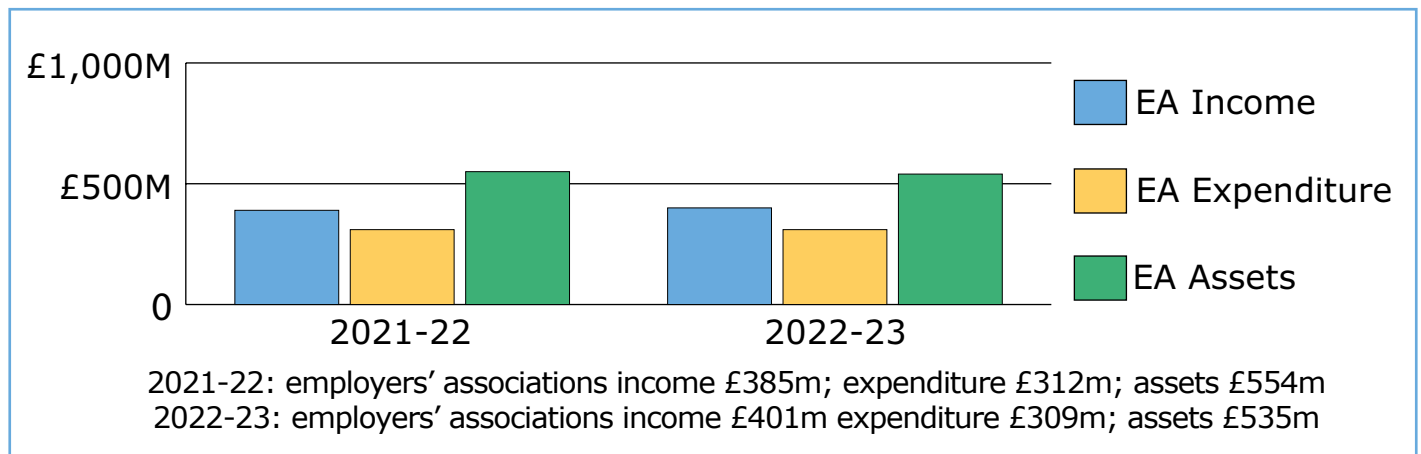
The total membership figure for the previous year and this year does not include Unite the Union. Unite the Union's last reported membership figure was 1,246,429.

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



The total funds of trade unions were £1,956 million compared to £1,615 million the previous year, an increase of 21%. Appendix 3 provides detail of the income, expenditure, and assets of trade unions.

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



The total funds of employers' associations is £381 million compared to £291 million the previous year, an increase of 23.62%. Appendix 5 provides detail of the income, expenditure, and assets of employers' associations.

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

<b>Salary paid to general secretary</b>	<b>No: of unions</b>	<b>% of trade unions</b>
No salary	32	26.89
No salary but in receipt of benefits	4	3.36
up to £30,000	11	9.24
£30,001 to £60,000	18	15.13
£60,001 to £100,000	21	17.65
Over £100,000	33	27.73

Appendix 4 provides detailed information on the salary and benefit payments paid by unions to their general secretary.

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# Chapter 3 – Operational work summary

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## Complaints from members

Trade union members can bring a complaint to me 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.

My team makes an initial assessment of complaints from members to decide whether it is a complaint I can accept. In particular, my team seeks assurance that the complaint:

- Has been made within the statutory time limits
- Is about a type of rule or statutory provision I can deal with and that
- It could be reasonably argued that the rule or statutory provision was breached in the manner described

Being assured that complaints are arguable and well evidenced reduces the time and effort that union members, and unions, invest in preparing a case that has no reasonable prospect of success. If I do not accept a complaint for formal determination, a member of my team will write to the member setting out the reasons. This can be appealed to the Employment Appeal Tribunal in the same way as any of my formal decisions.

If I accept a complaint, my team will make enquiries with the parties. I will give reasons for all of my decisions in writing. If I agree that the union has breached its rules, or the law, I may make an enforcement order and, where necessary, I will also consider whether to impose a financial penalty. Further details of my powers are at Appendix 8.

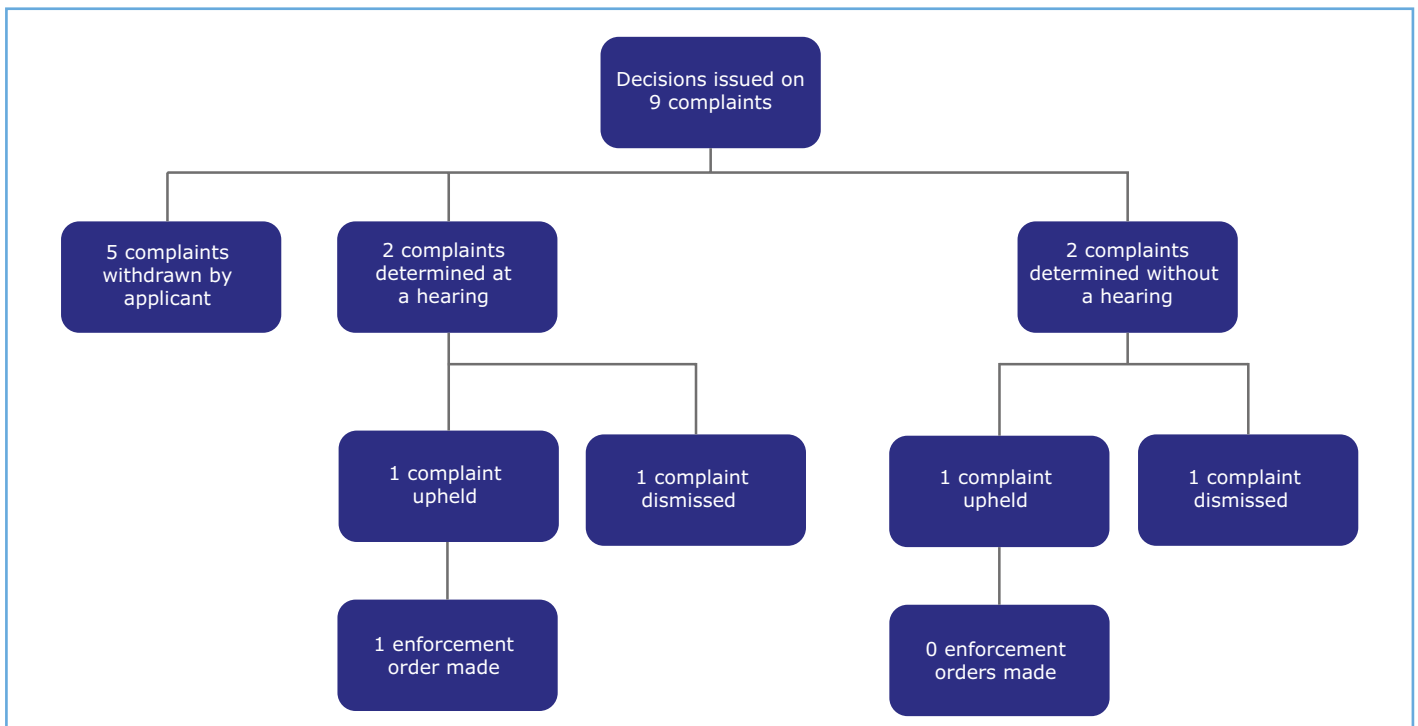
At the point of receiving a complaint, my team will explore with applicants and the union the potential of resolving issues directly between the parties. In many cases, resolution outside of my formal process can provide a better outcome for both members and trade unions.

Feedback from applicants on our handling of complaints has generally been favourable as the following comments illustrate:

*"Thanks for your time and professionalism.."*

*"Thank you for your helpful clarification of some of the legalese..."*

**Figure 5 – Summary of decisions issued**



As shown above, of the 9 complaints subject to formal decisions, 5 complaints were withdrawn by the applicant. 2 hearings were held at which 1 complaint was upheld and an enforcement order made and 1 complaint was dismissed. 2 complaints were determined without a hearing, of these, 1 complaint was conceded by the union and 1 complaint was dismissed.

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

We also dealt with a further 45 complaints which were not subject to formal decisions. Of these, 2 were withdrawn by the applicant prior to being copied to the trade union, 1 of these was because the applicant had resolved the matter with the union. The office closed 8 complaints either because my team had established they fell outside of my powers, the applicant was unable to provide some evidence of the alleged breach or the applicant failed to engage in the process. 35 complaints were under consideration as of 31 March 2024.

### **Complaints – informal resolution**

We encourage parties to seek informal resolution of complaints with the union where this is possible. We are aware of 1 complaint that was resolved this way during the reporting year. The complaint concerned rules around the appointment of a workplace representative. Amongst the 35 complaints under consideration as of 31 March 2024, there were 4 cases where the parties were attempting to resolve the issue informally between them.

### **Cases of interest**

#### **Simpson v Unite the Union [\(D/1/23-24\)](#)**

This decision relates to Mr Simpson's application that the union breached its rules relating to its disciplinary process. My original determination was made on 18 February 2021 [\(D/23-25/20-21\)](#). Mr Simpson appealed to the Employment Appeal Tribunal, resulting in one matter being remitted back to me. In particular, the judge directed me to focus on the question of whether the Chair of the Union's Finance and General Purposes Committee's involvement in the earlier stages of the disciplinary process demonstrated a real risk of, or gave rise to, an appearance of bias by way of predetermination.

Following my consideration of written submissions from the parties, I did not uphold the complaint. Mr Simpson has appealed this decision.

### **Sartin v UNISON ([D/2/23-24](#))**

Mr Sartin's complaint, under section 30(2) of the 1992 Act was that the Union had failed to comply with his request to access to the union's accounting records relating to paid facility time for NEC members.

Following a hearing, I upheld the complaint and made an enforcement order that the Union provide Mr Sartin access to the relevant records. In reaching my decision I considered the issue of whether the release of the unredacted records to Mr Sartin breached the relevant NEC members' reasonable expectations of privacy under the United Kingdom General Data Protection Regulation. I did not consider that a financial penalty order was appropriate in this case.

### **Dent v National Education Union ([D/5/23-24](#))**

Mr Dent made 1 complaint of a breach of a union rule relating to the Union's National Executive Committee's election. Mr Dent's complaint was about promotional material for one of the candidates, that included quotes by a Joint General Secretary of the Union, the General Secretary Elect and a former President. Following a hearing, I did not uphold the complaint.

## **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.

We received 7 complaints from members regarding alleged breaches of statutory elections in this reporting period. 6 complaints were closed during the reporting period. 1 complaint was under consideration as of 31 March 2024.

## **Political funds**

Any trade union wishing to spend money on political objects, for example campaigning for a political party, must establish a separate political fund for this. The decision to adopt a political fund must be endorsed by a ballot of all members. A ballot must then be held every 10 years to ensure that the membership wishes to retain the fund.

21 trade unions have political fund resolutions in force. These are identified in Appendix 6.

5 trade unions with political funds held ballots during the reporting year in which the members voted to retain the political fund. These were Unite the Union, Musicians' Union, USDAW, GMB and Community. 7 unions are due to hold ballots in the next reporting year.

Members can choose whether to contribute to a political fund. Members who joined before 1 March 2018 would have been automatically opted in to making payments but may choose to opt out. Members who joined from 1 March 2018 only pay into the fund if they have opted in.

Trade union members can complain to me 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. I received 1 complaint from a member regarding their union's political spending. This was still under consideration as of 31 March 2024.

I approved changes to 1 trade union's political fund rules. My focus in such cases is to ensure that the political fund rules are clear and continue to reflect the statutory provisions.

## **Complaints: power to act without an application from a member**

The [Trade Union Act 2016](#), incorporated into the 1992 Act allows me to investigate and consider whether an organisation has breached its statutory responsibilities set out in the Trade Union and Labour Relations (Consolidation) Act 1992, without having first received a

complaint from a member of that organisation or another eligible party. My [guidance](#) sets out the criteria used to determine whether to use these powers and the likely procedure I would follow when doing so.

The powers apply to a number of statutory provisions. These include the requirements about political spending by trade unions, merger ballots and the election requirements for a trade union's general secretary, president and executive members.

I did not receive information from any source that I considered provided sufficient grounds to engage these powers.

## Financial irregularities

The 1992 Act allows me to investigate the financial affairs of trade unions and employers' associations, with the exception of federated employers' associations and trade unions, and organisations that have been in existence for less than 12 months. I have powers to appoint an inspector to investigate an organisation's financial affairs and to publish my findings. I can take action only where it appears to me 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.

I received allegations of financial irregularities against 3 trade unions. In each case, the allegations were put to unions for comment. I did not consider that any of the above grounds existed to require further action in 1 case. Enquiries into the other 2 cases are ongoing.

## Governance issues

Apart from the areas of my statutory powers which are outlined in this report, I have no power to intervene in the management of a trade union or employers' association. Each organisation is responsible for its own governance arrangements with the democratic input of their members in line with their rules or other governing document.

During the reporting year we worked with 2 trade unions who approached us for advice with issues related to their general governance.

We are always happy to work with trade unions and employers' associations in relation to their governance. This may take the form of providing broad-based guidance in line with my statutory powers, or signposting them to other organisations that may be able to help them on specific issues.

My team and I also recognise the benefits of open dialogue with the organisations on my lists. Being notified in advance of any problems gives us the best chance of guiding organisations on how to avoid potential breaches. I therefore encourage organisations to contact my office at the earliest possible opportunity.



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# Chapter 4 – Trade Union Act 2016: the levy

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## Background

As reported in last year's annual report, my additional powers provided in the [Trade Union Act 2016](#) came into force on 1 April 2022. These changes included the requirement for trade unions and employers' associations to pay a levy to fund the costs of some of my functions.

## The levy

Last year was the first year for collecting the levy. Payment was received from all of the trade unions and employers' associations that were liable to pay the levy. Where an organisation had difficulties paying the levy in one instalment, my team worked with them to arrange a payment plan. As referred to in my review of the year, the introduction of the levy was cited by 1 trade union as a reason for ceasing operations and this union has now been removed from the list.

In order to help organisations prepare for the second levy period, we wrote out in November 2023 informing them of their likely levy payment based on estimates of the likely end of year costs for my office less the excluded costs in the Regulations.

The levy covers relevant expenses of the Certification Office. In addition to the net cost of the office, the levy includes expenses of £65,053 incurred by Acas in providing accommodation, equipment, and other facilities to me. Together with Acas we have agreed a new process for identifying the costs of the services they provide to my team which has reduced the overall cost of my office.

The total costs which need to be funded through the levy this year were £607,444. This is slightly lower than the previous year as there was a staff vacancy for part of the year. We have begun to collect this and I am grateful to those organisations who have already made payment. Details of the amounts levied, how these amounts were determined, and the thresholds for eligibility, are provided in Appendix 9.

My other costs, which organisations were not required to cover through the levy, were £13,300 in legal costs and £165,810 funding received from Acas' Innovation fund for work on my website and internal database.

Organisations can raise any further questions about the levy by contacting my office by e-mail at [info@certoffice.org](mailto:info@certoffice.org) or by telephone on 0330 109 3602.

[Guidance](#) on implementing and administering the levy is available on the website.

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# Chapter 5 – Service improvements and cost savings

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## Work to improve our service for users

One of my key objectives is for my office to become a modern, open and effective regulator. Over the last year, my team has carried out significant work to achieve this and to improve the service we provide to organisations, their members and the general public. We have reached out to organisations we work with, and other professional bodies, to understand their needs and to incorporate their suggestions. Below are some of the examples of work that my office has carried out.

### Website improvement

As reported last year, we worked with an external company to gather insights into users' experience of finding information on our website. This year my team used some of these insights to conduct a major piece of work to redesign the website and its content. This involved working with an external content strategy and design company. Users will now be able to find all information held by me for each of our listed organisations in one place. So, for example, by looking up a given organisation, users will be able to see their annual returns, their rules, other key information held by me and any decisions issued relating to that organisation.

At the end of the reporting period we had also reviewed and updated a majority of the guidance on my powers taking into account user needs and reflecting our current offices practices. We will be updating the remaining guidance soon. My guidance is available on the [website](#).

We welcome any comments about our website and the guidance. You can get in touch either by telephone on 0330 109 3602 or e-mail [info@certoffice.org](mailto:info@certoffice.org)

### Internal database

In my last report I reported on our significant work on building a new internal database for storing data collected from trade unions and employers' associations' annual returns as well as for case management.

We have now started populating the new database with the aim to use it for most of our work by the end of the current reporting year.

### Cost savings

The work on the website and the database totaling £165,810 was funded from Acas's innovation fund so was exempt from the levy calculations. This is part of our ongoing work to identify cost savings in delivering our services to our users.

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# Appendices

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Appendix 1	List of trade unions at 31 March 2024
Appendix 2	List of employers' associations at 31 March 2024
Appendix 3	Summary of statistics – Trade unions, returns received during the period 1 April 2023 to 31 March 2024
Appendix 4	Salary and benefits of trade union general secretaries
Appendix 5	Summary of statistics – Employers' associations, returns received during the period 1 April 2023 to 31 March 2024
Appendix 6	Summary of statistics – Political funds of trade unions
Appendix 7	Superannuation schemes
Appendix 8	Certification Officer functions
Appendix 9	Determination of the levy for the second levy period

# Appendix 1

## List of trade unions at 31 March 2024

### Notes:

- Bold** Denotes a trade union first entered in the list during 1 April 2023 to 31 March 2024.
- \*
- (P) Denotes a trade union with a political fund resolution in force at 31 March 2024.
- (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
- \* Aircrew Officers Association Europe
- 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)
- Balfour Beatty Group Staff Association
- Boots Pharmacists' Association (BPA)
- \* 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
- \* Chartered Society of Physiotherapy (S)
- \* Cleaners and Allied Independent Workers Union (CAIWU)
- \* 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 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
- \* Leek United Building Society Staff Association
- 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)
- 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
- \* Writers Guild of Great Britain

# Appendix 2

## List of employers' associations at 31 March 2024

**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



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# Appendix 3

## Summary of statistics – Trade unions, returns received during the period 1 April 2023 to 31 March 2024

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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 2022 to September 2023 and therefore due in this office between 1 April 2023 and 31 March 2024. Unite the Union's annual return was not received during the period and, therefore, the union's figures could not be included.

### 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) Investment income is shown net of certain items such as outgoings on property held as an investment, but not, for most unions, net of tax paid on that income.
- (c) 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
		From members £000s	From investments (b) £000s	Other income (c) £000s		Total income (c) £000s	Total expenditure (c) £000s	Beginning of the year £000s	End of the year £000s	Fixed assets £000s	Investment assets £000s	Other assets £000s	
<b>UNISON: The Public Service Union</b>	1,376,696	172,546	806	178,033	187,183	105,666	269,868	94,274	17,037	212,503	323,814	53,946	
<b>GMB</b>	570,107	68,723	731	25,003	79,193	161,291	176,555	38,744	51,780	89,987	180,511	3,956	
<b>Royal College of Nursing of the United Kingdom</b>	538,982	62,504	985	3,771	66,780	60,809	61,289	0	35,509	41,577	77,086	15,797	
<b>National Education Union</b>	497,400	69,598	1,857	7,426	76,116	105,409	108,173	40,282	28,648	52,663	121,593	13,419	
<b>Union of Shop Distributive and Allied Workers</b>	356,652	37,707	444	26,353	39,235	64,606	89,875	17,482	84,698	5,433	107,613	17,738	
<b>National Association of Schoolmasters Union of Women Teachers</b>	296,964	34,146	1,048	2,047	25,912	67,529	78,858	15,872	33,961	19,481	69,314	-9,544	
<b>Public and Commercial Services Union</b>	191,289	24,593	847	55	37,221	69,937	58,210	21,841	2,885	37,010	61,736	3,526	
<b>Communication Workers Union</b>	186,305	29,259	98	6,924	33,011	29,482	32,753	20,237	9,510	18,773	48,520	15,767	

<b>British Medical Association</b>	170,633	52,217	113	94,535	146,865	164,844	220,143	202,164	14,339	201,546	78,973	294,858	92,694
<b>Prospect</b>	154,715	23,194	1,430	27,558	52,182	34,742	45,374	62,814	16,431	41,791	12,864	71,086	8,272
<b>University and College Union</b>	125,016	26,565	483	257	27,305	26,921	39,596	39,979	12,658	1,531	37,109	51,298	11,319
<b>Total for above unions with 100,000 members or more</b>	4,464,759	601,052	8,842	371,962	981,856	771,158	969,842	1,180,538	292,160	508,896	606,373	1,407,429	226,890
<b>Total for 108 other listed unions with less than 100,000 members</b>	1,028,961	224,892	3,111	219,988	447,991	378,809	706,107	775,299	235,357	460,671	197,785	893,813	130,860
<b>Total for all unions</b>	5,493,720	825,944	11,953	591,950	1,429,847	1,149,967	1,675,949	1,955,837	527,517	969,567	804,158	2,301,242	357,750
<b>Total for all unions (previous year)</b>	5,353,382	797,078	53,680	568,921	1,419,679	973,602	1,168,879	1,614,952	543,922	969,647	755,029	2,268,604	621,439

Unite the Union's annual return was not received during the period and, therefore, the union's figures could not be included.

# Appendix 4

## Salary and benefits of trade union general secretaries

	<b>Title</b>	<b>Salary £</b>	<b>Benefits £</b>	<b>Notes</b>
Accord	General Secretary	137,775	22,054	
Advance	General Secretary	16,547	2,983	
Aegis the Union	General Secretary	67,245	17,703	
Affinity	General Secretary	110,778	35,299	
App Drivers and Couriers Union	General Secretary	1,001	0	
Associated Society of Locomotive Engineers and Firemen	General Secretary	99,529	22,123	
Association for Clinical Biochemistry & Laboratory Medicine, The	General Secretary	82,404	8,244	
Association of Educational Psychologists	General Secretary	87,222	10,467	Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
Association of Headteachers and Deputes in Scotland	General Secretary	88,071	20,760	
Association of School and College Leaders	General Secretary	147,432	20,616	
Bakers, Food and Allied Workers' Union	General Secretary	51,093	20,620	
British Air Line Pilots Association	General Secretary	92,000	532	
British Association of Dental Nurses	General Secretary	48,324	0	
British Association of Journalists	General Secretary	35,000	1,050	
British Dental Association	Chairman	75,000	0	
British Medical Association	General Secretary	159,035	0	Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
Cabin Crew Union UK	General Secretary	12,834	0	
Chartered Society of Physiotherapy, The	Chief Executive	136,214	23,156	
Communication Workers Union	General Secretary	107,186	25,667	
Community	General Secretary	124,943	18,553	
Confederation of Shipbuilding and Engineering Unions	General Secretary	95,797	28,872	Benefits include historic unpaid payments of £3,212

	<b>Title</b>	<b>Salary £</b>	<b>Benefits £</b>	<b>Notes</b>
Criminal Justice Workers Union	General Secretary	3,750	0	
Currys Trade Union -CTU	General Secretary	31,337	5,891	Benefits include bonus of £2,757
Driver and General Union	General Secretary	23,017	689	
Educational Institute of Scotland	General Secretary	115,407	34,853	
Equality For Workers Union (EFWU)	General Secretary	41,340	2,067	
Equity (Incorporating the Variety Artistes' Federation)	General Secretary	100,427	33,199	
FDA	General Secretary	117,755	31,374	
Financial Services Union	General Secretary	€149,322	€49,683	
Fire and Rescue Services Association	Chief Executive Officer	45,542	3,960	
Fire Brigades Union	General Secretary	78,648	22,840	
Fire Officers' Association	Chief Executive	41,894	1,628	
G4S Care and Justice Services Staff Association	General Secretary	30,232	3,628	
GMB	General Secretary	104,000	31,000	
Hospital Consultants and Specialists Association	General Secretary	18,000	0	
Independent Federation of Nursing in Scotland	General Secretary	33,414	613	Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
Independent Pilots Association	General Secretary	1,346	57,424	
Independent Workers Union of Great Britain (IWGB)	General Secretary	28,988	3,770	
International Transport Workers Federation	General Secretary	286,000	31,000	
ISU	General Secretary	43,500	991	
Locum Doctors' Association	Chairperson	0	300	Honorarium
Musicians' Union	General Secretary	120,428	31,949	Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
NAPO - The Trade Union and Professional Association for Family Court and Probation Staff	General Secretary	92,463	16,103	
National Association of Head Teachers	General Secretary	174,745	30,336	
National Association of Racing Staff	Chief Executive	70,246	3,694	

	<b>Title</b>	<b>Salary £</b>	<b>Benefits £</b>	<b>Notes</b>
National Association of Schoolmasters Union of Women Teachers	General Secretary	118,728	31,544	
National Crime Officers Association	General Secretary	48,843	2,078	
National Education Union	General Secretary	244,123	37,032	Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
National Society for Education in Art and Design	General Secretary	47,625	1,242	
National Union of Journalists	General Secretary	89,790	9,650	
National Union of Mineworkers	Secretary	40,127	6,626	
National Union of Mineworkers (South Wales Area)	General Secretary	53,074	1,592	
National Union of Rail, Maritime and Transport Workers	General Secretary	89,961	27,900	
Nationwide Group Staff Union	General Secretary	90,012	19,982	
Nautilus International	General Secretary	100,533	27,132	
News Union	General Secretary	93,610	8,530	
PDA Union	General Secretary	0	5,000	Honorarium paid but paid back to the Union
POA	General Secretary	82,699	36,757	
Professional Cricketers Association	General Secretary	152,104	25,484	
Professional Footballers' Association	General Secretary	708,000	61,000	Includes bonus of £207,000
Professional Footballers Association Scotland	General Secretary	75,963	2,279	
Prospect	General Secretary	124,000	31,000	
Public and Commercial Services Union	General Secretary	102,824	15,910	
Retail Book Stationery and Allied Trades Employees Association	President	42,441	20,933	
Royal College of Midwives	General Secretary	141,788	36,811	
Royal College of Nursing of the United Kingdom	General Secretary	175,538	16,006	The General Secretary & Chief Executive was paid £133,383 in respect of her trade union responsibilities. This represents 75.99% of her gross salary of £175,538 for the period 1 January to 31 December 2022. RCN has paid the employer's National Insurance

	<b>Title</b>	<b>Salary £</b>	<b>Benefits £</b>	<b>Notes</b>
Royal College of Podiatry, The	General Secretary	189,153	8,634	
RSPB Staff Association, The	Chair	0	1,200	Honorarium
Rugby Players Association, The	General Secretary	185,929	1,321	Salary includes termination payment of £101,408 paid to previous General Secretary
Scottish Artists Union	President	16,026	442	Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
Scottish Secondary Teachers Association	General Secretary	103,396	23,059	
Social Workers Union, The	General Secretary	72,905	12,642	
Society of Authors, The	General Secretary	108,092	12,070	
Society of Radiographers	Chief Executive Officer	126,252	25,749	50% of these costs are re-charged to the College of Radiographers
Solidarity	General Secretary	8,862	150	
Trades Union Congress	General Secretary	214,660	41,530	Salary includes termination payment of £70,334 and holiday pay of £27,382
Transport Salaried Staffs Association	General Secretary	99,923	19,485	
Undeb Cenedlaethol Athrawon Cymru (The National Association of the Teachers of Wales)	General Secretary	56,618	12,825	Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
Union of Shop Distributive and Allied Workers	General Secretary	117,009	50,355	
UNISON: The Public Service Union	General Secretary	113,382	45,681	After deduction of £12,972 salary sacrifice
United Road Transport Union	General Secretary	74,307	62,185	
United Voices of the World	General Secretary	33,696	824	
University and College Union	General Secretary	127,690	26,868	
WALGAS TU	General Secretary	0	3,570	
Welsh Rugby Players Association	General Secretary	57,128	1,088	Total paid in respect of two people holding the office of General Secretary and is not the sum paid to one individual
Workers of England Union	General Secretary	29,792	2,449	
Writers Guild of Great Britain	General Secretary	68,691	6,182	

Unite the Union's annual return was not received during the period and, therefore, the union's figures could not be included.





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# Appendix 5

## Summary of statistics – Employers' associations, returns received during the period 1 April 2023 to 31 March 2024

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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 2022 to September 2023 and therefore due in this Office between 1 April 2023 and 31 March 2024.

### 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 liabilities	Number of members
	From members	From investments	Total income		Beginning of the year	End of the year	Fixed assets	Investments	Other assets	Total assets			
	£000s	(a) £000s	(b) £000s		(c) £000s	£000s	£000s	£000s	£000s	£000s	£000s		
Improvement and Development Agency for Local Government	0	0	109,455	50,797	-19,549	39,109	0	3,410	31,102	34,512	-4,597	18	
London Councils	35,016	-469	51,995	57,495	-18,923	10,124	630	0	22,415	23,045	12,921	33	
National Farmers’ Union	34,386	1,443	40,376	55,800	140,155	124,730	14,917	80,800	60,307	156,024	31,294	76,050	
EEF Limited	14,367	1,575	37,958	43,558	64,170	58,570	18,425	40,677	16,542	75,644	17,074	1,870	
Welsh Local Government Association	2,480	85	26,128	28,756	-156	-219	400	0	11,975	12,375	12,594	28	
Building & Engineering Services Association	3,194	-101	11,345	11,884	5,953	8,520	1,223	5,583	19,473	26,279	17,759	1,015	
South West Councils	363	110	11,802	2,513	-9,046	715	69	0	6,031	6,100	5,385	48	
Electrical Contractors Association	4,685	2,376	3,502	10,592	69,896	69,868	1,344	24,475	53,049	78,868	9,000	2,439	
Society of London Theatre "SOLT"	605	294	6,106	6,642	1,678	2,041	1,445	0	18,646	20,091	18,050	237	
Federation of Master Builders Ltd	4,203	1,165	501	6,102	8,228	7,995	4,874	2,291	831	7,996	1	6,980	
National Federation of Retail Newsagents	2,769	698	1,404	7,103	13,788	11,556	11,007	240	4,092	15,339	3,784	9,642	
Chemical Industries Association Limited	3,564	59	925	4,048	2,668	3,169	157	0	4,536	4,693	1,524	101	

North Western Local Authorities' Employers' Organisation	669	9	3,696	4,374	891	-2,440	1,043	2	0	2,147	2,149	1,106	43
East Midlands Councils	272	29	4,061	4,362	1,706	-2,058	598	0	0	1,574	1,574	976	40
East of England Local Government Association	729	4	3,394	4,127	-748	-2,568	2,307	0	0	3,270	3,270	963	50
Producers Alliance for Cinema and Television Ltd	3,698	0	157	3,855	3,308	3,413	3,960	24	0	5,405	5,429	1,468	789
West Midlands Employers	526	11	2,987	3,524	-729	-8,283	-4,031	0	0	2,105	2,105	6,136	45
Electrical Contractors Association of Scotland	1,478	-210	1,513	2,781	3,214	6,412	5,979	3,045	2,070	1,571	6,686	707	1,258
<b>Total for above Employers' Associations</b>	<b>113,004</b>	<b>7,078</b>	<b>265,534</b>	<b>385,615</b>	<b>292,932</b>	<b>253,338</b>	<b>346,034</b>	<b>57,562</b>	<b>159,546</b>	<b>265,071</b>	<b>482,179</b>	<b>136,145</b>	<b>100,686</b>
<b>Total for 18 other listed Employers' Associations</b>	<b>10,656</b>	<b>534</b>	<b>3,956</b>	<b>15,146</b>	<b>15,603</b>	<b>35,807</b>	<b>35,350</b>	<b>2,272</b>	<b>31,753</b>	<b>18,702</b>	<b>52,727</b>	<b>17,014</b>	<b>3,277</b>
<b>Total for all Employers' Associations</b>	<b>123,660</b>	<b>7,612</b>	<b>269,490</b>	<b>400,761</b>	<b>308,535</b>	<b>289,145</b>	<b>381,384</b>	<b>59,834</b>	<b>191,299</b>	<b>283,773</b>	<b>534,906</b>	<b>153,159</b>	<b>103,963</b>
<b>Total for all Employers' Associations (previous year)</b>	<b>143,353</b>	<b>12,908</b>	<b>229,206</b>	<b>385,465</b>	<b>311,917</b>	<b>218,697</b>	<b>290,719</b>	<b>62,592</b>	<b>215,417</b>	<b>275,697</b>	<b>553,709</b>	<b>272,061</b>	<b>116,981</b>

## Appendix 6: Political funds of trade unions 2022-2023

	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>	17,281	7,198	307,721	176,352	349,794	481,163
<b>Bakers, Food and Allied Workers' Union</b>	12,830	1,429	27,148	22,889	13,551	17,810
<b>Communication Workers Union</b>	136,228	50,077	1,423,289	1,220,192	2,383,645	2,586,742
<b>Community</b>	17,817	27,568	225,000	250,000	300,000	275,000
<b>Educational Institute of Scotland</b>	31,680	27,437	158,421	199,940	3,181,045	3,139,526
<b>Fire Brigades Union</b>	25,385	8,358	220,234	172,528	760,769	808,475
<b>GMB</b>	397,162	172,945	1,920,000	1,505,000	952,000	1,367,000
<b>Musicians' Union</b>	16,296	16,598	63,000	41,000	100,000	122,000
<b>National Association of Schoolmasters Union of Women Teachers</b>	139,049	157,915	121,309	32,208	602,945	692,046
<b>National Education Union</b>	228,352	269,048	502,342	416,557	879,874	965,659
<b>National Union of Mineworkers</b>	91	103	1,366	3,102	18,351	16,615
<b>National Union of Rail, Maritime and Transport Workers</b>	73,044	8,499	229,000	143,000	434,000	520,000
<b>POA</b>	20,736	10,742	37,237	34,285	15,071	18,023
<b>Prospect</b>	70,335	84,380	43,000	36,000	636,000	643,000
<b>Public and Commercial Services Union</b>	126,424	64,865	165,297	61,138	1,003,035	1,107,194
<b>Society of Radiographers</b>	22,056	11,635	52,062	5,227	267,323	314,158
<b>Transport Salaried Staffs Association</b>	11,421	5,978	97,817	58,925	183,394	222,286
<b>Union of Shop Distributive and Allied Workers</b>	297,400	59,252	1,571,000	1,303,000	1,116,000	1,384,000
<b>UNISON: The Public Service Union</b>	1,159,659	217,037	7,321,000	5,880,000	17,074,000	18,515,000
<b>University and College Union</b>	66,061	58,955	141,708	136,603	15,975	21,080
<b>Total for the 20 unions with political funds which reported in the period</b>	2,869,307	1,260,019	14,627,951	11,697,946	30,286,772	33,216,777
<b>Total for the 20 unions with political funds which reported in the previous period</b>	3,004,082	1,086,615	15,437,985	16,476,076	31,324,863	30,286,772

Notes: The information in the table is derived from annual returns received during 2023-2024.

Unite the Union's annual return was not received during the period and, therefore, the union's figures could not be included.

# 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. 4 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.

### Schemes requiring periodical valuation

Union/scheme	Report due	Last report received
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

### Schemes exempt under section 41(1)(b) from the requirement for periodical valuation

Union/scheme	Date exemption was granted	Last confirmed in existence
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

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# Appendix 8

## Certification Officer functions

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My 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 Certification Officer's statutory duties. Areas where I may consider an alleged breach without having first received a complaint from a member of that organisation or another eligible party are marked with an asterisk (\*).

### **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's 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](#)
- [Powers to act without an application and investigatory powers](#)

### **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](#)
- [Powers to act without an application and investigatory powers](#)

## **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](#)
- [Political funds: a guide to review ballots](#)
- [Powers to act without an application and investigatory powers](#)

## **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](#)
- [Powers to act without an application and investigatory powers](#)

## **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](#)
- [Powers to act without an application and investigatory powers](#)

## **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 9

## Determination of the levy for the second levy period

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The total levy in the second levy period, running from 1 April 2023 to 31 March 2024, is **£607,444.16**. This amount is comprised of the office's eligible expenses being:

- Staff salaries and pensions
- Subscriptions, training and travel and
- Services provided by Acas (including information technology and human resources support)

The levy for each organisation has been calculated as follows.

All trade unions, federated trade unions and employers' associations with an income under **£77,381.42** are exempt from paying the levy.

Organisations with an income over **£77,381.42** are liable for the **basic levy** of **£1,934.54**.

All trade unions (except the 3 federated trade unions) with an income exceeding **£180,338.06** are also liable for the **additional levy** of **£2,573.92** per organisation and this means that trade unions charged the basic and additional levies pay a total of **£4,508.45**.

Employers' associations and federated trade unions with income over **£143,127.42** and trade unions with an income exceeding £246,084.06 are also liable for the **enhanced levy** of **£1,643.65**. This means that trade unions paying the basic, additional and enhanced levies pay a total of **£6,152.10**.

Employers' associations and federated trade unions paying the basic and enhanced levies pay a total of **£3,578.19**.



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

**11th Floor,  
14 Westfield Avenue, Stratford, London E20 1HZ  
Tel 0330 109 3602  
email: [info@certoffice.org](mailto:info@certoffice.org)**