



Trade Union and Labour Relations (Consolidation) Act 1992

1992 CHAPTER 52

PART I **U.K.**

TRADE UNIONS

CHAPTER III **E+W+S**

TRADE UNION ADMINISTRATION

Annual return, accounts and audit

32 **Annual return.** **E+W+S**

- (1) A trade union shall send to the Certification Officer as respects each calendar year a return relating to its affairs.
- (2) The annual return shall be in such form and be signed by such persons as the Certification Officer may require and shall be sent to him before 1st June in the calendar year following that to which it relates.
- (3) The annual return shall contain—
 - (a) the following accounts—
 - (i) revenue accounts indicating the income and expenditure of the trade union for the period to which the return relates,
 - (ii) a balance sheet as at the end of that period, and
 - (iii) such other accounts as the Certification Officer may require, each of which must give a true and fair view of the matters to which it relates,
 - ^{F1}(aa) details of the salary paid to and other benefits provided to or in respect of—
 - (i) each member of the executive,

Changes to legislation: Trade Union and Labour Relations (Consolidation) Act 1992, Section 32 is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (ii) the president, and
- (iii) the general secretary,

by the trade union during the period to which the return relates,]

- (b) a copy of the report made by the auditor or auditors of the trade union on those accounts and such other documents relating to those accounts and such further particulars as the Certification Officer may require, ^{F2} . . .
- (c) a copy of the rules of the trade union as in force at the end of the period to which the return relates [^{F3}, and
- (d) in the case of a trade union required to maintain a register by section 24, a statement of the number of names on the register as at the end of the period to which the return relates and the number of those names which were not accompanied by an address which is a member’s address for the purposes of that section,]

and shall have attached to it a note of all the changes in the officers of the union and of any change in the address of the head or main office of the union during the period to which the return relates.

- (4) The Certification Officer may, if in any particular case he considers it appropriate to do so—
 - (a) direct that the period for which a return is to be sent to him shall be a period other than the calendar year last preceding the date on which the return is sent;
 - (b) direct that the date before which a return is to be sent to him shall be such date (whether before or after 1st June) as may be specified in the direction.
- (5) A trade union shall at the request of any person supply him with a copy of its most recent return either free of charge or on payment of a reasonable charge.
- (6) The Certification Officer shall at all reasonable hours keep available for public inspection either free of charge or on payment of a reasonable charge, copies of all annual returns sent to him under this section.
- ^{F4}(7) For the purposes of this section and section 32A “member of the executive” includes any person who, under the rules or practice of the union, may attend and speak at some or all of the meetings of the executive, otherwise than for the purpose of providing the committee with factual information or with technical or professional advice with respect to matters taken into account by the executive in carrying out its functions.]

Textual Amendments

- F1** S. 32(3)(aa) inserted (1.1.1994) by 1993 c. 19, s. 8(a); S.I. 1993/1908, art. 2(3), **Sch. 3**
- F2** Word in s. 32(3) repealed (1.1.1994) by 1993 c. 19, s. 51, **Sch.10**; S.I. 1993/1908, art. 2(3), **Sch. 3**
- F3** S. 32(3)(d) and the word preceding it inserted (1.1.1994) by 1993 c. 19, s. 8(b); S.I. 1993/1908, art. 2(3), **Sch.3**
- F4** S. 32(7) inserted (1.1.1994) by 1993 c. 19, s. 49(2), **Sch. 8 para.42**; S.I. 1993/1908, art. 2(3), **Sch. 3**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 212A(1)(zb) inserted by [2023 c. 46 Sch. para. 1](#)