



# Trade Union and Labour Relations (Consolidation) Act 1992

## 1992 CHAPTER 52

### PART I

#### TRADE UNIONS

#### CHAPTER III

#### TRADE UNION ADMINISTRATION

#### *Accounting records*

#### **28 Duty to keep accounting records.**

- (1) A trade union shall—
  - (a) cause to be kept proper accounting records with respect to its transactions and its assets and liabilities, and
  - (b) establish and maintain a satisfactory system of control of its accounting records, its cash holdings and all its receipts and remittances.
- (2) Proper accounting records shall not be taken to be kept with respect to the matters mentioned in subsection (1)(a) unless there are kept such records as are necessary to give a true and fair view of the state of the affairs of the trade union and to explain its transactions.

#### **29 Duty to keep records available for inspection.**

- (1) A trade union shall keep available for inspection from their creation until the end of the period of six years beginning with the 1st January following the end of the period to which they relate such of the records of the union, or of any branch or section of

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the union, as are, or purport to be, records required to be kept by the union under section 28.

This does not apply to records relating to periods before 1st January 1988.

- (2) In section 30 (right of member to access to accounting records)—
- (a) references to a union's accounting records are to any such records as are mentioned in subsection (1) above, and
  - (b) references to records available for inspection are to records which the union is required by that subsection to keep available for inspection.
- (3) The expiry of the period mentioned in subsection (1) above does not affect the duty of a trade union to comply with a request for access made under section 30 before the end of that period.

### **30 Right of access to accounting records.**

- (1) A member of a trade union has a right to request access to any accounting records of the union which are available for inspection and relate to periods including a time when he was a member of the union.

In the case of records relating to a branch or section of the union, it is immaterial whether he was a member of that branch or section.

- (2) Where such access is requested the union shall—
- (a) make arrangements with the member for him to be allowed to inspect the records requested before the end of the period of twenty-eight days beginning with the day the request was made,
  - (b) allow him and any accountant accompanying him for the purpose to inspect the records at the time and place arranged, and
  - (c) secure that at the time of the inspection he is allowed to take, or is supplied with, any copies of, or of extracts from, records inspected by him which he requires.
- (3) The inspection shall be at a reasonable hour and at the place where the records are normally kept, unless the parties to the arrangements agree otherwise.
- (4) An “accountant” means a person who is eligible for appointment as a [F1 statutory auditor under Part 42 of the Companies Act 2006].
- (5) The union need not allow the member to be accompanied by an accountant if the accountant fails to enter into such agreement as the union may reasonably require for protecting the confidentiality of the records.
- (6) Where a member who makes a request for access to a union's accounting records is informed by the union, before any arrangements are made in pursuance of the request—
- (a) of the union's intention to charge for allowing him to inspect the records to which the request relates, for allowing him to take copies of, or extracts from, those records or for supplying any such copies, and
  - (b) of the principles in accordance with which its charges will be determined,
- then, where the union complies with the request, he is liable to pay the union on demand such amount, not exceeding the reasonable administrative expenses incurred

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by the union in complying with the request, as is determined in accordance with those principles.

- (7) In this section “member”, in relation to a trade union consisting wholly or partly of, or of representatives of, constituent or affiliated organisations, includes a member of any of the constituent or affiliated organisations.

#### Textual Amendments

- F1** Words in s. 30(4) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1), [Sch. 1 para. 1\(qq\)\(i\)](#) (with arts. 6, 11, 12)

### 31 Remedy for failure to comply with request for access.

- (1) A person who claims that a trade union has failed in any respect to comply with a request made by him under section 30 may apply to the court [<sup>F2</sup>or to the Certification Officer].

- (2) Where [<sup>F3</sup>on an application to it] the court is satisfied that the claim is well-founded, it shall make such order as it considers appropriate for ensuring that [<sup>F4</sup>the applicant]—
- is allowed to inspect the records requested,
  - is allowed to be accompanied by an accountant when making the inspection of those records, and
  - is allowed to take, or is supplied with, such copies of, or of extracts from, the records as he may require.

[<sup>F5</sup>(2A) On an application to him the Certification Officer shall—

- make such enquiries as he thinks fit, and
- give the applicant and the trade union an opportunity to be heard.

(2B) Where the Certification Officer is satisfied that the claim is well-founded he shall make such order as he considers appropriate for ensuring that the applicant—

- is allowed to inspect the records requested,
- is allowed to be accompanied by an accountant when making the inspection of those records, and
- is allowed to take, or is supplied with, such copies of, or of extracts from, the records as he may require.

(2C) In exercising his functions under this section the Certification Officer shall ensure that, so far as is reasonably practicable, an application made to him is determined within six months of being made.]

- (3) Without prejudice to any other power of the court, the court may on an application [<sup>F6</sup>to it] under this section grant such interlocutory relief (in Scotland, such interim order) as it considers appropriate.

[<sup>F7</sup>(4) Where the Certification Officer requests a person to furnish information to him in connection with enquiries made by him under this section, he shall specify the date by which that information is to be furnished and, unless he considers that it would be inappropriate to do so, shall proceed with his determination of the application notwithstanding that the information has not been furnished to him by the specified date.

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- (5) An order made by the Certification Officer under this section may be enforced [<sup>F8</sup>(by the Certification Officer or the applicant)] in the same way as an order of the court.
- (6) If a person applies to the court under this section in relation to an alleged failure he may not apply to the Certification Officer under this section in relation to that failure.
- (7) If a person applies to the Certification Officer under this section in relation to an alleged failure he may not apply to the court under this section in relation to that failure.]

#### Textual Amendments

- F2** Words in s. 31(1) inserted (25.10.1999) by 1999 C. 26, s. 29, Sch. 6 paras. 1, 6(1)(2); S.I. 1999/2830, art. 2(1), **Sch. 1 Pt. I** (with Sch. 3 para. 4)
- F3** Words in s. 31(2) inserted (25.10.1999) by 1999 c. 26, s. 29, Sch. 6 paras. 1, **6(1)(3)**; S.I. 1999/2830, art. 2(1), **Sch. 1 Pt. I** (with Sch. 3 para. 4)
- F4** Words in 31(2) substituted (25.10.1999) by 1999 c. 26, s. 29, Sch. 6 para. 1, **6(1)(4)**; S.I. 1999/2830, art. 2(1), **Sch. 1 Pt. I** (with Sch. 3 para. 4)
- F5** S. 31(2A)-(2C) inserted (25.10.1999) by 1999 c. 26, s. 29, Sch. 6 paras. 1, **6(1)(5)**; S.I. 1999/2830, art. 2(1), **Sch. 1 Pt. I** (with Sch. 3 para. 4)
- F6** Words in s. 31(3) inserted (25.10.1999) by 1999 c. 26, s. 29, Sch. 6 paras. 1, **6(5)**; S.I. 1999/2830, art. 2(1), **Sch. 1 Pt. I** (with Sch. 3 para. 4)
- F7** S. 31(4)-(7) inserted (25.10.1999) by 1999 c. 26, s. 29, Sch. 6 paras. 1, **6(6)**; S.I. 1999/2830, art. 2(1)(2), **Sch. 1 Pt. I** (with Sch. 3 para. 4)
- F8** Words in s. 31(5) inserted (1.4.2022) by Trade Union Act 2016 (c. 15), **ss. 19(4)**, 25(1); S.I. 2021/1373, reg. 4(c) (with reg. 15)

**Changes to legislation:**

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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](#)