

# TUC AID

England & Wales · Charity number 299832

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1988-09-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Congress House  
Great Russell Street  
London  
WC1B 3LS

**Phone** 02074671282

**Email** [ssukhram@tuc.org.uk](mailto:ssukhram@tuc.org.uk)

**Website** [www.tuc.org.uk/tucaid](http://www.tuc.org.uk/tucaid)

## Activities

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**Objects:** A) THE RELIEF OF POVERTY IN DEVELOPING COUNTRIES THROUGH THE PROVISION OF LONG-TERM DEVELOPMENT ASSISTANCE AND THROUGH THE PROVISION OF EMERGENCY RELIEF IN TIME OF NEED. B) THE ADVANCEMENT OF EDUCATION IN DEVELOPING COUNTRIES THROUGH THE PROVISION OF TRAINING AND EDUCATION; AND C) SUCH OTHER OBJECTS AS THE TRUSTEES SHALL THINK FIT AND WHICH SHALL BE CHARITABLE IN ACCORDANCE WITH THE LAWS OF ENGLAND FOR THE TIME BEING.

**Activities:** TUC Aid is a trade union charity founded by the TUC General Council in 1988. TUC Aid promotes education and training, supports sustainable development and provides humanitarian relief and rehabilitative care for people affected by disasters. It also provides technical advice and assistance for trade unions in developing countries and supports campaigns on rights and entitlements of workers.

## Classification

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- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** DEVELOPING COUNTRIES (SEE PAGE 2 OF DEED FOR DEFINITION)
- Cameroon
- Eswatini
- Qatar

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,611	£36,104	-	-
2023-12-31	£21,483	£19,703	-	-
2022-12-31	£23,761	£33,028	-	-
2021-12-31	£21,805	£43,787	-	-
2020-12-31	£8,764	£5,974	-	-

## Trustees

Name	Role	Appointed
<b>Michelle Codrington-Rogers</b>	Chair	2022-07-12
Jo Grady		2022-07-12
Katharine Grace Olivier Bell		2023-01-01
Martin Christopher Furlong		2025-09-10
Paul Nowak		2025-12-10
SUE FERNS		
Stephen James Russell Secretary		2023-08-01

**TUC AID**

England & Wales - Charity number 299832

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# Accounts

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**TUC AID**

**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2024**

## TUC AID

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**TUC AID**

**Legal and Administrative Information**

REGISTERED CHARITY NUMBER : 299832

TRUSTEES : Stephen Russell (*Secretary*)  
Michelle Codrington-Rogers (*Chair*)  
Sue Ferns  
Jo Grady  
Gloria Mills  
Kate Bell

Mariela Kohon (*left 1 January 2025*)

REGISTERED ADDRESS : Congress House  
23/28 Great Russell Street  
London  
WC1 3LS

AUDITORS : Crowe U.K. LP  
55 Ludgate Hill  
London  
EC4M 7JW

BANKERS : Unity Trust plc  
Four Brindleyplace  
Birmingham  
England  
B1 2JB

## **TUC AID**

### **Report of the Trustees for the year ended 31 December 2024**

The trustees present their report along with the financial statements of TUC AID for the year ended 31 December 2024. The financial statements have been prepared in line with the accounting policies set out in note 1 to the financial statements and comply with the trust's deed, applicable law and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities, issued by the Charity Commission effective from 1 January 2015.

#### **Structure, Governance and Management**

The trust is an unincorporated charity registered in England and Wales (charity number 299832) and is based at the registered office shown on page 1. It is under the control and jurisdiction of trustees whose details are also shown on page 1.

The trustees in office during the year and at the date of this report are set out on page 1. The power of appointing any new trustee is exercised by the General Council of the Trades Union Congress. TUC Aid is governed by a board of trustees appointed by the TUC General Council.

#### **Objectives**

TUC Aid was established by the General Council of the Trades Union Congress in 1988 with a view to raising funds for poverty relief and the advancement of education in developing countries. Since its inception, it has relied almost entirely on trade unionists for its funding and sought to achieve its objectives in close collaboration with the trade union movement in developing countries. TUC Aid has made contributions to a variety of projects aimed at providing training and education, emergency aid and long-term rehabilitation of victims of natural disasters. It raised funds for its activities mostly through special appeals while it receives part of its regular income from a small group of individual donors making contributions through the Give as You Earn (GAYE) Scheme. In recent years, it has also secured funding from the Department for International Development (DfID) under the Civil Society Challenge Fund (CSCF), and contributions towards projects from the Trade Union Unit Trust Charitable Trust (TUUT CT).

#### **Public Benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. A summary of activities undertaken to fulfil these obligations is detailed below.

#### **TUC Aid Activities and Achievements in 2024**

##### **Trade unions in the African Continental Free Trade Agreement**

The four union centres in Cameroon taking part in the project continued their advocacy for trade unions to be involved in the National Implementation Committees monitoring of the implementation of the African Continental Free Trade Agreement (AfCFTA) and prevent the agreement undermining good jobs, workers' rights and public services.

The main outcome of the project is to contribute to the advancement of decent work and workers' rights in AfCFTA negotiations and implementation at the national, sub-regional and continental levels.

##### **Project with TUCOSWA (eSwatini) and ITUC Africa**

This project is designed to train shop-stewards in six localities with a focus to the following areas, democracy trade union democracy and structures, the role of a union shop steward at the workplace and in the community, Federation policies and gender equality, and it commenced on the 1 September 2024

A training manual was developed in 2024, with a local project coordinator recruited in December.

## TUC AID

### Report of the Trustees for the year ended 31 December 2024

#### **Project with the Agriculture and Food Industries Union in Palestine, ITUC and ATUC**

This project commenced in 2024, and meets TUC Aid's priority of, 'Securing equality and social justice through the trade union movement' and 'Supporting vulnerable workers in improving their working lives'.

The project ran a two-day workshop trained 18 General Union of Agriculture and Food Industries Workers (GUAFI) staff around the issues facing women agricultural workers and the challenges faced by trade unions.

The project produced booklets on Palestinian labour law, and on occupational health and safety that were distributed across all West Bank governorates during workshops and field visits to ensure that information reached workers at their workplaces, raising their awareness of their rights.

#### **Humanitarian Aid**

The charity made two humanitarian aid donations during 2024, with trustees agreeing to give £1,000 to Medical Aid Palestine (MAP) to support their work on the ground in the country, and £1,000 to the Arab Trade Union Confederation Solidarity Fund to support unions in Lebanon.

#### **Fundraising**

No fundraising activities were undertaken during 2024.

#### **Reserves Policy**

The funds of the charity are held for use in line with the main objectives of the trust. TUC Aid decides what to support based on whether projects and appeals meet its International Development Strategy's four priorities and other criteria. However, should an urgent situation arise, projects or appeals will be supported, but only if there is sufficient funding held in reserve.

The Trustees have established a policy whereby the unrestricted funds not committed ("the free reserves") held by the charity should be between one and two years planned expenditure. At the end of 2024, the free reserves were £23,555 and this will cover the governance and project commitments for 2025, with a forecast small surplus of £4k at the end of the year. The charity will close on 31 December 2025, and trustees agreed in May 2025 to donate any funds remaining in reserves at the 31 December 2025 to the TUUT Charitable Trust as a grant to further their work.

#### **Risk Management**

The trustees conduct a risk assessment quarterly to review and score the major risks faced by the trust and to ensure that they have a sound knowledge of the charity and are in an informed position regarding its operations.

#### **Going Concern**

The financial forecast for 2025 shows that based on current donation levels and required governance spend, the charity will not have sufficient funds in reserve beyond the end of 2025 to continue operating. A decision was taken at the Trustee meeting held on 12 March 2024 to look to effect a dissolution at 31 December 2025. As required by UK accounting standards the financial statements have been prepared on the basis that the charity is no longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis.

## TUC AID

### Report of the Trustees for the year ended 31 December 2024

#### **Plans for the Future**

##### **Trade unions in the African Continental Free Trade Agreement**

We will continue to work closely with ITUC Africa to support delivery of this project, including through bi-monthly meetings. The project will continue with advocacy campaigns and their capacity building actions through training opportunities offered by ILO-ACTRAV and ITUC-Africa. A region-wide meeting is planned for the end of 2025. £6,000 of further funding for the project was secured from NASUWT, and they are arranging for a delegate to visit Cameroon next year to meet unions taking part in the project. NASUWT invited Marie Rusang Mendi to their conference in Liverpool in April 2025, a delegate identified by ITUC Africa, however, her visa was refused so she wasn't able to attend. NASUWT incidentally then visited Cameroon in July as part of the project so were able to meet teaching union officers then.

##### **Project with the Agriculture and Food Industries Union in Palestine, ITUC and ATUC**

The project will continue to raise awareness about Palestinian labor law, occupational health and safety, and union organization. In each of the four provinces where work is focused, it will run two one-day Training Workshops focusing on Palestinian and Israeli labor laws and the formation of health and safety committees. The TUC will monitor the situation on the ground in Palestine and work with the project to mitigate any difficulties that arise from the current situation.

##### **Project with TUCOSWA (eSwatini) and ITUC Africa**

A planned programme of six shop steward training workshops took place in early 2025. The project has submitted a final report and will be completed in 2025.

#### **Restricted Funds**

The eSwatini restricted funds have been partly used, and the project with TUCOSWA is ongoing to utilise the remaining funds. All restricted funds are forecast to be used by the end of 2025.

## TUC AID

### Report of the Trustees for the year ended 31 December 2024

#### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and regulations.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the Charity for that period.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:



Michelle Codrington-Rogers, **Chair**

DATE: 24 October 2025

## **TUC Aid**

### **Independent Auditor's Report to the Trustees of TUC AID**

#### **Opinion**

We have audited the financial statements of TUC AID ('the charity') for the year ended 31 December 2024 which comprise Statement of Financial Activities, Balance Sheet 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 the charity's affairs as at 31 December 2024 and of its income and expenditure, 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 Charities Act 2011.

#### **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 charity 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.

#### **Emphasis of matter – Financial Statements prepared on a basis other than going concern**

We draw attention to note 1 to these financial statements, which explains that the accounts have not been prepared on a going concern basis. The Trustees intend to cease activities within TUC Aid by 31 December 2025 and therefore consider it inappropriate to prepare the financial statement on a going concern basis. The Trustees have determined that no material adjustments arose as a result of ceasing to apply the going concern basis. Accordingly the financial statements have been prepared on a basis other than a going concern. Our opinion is not modified in respect of this matter.

#### **Other information**

The trustees 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section of the Charities Act 2011, and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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](http://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 charity 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 Charities Act 2011 together with the Charities SORP (FRS 102). 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 charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR).

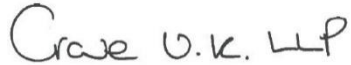
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Board of Trustees 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 with the Charity Commission, 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 the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Crowe U.K. LLP". The letters are cursive and slightly slanted to the right.**Crowe U.K. LLP**

Statutory Auditor

London

31 October 2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**TUC AID**

**Statement of Financial Activities for the year ended 31 December 2024**

	<i>Notes</i>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total Fund £</b>	<b>2023 Total Funds £</b>
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3,4	4,334	24,746	29,080	20,169
Investments		1,531	-	1,531	1,314
<b>Total</b>		<b>5,865</b>	<b>24,746</b>	<b>30,611</b>	<b>21,483</b>
<b><u>Expenditure on:</u></b>					
Charitable Activities	5,6	10,494	25,610	36,104	19,703
Total Resources Expended		10,494	25,610	36,104	19,703
<b>Net Income</b>		<b>(4,629)</b>	<b>(864)</b>	<b>(5,493)</b>	<b>1,780</b>
<b>Net Movement in Funds</b>		<b>(4,629)</b>	<b>(864)</b>	<b>(5,493)</b>	<b>1,780</b>
Total Funds at 1 January 2024		28,184	9,827	38,011	36,231
<b>Total Funds at 31 December 2024</b>	<b>9</b>	<b>23,555</b>	<b>8,963</b>	<b>32,518</b>	<b>38,011</b>

*All incoming resources and resources expended derive from continuing activities*

*The notes on page 12 to 19 form part of these financial statements*

**TUC AID**

**Balance Sheet as at 31 December 2024**

	<i>Notes</i>	<b>2024</b>	<b>2023</b>
		£	£
<b>Current Assets</b>			
Bank - current account		20,807	10,666
Bank - deposit account		56,761	55,230
Debtors	8	116	224
<b>Total Current Assets</b>		<u><b>77,684</b></u>	<u><b>66,120</b></u>
 <b>Creditors</b>			
Amounts falling due within one year	7	45,166	28,110
<b>Total Net Assets</b>		<u><b>32,518</b></u>	<u><b>38,011</b></u>
 <b>Funds</b>			
Restricted Funds	9,11	8,963	9,827
Unrestricted Funds	9,10	23,555	28,184
<b>Total Funds</b>		<u><b>32,518</b></u>	<u><b>38,011</b></u>

*The notes on pages 12 to 18 form part of these financial statements*

Approved by the trustees on 24 October 2025 and signed on their behalf by:



.....  
Michelle Codrington-Rogers, **Chair**



.....  
Stephen Russell, **Secretary**

## TUC AID

### Notes to the accounts for the year ending 31 December 2024

TUC Aid is an unincorporated charity registered under number 299832 with the Charities Commission in England and Wales. Its registered office is: Congress House, Great Russell Street, London, WC1B 3LS.

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#### Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the previous Statement of Recommended Practice: Accounting and Reporting by Charities which was effective from 1 April 2005 but which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS102.

The preparation of the financial statements requires the trustees to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the date of the financial statements. If in the future such estimates and assumptions, which are based on the trustees' best judgement at the date of the financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change. The trustees' consider that there are no key sources of estimation uncertainty.

#### Going Concern

The financial forecast for 2025 shows that based on current donation levels and required governance spend, the charity will not have sufficient funds in reserve beyond the end of 2025 to continue operating. A decision was taken at the Trustee meeting held on 12 March to look to effect a dissolution at 31 December 2025. As required by UK accounting standards the financial statements have been prepared on the basis that the charity is no longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis

#### Income recognition

Income is included in the Statement of Financial Activities (SOFA) when the fund becomes legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

#### Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Fund to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is charged to the SOFA on an accruals basis.

Charitable donations are charged to the Statement of Financial Activities when approved by the trustees. Governance costs and any professional fees are included within expenditure on charitable activities.

## TUC AID

### Notes to the accounts for the year ending 31 December 2024

#### Fund Accounting

- Unrestricted Funds - These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted Funds - These are funds that can only be used for particular restricted purposes within the objects of the charity.

#### ACCOUNTING POLICIES

##### Basic Financial Instruments Policy

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### Trustees' Remuneration

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The Trustees consider themselves as comprising the key management personnel of the charity, responsible for directing and controlling the charity. No trustee has received any remuneration during the year (2023 nil), nor did any trustee claim any expenses and receive any benefits in kind in the year (2023 nil).

The charity employs no staff and therefore no employees earned more than £60,000 in employee benefits in the year (2023 nil).

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##### Unrestricted Income

	<b>2024</b>	<b>2023</b>
	£	£
Other Donations	4,334	2,383
Investments	1,531	1,314
	<hr/> <b>5,865</b>	<hr/> <b>3,697</b>

##### Restricted Income

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BWI Global Sports Campaign - Qatar	-	200
ITUC Africa SASK Trade Project	24,746	17,586
	<hr/> <b>24,746</b>	<hr/> <b>17,786</b>

**TUC AID**

**Notes to the accounts for the year ending 31 December 2024**

		<b>2024</b>	<b>2023</b>
		£	£
	<b><u>Unrestricted Charitable Expenditure</u></b>		
<b>5</b>	Humanitarian Aid	2,000	3,000
	Palestine project	2,524	-
		<hr/> <b>4,524</b> <hr/>	<hr/> <b>3,000</b> <hr/>
	<b><u>Governance Costs</u></b>		
	<i>Audit Fees</i>	5,040	4,800
	<i>Other</i>	930	802
		<hr/> <b>5,970</b> <hr/>	<hr/> <b>5,602</b> <hr/>
	<b><u>Total</u></b>	<hr/> <b>10,494</b> <hr/>	<hr/> <b>8,602</b> <hr/>
		<b>2024</b>	<b>2023</b>
	<b><u>Restricted Charitable Expenditure</u></b>		
<b>6</b>	Eswatini project	3,000	-
	BWI Global Sports Campaign Qatar	10	200
	ITUC Africa SASK Trade Project	22,600	10,901
		<hr/> <b>25,610</b> <hr/>	<hr/> <b>11,101</b> <hr/>

**TUC AID**

**Notes to the accounts for the year ending 31 December 2024**

**7 Creditors**

	<b>2024</b>	<b>2023</b>
Sundry Creditors	5,110	4,837
Trades Union Congress	40,056	23,272
	<hr/> <b>45,166</b>	<hr/> <b>28,110</b>

**8 Debtors**

	<b>2024</b>	<b>2023</b>
Prepayments	116	224
	<hr/> <b>116</b>	<hr/> <b>224</b>

**9 Funds of the Charity**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
<b>2024</b>			
Balance 1 January 2024	28,184	9,827	38,011
Income	5,865	24,746	30,611
Expenditure	10,494	25,610	36,104
Balance 31 December 2024	<hr/> <b>23,555</b>	<hr/> <b>8,963</b>	<hr/> <b>32,518</b>

**TUC AID**

**Notes to the accounts for the year ending 31 December 2024**

<b>2023</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Balance 1 January 2023	33,089	3,142	36,231
Incoming Resources	3,697	17,786	21,483
Resources Expended	8,602	11,101	19,703
Balance 31 December 2023	<b>28,184</b>	<b>9,827</b>	<b>38,011</b>

**10 Analysis of Net Assets Between Funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
<b>2024</b>			
Current Assets	68,721	8,963	77,684
Current Liabilities	(45,166)	-	(45,166)
<b>Total</b>	<b>23,555</b>	<b>8,963</b>	<b>32,518</b>
<b>2023</b>			
Current Assets	56,294	9,827	66,120
Current Liabilities	(28,110)	-	(28,110)
<b>Total</b>	<b>28,184</b>	<b>9,827</b>	<b>38,011</b>

**TUC AID**

**Notes to the accounts for the year ending 31 December 2023**

**11 Restricted Funds Analysis**

<b>Restricted Funds</b>	<b>Opening Funds at 01/01/2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Closing Funds at 31/12/2024</b>
<b>2024</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Eswatini Appeal	3,134	-	3,000	134
Emergency Zimbabwe Appeal	9	-	-	9
BWI Global Sports Campaign - Qatar	-	-	10	(10)
ITUC Africa SASK Trade Project	6,685	24,746	22,600	8,831
ITUC Ukraine Solidarity Fund	(1)	-	-	(1)
	<b>9,827</b>	<b>24,746</b>	<b>25,610</b>	<b>8,963</b>
<b>2023</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Eswatini Appeal	3,134	-	-	3,134
Emergency Zimbabwe Appeal	9	-	-	9
BWI Global Sports Campaign - Qatar	-	200	200	-
ITUC Africa SASK Trade Project	-	17,586	10,901	6,685
ITUC Ukraine Solidarity Fund	(1)	-	-	(1)
	<b>3,142</b>	<b>17,786</b>	<b>11,101</b>	<b>9,827</b>

**Eswatini Appeal**

Funding for specific projects in Swaziland - now known as Eswatini. A project commenced on 1 November 2019 to conduct research into human and trade union rights violations in Eswatini. The purpose of the research is to influence members of the Commonwealth Ministerial Action Group (CMAG) to take action on Eswatini to promote democratic reforms and protect human and trade union rights. The TUC will oversee the research for TUC Aid. The research will be developed in collaboration with TUCOSWA, ITUC-Africa and ITUC. The balance available was increased to £6,000 using charity unrestricted funds, and a project to utilise this commenced in 2024.

**Emergency Zimbabwe Appeal**

This appeal raised funds to support trade unionists facing an uncertain political environment.  
There is a small balance of unused restricted funds (£9) carried forwards.

**BWI Global Sports Campaign – Qatar**

Donations made by union branches via TUC Aid to the BWI Global Sports Campaign in support of BWI's legal and humanitarian assistance, rights' awareness, and training activities for migrant workers and for women workers in Qatar..  
An accounting error of £10 shows in the accounts for 2024.

**ITUC Africa SASK Trade Project**

This project will enable workers in the UK who feel the impacts of the current neoliberal trade agenda, to join with those in Africa facing similar struggles with the African Continental Free Trade Agreement (AfCFTA) - in order to promote trade union objectives in trade agreements. The project will involve supporting one country (Cameroon) to be part of a much larger project run by ITUC-Africa/SASK (and supported strategically by the ILO) which is building trade union capacity to influence the AfCFTA protocols using existing regional trade union structures.

**12 Related Parties**

The Trades Union Congress has the power of appointment of trustees. As at 31 December 2024 the balance owed to the TUC was £40,056 (2023: £23,272). Transactions with TUC in the year amounted to (£16,781) (2023: £431).