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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

GMB

Year ended:

31<sup>st</sup> December 2017

List no:

707T

Head or Main Office:

Mary Turner House  
22 Stephenson Way  
London  
NW1 2HD

Website address (if available)

www.gmb.org.uk

Has the address changed during the year to which the return relates?

Yes

☐

No

☒

(Click the appropriate box)

General Secretary:

Mr Tim Roache

Telephone Number:

020 7391 6700

Contact name for queries regarding

Mr Allan Wylie

Telephone Number:

020 7391 6700

E-mail:

allan.wylie@gmb.org.uk

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

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

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations

Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations

Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised November 2017)

## Officers in Post at 31 December 2017

Position	Name
General Secretary	Tim Roache
Vice President	Malcolm Sage
Executive	Kathy Abubakir
Executive	Judith Batson
Executive	Sheila Bearcroft MBE
Executive	Elizabeth Blackman
Executive	Julia Brady
Executive	Kevin Buchanan
Executive	Colin Burr
Executive	Jim Clarke
Executive	Margaret Clarke
Executive	Richard Clarke
Executive	Dave Clements
Executive	Neil Collinson
Executive	Elaine Daley
Executive	Ken Daniels
Executive	Anne Dean
Executive	Raymond Dowson
Executive	Gwyn Evans
Executive	Brian Farr
Executive	Shailesh Gaglani
Executive	Gordon Gibbs
Executive	Dean Gilligan
Executive	Margaret Gregg
Executive	Colin Gunter
Executive	David Hope
Executive	Margaret Hughes
Executive	Michael Husbands
Executive	Mary Hutchinson
Executive	Andy Irving
Executive	Martin Jackson
Executive	Kevin Jones
Executive	Peter Kane
Executive	Colin Kerr
Executive	Edward Marnell
Executive	John McDonnell
Executive	Andy McGivern
Executive	Peter Meyrick
Executive	June Minnery
Executive	Bill Modlock
Executive	Catherine Murphy
Executive	Andy Newman
Executive	Barbara Plant
Executive	Gordon Richardson
Executive	Phyllis Riddell
Executive	Penny Robinson
Executive	Kath Slater
Executive	Vivien Smart
Executive	James Stribley
Executive	Cath Sutton
Executive	Mark Sykes
Executive	Robert Welham
Executive	Paul Wheatley
Executive	Diane Wragg

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	304,423	5,989	302	313	<b>311,027</b>
FEMALE	297,425	5,852	56	134	<b>303,467</b>
TOTAL	601,848	11,841	358	447	<b>A 614,494</b>

Number of members at end of year contributing to the General Fund

614,494

Number of members included in totals box 'A' above for whom no home or authorised address is held:

1,110

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each person's office.

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
President	Mary Turner		19/7/17
Executive	Bryan Hulley		25/4/17

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£'000	£'000
<b>INCOME</b>		
From Members: Contributions and Subscriptions		64,348
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		64,348
<b>Investment income (as at page 12)</b>		1,867
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,741	
<b>Total of other income (as at page 4)</b>		2,741
	<b>TOTAL INCOME</b>	68,956
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		(3,330)
<b>Administrative expenses (as at page 10)</b>		(47,453)
<b>Federation and other bodies (specify)</b>		
Affiliation Fees	(2,081)	
Allocated to other funds from General Fund	(6,775)	
<b>Total expenditure Federation and other bodies</b>		(8,856)
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	(59,639)
<b>Surplus (deficit) for year</b>		9,317
<b>Pension Scheme Actuarial Gain</b>		1,948
<b>Amount of general fund at beginning of year</b>		80,983
<b>Amount of general fund at end of year</b>		92,248

(see notes 19 and 20)

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# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£'000		£'000
Representation – Employment Related Issues	(496)	<b>brought forward</b> Education and Training services	(1,045) (792)
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Diaries	(97)		
Publications	(420)	Salary Costs	(1,067)
Advisory Services			
		Other Benefits and Grants (specify)	
		Funeral Benefit	(412)
Dispute Benefits		Fatal Accident Benefit	(11)
		Retirement Benefit	(3)
Other Cash Payments			
Weekly Accident Benefit	(4)		
Convalescent Homes	(28)		
<b>carried forward</b>	(1,045)	<b>Total (should agree with figure in General Fund)</b>	<b>(3,330)</b>

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	Dispute Fund	£'000	£'000
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Allocated from General Fund	37	
<b>Total other income as specified</b>			37
<b>Total Income</b>			37
<b>Expenditure</b>			
	Benefits to members	(37)	
	Administrative expenses and other expenditure (as at page 10)		
<b>Total Expenditure</b>			(37)
<b>Surplus (Deficit) for the year</b>			NIL
<b>Amount of fund at beginning of year</b>			115
<b>Amount of fund at the end of year (as Balance Sheet)</b>			115
<b>Number of members contributing at end of year</b>			N/A

FUND 3		Fund Account	
Name:	Branch Commission Funds	£'000	£'000
<b>Income</b>			
	From members		
	Investment income (as at page 12)		3
	Other income (specify)		
	Allocated from General Fund	6,547	
	Miscellaneous Income	162	
<b>Total other income as specified</b>			6,709
<b>Total Income</b>			6,712
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	(6,123)	
<b>Total Expenditure</b>			(6,123)
<b>Surplus (Deficit) for the year</b>			589
<b>Amount of fund at beginning of year</b>			7,129
<b>Amount of fund at the end of year (as Balance Sheet)</b>			7,718
<b>Number of members contributing at end of year</b>			N/A

(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>	MPO Reserve Fund	<b>£'000</b>	<b>£'000</b>
<b>Income</b>			
	From members		32
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		32
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)	(4)	
	<b>Total Expenditure</b>		(4)
	<b>Surplus (Deficit) for the year</b>		28
	<b>Amount of fund at beginning of year</b>		1,423
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		1,451
	<b>Number of members contributing at end of year</b>		867

FUND 5		Fund Account	
Name:	ASU Reserve Fund	£'000	£'000
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		NIL
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		NIL
	<b>Surplus (Deficit) for the year</b>		NIL
	<b>Amount of fund at beginning of year</b>		34
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		34
	<b>Number of members contributing at end of year</b>		6



(See notes 24 and 25)

<b>FUND 6</b>		<b>Fund Account</b>	
<b>Name:</b>	Members' Superannuation Fund	<b>£'000</b>	<b>£'000</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Allocated From General Fund	191	
	<b>Total other income as specified</b>		191
	<b>Total Income</b>		191
<b>Expenditure</b>	Benefits to members	(187)	
	Administrative expenses and other expenditure (as at page 10)	(4)	
	<b>Total Expenditure</b>		(191)
	<b>Surplus (Deficit) for the year</b>		NIL
	<b>Amount of fund at beginning of year</b>		572
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		572
	<b>Number of members contributing at end of year</b>		N/A

<b>FUND 7</b>		<b>Fund Account</b>	
<b>Name:</b>	Regional Benefit Funds	<b>£'000</b>	<b>£'000</b>
<b>Income</b>	From members		102
	Investment income (as at page 12)		32
	Other income (specify)		
	Gain on Sale of Fixed Assets	4	
	<b>Total other income as specified</b>		4
	<b>Total Income</b>		138
<b>Expenditure</b>	Benefits to members	(27)	
	Administrative expenses and other expenditure (as at page 10)	(56)	
	Allocated to General Fund	(90)	
	<b>Total Expenditure</b>		(173)
	<b>Surplus (Deficit) for the year</b>		(35)
	<b>Amount of fund at beginning of year</b>		2,751
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		2,716
	<b>Number of members contributing at end of year</b>		17,361

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£'000</b>	<b>£'000</b>
<b>Income</b>	Members contributions and levies		3,160
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		3,160
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Labour Party Expenditure	(3,026)	
	GMB Campaigns	(171)	
	Administration expenses in connection with political objects (specify)		
	Regional Political Officers	(58)	
	Non-political expenditure		
	Total expenditure		(3,255)
	Surplus (deficit) for year		(95)
	Amount of political fund at beginning of year		579
	Amount of political fund at the end of year (as Balance Sheet)		484
	Number of members at end of year contributing to the political fund		588,150
	Number of members at end of the year not contributing to the political fund		26,344
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		26,344

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

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£'000
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		(32,944)
Salaries and Wages included in above	£25,317,000	
Auditors' fees		(61)
Legal and Professional fees		(160)
Occupancy costs		(3,517)
Stationery, printing, postage, telephone, etc.		(3,098)
Expenses of Executive Committee (Head Office)		(129)
Expenses of conferences		(1,516)
Other administrative expenses (specify)		
Branch Costs		(6,599)
Car Expenses		(1,589)
IT Expenses		(509)
Services		(1,298)
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		(971)
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Campaigns & Recruitment		(1,249)
<b>Total</b>		(53,640)
Charged to:		
	General Fund (Page 3)	(47,453)
	Branch Commission Fund (Account 3)	(6,123)
	MPO Reserve Fund (Account 4)	(4)
	Members' Superannuation Fund (Account 6)	(4)
	Regional Benefit Fund (Account 7)	(56)
<b>Total</b>		(53,640)

(see notes 34 to 44 below)

Please see attached schedule

## Analysis of Officials' Salaries and Benefits

Name	Office Held	Gross Salary £'000	Employer's NI Contributions £'000	Benefits			Total £'000
				Pension £'000	Other Benefits Description	Value £'000	
Tim Roache	General Secretary	102	10	22	Car	11	145
Mary Turner MBE	President	28	2				30
Malcolm Sage	Vice President	6					6
Kathy Abubakir	Executive	6					6
Judith Batson	Executive						0
Sheila Bearcroft MBE	Executive	4					4
Elizabeth Blackman	Executive						0
Julia Brady	Executive	1					1
Kevin Buchanan	Executive						0
Colin Burr	Executive	10					10
Jim Clarke	Executive						0
Margaret Clarke	Executive						0
Richard Clarke	Executive	1					1
Dave Clements	Executive						0
Neil Collinson	Executive						0
Elaine Daley	Executive						0
Ken Daniels	Executive	16	1				17
Anne Dean	Executive						0
Raymond Dowson	Executive						0
Gwyn Evans	Executive	19	2				21
Brian Farr	Executive						0
Shailesh Gaglani	Executive	8					8
Gordon Gibbs	Executive	14	1				15
Dean Gilligan	Executive	1					1
Margaret Gregg	Executive						0
Colin Gunter	Executive	4					4
David Hope	Executive	5					5
Margaret Hughes	Executive						0
Bryan Hulley	Executive	1					1
Michael Husbands	Executive						0
Mary Hutchinson	Executive						0
Andy Irving	Executive						0
Martin Jackson	Executive						0
Kevin Jones	Executive	6					6
Peter Kane	Executive						0
Colin Kerr	Executive	11					11
Edward Marnell	Executive	1					1
John McDonnell	Executive						0
Andy McGivern	Executive						0
Peter Meyrick	Executive	1					1
June Minnery	Executive	1					1
Bill Modlock	Executive	5					5
Cathy Murphy	Executive	1					1
Andy Newman	Executive	13	1				14
Barbara Plant	Executive	3					3
Gordon Richardson	Executive	2					2
Phyllis Riddell	Executive						0
Penny Robinson	Executive	2					2
Kath Slater	Executive	2					2
Vivien Smart	Executive	2					2
James Stribley	Executive						0
Cath Sutton	Executive	6					6
Mark Sykes	Executive	2					2
Robert Welham	Executive	1					1
Paul Wheatley	Executive						0
Diane Wragg	Executive	2					2

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £'000		Other Fund(s) £'000
Rent from land and buildings			1,045
Dividends (gross) from:			
Equities (e.g. shares)			788
Interest (gross) from:			
Government securities (Gilts)			
Mortgages & Other Interest			286
Local Authority Bonds			
Bank and Building Societies			2
Other investment income (specify)			
Unquoted Investments			8
Bank Charges			(227)
	NIL		1,902
Total investment income			1,902
Credited to:			
	General Fund (Page 3)		1,867
	Commission Fund (Account 3)		3
	Regional Benefit Fund (Account 7)		32
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Political Fund		
Total Investment Income			1,902

# BALANCE SHEET as at 31<sup>st</sup> December 2017

(see notes 47 to 50)

Previous Year		£'000	£'000
35,812	<b>Fixed Assets</b> (at page 14)		35,004
	<b>Investments</b> (as per analysis on page 15)		
28,024	Quoted at Market Value	26,763	
3,871	Unquoted	3,972	
31,895	<b>Total Investments</b>		30,735
	<b>Other Assets</b>		
	Loans to other trade unions		
11,419	Sundry debtors	13,206	
20,523	Cash at bank and in hand	28,191	
	Stocks of goods		
190	Others (specify) Mortgages	143	
	Pension Asset	2,699	
32,132	<b>Total of other assets</b>		44,239
99,839	<b>TOTAL ASSETS</b>		109,978
80,983	General Fund (Account 1)		92,248
115	Dispute Fund (Account 2)		115
7,129	Branch Commission Fund (Account 3)		7,718
1,423	MPO Reserve Fund (Account 4)		1,451
34	ASU Reserve Fund (Account 5)		34
572	Members' Superannuation Fund (Account 6)		572
2,751	Regional Benefit Funds (Account 7)		2,716
579	Political Fund (Account 1)		484
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
1,770	Sundry creditors	1,978	
1,991	Accrued expenses	2,662	
	Provisions		
2,492	Other liabilities: Pension Liability		
6,253	<b>TOTAL LIABILITIES</b>		4,640
99,839	<b>TOTAL ASSETS</b>		109,978

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold & Leasehold £'000		Furniture and Equipment £'000	Motor Vehicles £'000	Not used for union business £'000	Total £'000
<b>Cost or Valuation</b>						
At start of year	26,037		2,128	57	7,590	35,812
Additions	699		396	28		1,123
Disposals	(552)			(1)		(553)
Revaluation/Transfers	(407)					(407)
At end of year	25,777		2,524	84	7,590	35,975
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year	(468)		(493)	(10)		(971)
Disposals						
Revaluation/Transfers						
At end of year						
<b>Net book value at end of year</b>	25,309		2,031	74	7,590	35,004
<b>Net book value at end of previous year</b>	26,037		2,128	57	7,590	35,812



# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £'000	Political Fund  £'000
	Equities (e.g. Shares)	11,604	
	Government Securities (Gilts)	10,968	
	Other quoted securities (to be specified)		
	Trades Union British Trust	4,191	
	TOTAL QUOTED (as Balance Sheet)	26,763	NIL
	Market Value of Quoted Investment	26,763	NIL
UNQUOTED	Equities		
	Unity Trust Bank	3,693	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Unquoted Investments	279	
	TOTAL UNQUOTED (as Balance Sheet)	3,972	NIL
	Market Value of Unquoted Investments	3,972	NIL

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME  Ethical Threads Ltd	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)  06299674		
GMB College Ltd	3323422IH Registered in the Republic of Ireland		

<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £'000	Political Funds £'000	Total Funds £'000
<b>INCOME</b>			
From Members	64,482	3,160	67,642
From Investments	1,902		1,902
Other Income (including increases by revaluation of assets)	4,855		4,855
<b>Total Income</b>	71,239	3,160	74,399
<b>EXPENDITURE</b> (including decreases by revaluation of <b>Total Expenditure</b> )			
	(59,392)	(3,255)	(62,647)
<b>Funds at beginning of year</b> (including reserves)	93,007	579	93,586
<b>Funds at end of year</b> (including reserves)	104,854	484	105,338
<b>ASSETS</b>			
Fixed Assets			35,004
Investment Assets			30,735
Other Assets			44,239
<b>Total Assets</b>			109,978
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			(4,640)
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			105,338

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

Please find attached a copy of the GMB published accounts for the year ended 31<sup>st</sup> December 2017 (pages 4-21).

This is in support of the AR21 return.

# ACCOUNTING POLICIES

(see notes 74 and 75)

Please find attached a copy of the GMB published accounts for the year ended 31<sup>st</sup> December 2017 (pages 4-5).

This is in support of the AR21 return.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>[Signature]</u> Name: <u>T.J. ROACHE</u> Date: <u>14/5/18</u>	Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated) <u>FINANCE DIRECTOR</u> Name: <u>ALLAN WYLLIE</u> Date: <u>14/5/18</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

☒ YES ☐ NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

☒ YES ☐ NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

☒ YES ☐ NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

## Report of the Auditors to the Members of the GMB

### STATEMENT OF CENTRAL EXECUTIVE COUNCIL'S RESPONSIBILITIES

The legislation relating to trade unions requires the CEC to submit a return for each calendar year to the Certification Office for Trade Unions and Employers' Associations. This return contains financial statements which must give a true and fair view of the state of affairs of the Union at the year end and of its transactions for the year then ended. The financial statements set out on the preceding pages have been prepared on the same basis and are used to complete the return to the Certification Office for Trade Unions and Employers' Associations.

In relation to the Union these requirements are the responsibility of the CEC. It is responsible for preparing the financial statements of the Union and in so doing is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed
- Prepare the accounts on the going concern basis unless it is inappropriate to do so.

The CEC is responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It is responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The CEC is also responsible for the maintenance and integrity of the corporate and financial information included on the Union's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

### Report of the General Member Auditors

We have examined the financial statements in accordance with Rule.

A Burgin  
J Swainson } General Member Auditors

### Independent Auditors' Report to the Members of the GMB

#### Opinion

We have audited the financial statements of the GMB (the "union") for the year ended 31 December 2017 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 Union's affairs as at 31 December 2017 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

This report is made solely to the Union's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our 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 audit opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the Central Executive Council's (CEC) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the CEC has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The CEC is responsible for the other information. The other information comprises the information included in the General Secretary's Introduction, 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### Responsibilities of the CEC

As explained more fully in the Statement of Central Executive Council Responsibilities, GMB's CEC 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 CEC determines 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 CEC are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the CEC either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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.

#### Moore Stephens LLP

Chartered Accountants Statutory Auditor  
150 Aldersgate Street, London, EC1A 4AB

# AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:	Moore Stephens LLP		
Name(s):	MOORE STEPHENS LLP		
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS		
Address(es):	150 ALDERSGATE ST. LONDON EC1A 4AB		
Date:	23 MAY 2018		
Contact name and telephone number:	PHILIP CLARK 0207 509 9305		
N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.			



# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

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

☒ YES ☐ NO

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

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

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

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

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

☒ YES ☐ NO


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

☒ YES ☐ NO

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

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

## MEMBERSHIP AUDIT CERTIFICATE (continued)

Signature of assurer	
Name	PHILIP CLARK FCA
Address	MOORE STEPHENS LLP 150 ALDERSGATE STREET LONDON EC1A 4AB
Date	23 MAY 2016
Contact name and telephone number	0207 509 9301 PHILIP CLARK

## MEMBERSHIP AUDIT CERTIFICATE

### SECTION TWO

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

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

YES/NO

If "NO" Please explain below:

Signature	
Name	
Office held	
Date	