

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	GMB		
Year ended:	31st December 2019		
List no:	707T		
Head or Main Office address:	Mary Turner House		
	22 Stephenson Way		
	London		
Postcode	NW1 2HD		
Website address (if available)	www.gmb.org.uk		
Has the address changed during the year to which the return relates?	Yes		No X ('X' in appropriate box)
General Secretary:	John Phillips (Acting General Secretary)		
Telephone Number:	020 7391 6700		
Contact name for queries regarding the completion of this return	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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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	297,944	5,739	280	305	304,268
Female	299,203	5,317	28	113	304,661
Other					
Total	597,147	11,056	308	418	A 608,929

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

608,929

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

766

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
See attached			

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

[illegible]

Change of Officers

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of Change
Executive	Jim Clarke		26/03/2019
Executive		Shane Allinson	03/12/2019
Executive		Tracey Ashton	03/12/2019
Executive	Sheila Bearcroft		03/12/2019
Executive		Arron Bevan-John	03/12/2019
Executive	Elizabeth Blackman		03/12/2019
Executive		Gwylan Brinkworth	03/12/2019
Executive		Amanda Burley	03/12/2019
Executive		Mike Carr	03/12/2019
Executive		Carol Clarkson	03/12/2019
Executive	Dave Clements		03/12/2019
Executive	Neil Collinson		03/12/2019
Executive		Sandra Daniell	03/12/2019
Executive	Ken Daniels		03/12/2019
Executive		John Dolan	03/12/2019
Executive		Danny Faith	03/12/2019
Executive		David Flanagan	03/12/2019
Executive		Charlotte Gardner	03/12/2019
Executive		Gary Harris	03/12/2019
Executive		Fiona Heneghan	03/12/2019
Executive		Kevan Hensby	03/12/2019
Executive		Nathan Holman	03/12/2019
Executive		Rachael Hookway	03/12/2019
Executive	Margaret Hughes		03/12/2019
Executive		Sarah Hurley	03/12/2019
Executive	Michael Husbands		03/12/2019
Executive	Martin Jackson		03/12/2019
Executive		Farzana Jumma	03/12/2019
Executive		Warinder Juss	03/12/2019
Executive	Peter Kane		03/12/2019
Executive	Colin Kerr		03/12/2019
Executive	Edward Marnell		03/12/2019
Executive		Evelyn Martin	03/12/2019
Executive	John McDonnell		03/12/2019
Executive		David McLean	03/12/2019
Executive	Bill Modlock		03/12/2019
Executive		Cath Pinder	03/12/2019
Executive	Phyllis Riddell		03/12/2019
Executive		Carol Robertson	03/12/2019
Executive		Robbie Scott	03/12/2019
Executive	Kath Slater		03/12/2019
Executive		Donna Spicer	03/12/2019
Executive	James Stribley		03/12/2019
Executive	Mark Sykes		03/12/2019
Executive		Alan Walker	03/12/2019
Executive		Susan Walker	03/12/2019
Executive		John Warcup	03/12/2019
Executive	Paul Wheatley		03/12/2019
Executive		Lorraine Winson	03/12/2019
Executive		Alan Woodward	03/12/2019
Executive	Diane Wragg		03/12/2019
Executive		Samanta Zubruté	03/12/2019

Officers in Post at 31 December 2019

Name of Officer	Position Held
Tim Roache	General Secretary
Barbara Plant	President
Malcolm Sage	Vice President
Kathy Abu-Bakir	Executive
Shane Allinson	Executive
Tracey Ashton	Executive
Arron Bevan-John	Executive
Gwylan Brinkworth	Executive
Kevin Buchanan	Executive
Amanda Burley	Executive
Mike Carr	Executive
Richard Clarke	Executive
Margaret Clarke	Executive
Carol Clarkson	Executive
Elaine Daley	Executive
Sandra Daniell	Executive
Anne Dean	Executive
John Dolan	Executive
Raymond Dowson	Executive
Danny Faith	Executive
Brian Farr	Executive
David Flanagan	Executive
Shailesh Gaglani	Executive
Charlotte Gardner	Executive
Gordon Gibbs	Executive
Dean Gilligan	Executive
Margaret Gregg	Executive
Colin Gunter	Executive
Gary Harris	Executive
Fiona Heneghan	Executive
Kevan Hensby	Executive
Nathan Holman	Executive
Rachael Hookway	Executive
David Hope	Executive
Sarah Hurley	Executive
Mary Hutchinson	Executive
Kevin Jones	Executive
Farzana Jumma	Executive
Warinder Juss	Executive
Evelyn Martin	Executive
Andy McGivern	Executive
David McLean	Executive
Peter Meyrick	Executive
June Minnery	Executive
Cathy Murphy	Executive
Andy Newman	Executive
Cath Pinder	Executive
Gordon Richardson	Executive
Carol Robertson	Executive
Penny Robinson	Executive

Name of Officer	Position Held
Robbie Scott	Executive
Vivien Smart	Executive
Donna Spicer	Executive
Catherine Sutton	Executive
Alan Walker	Executive
Susan Walker	Executive
John Warcup	Executive
Robert Welham	Executive
Lorraine Winson	Executive
Alan Woodward	Executive
Samanta Zubruté	Executive

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		68,509
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		68,509
Investment income (as at page 12)		853
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	9,703	
Total of other income (as at page 4)		9,703
Total income		79,065
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		5,451
Administrative expenses (as at page 10)		51,768
Federation and other bodies (specify)		
Affiliation Fees		2,257
Total expenditure Federation and other bodies		2,257
Taxation		
Total expenditure		59,476
Interfund Transfers OUT		7,321
Surplus (deficit) for year		19,589
Amount of general fund at beginning of year		90,377
Amount of general fund at end of year		102,645

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation –		brought forward	3,101
Employment Related Issues		Advisory Services	
Net Legal Expenses	2,670		
Representation –		Other Cash Payments	
Non Employment Related Issues		Weekly Accident Benefit	2
		Convalescent Homes	23
		Education and Training services	
		Education	680
Communications		Salary Costs	
Diaries	75	Salaries	1,224
Publications	356		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Funeral Benefit	408
		Fatal Accident Benefit	8
		Retirement Benefit	5
carried forward	3,101	Total (should agree with figure in General Fund)	5,451

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Dispute Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		159
Expenditure			
	Benefits to members		159
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		159
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-159
	Amount of fund at beginning of year		115
	Amount of fund at the end of year (as Balance Sheet)		115
	Number of members contributing at end of year		N/A

Fund 3		Fund Account	
Name:	Branch Commission Funds	£000	£000
Income			
	From members		
	Investment income (as at page 12)		3
	Other income (specify)		
	Miscellaneous Income		145
	Total other income as specified		145
	Total Income		148
	Interfund Transfers IN		7,003
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		6,076
	Total Expenditure		6,076
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-5,928
	Amount of fund at beginning of year		8,209
	Amount of fund at the end of year (as Balance Sheet)		9,284
	Number of members contributing at end of year		N/A

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	MPO Reserve Fund	£000	£000
Income			
	From members		20
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		20
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		20
	Amount of fund at beginning of year		1,477
	Amount of fund at the end of year (as Balance Sheet)		1,497
	Number of members contributing at end of year		562

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

(See notes 21 and 23)

Fund 6		Fund Account	
Name:	Members' Superannuation Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		159
Expenditure			
	Benefits to members		159
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		159
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-159
	Amount of fund at beginning of year		572
	Amount of fund at the end of year (as Balance Sheet)		572
	Number of members contributing at end of year		N/A

Fund 7		Fund Account	
Name:	Regional Benefit Funds	£000	£000
Income			
	From members		98
	Investment income (as at page 12)		38
	Other income (specify)		
	Gain on sale of investments		7
	Gain on revaluation of investments to fair value		165
	Total other income as specified		172
	Total Income		308
	Interfund Transfers IN		
Expenditure			
	Benefits to members		32
	Administrative expenses and other expenditure (as at page 10)		47
	Total Expenditure		79
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		229
	Amount of fund at beginning of year		2,743
	Amount of fund at the end of year (as Balance Sheet)		2,972
	Number of members contributing at end of year		15,400

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

Fund 9		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
Total other income as specified			
Total Income			
Interfund Transfers IN			
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
Total Expenditure			
Interfund Transfers OUT			
Surplus (Deficit) for the year			
Amount of fund at beginning of year			
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

Political fund account

(see notes 24 to 33)

£000

£000

Political fund account 1

To be completed by trade unions which maintain their own political fund

Income	Members contributions and levies		2,637
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
	Total income		2,637

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	2,103
Expenditure B (as at page ii)	3
Expenditure C (as at page iii)	38
Expenditure D (as at page iv)	5
Expenditure E (as at page v)	214
Expenditure F (as at page vi)	37
Non-political expenditure (as at page vii)	853
Total expenditure	3,253
Surplus (deficit) for year	-616
Amount of political fund at beginning of year	897
Amount of political fund at the end of year (as <u>Balance Sheet</u>)	281
Number of members at end of year contributing to the political fund	499,653
Number of members at end of the year not contributing to the political fund	109,276
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	21,836

Political fund account 2

To be completed by trade unions which act as components of a central trade union

Income	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		
Expenditure	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		
	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		

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Labour Party	2,103
Total	2,103

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

[illegible]

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£000
Welsh Leadership Election 6/12/18	Labour Party	Electoral Reform Society	16
Local Elections 2/5/19	Labour Party		3
European Elections 23/5/19	Labour Party	Slater & Gordon	1
Peterborough By-Election 7/6/19	Labour Party	Andy Furlong	3
General Election 12/12/19	Labour Party		14
London Assembly Election 6/5/21	Labour Party	Tom Copley	1
Total			38

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£000
Yvette Cooper	5
Total	5

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£000
Labour Party	214
Total	214

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£000
Labour Party	37
Total	37

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one		£000
APPG on Social Care		23
Dying to Work Campaign		7
Total expenditure		30

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£000

Total expenditure	

£000

(c) the total amount of all other money expended

Admin Apportionment	800
Merthyr Rising Festival	4
Protests	4
Miscellaneous Expenses	15

Total of all expenditures

853

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£000
Administrative Expenses		
Remuneration and expenses of staff		35,087
Salaries and Wages included in above	27,049	
Auditors' fees		64
Legal and Professional fees		137
Occupancy costs		3,503
Stationery, printing, postage, telephone, etc.		3,330
Expenses of Executive Committee (Head Office)		110
Expenses of conferences		3,126
Other administrative expenses (specify)		
Branch Costs		6,472
Car Expenses		1,588
IT Expenses		676
Services		1,317
Other Outgoings		
Depreciation		1,285
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Campaigns & Recruitment		1,196
tretert		
Total		57,891
Charged to:	General Fund (Page 3)	51,768
	Dispute Fund	
	Branch Commission Funds	6,076
	MPO Reserve Fund	
	ASU Reserve Fund	
	Members' Superannuation Fund	
	Regional Benefit Funds	47
Total		57,891

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Analysis of Officials' Salaries and Benefits

		Gross Salary £'000	Employer's NI Contributions £'000	Benefits			Total £'000
				Pension £'000	Other Benefits Description	Value £'000	
General Secretary	Tim Roache	109	13	24	Car	14	160
President	Barbara Plant	29	3				32
Vice President	Malcolm Sage	14	1				15
Executive	Kathy Abu-Bakir	6					6
Executive	Shane Allinson						0
Executive	Tracey Ashton						0
Executive	Sheila Bearcroft	4					4
Executive	Arron Bevan-John						0
Executive	Elizabeth Blackman						0
Executive	Gwylan Brinkworth						0
Executive	Kevin Buchanan	2					2
Executive	Amanda Burley						0
Executive	Mike Carr						0
Executive	Richard Clarke	2					2
Executive	Margaret Clarke						0
Executive	Jim Clarke						0
Executive	Carol Clarkson						0
Executive	Dave Clements						0
Executive	Neil Collinson						0
Executive	Elaine Daley						0
Executive	Sandra Daniell						0
Executive	Ken Daniels						0
Executive	Anne Dean						0
Executive	John Dolan						0
Executive	Raymond Dowson						0
Executive	Danny Faith						0
Executive	Brian Farr						0
Executive	David Flanagan						0
Executive	Shailesh Gaglani	8					8
Executive	Charlotte Gardner						0
Executive	Gordon Gibbs	14	1				15
Executive	Dean Gilligan	1					1
Executive	Margaret Gregg						0
Executive	Colin Gunter	4					4
Executive	Gary Harris						0
Executive	Fiona Heneghan						0
Executive	Kevan Hensby						0
Executive	Nathan Holman						0
Executive	Rachael Hookway						0
Executive	David Hope	5					5
Executive	Margaret Hughes						0
Executive	Sarah Hurley						0
Executive	Michael Husbands						0
Executive	Mary Hutchinson						0
Executive	Martin Jackson						0
Executive	Kevin Jones	6					6
Executive	Farzana Jumma						0

		Gross Salary £'000	Employer's NI Contributions £'000	Benefits			Total £'000
				Pension £'000	Other Benefits Description	Value £'000	
Executive	Warinder Juss						0
Executive	Peter Kane						0
Executive	Colin Kerr	3					3
Executive	Edward Marnell						0
Executive	Evelyn Martin						0
Executive	John McDonnell						0
Executive	Andy McGivern						0
Executive	David McLean						0
Executive	Peter Meyrick	1					1
Executive	June Minnery	1					1
Executive	Bill Modlock	5					5
Executive	Cathy Murphy	1					1
Executive	Andy Newman	21	2				23
Executive	Cath Pinder						0
Executive	Gordon Richardson	4					4
Executive	Phyllis Riddell						0
Executive	Carol Robertson						0
Executive	Penny Robinson	8					8
Executive	Robbie Scott						0
Executive	Kath Slater	2					2
Executive	Vivien Smart	2					2
Executive	Donna Spicer						0
Executive	James Stribley						0
Executive	Catherine Sutton	6					6
Executive	Mark Sykes	1					1
Executive	Alan Walker						0
Executive	Susan Walker						0
Executive	John Warcup						0
Executive	Robert Welham						0
Executive	Paul Wheatley						0
Executive	Lorraine Winson						0
Executive	Alan Woodward						0
Executive	Diane Wragg	2					2
Executive	Samanta Zubruté						0

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			784
Dividends (gross) from:			
Equities (e.g. shares)			269
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			5
Local Authority Bonds			
Bank and Building Societies			2
Other investment income (specify)			
Unquoted Investments			17
Bank Charges			-183
			894
		Total investment income	894
Credited to:			
		General Fund (Page 3)	853
		Dispute Fund	
		Branch Commission Funds	3
		MPO Reserve Fund	
		ASU Reserve Fund	
		Members' Superannuation Fund	
		Regional Benefit Funds	38
		Political Fund	
		Total Investment Funds	894

31st December 2019

31st December 2019

Previous Year		£000	£000
39,032	Fixed Assets (at page 14)		42,001
	Investments (as per analysis on page 15)		
23,960	Quoted (Market value £ (39,040)		39,040
4,104	Unquoted		4,608
	Total Investments		43,648
	Other Assets		
	Loans to other trade unions		
14,241	Sundry debtors		15,368
26,237	Cash at bank and in hand		11,869
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
135	Mortgages		127
1,117	Pension Asset		8,831
41,730	Total of other assets		36,195
108,826	Total assets		121,844
90,377	General fund (page 3)		102,645
115	Dispute Fund		115
8,209	Branch Commission Funds		9,284
1,477	MPO Reserve Fund		1,497
34	ASU Reserve Fund		34
572	Members' Superannuation Fund		572
2,743	Regional Benefit Funds		2,972
897	Political Fund Account		281
	Liabilities		
	Amount held on behalf of central trade union political fund		
£1,915	Sundry Creditors		1,947
£2,487	Accrued Expenses		2,497
£4,402	Total liabilities		4,444
£108,826	Total assets		121,844

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold £000 £000		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
Cost or Valuation						
At start of year	29,397		1,938	107	7,590	39,032
Additions	3,154		1,240	97		4,491
Disposals	-218		-3	-16		-237
Revaluation/Transfers						
At end of year	32,333		3,175	188	7,590	43,286
Accumulated Depreciation						
At start of year						
Charges for year	585		691	9		1,285
Disposals						
Revaluation/Transfers						
At end of year	585		691	9		1,285
Net book value at end of year	31,748		2,484	179	7,590	42,001
Net book value at end of previous year	29,397		1,938	107	7,590	39,032

(see notes 58 and 59)

P15

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

☒

No

☐

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
Ethical Threads Ltd	06299674

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

☒

No

☐

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 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	68,627	2,637	71,264
From Investments	894		894
Other Income (including increases by revaluation of assets)	10,020		10,020
Total Income	79,541	2,637	82,178
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	65,949	3,253	69,202
Funds at beginning of year (including reserves)	103,527	897	104,424
Funds at end of year (including reserves)	117,119	281	117,400
Assets			
Fixed Assets			42,001
Investment Assets			43,648
Other Assets			36,195
		Total Assets	121,844
Liabilities		Total Liabilities	4,444
Net Assets (Total Assets less Total Liabilities)			117,400

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/>	³
		1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot		<input style="width: 60px;" type="text"/>
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/>	³
		1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot		<input style="width: 60px;" type="text"/>
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/>	³
		1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot		<input style="width: 60px;" type="text"/>

Information on Industrial Action Ballots

Name of Organisation:		GMB			Reporting Period	1/1/19 - 31/2/19		
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u>	For each ballot held please complete the information below			
If yes, how many ballots were held?				<u>125</u>				
Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot?	Does 226(2B) of the 1992 Act apply to this ballot?	If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot?
1	22	15	15	0	0	Yes	No	
2	22	15	15	0	0	Yes	No	
3	65	44	43	1	0	Yes	No	
4	20	18	18	0	0	Yes	No	
5	20	18	17	0	1	Yes	No	
6	181	104	97	7	0	Yes	No	
7	432	158	99	56	3	No	Yes	No
8	432	158	132	24	2	No	Yes	No
9	20	8	7	1	0	No	No	
10	18	8	6	2	0	No	No	
11	18	8	5	2	1	No	No	
12	24	20	20	0	0	Yes	No	
13	24	20	20	0	0	Yes	No	
14	379	206	182	23	1	Yes	No	
15	379	206	188	16	2	Yes	No	
16	42	28	19	8	1	Yes	No	

17	42	28	25	3	0	Yes	No	
18	8	8	8	0	0	Yes	No	
19	8	8	8	0	0	Yes	No	
20	14	9	7	2	0	Yes	No	
21	4	4	4	0	0	Yes	No	
22	4	4	4	0	0	Yes	No	
23	39	25	22	3	0	Yes	No	
24	145	96	81	15	0	Yes	No	
25	145	96	82	13	1	Yes	No	
26	17	17	17	0	0	Yes	Yes	Yes
27	11	5	5	0	0	No	No	
28	129	72	71	1	0	Yes	No	
29	129	72	72	0	0	Yes	No	
30	28	24	23	1	0	Yes	No	
31	170	83	32	45	6	No	No	
32	170	83	45	31	7	No	No	
33	34	19	17	2	0	Yes	No	
34	34	19	12	6	1	Yes	No	
35	14	9	8	1	0	Yes	No	
36	127	102	79	20	3	Yes	No	
37	127	102	90	10	2	Yes	No	
38	21	18	18	0	0	Yes	No	
39	21	18	16	2	0	Yes	No	
40	49	43	40	3	0	Yes	No	
41	49	43	36	4	3	Yes	No	
42	226	149	148	0	1	Yes	No	
43	226	149	138	2	9	Yes	No	
44	116	60	52	6	2	Yes	No	
45	116	60	55	4	1	Yes	No	
46	230	173	151	22	0	Yes	No	
47	230	173	152	16	5	Yes	No	
48	11	7	6	0	1	Yes	No	
49	50	29	29	0	0	Yes	No	

50	631	282	260	19	3	No	No	
51	631	282	268	10	4	No	No	
52	102	57	52	5	0	Yes	No	
53	102	57	56	1	0	Yes	No	
54	59	36	29	6	1	Yes	No	
55	59	36	18	13	5	Yes	No	
56	262	107	48	51	8	No	No	
57	262	107	85	21	1	No	No	
58	128	85	78	7	0	Yes	No	
59	44	21	16	5	0	No	No	
60	48	29	19	9	1	Yes	No	
61	48	29	23	4	2	Yes	No	
62	60	45	26	19	0	Yes	No	
63	60	45	24	18	3	Yes	No	
64	94	60	34	17	9	Yes	No	
65	94	60	51	7	2	Yes	No	
66	93	16	13	3	0	No	No	
67	93	16	12	3	1	No	No	
68	356	247	246	1	0	Yes	No	
69	7	3	3	0	0	No	No	
70	7	3	3	0	0	No	No	
71	90	56	33	23	0	Yes	No	
72	90	56	42	12	2	Yes	No	
73	128	77	40	31	6	Yes	No	
74	128	77	68	9	0	Yes	No	
75	69	50	39	10	1	Yes	No	
76	69	50	49	1	0	Yes	No	
77	875	487	392	95	0	Yes	No	
78	121	71	68	2	1	Yes	No	
79	8	8	8	0	0	Yes	No	
80	8	8	8	0	0	Yes	No	
81	58	28	24	4	0	No	No	
82	134	95	93	2	0	Yes	No	

83	134	95	89	4	2	Yes	No	
84	463	236	200	33	3	Yes	No	
85	463	236	197	30	9	Yes	No	
86	56	35	32	3	0	Yes	No	
87	95	71	53	18	0	Yes	No	
88	95	71	60	9	2	Yes	No	
89	346	257	252	5	0	Yes	No	
90	78	48	43	4	1	Yes	No	
91	78	48	46	2	0	Yes	No	
92	79	70	55	15	0	Yes	No	
93	33	25	19	6	0	Yes	No	
94	207	118	99	19	0	Yes	No	
95	42	16	15	1	0	No	No	
96	104	87	61	26	0	Yes	No	
97	104	87	69	18	0	Yes	No	
98	180	79	75	3	1	No	No	
99	180	79	72	4	3	No	No	
100	518	378	338	38	2	Yes	No	
101	1628	987	835	151	1	Yes	No	
102	61	41	33	8	0	Yes	No	
103	39	23	21	2	0	Yes	No	
104	26	11	9	2	0	No	No	
105	3	3	3	0	0	Yes	No	
106	3	3	3	0	0	Yes	No	
107	72	48	44	3	1	Yes	No	
108	72	48	44	3	1	Yes	No	
109	118	47	47	0	0	No	No	
110	68	40	36	4	0	Yes	No	
111	26	7	5	2	0	No	No	
112	233	89	65	24	0	No	No	
113	9	9	9	0	0	Yes	No	
114	9	9	9	0	0	Yes	No	
115	136	27	17	10	0	No	No	

116	15	12	12	0	0	Yes	No	
117	52	37	27	8	2	Yes	No	
118	52	37	33	4	0	Yes	No	
119	200	128	118	10	0	Yes	No	
120	10	9	9	0	0	Yes	No	
121	608	376	343	31	2	Yes	No	
122	608	376	337	30	9	Yes	No	
123	20	10	8	2	0	Yes	No	
124	38	22	21	1	0	Yes	Yes	Yes
125	35	23	23	0	0	Yes	Yes	Yes

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

☐

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Information on Industrial Action

Name of Organisation:		GMB		Reporting Period	1/1-31/12/19
Did Union members take industrial action during the return period in response to any inducement on the part of the union?			<u>Yes</u>	If YES, for each industrial action taken please complete the information below	
Industrial Action	Nature of the trade dispute for which action was taken	Dates of the industrial action taken	Number of days of industrial action	Nature of industrial action	Categories of nature of Trade Dispute
1	A	01/03/2019	1	Strike Action	<p>A: Terms and conditions of employment, or the physical conditions in which any workers are required to work</p> <p>B: Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers</p> <p>C: Allocation of work or the duties of employment between workers or groups of workers</p> <p>D: Matters of discipline</p> <p>E: A worker's membership or non-membership of a trade union</p> <p>F: Facilities for officials of trade unions</p> <p>G: Machinery for negotiation or consultation and other procedures</p>
2	A	24/01/2019-01/03/2019	6	Strike Action	
3	A	28/02/2019,01/03/2019	2	Strike Action	
4	A	22/01/2019,06/02/2019	2	Strike Action	
5	A	17/04/2019,29/04/2019,11/05/2019,12/05/2019	5	Strike Action	
6	A	27/03/2019-10/06/2019	76	Action Short of a Strike	
7	A	27/03/2019-25/04/2019	4	Strike Action	
8	A	05/07/2019	1	Strike Action	
9	A	01/05/2019	1	Strike Action	
10	A	29/08/2019	1	Strike Action	
11	A	30/08/2019-04/09/2019	5	Action Short of a Strike	
12	A	01/05/2019-02/05/2019	2	Strike Action	
13	A	15/07/2019	1	Strike Action	

14	A	17/07/2019	1	Strike Action
15	A	18/07/2019,22/07/2019,29/07/2019,05/08/2019,12/08/2019,19/08/2019,27/08/2019,02/09/2019	8	Strike Action
16	A	16/07/2019-02/09/2019	48	Action Short of a Strike
17	A	09/07/2019,17/07/2019	2	Strike Action
18	A	20/08/2019-15/10/2019	57	Action Short of a Strike
19	A	27/08/2019-24/09/2019	4	Strike Action
20	A	19/08/2019-16/10/2019	23	Strike Action
21	A	16/08/2019-16/10/2019	62	Action Short of a Strike
22	A	29/08/2019,31/08/2019,02/09/2019	3	Strike Action
23	A	29/08/2019-09/10/2019	42	Action Short of a Strike
24	A	11/09/2019-08/11/2019	8	Strike Action
25	A	21/11/2019	1	Strike Action
26	A	18/11/2019,19/11/2019	2	Strike Action
27	A	18/12/2019-20/12/2019	3	Strike Action
28	G	24/12/2019-26/12/2019	3	Strike Action
29	G	24/12/2019-26/12/2019	3	Strike Action

consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Notes to the accounts

(see notes 82 and 83)

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

Please find attached an extract from the GMB published accounts for the year ended 31st December 2019 (pages 6-21).

This is in support of the AR21 return.

Notes

31st December
201931st December
2018

£'000

£'000

(2) CONTRIBUTIONS

Members' Contributions (Note 28)

71,146

68,798

Less Allocated to Political Fund (Note 14)

(2,637)

(2,986)

£68,509

£65,812

(3) BRANCH COSTS (Note 28)

Branch Officers' Salaries and NI

57

56

Check-off Administration

307

317

Member Refunds

32

35

Allocated to Branch Commission Funds (Note 15)

7,003

6,453

£7,399

£6,861

(4) BENEFITS

Funeral

408

386

Disablement

-

6

Fatal Accident

8

12

National Weekly Accident

2

3

Retirement

5

3

Legal Expenses - Net

2,670

1,823

Convalescent Home Expenses

23

21

Allocated to Dispute Fund (Note 13)

159

106

£3,275

£2,360

(5) AFFILIATIONS

Trades Union Congress

1,750

1,711

Scottish Trades Union Congress

130

76

Irish Congress of Trade Unions

42

40

Trades Councils

5

5

Confederation of Shipbuilding and Engineering Unions

16

16

Public Services International

28

28

UNI Global Union International

54

52

IndustriAll Global Union

28

27

International Union of Food and Allied Workers' Association

41

39

Building and Woodworkers International

10

9

International Transport Workers' Association

2

2

European Federation of Public Service Unions

13

12

IndustriAll European Trade Union

14

14

European Federation of Food, Agriculture and Tourism Trade Unions

9

9

European Federation of Building and Woodworkers

9

8

European Transport Workers' Federation

7

7

UNI Global Union Europa

11

11

General Federation of Trade Unions

21

21

Institute of Employment Rights

6

6

CLASS

41

40

Labour Research Department

-

8

Miscellaneous

20

14

£2,257

£2,155

Notes

	31 st December 2019	31 st December 2018
	£'000	£'000
(6) CONFERENCES AND EXECUTIVE		
Congress	1,148	1,047
Other Conferences	546	406
Central Executive Council	110	101
Regional Council and Committee Meetings	136	104
Industrial Conferences	35	43
Ballots and Elections	1,071	178
Delegates' Fees and Expenses	190	184
	<u>£3,236</u>	<u>£2,063</u>
(7) CAMPAIGNS AND COMMUNICATIONS		
Publication and Mailing Costs	356	230
Donations and Grants	158	188
Campaigns and Demonstrations	215	208
Publicity	264	299
Merchandising	148	131
Recruitment	486	540
	<u>£1,627</u>	<u>£1,596</u>
(8) SERVICES		
Education	680	845
Joint Industrial Councils	40	53
Negotiations	1,277	1,243
	<u>£1,997</u>	<u>£2,141</u>
(9) ADMINISTRATION		
Computer Expenses	676	627
Audit and Other Professional Charges	201	246
Repairs to Premises and Equipment	523	523
Postage and Carriage	584	601
Telecommunications	796	819
Premises	2,980	3,023
Office Expenses	1,950	1,921
Car Expenses	1,588	1,634
Depreciation	1,285	977
	<u>£10,583</u>	<u>£10,371</u>
(10) EMPLOYMENT COSTS		
Salaries	28,226	27,403
Testimonials and Retirement Costs	557	1,064
Employer's Pension - Service Cost	5,610	5,895
Employer's Pension - Other Costs	1,640	1,327
Employer's NI on Cars and Other Benefits	226	194
Personnel Costs	5	34
	<u>£36,264</u>	<u>£35,917</u>

Notes	31 st December 2019	31 st December 2018
	£'000	£'000
(11) INVESTMENT INCOME		
Government Securities	-	144
Equities	238	250
Unquoted Investments	17	10
Bank and Other Interest	(3)	337
Rent Received	784	798
Bank Charges	(183)	(262)
	<u>£853</u>	<u>£1,277</u>
(12) GENERAL FUND		
Surplus/(Deficit) for period	12,268	(1,871)
Balance at start of period	90,377	92,248
	<u>£102,645</u>	<u>£90,377</u>
Full provision for the net pension asset as detailed in note 27 has been made.		
(13) DISPUTE FUND		
Allocated from General Fund (Note 4)	<u>159</u>	<u>106</u>
Less Strike Benefit:		
London	(5)	(9)
Southern	(21)	7
Yorkshire and North Derbyshire	-	-
Birmingham and West Midlands	1	(8)
Northern	-	(22)
Wales and South West	-	-
Midlands and East Coast	(11)	-
Scotland	(16)	(12)
North West and Irish	(107)	(62)
	<u>(159)</u>	<u>(106)</u>
Result for period	-	-
Balance at start of period	115	115
	<u>£115</u>	<u>£115</u>

Notes	31 st December 2019	31 st December 2018
	£'000	£'000
(14) POLITICAL FUND		
Income		
Members' Contributions (Note 2)	<u>2,637</u>	<u>2,986</u>
Expenditure		
Labour Party Affiliation	(1,160)	(1,160)
Labour Party By-Election Insurance Fund	(1)	(1)
Local Affiliations	(43)	(62)
TULO	(44)	(42)
Labour Party Conference	(192)	(172)
Meetings and Speakers	(22)	(26)
Labour Party Funding	(863)	(119)
Labour Party Ballot and Election Costs	(74)	(76)
Other Political Expenditure	(54)	(115)
Admin Apportionment	(800)	(800)
	<u>(3,253)</u>	<u>(2,573)</u>
(Deficit)/Surplus for period	(616)	413
Balance at start of period	897	484
Balance at end of period	<u><u>£281</u></u>	<u><u>£897</u></u>

Notes	31 st December 2019 £'000	31 st December 2018 £'000
(15) BRANCH COMMISSION FUNDS		
Income		
Allocated from General Fund (Note 3)	7,003	6,453
Investment Income	3	3
Miscellaneous Income	145	142
	<hr/>	<hr/>
	7,151	6,598
Expenditure		
Branch Officials' Honoraria	(2,996)	(2,981)
Affiliations	(26)	(50)
Conferences and Executive	(51)	(72)
Campaigns and Communications	(678)	(614)
Services	(1,835)	(1,891)
Administration	(490)	(499)
	<hr/>	<hr/>
	(6,076)	(6,107)
Surplus for period	1,075	491
Balance at start of period	8,209	7,718
	<hr/>	<hr/>
Balance at end of period	<u>£9,284</u>	<u>£8,209</u>
(16) MPO RESERVE FUND		
Income		
From Members	<u>20</u>	<u>26</u>
Expenditure	<hr/>	<hr/>
	-	-
Surplus for period	20	26
Balance at start of period	1,477	1,451
	<hr/>	<hr/>
Balance at end of period	<u>£1,497</u>	<u>£1,477</u>
(17) ASU RESERVE FUND		
Income		
From Members	<hr/>	<hr/>
	-	-
Expenditure	<hr/>	<hr/>
	-	-
Result for period	-	-
Balance at start of period	34	34
	<hr/>	<hr/>
Balance at end of period	<u>£34</u>	<u>£34</u>

Notes

31st December
2019
£'000

31st December
2018
£'000

(18) MEMBERS' SUPERANNUATION FUND**Income**

Transfer from General Fund

159

179

Expenditure

Members' Superannuation Benefit

(159)

(172)

Administration Expenses

-

(7)

(159)

(179)

Result for period

-

-

Balance at start of period

572

572

Balance at end of period

£572

£572

An actuarial valuation of the Members' Superannuation Fund at 31st December 2015 showed a deficit of £1.1m.

Membership of this Fund originated from the Boilermakers' Section only and the Fund is now closed.

During the year, benefit was paid to 2,571 retired members (2018: 2,787)

(19) REGIONAL BENEFIT FUNDS**Income**

From Members

98

97

Investment Income

31

12

Bank Interest

7

18

Realised Gain on Sale of Investments

7

-

Gain on Revaluation of Investments to Fair Value

165

-

308

127

Expenditure

Benefits

(32)

(31)

Administrative Expenses

(47)

(64)

Loss on Sale of Investments

-

(5)

(79)

(100)

Surplus for period

229

27

Balance at start of period

2,743

2,716

Balance at end of period

£2,972

£2,743

Notes

(20) TANGIBLE FIXED ASSETS

	Freehold & Leasehold Property	Investment Property	Furniture & Computer Equipment	Motor Vehicles	Total
	£'000	£'000	£'000	£'000	£'000
Net book/market value					
At 1st January 2019	29,397	7,590	1,938	107	39,032
Additions at cost	3,154	-	1,240	97	4,491
	32,551	7,590	3,178	204	43,523
Disposals at book value	(218)	-	(3)	(16)	(237)
	32,333	7,590	3,175	188	43,286
Depreciation for period	(585)	-	(691)	(9)	(1,285)
At 31st December 2019	£31,748	£7,590	£2,484	£179	£42,001

(21) INVESTMENTS

	31 st December 2019	31 st December 2018
	£'000	£'000
Listed Investments		
Equities and Other Quoted Investments	479	307
Managed Funds	20,800	19,816
Trade Union Unit Trust	17,743	3,820
Gilts	17	16
British Municipal Stocks and Loans	1	1
	39,040	23,960
Unlisted Investments		
GMB Credit Union	711	207
Other Investments	76	76
Unity Trust Bank plc	3,821	3,821
	4,608	4,104
Total Investments	£43,648	£28,064

Notes

	31 st December 2019	31 st December 2018
	£'000	£'000
(22) DEBTORS		
Property Mortgage Loans	127	135
Contributions Receivable	1,647	1,297
Other Debtors and Prepayments	13,721	12,944
	<u>£15,495</u>	<u>£14,376</u>

Included in Property Mortgage Loans is the amount of £115,313 (2018 £123,347) falling due after more than one year.

Included in Other Debtors and Prepayments is an amount of £10.59m (2018 £10.59m) due from UnionLine. See note 26 for details.

Under FRS 102, financial assets such as loans and mortgages should be held at the present value of future payments discounted at a market rate of interest for a similar instrument. The Union has made the decision not to reduce the value of the loans and mortgages to amortised cost on the basis that this adjustment would be misleading to the users of the financial statements as it does not reflect the cash position of the loans and mortgages. Furthermore, the adjustment is immaterial to the financial statements.

(23) CREDITORS		
Trade Creditors	(735)	(795)
Payroll Creditors	(1,125)	(1,039)
Other Creditors	(87)	(81)
Accrued Charges and Deferred Income	(2,497)	(2,487)
	<u>£(4,444)</u>	<u>£(4,402)</u>

(24) COMMITMENTS - OPERATING LEASES**Property**

At 31st December 2019 the Union had total commitments under non-cancellable operating leases of £1,339,349 (2018 £1,522,702), £433,439 (2018 £399,749) payable within one year, £802,401 (2018 £932,203) payable within two to five years and £103,508 (2018 £190,750) payable after five years.

Other Commitments

At 31st December 2019 the Union had total commitments under non-cancellable operating leases of £1,078,572 (2018 £2,202,591), £902,425 (2018 £1,331,351) payable within one year, £176,148 (2018 £871,240) payable within two to five years and £nil (2018 £nil) payable after five years.

(25a) CONTINGENT LIABILITIES

The Union underwrites legal support to members. The costs of these cases are accounted for in accordance with the accounting policies of the Union.

There were no other contingent liabilities at 31st December 2019 or 31st December 2018.

(25b) POST BALANCE SHEET EVENTS

Subsequent to the year end the Covid 19 pandemic has caused uncertainty in the global economy. Further information is provided in the Acting General Secretary's Report and the Going Concern note contained in the Statement of Accounting Policies on page 4.

No adjustment has been made to the Financial Statements.

Notes

(26) RELATED PARTY TRANSACTIONS**UnionLine**

At 31st December 2019, the Union was a 50% equity partner in GMB/CWU Legal LLP, which is the sole beneficial corporate partner of Trade Union Legal LLP, trading as UnionLine.

At 31st December 2019, the Union had made an unsecured loan of £6.51m (2018 £5.38m) to the LLP at a commercial rate of interest. The total amount outstanding, including accrued interest, as at 31st December 2019 was £7.28m (2018 £6.15m).

During the year to 31st December 2019, the Union recharged £nil (2018 £nil) for staff and administration costs. No further charges are expected to be made for the foreseeable future. At 31st December 2019, £4.44m (2018 £4.44m) was due to the Union in relation to previous charges.

The CEC have considered these balances and deem them to be recoverable through future expected profits of the LLP.

Ethical Threads Ltd

At 31st December 2019, the Union held an interest in 50.5% of the voting share capital of the company.

Notes

(27a) **GMB 1961 PENSION FUND**

The Union operates a defined benefit scheme in the UK which provides both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service.

The Fund is a registered scheme under UK legislation and is subject to the scheme funding requirements outlined in UK legislation.

The Fund was established from 24th January 1961 under trust and is governed by the Fund's current Trust Deed and Rules dated 1st November 2014. The Trustees are responsible for the operation and the governance of the Fund, including making decisions regarding the Fund's funding and investment strategy in conjunction with the Union.

The most recent formal actuarial valuation of the Fund was as at 31st December 2018 and revealed a funding deficit of £19.4m. In the recovery plan dated 17th December 2019, the Union has agreed to pay £3.929m per annum from 1st January 2020 until 31st December 2021, increasing by RPI + 1% per annum from January 2020, with a view to eliminating the shortfall by 31st December 2021.

In accordance with the schedule of contributions, the Union is expected to pay contributions of approximately £10.5m over the next accounting period. This includes £3.929m for payments under the recovery plan dated 17th December 2019 and £6.6m at a rate of 25.8% for the accrual of benefits on an expected pensionable salary roll of £25.6m.

The contribution payments by the Union includes an allowance for ongoing administration expenses and the lump sum death in service benefits.

The liabilities of the Fund are based on the current value of expected benefit payment cashflows to members of the Scheme over approximately the next 60 years. The average duration of the liabilities is approximately 16 years.

The Fund's next actuarial valuation is due at 31st December 2021.

The value of the liabilities at the reporting date have been estimated by updating the results of the actuarial valuation as at 31st December 2018 to allow for the passage of time, the accrual of new benefits for active members, benefits paid out of the Fund, actual inflationary experience and changes in actuarial assumptions over the period from 31st December 2018 to 31st December 2019.

Such an approach is normal for the purposes of accounting disclosures. It is not expected that these projections will be materially different from a summation of individual calculations at the accounting date, although there may be some discrepancy between the actual liabilities for the Fund at the accounting date and those included in the disclosures.

A full actuarial valuation of the Fund was carried out as at 31st December 2018 and has been updated to 31st December 2019 by a qualified independent actuary. The major assumptions used by the actuary were as follows:

		At 31/12/2019	At 31/12/2018
Discount rate		2.00%	2.80%
Rate of inflation (RPI)		3.00%	3.40%
Rate of inflation (CPI)		2.10%	2.40%
Rate of salary increase:	2017		3.0% p.a.
	2018		4.9% p.a.
	2019		3.3% p.a.
	2020 onwards	3.00%	3.4% p.a.
Rate of increase to pensions	RPI max 5%	2.90%	3.20%
in payment:	RPI max 2.5%	2.00%	2.10%
	CPI	2.10%	2.40%
Cash commutation		90% of maximum permitted on current terms	90% of maximum permitted on current terms
Assumed life expectancies (in years) on retirement at age 65 are:			
Retiring today - Males		20.1	19.9
Retiring today - Females		22.3	21.7
Retiring in 20 years time - Males		21.4	21.2
Retiring in 20 years time - Females		23.7	23.2

Notes

The assets in the Fund:

	Value at 31/12/2019 £'000	Value at 31/12/2018 £'000
Equities (including property)	138,451	124,179
Gilts	191,054	176,647
Bonds	30,972	28,059
Cash	2,856	2,685
Alternatives/Multi-asset	63,411	54,803
Fair value of Fund assets	<u>426,744</u>	<u>386,373</u>

2019

2018

The actual return on assets over the period was:

45,910	(9,758)
--------	----------

The amounts recognised in the statement of financial position are as follows:

	As at 31/12/2019 £'000	As at 31/12/2018 £'000
Present value of funded obligations	417,872	385,259
Fair value of Fund assets	<u>426,744</u>	<u>386,373</u>
Surplus in funded scheme	<u>8,872</u>	<u>1,114</u>

Reconciliation of opening and closing balances of the present value of the defined benefit obligation:

	Year end 31/12/2019 £'000	Year end 31/12/2018 £'000
Benefit obligation at beginning of year	385,259	399,487
Current service cost	5,610	5,845
Interest cost	10,586	9,805
Contributions by employees	1,911	1,858
Actuarial loss/(gain)	30,857	(15,213)
Benefits paid	<u>(16,351)</u>	<u>(16,523)</u>
Benefit obligation at end of year	<u>417,872</u>	<u>385,259</u>

Notes

Reconciliation of opening and closing balances of the fair value of the Fund assets:

	Year end 31/12/2019 £'000	Year end 31/12/2018 £'000
Fair value of Fund assets at beginning of year	386,373	401,957
Interest income on Fund assets	10,741	9,977
Return on assets, excluding interest income	35,169	(19,735)
Contributions by employer	10,204	9,849
Contributions by employees	1,911	1,858
Benefits paid	(16,351)	(16,523)
Fund administrative cost	(1,303)	(1,010)
Fair value of Fund assets at end of year	<u>426,744</u>	<u>386,373</u>

Remeasurement of the net defined benefit liability:

	31/12/2019	31/12/2018
Actuarial losses/(gains) on the liabilities	30,857	(15,213)
Return on assets, excluding interest income	(35,169)	19,735
Total remeasurement of the net defined benefit liability	<u>(4,312)</u>	<u>4,522</u>

The amounts recognised in other comprehensive income:

	31/12/2019	31/12/2018
Service cost	5,610	5,845
Fund administrative cost	1,303	1,010
Net interest on the net defined benefit liability	(155)	(172)
Total expense	<u>6,758</u>	<u>6,683</u>

Notes

(27b) UNITY (1993) RETIREMENT BENEFITS SCHEME

The Union amalgamated with Unity on 16th April 2015 and at that time assumed full responsibility for the obligations of the Unity (1993) Retirement Benefits Scheme. This is a defined benefit scheme in the UK which provides both pensions in retirement and death benefits to members. Pension benefits are related to the members' final salary at retirement and their length of service. The Fund is closed to future accrual.

The Fund is a registered scheme under UK legislation and is subject to the scheme funding requirements outlined therein.

The most recent actuarial valuation of the Fund was as at 31st December 2018.

The value of the liabilities at the reporting date has been estimated by updating the results of the actuarial valuation as at 31st December 2018 to allow for interest on the Fund liabilities, benefits that have been paid out of the Fund and changes in market conditions as suggested by the agreed assumptions. Such an approach is normal for the purposes of accounting disclosures.

The Union did not contribute to the Fund in 2019.

A full actuarial valuation of the Fund was carried out as at 31st December 2018 and has been updated to 31st December 2019 by a qualified independent actuary. The major assumptions used by the actuary were as follows:

	At 31/12/2019	At 31/12/2018
Discount rate	2.0%	2.8%
Revaluation in deferment	2.1%	2.4%
Pension increases: Post 88 GMP	3.0%	3.0%
Pre 97 excess over GMP	5.0%/0.0%	5.0%/0.0%
Post 97 pre 99 pension	5.0%/2.9%	5.0%/3.2%
Post 99 pension	2.9%	3.2%

Assumed life expectancies (in years) on retirement at age 65 are:

Retiring today - Males	20.0	19.9
Retiring today - Females	22.2	21.8
Retiring in 20 years time - Males	21.4	21.4
Retiring in 20 years time - Females	23.8	23.4

The assets in the Fund:

	Value at 31/12/2019 £'000	Value at 31/12/2018 £'000
Equities	3,505	3,150
Property	268	203
Bonds	1,484	1,490
Cash/Other	186	172
Total	5,443	5,015

The actual return on assets over the period was:

	13.30%	-4.40%
--	--------	--------

The amounts recognised in the statement of financial position are as follows:

	As at 31/12/2019 £'000	As at 31/12/2018 £'000
Present value of funded obligations	5,484	5,012
Fair value of Fund assets	5,443	5,015
Net (deficit)/surplus in the statement of financial position	(41)	3

Notes

Reconciliation of opening and closing balances of the present value of the defined benefit obligation:

	As at 31/12/2019 £'000	As at 31/12/2018 £'000
Benefit obligation at beginning of year	5,012	5,326
Current service cost	-	-
Past service cost	-	50
Interest cost	137	129
Actuarial loss/(gain): assumptions	481	(215)
experience	77	24
Benefits paid	(223)	(302)
Benefit obligation at end of year	5,484	5,012

Reconciliation of opening and closing balances of the fair value of the Fund assets:

Fair value of Fund assets at beginning of year	5,015	5,555
Return on assets	137	135
Contributions by employer	-	-
Benefits paid	(223)	(302)
Actuarial gain/(loss) on assets	514	(373)
Fair value of Fund assets at end of year	5,443	5,015

Remeasurement of the net defined benefit liability:

	31/12/2019	31/12/2018
Actuarial losses on the liabilities	44	182
Return on assets, excluding interest income	(137)	(135)
Total remeasurement of the net defined benefit liability	(93)	47

The amounts recognised in other comprehensive income:

	31/12/2019	31/12/2018
Service cost	-	-
Past service cost	-	50
Fund administrative cost	25	38
Net interest on the net defined benefit liability	137	129
Total expense	162	217

(27c) PENSION RECONCILIATION

	31/12/2019	31/12/2018
The amounts recognised in the statement of financial position:		
GMB 1961 Pension Fund (Note 27a)	8,872	1,114
Unity (1993) Retirement Benefits Scheme (Note 27b)	(41)	3
Net surplus in the statement of financial position	8,831	1,117

The amounts recognised in other comprehensive income:

GMB 1961 Pension Fund (Note 27a)	4,312	(4,522)
Unity (1993) Retirement Benefits Scheme (Note 27b)	93	(47)
	4,405	(4,569)

Summary of Income and Branch Expenditure by Region for year ended 31st December 2019

Notes

	London	Southern	Yorkshire and North Derbyshire	Birmingham and West Midlands
	£'000	£'000	£'000	£'000
(28) INCOME				
Contributions (Note 2)	10,957	9,536	6,898	6,809
EXPENDITURE (Note 3)				
Branch Officers' Salaries and NIC	8	18	2	3
Check-off Administration	31	25	17	26
Member Refunds	3	4	5	2
Allocated to Branch Commission Funds	1,127	930	705	645
	1,169	977	729	676
Transferred to Region	£9,788	£8,559	£6,169	£6,133
Membership 31st December 2019	91,559	81,195	61,524	52,331
Membership 31st December 2018	93,797	81,196	62,471	53,571

Northern	Wales and South West	Midlands and East Coast	Scotland	North West and Irish	Total
£'000	£'000	£'000	£'000	£'000	£'000
6,558	7,650	6,825	7,421	8,492	71,146
7	9	3	5	2	57
24	26	21	88	49	307
2	6	3	4	3	32
744	654	635	659	904	7,003
777	695	662	756	958	7,399
£5,781	£6,955	£6,163	£6,665	£7,534	£63,747
62,638	67,872	56,953	59,611	75,246	608,929
62,779	68,392	57,135	58,693	77,524	615,558

Accounting policies

(see notes 84 and 85)



Please find attached an extract from the GMB published accounts for the year ended 31st December 2019 (pages 4-5).

This is in support of the AR21 return.

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature: 	Chairman's Signature: 
Name: John Phillips	Name: Allan Wylie (Finance Director)
Date: 01 June 2020	Date: 01 June 2020

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Notes to Accounts

(1) STATEMENT OF ACCOUNTING POLICIES

Statement of Compliance

GMB is an independent Trade Union as listed by the Certification Officer for Trade Unions and Employers' Associations. The Registered Office is Mary Turner House, 22 Stephenson Way, London NW1 2HD.

The Union's financial statements have been prepared in compliance with applicable United Kingdom accounting standards, Financial Reporting Standard 102 (FRS 102), with the exception of the following:

- No Statement of Changes in Equity has been presented on the basis that further details have been provided in the notes which reconcile each fund.
- The future minimum lease commitments receivable have not been disclosed due to the time required to compile the information outweighing the perceived benefit.
- The remuneration of key management personnel has not been duplicated in the financial statements as it is already disclosed in the AR21.

The financial statements are presented in Sterling and rounded to the nearest £'000.

Going Concern

The financial statements are drawn up on the going concern basis which assumes the Union will continue in operational existence for the foreseeable future. Due consideration has been given to the working capital and cash flow requirements of the Union for at least 12 months from the date of signature on the accounts.

As stated in the Acting General Secretary's statement on page 1 the Union has budgeted for a surplus in 2020 and, after taking account of the potential effects of Covid 19, the Central Executive Council are confident that through the strength and diversity of our membership and the review and control of our costs, the Union's financial strength will be maintained.

On the basis of the above information, the members of the Central Executive Council consider it appropriate to prepare the Union's financial statements on the going concern basis.

Basis of financial statements

These financial statements were approved for issue by the Union's Central Executive Council (CEC). The financial statements are prepared on the historical cost basis except for the revaluation to a fair value basis for certain assets as required by FRS 102.

The preparation of the financial statements requires the Union's CEC to make reasonable and prudent judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. The key estimates are considered to be the valuation of investment properties and defined benefit pension schemes which are detailed in these accounting policies.

Contributions

Contributions are shown in the financial statements on the basis of those amounts collected and due from members in respect of the year under review.

Depreciation

Depreciation is calculated so as to write off the cost of the following assets over their estimated useful lives as follows:

- Leasehold Property - 2% of cost less accumulated depreciation.
- Freehold Property - 2% of cost less accumulated depreciation excluding land.
- Motor Vehicles - To reflect their market value at 31st December each year.
- Furniture and Equipment - 15% of cost less accumulated depreciation.
- Computer Equipment - 33.3% of cost less accumulated depreciation.

Asset allocation

Fixed assets are shown at cost less depreciation as stated above and are not allocated to specific funds.

Taxation

Taxation for the year is chargeable on investment income and capital gains less provident benefits. There is no taxation charge for the year since provident benefits exceed the investment income and capital gains.

Deferred tax is provided on the liability method to take account of timing differences between the treatment of certain items for accounting purposes and their treatment for tax purposes. No deferred tax has been recognised in respect of the revaluation of listed investments to market value on the basis that sufficient provident benefits exist to cover the capital gains should the investments be sold.

Investments

Equity investments, held as fixed assets, are recognised at fair value at the reporting date. Any equity investments that are not publicly traded and whose fair value cannot otherwise be measured reliably are recognised at cost.

Certain of the Union's properties have been classified as investment properties. These have been valued at market value as determined either by a professional valuation or based on the assessment of value having regard to rental yields.

Legal costs

Only current billing for costs and disbursements are charged to these financial statements in respect of legal cases where the Union underwrites support for members as it is not possible to quantify any future liability which may arise in respect of this support.

Pension schemes

The Union operates two defined benefit pension schemes.

The amounts charged to the Statement of Comprehensive Income are the current service costs. Actuarial gains and losses are recognised immediately in the Statement of Comprehensive Income.

The assets of the schemes are held separately from those of the Union in separate trustee-administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis.

Operating leases

Rental payments in respect of operating leases are charged to the Statement of Comprehensive Income over the term of the lease.

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. 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 note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

Please find report attached.

Signature(s) of auditor or auditors:

BDO LLP

Name(s):

BDO LLP

Profession(s) or Calling(s):

Chartered Accountant

Address(es):

55 Baker Street

London

Postcode

W1U 7EU

Date

01/06/2020

Contact name for inquiries and
telephone number:

Ben Courts 0207 486 5888

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

Independent Auditor's 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 2019 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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 2019 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.

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 to the 2019 Financial Statements, 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.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report.

We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, in accordance with the requirements; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; 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 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 is 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 Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the GMB, 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 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 as a body, for our audit work, for this report, or for the opinions we have formed.

BDO LLP

Chartered Accountants Statutory Auditor

55 Baker Street, London, W1U 7EU

BDO LLP is a Limited Liability Partnership registered in England & Wales (with registered number OC305127)

Report of the Auditors to the Members of the GMB

STATEMENT OF CENTRAL EXECUTIVE COUNCIL'S RESPONSIBILITIES

Trade union law requires the Central Executive Council (CEC) to prepare an annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice for each financial year, which give a true and fair view of the state of affairs of the Union and of the surplus or deficit of the Union for that period. In preparing those financial statements, the CEC 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, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue to operate.

The CEC is also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Union and to enable them to ensure that the financial statements comply with relevant United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and must also establish and maintain a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances.

Report of the General Member Auditors

We have examined the financial statements in accordance with Rule.

P Gregson	}	General Member Auditors
C Hyman		
D Kempson		

Membership audit certificate

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

(See notes 97 to 103)

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

Yes

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

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

Yes

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	BDO - LLP
Name	BDO LLP
Address	55 Baker Street, London. W1U 7EU
Date	01/06/2020
Contact name and telephone number	Ben Courts 0207 486 5888

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	