

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 2020		
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	<input type="checkbox"/>	No <input checked="" type="checkbox"/> ('X' in appropriate box)
General Secretary:	Warren Kenny (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	293,186	6,029	267	291	299,773
Female	296,760	5,245	28	101	302,134
Other					
Total	589,946	11,274	295	392	A 601,907

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

601,907

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

648

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
General Secretary	Tim Roache		31 July 2020
Executive	Andy McGivern		04 February 2020
Executive	Alan Walker		04 February 2020

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:

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]

AR21 - P2 Attachment**Officers in Post at 31 December 2020**

Name of Officer	Position
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
Margaret Clarke	Executive
Richard 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
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
Robbie Scott	Executive
Vivien Smart	Executive
Donna Spicer	Executive
Catherine Sutton	Executive
Sue Walker	Executive

Name of Officer	Position
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		69,858
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		69,858
Investment income (as at page 12)		1,108
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	5,845	
Total of other income (as at page 4)		5,845
Total income		76,811
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		3,920
Administrative expenses (as at page 10)		63,264
Federation and other bodies (specify)		
Affiliation Fees		2,220
Total expenditure Federation and other bodies		2,220
Taxation		
Total expenditure		69,404
Interfund Transfers OUT		7,206
Surplus (deficit) for year		7,407
Amount of general fund at beginning of year		102,645
Amount of general fund at end of year		102,846

(see notes 19 and 20)

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Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation –		brought forward	2,053
Employment Related Issues		Advisory Services	
Net Legal Expenses	1,583		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Education	170
Communications		Salary Costs	
Diaries	64	Salaries	1,294
Publications	406		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Funeral Benefit	393
		Fatal Accident Benefit	7
		Retirement Benefit	3
carried forward	2,053	Total (should agree with figure in General Fund)	3,920

(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		99
Expenditure			
	Benefits to members		99
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		99
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-99
	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		143
	Total other income as specified		143
	Total Income		146
	Interfund Transfers IN		6,944
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		5,378
	Total Expenditure		5,378
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-5,232
	Amount of fund at beginning of year		9,284
	Amount of fund at the end of year (as Balance Sheet)		10,996
	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		16
	Investment income (as at page 12)		
	Other income (specify)		
Total other income as specified			
Total Income			16
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			16
Amount of fund at beginning of year			1,497
Amount of fund at the end of year (as Balance Sheet)			1,513
Number of members contributing at end of year			522

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			13

(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			163
Expenditure	Benefits to members		160
	Administrative expenses and other expenditure (as at page 10)		3
	Total Expenditure		163
	Interfund Transfers OUT		
Surplus (Deficit) for the year			-163
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		83
	Investment income (as at page 12)		27
	Other income (specify)		
	Gain on sale of investments		13
	Gain on revaluation of investments to fair value		189
Total other income as specified			202
Total Income			312
Interfund Transfers IN			
Expenditure	Benefits to members		23
	Administrative expenses and other expenditure (as at page 10)		23
	Total Expenditure		46
	Interfund Transfers OUT		
Surplus (Deficit) for the year			266
Amount of fund at beginning of year			2,972
Amount of fund at the end of year (as Balance Sheet)			3,238
Number of members contributing at end of year			14,390

(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	2,377
		Investment income (as at page 12)	
Other income (specify)			
		Total other income as specified	
		Total income	2,377
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)		1,307
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		86
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		14
	Expenditure F (as at page vi)		4
	Non-political expenditure (as at page vii)		9
		Total expenditure	1,420
		Surplus (deficit) for year	957
		Amount of political fund at beginning of year	281
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	1,238
		Number of members at end of year contributing to the political fund	469,624
		Number of members at end of the year not contributing to the political fund	132,283
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	20,399
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	1,307
Total	1,307

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

[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
Leadership Election 4/4/20	Labour Party	Lisa Nandy	25
Leadership Election 4/4/20	Labour Party	Angela Rayner	25
Leadership Election 4/4/20	Labour Party		7
Scottish Deputy Leadership Election 3/4/20	Labour Party	Jackie Baillie	10
Bristol Mayor 6/5/21	Labour Party		10
West Yorkshire Mayor 6/5/21	Labour Party	Tracy Brabin	8
NEC Welsh Representative 13/11/20	Labour Party	Carwyn Jones	1
Total			86

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	£
Total	

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	14
Total	14

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	4
Total	4

**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
Opinion Research		3

Total expenditure 3

(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

Miscellaneous Expenses	6

Total expenditure 6

Total of all expenditures 9

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		36,973
Salaries and Wages included in above	28,191	
Auditors' fees		59
Legal and Professional fees		485
Occupancy costs		3,352
Stationery, printing, postage, telephone, etc.		2,630
Expenses of Executive Committee (Head Office)		39
Expenses of conferences		248
Other administrative expenses (specify)		
Branch Costs		5,771
Car Expenses		1,500
IT Expenses		881
Services		636
Other Outgoings		
Depreciation		1,241
Pension Fund Actuarial Loss		1,956
Provisions		12,217
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Campaigns & Recruitment		680
Total		68,668
Charged to:	General Fund (Page 3)	63,264
	Dispute Fund	
	Branch Commission Funds	5,378
	MPO Reserve Fund	
	ASU Reserve Fund	
	Members' Superannuation Fund	3
	Regional Benefit Funds	23
Total		68,668

Analysis of officials' salaries and benefits
(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contributions £	Other Benefits		£
				Description	Value	
					£	
Please see attachment						

Analysis of Officials' Salaries and Benefits

Office Held		Gross Salary	Employer's NI Contribtuions	Benefits			Total
				Pension	Other Benefits		
					Car	Assets Transferred	
		£'000	£'000	£'000	£'000	£'000	£'000
General Secretary	Tim Roache	222*	29**	17	8	12	288
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	Arron Bevan-John						0
Executive	Gwylan Brinkworth						0
Executive	Kevin Buchanan						0
Executive	Amanda Burley						0
Executive	Mike Carr						0
Executive	Richard Clarke	5					5
Executive	Margaret Clarke						0
Executive	Carol Clarkson	2					2
Executive	Elaine Daley	1					1
Executive	Sandra Daniell	5					5
Executive	Anne Dean						0
Executive	John Dolan	1					1
Executive	Raymond Dowson						0
Executive	Danny Faith						0
Executive	Brian Farr						0
Executive	David Flanagan						0
Executive	Shailesh Gaglani	8					8
Executive	Charlotte Gardner	2					2
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	5					5
Executive	Nathan Holman						0
Executive	Rachael Hookway						0
Executive	David Hope	5					5
Executive	Sarah Hurley	6					6
Executive	Mary Hutchinson						0
Executive	Kevin Jones	6					6
Executive	Farzana Jumma						0
Executive	Warinder Juss						0
Executive	Evelyn Martin						0
Executive	Andy McGivern						0
Executive	David McLean	2					2
Executive	Peter Meyrick	1					1
Executive	June Minnery	1					1
Executive	Cathy Murphy	1					1
Executive	Andy Newman	21	2				23
Executive	Cath Pinder						0
Executive	Gordon Richardson	7					7
Executive	Carol Robertson						0
Executive	Penny Robinson	8					8
Executive	Robbie Scott						0
Executive	Vivien Smart	2					2
Executive	Donna Spicer	3					3
Executive	Catherine Sutton	6					6
Executive	Alan Walker						0
Executive	Susan Walker						0
Executive	John Warcup	6					6
Executive	Robert Welham						0
Executive	Lorraine Winson						0

Executive	Alan Woodward						0
Executive	Samanta Zubruté						0

* Includes Retirement Testimonial £142,905
** Includes NI on Retirement Testimonial £19,698

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £
Rent from land and buildings			798
Dividends (gross) from:			
Equities (e.g. shares)			479
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			2
Local Authority Bonds			
Bank and Building Societies			4
Other investment income (specify)			
Unquoted Investments			61
Bank Charges			-206
			1,138
		Total investment income	1,138
Credited to:			
		General Fund (Page 3)	1,108
		Dispute Fund	
		Branch Commission Funds	3
		MPO Reserve Fund	
		ASU Reserve Fund	
		Members' Superannuation Fund	
		Regional Benefit Funds	27
		Political Fund	
		Total Investment Funds	1,138

31st December 2020

to 52)

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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	31,748		2,484	179	7,590	42,001
Additions	611		511	8		1,130
Disposals	-1,309			-1		-1,310
Revaluation/Transfers						
At end of year	31,050		2,995	186	7,590	41,821
Accumulated Depreciation						
At start of year						
Charges for year	563		656	22		1,241
Disposals						
Revaluation/Transfers						
At end of year	563		656	22		1,241
Net book value at end of year	30,487		2,339	164	7,590	40,580
Net book value at end of previous year	31,748		2,484	179	7,590	42,001

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £000	Political Fund £000
	Equities (e.g. Shares)		
	Equities	410	
	Managed Funds	22,303	
	Government Securities (Gilts)		
	Gilts	17	
	Other quoted securities (to be specified)		
	Trades Union British Trust	19,649	
	British Municipal Stocks & Loans	1	
	Total quoted (as Balance Sheet)	42,380	
	Market Value of Quoted Investment	42,380	
Unquoted	Equities		
	Unity Trust Bank	6,419	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	GMB Credit Union	714	
	Unquoted Investments	76	
	Total unquoted (as Balance Sheet)	7,209	
	Market Value of Unquoted Investments	7,209	

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	Political Funds £	Total Funds £
Income			
From Members	69,957	2,377	72,334
From Investments	1,138		1,138
Other Income (including increases by revaluation of assets)	6,190		6,190
Total Income	77,285	2,377	79,662
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	75,090	1,420	76,510
Funds at beginning of year (including reserves)	117,119	281	117,400
Funds at end of year (including reserves)	119,314	1,238	120,552
Assets			
	Fixed Assets		40,580
	Investment Assets		49,589
	Other Assets		34,990
	Total Assets		125,159
Liabilities	Total Liabilities		4,607
Net Assets (Total Assets less Total Liabilities)			120,552

Summary sheet			
(see notes 62 to 73)			
	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	Total Assets		
Liabilities	Total Liabilities		
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		Yes
If Yes How many ballots were held: 50		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned		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		
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		
Ballot 2		
Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned		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		
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		
Ballot 3		
Number of individual who were entitled to vote in the ballot		
Number of votes cast in the ballot		
Number of Individuals answering "Yes" to the question		1
Number of individuals answering "No" to the question		2
Number of invalid or otherwise spoiled voting papers returned		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		
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		
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		

Ballot 4

Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>

Ballot 5

Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>

Ballot 6

Number of individual who were entitled to vote in the ballot	<input type="text"/>
Number of votes cast in the ballot	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> ¹
Number of individuals answering "No" to the question	<input type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(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

Industrial Action 4

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 5

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 6

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 7

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 8

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.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Information on Industrial Action Ballots

Name of Organisation:						Reporting Period			
Did the union hold any ballots in respect of industrial action during the return period? If yes, how many ballots were held?				<u>Yes</u>		For each ballot held please complete the information below			
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	8	5	2	3	0	Yes	No		
2	8	5	2	3	0	Yes	No		
3	70	62	61	1	0	Yes	No		
4	70	62	59	1	2	Yes	No		
5	271	198	192	6	0	Yes	No		
6	4	3	2	1	0	Yes	No		
7	19	13	8	4	1	Yes	No		
8	19	13	8	4	1	Yes	No		
9	3	2	2	0	0	Yes	No		
10	3	2	2	0	0	Yes	No		
11	30	17	15	2	0	Yes	No		
12	30	17	16	0	1	Yes	No		
13	66	39	33	6	0	Yes	No		
14	688	308	270	38	0	No	No		
15	202	94	88	5	1	No	No		
16	29	21	15	6	0	Yes	No		

17	10	7	6	1	0	Yes	No	
18	10	7	6	1	0	Yes	No	
19	45	15	14	1	0	No	No	
20	264	150	78	72	0	Yes	No	
21	196	140	124	11	5	Yes	No	
22	196	140	109	10	21	Yes	No	
23	8	7	1	6	0	Yes	No	
24	8	7	7	0	0	Yes	No	
25	35	27	27	0	0	Yes	No	
26	93	51	39	12	0	Yes	No	
27	95	60	30	30	0	Yes	No	
28	50	39	35	3	1	Yes	No	
29	50	39	37	0	2	Yes	No	
30	50	31	29	2	0	Yes	No	
31	50	31	29	0	2	Yes	No	
32	3	2	2	0	0	Yes	No	
33	3	2	2	0	0	Yes	No	
34	197	94	64	27	3	No	No	
35	197	94	78	14	2	No	No	
36	47	45	42	3	0	Yes	No	
37	47	45	41	4	0	Yes	No	
38	13	9	7	2	0	Yes	No	
39	12	3	3	0	0	No	No	
40	12	3	3	0	0	No	No	
41	23	13	9	4	0	Yes	No	
42	51	33	32	1	0	Yes	No	
43	121	88	76	12	0	Yes	No	
44	9195	5427	4829	597	1	Yes	No	
45	93	52	44	7	1	Yes	No	
46	93	52	45	6	1	Yes	No	
47	155	94	79	15	0	Yes	No	
48	155	94	81	10	3	Yes	No	
49	60	38	27	11	0	Yes	No	

50	41	35	14	20	1	Yes	No	
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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 2020 (pages 6-21)

Notes

	31st December 2020	31st December 2019
	£'000	£'000
(2) CONTRIBUTIONS		
Members' Contributions (Note 29)	72,235	71,146
Less Allocated to Political Fund (Note 14)	(2,377)	(2,637)
	<u>£69,858</u>	<u>£68,509</u>
(3) BRANCH COSTS (Note 29)		
Branch Officers' Salaries and NI	52	57
Check-off Administration	311	307
Member Refunds	30	32
Allocated to Branch Commission Funds (Note 15)	6,944	7,003
	<u>£7,337</u>	<u>£7,399</u>
(4) BENEFITS		
Funeral	393	408
Disablement	-	-
Fatal Accident	7	8
National Weekly Accident	-	2
Retirement	3	5
Legal Expenses - Net	1,583	2,670
Convalescent Home Expenses	-	23
Allocated to Dispute Fund (Note 13)	99	159
	<u>£2,085</u>	<u>£3,275</u>
(5) AFFILIATIONS		
Trades Union Congress	1,751	1,750
Scottish Trades Union Congress	101	130
Irish Congress of Trade Unions	37	42
Trades Councils	2	5
Confederation of Shipbuilding and Engineering Unions	16	16
Public Services International	29	28
UNI Global Union	58	54
IndustriAll Global Union	30	28
International Union of Food and Allied Workers' Associations	45	41
Building and Woodworkers International	10	10
International Transport Workers' Federation	2	2
European Public Service Union	13	13
IndustriAll European Trade Union	14	14
European Federation of Food, Agriculture and Tourism Trade Unions	9	9
European Federation of Building and Woodworkers	10	9
European Transport Workers' Federation	7	7
UNI Global Union Europa	12	11
General Federation of Trade Unions	21	21
Institute of Employment Rights	3	6
CLASS	20	41
Labour Research Department	17	-
Miscellaneous	13	20
	<u>£2,220</u>	<u>£2,257</u>

Notes

	31st December 2020	31st December 2019
	£'000	£'000
(6) CONFERENCES AND EXECUTIVE		
Congress	34	1,148
Other Conferences	113	546
Central Executive Council	39	110
Regional Council and Committee Meetings	22	136
Industrial Conferences	5	35
Ballots and Elections	53	1,071
Delegates' Fees and Expenses	21	190
	<u>£287</u>	<u>£3,236</u>
(7) CAMPAIGNS AND COMMUNICATIONS		
Publication and Mailing Costs	406	356
Donations and Grants	93	158
Campaigns and Demonstrations	103	215
Publicity	161	264
Merchandising	106	148
Recruitment	281	486
	<u>£1,150</u>	<u>£1,627</u>
(8) SERVICES		
Education	170	680
Joint Industrial Councils	10	40
Negotiations	626	1,277
	<u>£806</u>	<u>£1,997</u>
(9) ADMINISTRATION		
Computer Expenses	881	676
Audit and Other Professional Charges	544	201
Repairs to Premises and Equipment	526	523
Postage and Carriage	387	584
Telecommunications	915	796
Premises	2,826	2,980
Office Expenses	1,325	1,950
Car Expenses	1,500	1,588
Depreciation	1,241	1,285
	<u>£10,145</u>	<u>£10,583</u>
(10) EMPLOYMENT COSTS		
Salaries	29,462	28,226
Testimonials and Retirement Costs	513	557
Employer's Pension - Service Cost	6,746	5,610
Employer's Pension - Other Costs	1,264	1,640
Employer's NI on Cars and Other Benefits	250	226
Personnel Costs	9	5
	<u>£38,244</u>	<u>£36,264</u>

Notes

	31st December 2020	31st December 2019
	£'000	£'000
(11) INVESTMENT INCOME		
Equities	452	238
Unquoted Investments	61	17
Bank and Other Interest	3	(3)
Rent Received	798	784
Bank Charges	(206)	(183)
	<hr/>	<hr/>
	<u>£1,108</u>	<u>£853</u>
(12) GENERAL FUND		
Surplus for period	201	12,268
Balance at start of period	102,645	90,377
	<hr/>	<hr/>
Balance at end of period	<u>£102,846</u>	<u>£102,645</u>
(13) DISPUTE FUND		
Allocated from General Fund (Note 4)	<hr/> 99	<hr/> 159
Less Strike Benefit:		
London	-	(5)
Southern	2	(21)
Yorkshire and North Derbyshire	-	-
Birmingham and West Midlands	-	1
Northern	-	-
Wales and South West	(1)	-
Midlands and East Coast	-	(11)
Scotland	(87)	(16)
North West and Irish	(13)	(107)
	<hr/>	<hr/>
	<u>(99)</u>	<u>(159)</u>
Result for period	-	-
Balance at start of period	115	115
	<hr/>	<hr/>
Balance at end of period	<u>£115</u>	<u>£115</u>

Notes

	31 st December 2020	31 st December 2019
	£'000	£'000
(14) POLITICAL FUND		
Income		
Members' Contributions (Note 2)	2,377	2,637
Expenditure		
Labour Party Affiliation	(1,160)	(1,160)
Labour Party By-Election Insurance Fund	(1)	(1)
Local Affiliations	(60)	(43)
TULO	(45)	(44)
Labour Party Conference	(8)	(192)
Meetings and Speakers	(6)	(22)
Labour Party Funding	(41)	(863)
Labour Party Ballot and Election Costs	(90)	(74)
Other Political Expenditure	(9)	(54)
Admin Apportionment	-	(800)
	(1,420)	(3,253)
Surplus/(Deficit) for period	957	(616)
Balance at start of period	281	897
Balance at end of period	£1,238	£281

Notes

	31st December 2020	31st December 2019
	£'000	£'000
(15) BRANCH COMMISSION FUNDS		
Income		
Allocated from General Fund (Note 3)	6,944	7,003
Investment Income	3	3
Miscellaneous Income	143	145
	<u>7,090</u>	<u>7,151</u>
Expenditure		
Branch Officials' Honoraria	(2,987)	(2,996)
Affiliations	(23)	(26)
Conferences and Executive	(19)	(51)
Campaigns and Communications	(505)	(678)
Services	(1,439)	(1,835)
Administration	(405)	(490)
	<u>(5,378)</u>	<u>(6,076)</u>
Surplus for period	1,712	1,075
Balance at start of period	9,284	8,209
Balance at end of period	<u>£10,996</u>	<u>£9,284</u>
(16) MPO RESERVE FUND		
Income		
From Members	<u>16</u>	<u>20</u>
Expenditure	<u>-</u>	<u>-</u>
Surplus for period	16	20
Balance at start of period	1,497	1,477
Balance at end of period	<u>£1,513</u>	<u>£1,497</u>
(17) ASU RESERVE FUND		
Income		
From Members	<u>-</u>	<u>-</u>
Expenditure	<u>-</u>	<u>-</u>
Result for period	-	-
Balance at start of period	34	34
Balance at end of period	<u>£34</u>	<u>£34</u>

Notes

31st December
202031st December
2019

£'000

£'000

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

Transfer from General Fund

163

159

Expenditure

Members' Superannuation Benefit

(160)

(159)

Administration Expenses

(3)

-

(163)

(159)

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 2,372 retired members (2019: 2,571).

(19) REGIONAL BENEFIT FUNDS**Income**

From Members

83

98

Investment Income

27

31

Bank Interest

-

7

Realised Gain on Sale of Investments

13

7

Gain on Revaluation of Investments to Fair Value

189

165

312

308

Expenditure

Benefits

(23)

(32)

Administrative Expenses

(23)

(47)

(46)

(79)

Surplus for period

266

229

Balance at start of period

2,972

2,743

Balance at end of period

£3,238

£2,972

Notes

(20) TANGIBLE FIXED ASSETS

	Freehold & Leasehold Property £'000	Investment Property £'000	Furniture & Computer Equipment £'000	Motor Vehicles £'000	Total £'000
Net book/market value					
At 1st January 2020	31,748	7,590	2,484	179	42,001
Additions at cost	611	-	511	8	1,130
	32,359	7,590	2,995	187	43,131
Disposals at book value	(1,309)	-	-	(1)	(1,310)
	31,050	7,590	2,995	186	41,821
Depreciation for period	(563)	-	(656)	(22)	(1,241)
At 31st December 2020	<u>£30,487</u>	<u>£7,590</u>	<u>£2,339</u>	<u>£164</u>	<u>£40,580</u>

(21) INVESTMENTS

	31st December 2020 £'000	31st December 2019 £'000
Listed Investments		
Equities and Other Quoted Investments	410	479
Managed Funds	22,303	20,800
Trade Union Unit Trust	19,649	17,743
Gilts	17	17
British Municipal Stocks and Loans	1	1
	<u>42,380</u>	<u>39,040</u>
Unlisted Investments		
GMB Credit Union	714	711
Other Investments	76	76
Unity Trust Bank plc	6,419	3,821
	<u>7,209</u>	<u>4,608</u>
Total Investments	<u>£49,589</u>	<u>£43,648</u>

Notes

	31st December 2020	31st December 2019
	£'000	£'000
(22) DEBTORS		
Property Mortgage Loans	-	127
Contributions Receivable	1,271	1,647
Other Debtors and Prepayments	13,940	13,721
	<hr/>	<hr/>
	15,211	15,495
Less Provision	(12,217)	-
	<hr/>	<hr/>
	<u>£2,994</u>	<u>£15,495</u>

Included in Other Debtors and Prepayments is an amount of £12.22m (2019 £11.72m) 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.

Due to the uncertain nature of the timing of the recoverability of the UnionLine loan, which is long-term funding, the Union has taken a decision to create a provision against this debt in keeping with its responsibility to make judgements and estimates that are reasonable and prudent.

(23) CREDITORS

Trade Creditors	(402)	(735)
Payroll Creditors	(1,113)	(1,125)
Other Creditors	(112)	(87)
Accrued Charges and Deferred Income	(2,980)	(2,497)
	<hr/>	<hr/>
	<u>£(4,607)</u>	<u>£(4,444)</u>

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

At 31st December 2020 the Union had total commitments under non-cancellable operating leases of £1,115,995 (2019 £1,339,349), £429,160 (2019 £433,439) payable within one year, £648,173 (2019 £802,401) payable within two to five years and £38,662 (2019 £103,508) payable after five years.

Other Commitments

At 31st December 2020 the Union had total commitments under non-cancellable operating leases of £1,194,932 (2019 £1,078,572), £561,178 (2019 £902,425) payable within one year, £633,754 (2019 £176,148) payable within two to five years and £nil (2019 £nil) payable after five years.

(25) 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 2020 or 31st December 2019.

Notes

(26) RELATED PARTY TRANSACTIONS

UnionLine

At 31st December 2020, the Union was a 50% equity partner in GMB/CWU Legal LLP, which is the sole beneficial partner of Trade Union Legal LLP, trading as UnionLine.

At 31st December 2020, the Union had made an unsecured loan of £7.01m (2019 £6.51m) to the LLP at a commercial rate of interest. The total amount outstanding, including accrued interest, as at 31st December 2020 was £7.78m (2019 £7.28m).

During the year to 31st December 2020, the Union recharged £nil (2019 £nil) for staff and administration costs. No further charges are expected to be made for the foreseeable future. At 31st December 2020, £4.44m (2019 £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. See note 22.

Ethical Threads Ltd

At 31st December 2020, the Union held an interest in 50.5% of the voting share capital of the company.

(27) POST BALANCE SHEET EVENTS

In the period since 31st December 2020, the Union has provided financial support to the members in a dispute with British Gas in excess of £3m.

Notes

(28a) 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.

On 31st December 2020, the Unity 1993 Scheme merged into the Fund. At the merger date, the Unity Scheme's assets and liabilities represented only around 1% of the Fund.

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 2020, increasing by RPI + 1% per annum from January 2021, with a view to eliminating the shortfall by 31st December 2021.

In accordance with the Schedule of Contributions dated 17th December 2019, the Union is expected to pay contributions of approximately £10.7m over the next accounting period. This includes £4m for payments under the recovery plan and £6.6m at a rate of 25.8% for the accrual of benefits on an expected pensionable salary roll of £26m.

The valuation of the Unity 1993 Scheme as at 31st December 2018 revealed a funding deficit of £42k which was paid off in a single lump sum in January 2020. As per the Schedule of Contributions dated 29th January 2020, no contributions are payable in 2021 in respect of the Scheme.

The contributions paid by the Union are reviewed every three years as part of each formal actuarial valuation. The Fund's next actuarial valuation is due at 31st December 2021.

The contribution payments by the Union include 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 Fund over approximately the next 60 years. The average duration of the liabilities is approximately 16 years.

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.

On 31st December 2020, the liabilities of the Unity 1993 Scheme were transferred into the Fund. The Unity Scheme liabilities were calculated by updating the results of the actuarial valuation as at 31st December 2018 to allow for the passage of time, benefits paid out of the Fund, actual inflationary experience and changes in actuarial assumptions.

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 2020 by a qualified independent actuary. The major assumptions used by the actuary were as follows:

Notes

	At 31/12/2020	At 31/12/2019
Discount rate	1.20%	2.00%
Rate of inflation (RPI)	2.80%	3.00%
Rate of inflation (CPI)	2.30%	2.10%
Rate of salary increase	2.80%	3.00%
Rate of increase to pensions in payment: RPI max 5%	2.70%	2.90%
RPI max 2.5%	1.90%	2.00%
CPI	2.30%	2.10%
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	20.2	20.1
Retiring today - Females	22.4	22.3
Retiring in 20 years time - Males	21.5	21.4
Retiring in 20 years time - Females	23.8	23.7

The assets in the Fund:

	Value at 31/12/2020 £'000	Value at 31/12/2019 £'000
Equities (including property)	216,099	138,451
Gilts	215,134	191,054
Bonds	95,972	30,972
Cash	11,552	2,856
Alternatives/Multi-asset	(65,141)	63,411
Fair value of Fund assets	<u>473,616</u>	<u>426,744</u>
	2020	2019
The actual return on assets over the period was:	<u>46,430</u>	<u>45,910</u>

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

	As at 31/12/2020 £'000	As at 31/12/2019 £'000
Present value of funded obligations	(463,872)	(417,872)
Fair value of Fund assets	<u>473,616</u>	<u>426,744</u>
Surplus in funded scheme	<u>9,744</u>	<u>8,872</u>

Notes

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

	Year end 31/12/2020 £'000	Year end 31/12/2019 £'000
Benefit obligation at beginning of year	417,872	385,259
Current service cost	6,746	5,610
Interest cost	8,212	10,586
Contributions by employees	1,965	1,911
Actuarial loss/(gain)	40,065	30,857
Benefits paid	(16,537)	(16,351)
Business combinations	5,549	-
Benefit obligation at end of year	<u>463,872</u>	<u>417,872</u>

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

Fair value of Fund assets at beginning of year	426,744	386,373
Interest income on Fund assets	8,484	10,741
Return on assets, excluding interest income	37,946	35,169
Contributions by employer	10,484	10,204
Contributions by employees	1,965	1,911
Benefits paid	(16,537)	(16,351)
Fund administrative cost	(1,077)	(1,303)
Business combinations	5,607	-
Fair value of Fund assets at end of year	<u>473,616</u>	<u>426,744</u>

Remeasurement of the net defined benefit liability:

	31/12/2020	31/12/2019
Actuarial losses/(gains) on the liabilities	40,065	30,857
Return on assets, excluding interest income	(37,946)	(35,169)
Business combinations	(58)	-
Total remeasurement of the net defined benefit liability	<u>2,061</u>	<u>(4,312)</u>

The amounts recognised in other comprehensive income:

	31/12/2020	31/12/2019
Service cost	6,746	5,610
Fund administrative cost	1,077	1,303
Net interest on the net defined benefit liability	(272)	(155)
Total expense	<u>7,551</u>	<u>6,758</u>

Notes

(28b) 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, a defined benefit scheme in the UK providing both pensions in retirement and death benefits to members. On 31st December 2020, the Scheme merged into the GMB 1961 Pension Fund. As at 31st December 2020 therefore, the assets and liabilities of the Scheme are included within the assets and liabilities of the GMB 1961 Pension Fund (Note 28a).

The value of the liabilities in the disclosures below were 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 major assumptions used by the actuary were as follows:

	At 31/12/2020	At 31/12/2019
Discount rate	1.20%	2.00%
Revaluation in deferment	2.30%	2.10%
Pension increases: Post 88 GMP	3.00%	3.00%
Pre 97 excess over GMP	5.0%/0.0%	5.0%/0.0%
Post 97 pre 99 pension	5.0%/2.7%	5.0%/2.9%
Post 99 pension	2.70%	2.90%

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

Retiring today - Males	20.1	20.0
Retiring today - Females	22.4	22.2
Retiring in 20 years time - Males	21.5	21.4
Retiring in 20 years time - Females	24.0	23.8

The assets in the Fund:

	Value at 31/12/20 £'000	Value at 31/12/19 £'000
Equities	-	3,505
Property	-	268
Bonds	-	1,484
Cash/Other	-	186
Total	-	5,443

	2020	2019
The actual return on assets over the period was:	107	137

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

	As at 31/12/20 £'000	As at 31/12/19 £'000
Present value of funded obligations	-	(5,484)
Fair value of Fund assets	-	5,443
Net (deficit)/surplus in the statement of financial position	-	(41)

Notes

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

	As at 31/12/20 £'000	As at 31/12/19 £'000
Benefit obligation at beginning of year	5,484	5,012
Current service cost	-	-
Past service cost	-	-
Interest cost	107	137
Actuarial loss/(gain): assumptions	200	481
experience	(16)	77
Benefits paid	(226)	(223)
Business combinations	(5,549)	-
Benefit obligation at end of year	-	5,484

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

Fair value of Fund assets at beginning of year	5,443	5,015
Return on assets	107	137
Contributions by employer	43	-
Benefits paid	(226)	(223)
Actuarial gain/(loss) on assets	240	514
Business combinations	(5,607)	-
Fair value of Fund assets at end of year	-	5,443

Remeasurement of the net defined benefit liability:

	31/12/20	31/12/19
Actuarial (gains)/losses on the liabilities	(56)	44
Return on assets, excluding interest income	(107)	(137)
Business combinations	58	-
Total remeasurement of the net defined benefit liability	(105)	(93)

The amounts recognised in other comprehensive income:

	31/12/20	31/12/19
Service cost	-	-
Past service cost	-	-
Fund administrative cost	38	25
Net interest on the net defined benefit liability	107	137
Total expense	145	162

(28c) PENSION RECONCILIATION

	31/12/20	31/12/19
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The amounts recognised in the statement of financial position:

GMB 1961 Pension Fund (Note 28a)	9,744	8,872
Unity (1993) Retirement Benefits Scheme (Note 28b)	-	(41)
Net surplus in the statement of financial position	9,744	8,831

The amounts recognised in other comprehensive income:

GMB 1961 Pension Fund (Note 28a)	(2,061)	4,312
Unity (1993) Retirement Benefits Scheme (Note 28b)	105	93
	(1,965)	4,405

Summary of Income and Branch Expenditure by Region for year ended 31st December 2020

Notes

	London	Southern	Yorkshire and North Derbyshire	Birmingham and West Midlands
	£'000	£'000	£'000	£'000
(29) INCOME				
Contributions (Note 2)	11,143	9,835	7,003	6,696
EXPENDITURE (Note 3)				
Branch Officers' Salaries and NIC	8	14	2	3
Check-off Administration	32	24	20	25
Member Refunds	3	5	4	1
Allocated to Branch Commission Funds	1,116	975	702	594
	1,159	1,018	728	623
Transferred to Region	£9,984	£8,817	£6,275	£6,073
Membership 31st December 2020	89,584	81,776	60,834	50,801
Membership 31st December 2019	91,559	81,195	61,524	52,331

Northern	Wales and South West	Midlands and East Coast	Scotland	North West and Irish	Total
£'000	£'000	£'000	£'000	£'000	£'000
6,577	7,893	6,889	7,670	8,529	72,235
6	7	5	6	1	52
22	25	22	93	48	311
2	2	6	5	2	30
736	699	620	706	796	6,944
766	733	653	810	847	7,337
£5,811	£7,160	£6,236	£6,860	£7,682	£64,898
61,324	67,448	56,124	59,639	74,377	601,907
62,638	67,872	56,953	59,611	75,246	608,929

Accounting policies



(see notes 84 and 85)

Please find attached an extract from the GMB published accounts for the year ended 31st December 2020 (pages 4-5).

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Warren Kenny	Name:	Allan Wylie (Finance Director)
Date:	01 June 2021	Date:	01 June 2021

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

The Union has budgeted for a surplus in 2021 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.

Accounting Estimates

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, and the uncertain nature of the timing of the recoverability of some debtors which are detailed in the appropriate note.

Provisions

Provisions are recognised and are included in the accounts only where the Union has a present obligation as a result of a past event and that amount can be reliably measured. The amount recognised is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

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.

Any gains or losses recognised by way of revaluation to fair value, are recognised in the Statement of Comprehensive Income as Gain/(Loss) on Revaluation of Investments to Fair Value. Where investments are disposed of, any profit or loss on their disposal, being the difference between the proceeds of sale and the book value, are recognised in the Statement of Comprehensive Income as Realised Gain/(Loss) on Sale of Fixed Assets

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.

Funds of the Union

The Union holds its reserves and has allocated these to a number of individual funds, the nature of which are noted below:

- The General Fund is the principal fund through which the Union's business is transacted and the balance of the funds held other than as specified in any other fund.
- The Dispute Fund is held for the purpose of recording the direct financial support to members in dispute in accordance with rule. Any costs incurred are met by way of a transfer from the General Fund each year.
- The Political Fund is held to record both the contributions from members who have elected to contribute, and the qualifying expenditure of the Union and the balance held. This fund is governed both by the rule book of the GMB and current Trade Union legislation.
- The Branch Commission Fund is held to record both the balances held, and the transactions relating to direct activities of the branches of the Union.
- The MPO and ASU Reserve Funds are funds relating to the former members of these unions, to be used for expenditure specific to their activity. These funds were established under the relevant Transfer of Engagements.
- GMB maintains the Members' Superannuation Fund for former members of the Amalgamated Society of Boilermakers, Shipwrights, Blacksmiths and Structural Workers Full Benefit Section under the terms of the merger agreement. This Fund is now closed.
- Regional Benefit Funds are local funds created through additional voluntary contributions from members of these funds in return for specific benefits.

Branches and Regions

The transactions of the branches and regions during the year are included in the funds as are the net assets held directly by them at the balance sheet date.

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:	<div>BDO LLP</div>	
Name(s):	BDO LLP	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	55 Baker Street	
	London	
Postcode	W1U 7EU	
Date	01/06/2021	
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.

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		

INDEPENDENT AUDITOR'S REPORT TO GMB

Opinion

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2020 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.

We have audited the financial statements of the GMB (the 'Union') for the year ended 31 December 2020 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).

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

In auditing the financial statements, we have concluded that the Central Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Central Executive Council with respect to going concern are described in the relevant sections of this report.

Other information

The Central Executive Council is responsible for the other information. The other information comprises the information included in the General Secretary's Introduction to the 2020 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

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 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 Central Executive Council

As explained more fully in the Statement of the Central Executive Council's Responsibilities, the Central Executive Council is 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 Central Executive Council 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 Central Executive Council 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 Central Executive Council 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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the Union and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Union that were contrary to these laws and regulations, including fraud.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Trade Union & Labour Relations (Consolidation) Act 1992, UK tax legislation and equivalent local laws and regulations.

We made enquiries of management with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of the Central Executive Council meetings, minutes of regional meetings held, legal reports provided to the Central Executive Council and correspondence between the Union and its solicitors.

We completed a sample of branch audit reviews with a focus on the income, expenditure and cash balances throughout the period to ensure that activities were supported and in line with Union rules and practices. Any unusual findings were raised with the regional secretaries for further investigation.

Our tests included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the Central Executive Council that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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, statutory auditor
London, UK

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

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	01/06/2021
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 it 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	