

# 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 2021			
List no:	707T			
Head or Main Office address:	Mary Turner House			
	22 Stephenson Way			
	London			
Postcode	NW1 2HD			
Website address (if available)	<a href="http://www.gmb.org.uk">www.gmb.org.uk</a>			
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:	Gary Smith			
Telephone Number:	0141 849 6600			
Contact name for queries regarding the completion of this return	Graham Dow			
Telephone Number:	0141 849 6600			
E-mail:	graham.dow@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](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto: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
	560,243	10,467	44	373	571,127
<b>Total</b>	560,243	10,467	44	373	A 571,127

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

571,127

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

348

## 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		Gary Smith	03 June 2021
Executive	Raymond Dowson		02 February 2021
Executive	Cathy Murphy		05 September 2021
Executive	Nathan Holman		07 September 2021

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:

**AR21 - P2 Attachment****Officers in Post at 31 December 2021**

<b>Name of Officer</b>	<b>Position</b>	<b>Date of Appointment</b>
Gary Smith	General Secretary	03/06/2021
Barbara Plant	President	03/12/2019
Malcolm Sage	Vice President	03/12/2019
Kathy Abu-Bakir	Executive	03/12/2019
Shane Allinson	Executive	03/12/2019
Tracey Ashton	Executive	03/12/2019
Arron Bevan-John	Executive	03/12/2019
Gwylan Brinkworth	Executive	03/12/2019
Kevin Buchanan	Executive	03/12/2019
Amanda Burley	Executive	03/12/2019
Mike Carr	Executive	03/12/2019
Margaret Clarke	Executive	03/12/2019
Richard Clarke	Executive	03/12/2019
Carol Clarkson	Executive	03/12/2019
Elaine Daley	Executive	03/12/2019
Sandra Daniell	Executive	03/12/2019
Anne Dean	Executive	03/12/2019
John Dolan	Executive	03/12/2019
Danny Faith	Executive	03/12/2019
Brian Farr	Executive	03/12/2019
David Flanagan	Executive	03/12/2019
Shailesh Gaglani	Executive	03/12/2019
Charlotte Gardner	Executive	03/12/2019
Gordon Gibbs	Executive	03/12/2019
Dean Gilligan	Executive	03/12/2019
Margaret Gregg	Executive	03/12/2019
Colin Gunter	Executive	03/12/2019
Gary Harris	Executive	03/12/2019
Fiona Heneghan	Executive	03/12/2019
Kevan Hensby	Executive	03/12/2019
Rachael Hookway	Executive	03/12/2019
David Hope	Executive	03/12/2019
Sarah Hurley	Executive	03/12/2019
Mary Hutchinson	Executive	03/12/2019
Kevin Jones	Executive	03/12/2019
Farzana Jumma	Executive	03/12/2019
Warinder Juss	Executive	03/12/2019
Evelyn Martin	Executive	03/12/2019
David Mclean	Executive	03/12/2019
Peter Meyrick	Executive	03/12/2019
June Minnery	Executive	03/12/2019
Andy Newman	Executive	03/12/2019
Cath Pinder	Executive	03/12/2019
Gordon Richardson	Executive	03/12/2019
Carol Robertson	Executive	03/12/2019
Penny Robinson	Executive	03/12/2019
Robbie Scott	Executive	03/12/2019
Vivien Smart	Executive	03/12/2019
Donna Spicer	Executive	03/12/2019
Catherine Sutton	Executive	03/12/2019
Sue Walker	Executive	03/12/2019
John Warcup	Executive	03/12/2019
Robert Welham	Executive	03/12/2019
Lorraine Winson	Executive	03/12/2019
Alan Woodward	Executive	03/12/2019
Samanta Zubruté	Executive	03/12/2019

# General Fund

(see notes 13 to 18)

	£000	£000
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		68,925
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		68,925
<b>Investment income (as at page 12)</b>		871
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	38,823	
<b>Total of other income (as at page 4)</b>		38,823
<b>Total income</b>		108,619
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		6,527
Administrative expenses (as at page 10)		50,840
<b>Federation and other bodies</b> (specify)		
Affiliation fees		1,996
<b>Total expenditure Federation and other bodies</b>		1,996
<b>Taxation</b>		
<b>Total expenditure</b>		59,363
<b>Interfund Transfers OUT</b>		9,171
<b>Surplus (deficit) for year</b>		49,256
<b>Amount of general fund at beginning of year</b>		102,846
<b>Amount of general fund at end of year</b>		142,931

# Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Commission on financial services	260
Other commission and income	882
Gain on revaluation of investments to fair value	4,326
Gain on revaluation of investment properties to fair value	3,203
Pension scheme actuarial gain	30,152
<b>Total other sources</b>	<b>38,823</b>
<b>Total of all other income</b>	<b>38,823</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation –		brought forward	3,737
Employment Related Issues		Advisory Services	
Net legal expenses	3,153		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Education	64
		Salaries	1,380
Communications			
Diaries	49		
Publications	535		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Funeral Benefit	442
		Fatal Accident Benefit	15
		Retirement Benefit	2
		Hardship Grants	887
carried forward	3,737	Total (should agree with figure in General Fund)	6,527

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Dispute Fund	£000	£000
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		2,260
<b>Expenditure</b>			
	Benefits to members		2,260
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		2,260
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		-2,260
	<b>Amount of fund at beginning of year</b>		115
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		115
	<b>Number of members contributing at end of year</b>		N/A

Fund 3		Fund Account	
Name:	Branch Commission Funds	£000	£000
<b>Income</b>			
	From members		
	Investment income (as at page 12)		1
	Other income (specify)		
	Miscellaneous income		109
	<b>Total other income as specified</b>		109
	<b>Total Income</b>		110
	Interfund Transfers IN		6,746
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		6,208
	<b>Total Expenditure</b>		6,208
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		-6,098
	<b>Amount of fund at beginning of year</b>		10,996
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		11,644
	<b>Number of members contributing at end of year</b>		N/A



(See notes 21 and 23)

Fund 4		Fund Account	
Name:	MPO Reserve Fund	£000	£000
<b>Income</b>			
	From members		14
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		14
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		14
	<b>Amount of fund at beginning of year</b>		1,513
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		1,527
	<b>Number of members contributing at end of year</b>		477

Fund 5		Fund Account	
Name:	ASU Reserve Fund	£000	£000
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		34
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		34
	<b>Number of members contributing at end of year</b>		4

(See notes 21 and 23)

Fund 6		Fund Account	
Name:	Members' Superannuation Fund	£000	£000
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		165
<b>Expenditure</b>			
	Benefits to members		147
	Administrative expenses and other expenditure (as at page 10)		18
	<b>Total Expenditure</b>		165
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		-165
	<b>Amount of fund at beginning of year</b>		572
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		572
	<b>Number of members contributing at end of year</b>		N/A

Fund 7		Fund Account	
Name:	Regional Benefit Funds	£000	£000
<b>Income</b>			
	From members		75
	Investment income (as at page 12)		26
	Other income (specify)		
	Gain on sale of investments		37
	Gain on revaluation of investments to fair value		228
	<b>Total other income as specified</b>		265
	<b>Total Income</b>		366
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		25
	Administrative expenses and other expenditure (as at page 10)		63
	<b>Total Expenditure</b>		88
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		278
	<b>Amount of fund at beginning of year</b>		3,238
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		3,516
	<b>Number of members contributing at end of year</b>		13,106

(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£000

£000

<b>Political fund account 1</b>				<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>	Members contributions and levies			2,157
		Investment income (as at page 12)			
	Other income (specify)				
		Total other income as specified			
		Total income			2,157
<b>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</b>					
		<b>Expenditure A</b> (as at page i)			1,476
		<b>Expenditure B</b> (as at page ii)			
		<b>Expenditure C</b> (as at page iii)			11
		<b>Expenditure D</b> (as at page iv)			
		<b>Expenditure E</b> (as at page v)			136
		<b>Expenditure F</b> (as at page vi)			3
		<b>Non-political expenditure</b> (as at page vii)			817
		Total expenditure			2,443
		Surplus (deficit) for year			-286
		Amount of political fund at beginning of year			1,238
		Amount of political fund at the end of year (as <u>Balance Sheet</u> )			952
		Number of members at end of year contributing to the political fund			425,475
		Number of members at end of the year not contributing to the political fund			145,652
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund			17,976
<b>Political fund account 2 To be completed by trade unions which act as components of a central trade union</b>					
<b>Income</b>					
	Contributions and levies collected from members on behalf of central political fund				
	Funds received back from central political fund				
	Other income (specify)				
		Total other income as specified			
		Total income			
<b>Expenditure</b>					
	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)				
	Administration expenses in connection with political objects(specify)				
	Non-political expenditure				
	Total expenditure				
	Surplus (deficit) for year				
	Amount held on behalf of trade union political fund at beginning of year				
	Amount remitted to central political				
	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	1,476
<b>Total</b>	1,476

### **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
Scottish Labour Party Leader 26/2/21	Scottish Labour Party	Anas Sarwar	5
Liverpool Mayor 6/5/21	Labour Party	Ann O'byrne	3
Salford Mayor 6/5/21	Labour Party	Paul Dennett	1
Local Elections 5/5/21	Labour Party	Clive Grunshaw	1
Local Elections 5/5/21	Labour Party	Andrew Western	1
<b>Total</b>			<b>11</b>

**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
<b>Total</b>	



**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	136
<b>Total</b>	<b>136</b>

**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	3
<b>Total</b>	<b>3</b>

**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
Political Monitoring Subscriptions		13
Opinion Research		3
Total expenditure		16

(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		

(c) the total amount of all other money expended		£000
Admin Apportionment		800
Miscellaneous		1
Total expenditure		801

<b>Total of all expenditures</b>	<b>817</b>
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# Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£000
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		38,443
Salaries and Wages included in above	27,397	
Auditors' fees		65
Legal and Professional fees		288
Occupancy costs		3,511
Stationery, printing, postage, telephone, etc.		2,288
Expenses of Executive Committee (Head Office)		23
Expenses of conferences		840
Other administrative expenses (specify)		
Branch costs		6,577
Car expenses		1,528
IT expenses		1,041
Services		523
<b>Other Outgoings</b>		
Depreciation		1,140
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Campaigns & recruitment		862
tretert		
<b>Total</b>		<b>57,129</b>
Charged to:		
General Fund (Page 3)		50,840
Dispute Fund		
Branch Commission Funds		6,208
MPO Reserve Fund		
ASU Reserve Fund		
Members' Superannuation Fund		18
Regional Benefit Funds		63
<b>Total</b>		<b>57,129</b>

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

Office Held		Gross Salary	Employer's NI Contributions	Benefits		Total
				Pension	Other Benefits	
					Car	
		£'000	£'000	£'000	£'000	£'000
General Secretary	Gary Smith	58	7	15	3	83
President	Barbara Plant	29	3			32
Vice President	Malcolm Sage	14	1			15
Executive	Kathy Abu-Bakir	12	-			12
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	5	-			5
Executive	Margaret Clarke	-	-			-
Executive	Carol Clarkson	1	-			1
Executive	Elaine Daley	6	-			6
Executive	Sandra Daniell	4	-			4
Executive	Anne Dean	-	-			-
Executive	John Dolan	1	-			1
Executive	Raymond Dowson	-	-			-
Executive	Danny Faith	-	-			-
Executive	Brian Farr	-	-			-
Executive	David Flanagan	-	-			-
Executive	Shailesh Gaglani	8	-			8
Executive	Charlotte Gardner	2	-			2
Executive	Gordon Gibbs	14	1			15
Executive	Dean Gilligan	1	-			1
Executive	Margaret Gregg	-	-			-
Executive	Colin Gunter	4	-			4
Executive	Gary Harris	-	-			-
Executive	Fiona Heneghan	-	-			-
Executive	Kevan Hensby	6	-			6
Executive	Nathan Holman	-	-			-
Executive	Rachael Hookway	-	-			-
Executive	David Hope	4	-			4
Executive	Sarah Hurley	6	-			6
Executive	Mary Hutchinson	-	-			-
Executive	Kevin Jones	6	-			6
Executive	Farzana Jumma	1	-			1
Executive	Warinder Juss	-	-			-
Executive	Evelyn Martin	-	-			-
Executive	David McLean	3	-			3
Executive	Peter Meyrick	1	-			1
Executive	June Minnery	1	-			1
Executive	Cathy Murphy	1	-			1
Executive	Andy Newman	21	2			23

Executive	Cath Pinder	-	-			-
Executive	Gordon Richardson	12	-			12
Executive	Carol Robertson	-	-			-
Executive	Penny Robinson	8	-			8
Executive	Robbie Scott	-	-			-
Executive	Vivien Smart	2	-			2
Executive	Donna Spicer	4	-			4
Executive	Catherine Sutton	6	-			6
Executive	Susan Walker	-	-			-
Executive	John Warcup	10	-			10
Executive	Robert Welham	-	-			-
Executive	Lorraine Winson	-	-			-
Executive	Alan Woodward	-	-			-
Executive	Samanta Zubruté	-	-			-

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			634
Dividends (gross) from:			
Equities (e.g. shares)			381
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1
Other investment income (specify)			
Unquoted investments			67
Bank charges			-185
			898
		Total investment income	898
		Credited to:	
		General Fund (Page 3)	871
		Dispute Fund	
		Branch Commission Funds	1
		MPO Reserve Fund	
		ASU Reserve Fund	
		Members' Superannuation Fund	
		Regional Benefit Funds	26
		Political Fund	
		Total Investment Funds	898



## 31st December 2021

£000

£000

P13

## 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
<b>Cost or Valuation</b>						
At start of year	30,487		2,339	164	7,590	40,580
Additions	637		370	24		1,031
Disposals				-14		-14
Revaluation/Transfers					3,203	3,203
At end of year	31,124		2,709	174	10,793	44,800
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year	563		598	-21		1,140
Disposals						
Revaluation/Transfers						
At end of year	563		598	-21		1,140
Net book value at end of year	30,561		2,111	195	10,793	43,660
Net book value at end of previous year	30,487		2,339	164	7,590	40,580

## Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £000	Political Fund £000
	Equities (e.g. Shares)		
	Equities	508	
	Managed funds	23,939	
	Government Securities (Gilts)		
	Gilts	18	
	Other quoted securities (to be specified)		
	Trades Union British Trust	22,177	
	British Municipal Stocks & Loans	1	
	Total quoted (as Balance Sheet)	46,643	
	Market Value of Quoted Investment	46,643	
Unquoted			
	Equities		
	Unity Trust Bank	8,186	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	GMB Credit Union	718	
	Unquoted investments	76	
	Total unquoted (as Balance Sheet)	8,980	
	Market Value of Unquoted Investments	8,980	

# 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
<b>Income</b>			
From Members	69,014	2,157	71,171
From Investments	898		898
Other Income (including increases by revaluation of assets)	39,197		39,197
<b>Total Income</b>	109,109	2,157	111,266
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	68,084	2,443	70,527
<b>Funds at beginning of year</b> (including reserves)	119,314	1,238	120,552
<b>Funds at end of year</b> (including reserves)	160,339	952	161,291
<b>Assets</b>			
Fixed Assets			43,660
Investment Assets			55,623
Other Assets			66,746
<b>Total Assets</b>			166,029
<b>Liabilities</b>			<b>Total Liabilities</b> 4,738
<b>Net Assets (Total Assets less Total Liabilities)</b>			161,291

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
	Fixed Assets		
	Investment Assets		
	Other Assets		
	<b>Total Assets</b>		
<b>Liabilities</b>	<b>Total Liabilities</b>		
<b>Net Assets (Total Assets less Total Liabilities)</b>			

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

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<b>Yes</b>
If Yes How many ballots were held: <input type="text" value="593"/>		
For each ballot held please complete the information below:		
<b>Ballot 1</b>		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
<b>Number of votes cast in the ballot</b>	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	<sup>1</sup>
Number of individuals answering "No" to the question	<input type="text"/>	<sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	<sup>3</sup>
		<b>1-3 should total "Number of votes cast"</b>
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"/>	
<b>Ballot 2</b>		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
<b>Number of votes cast in the ballot</b>	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	<sup>1</sup>
Number of individuals answering "No" to the question	<input type="text"/>	<sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	<sup>3</sup>
		<b>1-3 should total "Number of votes cast"</b>
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"/>	
<b>Ballot 3</b>		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
<b>Number of votes cast in the ballot</b>	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	<sup>1</sup>
Number of individuals answering "No" to the question	<input type="text"/>	<sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/>	<sup>3</sup>
		<b>1-3 should total "Number of votes cast"</b>
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 & 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:	GMB	Reporting Period	2021
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?			

Set Rows

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	69	56	53	2	1	Yes	No	
2	69	56	54	1	1	Yes	No	
3	292	196	161	30	5	Yes	No	
4	292	196	184	6	6	Yes	No	
5	91	37	28	9	0	No	No	
6	91	37	29	7	1	No	No	
7	194	131	96	31	4	Yes	No	
8	194	131	115	14	2	Yes	No	
9	39	35	35	0	0	Yes	No	
10	39	35	33	0	2	Yes	No	
11	25	21	19	0	2	Yes	No	
12	115	85	79	6	0	Yes	No	
13	115	85	64	13	8	Yes	No	
14	46	33	29	3	1	Yes	No	
15	46	33	30	3	0	Yes	No	
16	13	9	6	3	0	Yes	No	
17	23	10	4	6	0	No	No	
18	72	44	27	17	0	Yes	No	
19	37	32	26	6	0	Yes	No	
20	37	32	30	2	0	Yes	No	
21	47	14	12	2	0	No	No	
22	12	9	9	0	0	Yes	No	
23	220	153	120	28	5	Yes	No	
24	220	153	140	11	2	Yes	No	
25	44	37	32	5	0	Yes	No	



26	407	264	222	41	1 Yes	No
27	407	264	243	19	2 Yes	No
28	3	2	2	0	0 Yes	No
29	3	2	2	0	0 Yes	No
30	113	94	51	37	6 Yes	No
31	113	94	90	3	1 Yes	No
32	129	99	93	6	0 Yes	No
33	129	99	97	2	0 Yes	No
34	44	34	33	1	0 Yes	No
35	94	68	63	5	0 Yes	No
36	54	20	15	4	1 No	No
37	54	20	19	1	0 No	No
38	25	16	12	4	0 Yes	No
39	25	16	12	3	1 Yes	No
40	6	6	6	0	0 Yes	No
41	6	6	5	0	1 Yes	No
42	153	81	58	23	0 Yes	No
43	7	7	6	1	0 Yes	No
44	7	7	6	0	1 Yes	No
45	29	27	12	15	0 Yes	No
46	29	27	14	13	0 Yes	No
47	88	49	25	23	1 Yes	No
48	88	49	31	18	0 Yes	No
49	81	65	54	8	3 Yes	No
50	81	65	60	3	2 Yes	No
51	76	68	61	7	0 Yes	No
52	7	7	7	0	0 Yes	No
53	23	17	16	1	0 Yes	No
54	23	17	15	2	0 Yes	No
55	94	65	61	4	0 Yes	No
56	94	65	61	3	1 Yes	No
57	13	11	11	0	0 Yes	No
58	13	11	6	5	0 Yes	No
59	135	104	104	0	0 Yes	No
60	277	234	230	4	0 Yes	No
61	277	234	222	4	8 Yes	No
62	65	44	20	23	1 Yes	No
63	65	44	27	16	1 Yes	No
64	5	4	4	0	0 Yes	No
65	5	4	4	0	0 Yes	No
66	54	43	43	0	0 Yes	No
67	54	43	40	3	0 Yes	No

68	26	22	19	3	0 Yes	No
69	26	22	20	2	0 Yes	No
70	29	19	12	4	3 Yes	No
71	29	19	18	0	1 Yes	No
72	48	18	13	5	0 No	No
73	48	18	13	4	1 No	No
74	187	65	41	22	2 No	No
75	187	65	46	18	1 No	No
76	7	5	4	0	1 Yes	No
77	7	5	4	0	1 Yes	No
78	28	6	5	1	0 No	No
79	28	6	4	1	1 No	No
80	169	46	43	3	0 No	No
81	169	46	40	2	4 No	No
82	45	10	10	0	0 No	No
83	45	10	10	0	0 No	No
84	341	123	104	17	2 No	No
85	341	123	91	22	10 No	No
86	155	89	89	0	0 Yes	No
87	155	89	85	1	3 Yes	No
88	15	4	2	2	0 No	No
89	15	4	2	2	0 No	No
90	104	53	49	4	0 Yes	No
91	104	53	46	5	2 Yes	No
92	190	62	52	10	0 No	No
93	190	62	52	9	1 No	No
94	377	129	101	25	3 No	No
95	377	129	101	18	10 No	No
96	1431	716	692	22	2 Yes	No
97	1431	716	670	24	22 Yes	No
98	142	67	59	7	1 No	No
99	142	67	63	3	1 No	No
100	42	20	19	1	0 No	No
101	42	20	20	0	0 No	No
102	333	131	125	3	3 No	No
103	333	131	125	3	3 No	No
104	21	8	6	1	1 No	No
105	21	8	7	1	0 No	No
106	29	12	12	0	0 No	No
107	29	12	11	0	1 No	No
108	110	37	30	7	0 No	No
109	110	37	32	5	0 No	No

110	15	1	1	0	0 No	No
111	15	1	1	0	0 No	No
112	13	5	4	0	1 No	No
113	13	5	5	0	0 No	No
114	234	113	100	9	4 No	No
115	234	113	100	9	4 No	No
116	351	125	112	12	1 No	No
117	351	125	105	10	10 No	No
118	124	45	41	4	0 No	No
119	124	45	40	4	1 No	No
120	622	243	211	29	3 No	No
121	622	243	222	13	8 No	No
122	157	59	44	14	1 No	No
123	157	59	50	8	1 No	No
124	46	26	22	4	0 Yes	No
125	46	26	23	2	1 Yes	No
126	140	47	41	5	1 No	No
127	140	47	40	5	2 No	No
128	468	169	154	14	1 No	No
129	468	169	149	9	11 No	No
130	157	128	106	22	0 Yes	No
131	157	128	125	2	1 Yes	No
132	157	99	61	37	1 Yes	No
133	157	99	70	25	4 Yes	No
134	28	24	23	1	0 Yes	No
135	28	24	22	2	0 Yes	No
136	105	70	55	15	0 Yes	No
137	210	178	160	18	0 Yes	No
138	10	9	8	1	0 Yes	No
139	53	37	37	0	0 Yes	No
140	53	37	34	0	3 Yes	No
141	1197	769	637	125	7 Yes	No
142	1197	769	673	74	22 Yes	No
143	45	32	30	2	0 Yes	No
144	45	32	30	2	0 Yes	No
145	285	196	187	8	1 Yes	No
146	12	5	4	1	0 No	No
147	12	5	5	0	0 No	No
148	56	35	31	4	0 Yes	No
149	56	35	34	1	0 Yes	No
150	71	24	18	4	2 No	No
151	71	24	16	4	4 No	No

152	65	58	53	5	0 Yes	No	
153	65	58	53	5	0 Yes	No	
154	19	19	19	0	0 Yes	No	
155	19	19	19	0	0 Yes	No	
156	28	14	14	0	0 Yes	No	
157	28	14	13	0	1 Yes	No	
158	589	150	117	29	4 No	Yes	No
159	589	150	134	14	2 No	Yes	No
160	87	12	10	2	0 No	Yes	No
161	87	12	12	0	0 No	Yes	No
162	83	12	8	4	0 No	Yes	No
163	83	12	7	5	0 No	Yes	No
164	75	15	11	4	0 No	Yes	No
165	75	15	12	2	1 No	Yes	No
166	37	1	1	0	0 No	Yes	No
167	37	1	1	0	0 No	Yes	No
168	35	5	5	0	0 No	Yes	No
169	35	5	5	0	0 No	Yes	No
170	24	5	4	1	0 No	Yes	No
171	24	5	4	1	0 No	Yes	No
172	22	3	3	0	0 No	Yes	No
173	22	3	2	0	1 No	Yes	No
174	20	1	1	0	0 No	Yes	No
175	20	1	1	0	0 No	Yes	No
176	14	4	4	0	0 No	Yes	No
177	14	4	4	0	0 No	Yes	No
178	12	1	1	0	0 No	Yes	No
179	12	1	1	0	0 No	Yes	No
180	11	2	2	0	0 No	Yes	No
181	11	2	2	0	0 No	Yes	No
182	11	2	1	1	0 No	Yes	No
183	11	2	2	0	0 No	Yes	No
184	9	4	3	1	0 No	Yes	No
185	9	4	4	0	0 No	Yes	Yes
186	9	2	1	1	0 No	Yes	No
187	9	2	2	0	0 No	Yes	No
188	8	2	2	0	0 No	Yes	No
189	8	2	2	0	0 No	Yes	No
190	6	1	1	0	0 No	Yes	No
191	6	1	1	0	0 No	Yes	No
192	6	0	0	0	0 No	Yes	No
193	6	0	0	0	0 No	Yes	No

194	5	0	0	0	0 No	Yes	No
195	5	0	0	0	0 No	Yes	No
196	5	3	3	0	0 Yes	Yes	Yes
197	5	3	3	0	0 Yes	Yes	Yes
198	5	0	0	0	0 No	Yes	No
199	5	0	0	0	0 No	Yes	No
200	4	1	1	0	0 No	Yes	No
201	4	1	1	0	0 No	Yes	No
202	3	0	0	0	0 No	Yes	No
203	3	0	0	0	0 No	Yes	No
204	3	0	0	0	0 No	Yes	No
205	3	0	0	0	0 No	Yes	No
206	2	0	0	0	0 No	Yes	No
207	2	0	0	0	0 No	Yes	No
208	2	0	0	0	0 No	Yes	No
209	2	0	0	0	0 No	Yes	No
210	2	1	1	0	0 Yes	Yes	Yes
211	2	1	0	1	0 Yes	Yes	No
212	2	0	0	0	0 No	Yes	No
213	2	0	0	0	0 No	Yes	No
214	1	0	0	0	0 No	Yes	No
215	1	0	0	0	0 No	Yes	No
216	57	5	2	3	0 No	Yes	No
217	57	5	3	2	0 No	Yes	No
218	1	0	0	0	0 No	Yes	No
219	1	0	0	0	0 No	Yes	No
220	397	25	16	9	0 No	Yes	No
221	397	25	23	2	0 No	Yes	No
222	2	1	1	0	0 Yes	Yes	Yes
223	2	1	1	0	0 Yes	Yes	Yes
224	1	0	0	0	0 No	Yes	No
225	1	0	0	0	0 No	Yes	No
226	4	1	1	0	0 No	Yes	No
227	4	1	1	0	0 No	Yes	No
228	17	2	2	0	0 No	Yes	No
229	17	2	2	0	0 No	Yes	No
230	172	20	14	6	0 No	Yes	No
231	172	20	17	3	0 No	Yes	No
232	343	42	31	11	0 No	Yes	No
233	343	42	42	0	0 No	Yes	No
234	793	83	54	29	0 No	Yes	No
235	793	83	66	17	0 No	Yes	No

236	26	4	4	0	0 No	Yes	No
237	26	4	4	0	0 No	Yes	No
238	1796	437	312	125	0 No	Yes	No
239	1796	437	384	53	0 No	Yes	No
240	20	3	1	2	0 No	Yes	No
241	20	3	1	2	0 No	Yes	No
242	105	12	9	3	0 No	Yes	No
243	105	12	11	1	0 No	Yes	No
244	117	18	13	5	0 No	Yes	No
245	117	18	17	1	0 No	Yes	No
246	81	9	6	3	0 No	Yes	No
247	81	9	6	3	0 No	Yes	No
248	32	5	5	0	0 No	Yes	No
249	32	5	5	0	0 No	Yes	No
250	5	1	0	0	1 No	Yes	No
251	5	1	1	0	0 No	Yes	No
252	11	1	0	1	0 No	Yes	No
253	11	1	0	1	0 No	Yes	No
254	190	16	11	5	0 No	Yes	No
255	190	16	14	2	0 No	Yes	No
256	93	5	4	1	0 No	Yes	No
257	93	5	4	1	0 No	Yes	No
258	9	1	1	0	0 No	Yes	No
259	9	1	1	0	0 No	Yes	No
260	10	1	1	0	0 No	Yes	No
261	10	1	1	0	0 No	Yes	No
262	10	0	0	0	0 No	Yes	No
263	10	0	0	0	0 No	Yes	No
264	29	5	3	2	0 No	Yes	No
265	29	5	5	0	0 No	Yes	No
266	90	20	17	3	0 No	Yes	No
267	90	20	19	1	0 No	Yes	No
268	87	11	9	2	0 No	Yes	No
269	87	11	9	1	1 No	Yes	No
270	31	10	6	4	0 No	Yes	No
271	31	10	9	1	0 No	Yes	No
272	724	122	81	30	11 No	Yes	No
273	724	122	103	13	6 No	Yes	No
274	475	189	142	42	5 No	Yes	No
275	475	189	175	9	5 No	Yes	No
276	20	5	5	0	0 No	Yes	No
277	20	5	5	0	0 No	Yes	No

278	84	6	5	1	0 No	Yes	No
279	84	6	5	1	0 No	Yes	No
280	12	2	0	2	0 No	Yes	No
281	12	2	2	0	0 No	Yes	No
282	51	12	7	5	0 No	Yes	No
283	51	12	10	2	0 No	Yes	No
284	42	6	5	1	0 No	Yes	No
285	42	6	6	0	0 No	Yes	No
286	191	18	14	3	1 No	Yes	No
287	191	18	16	2	0 No	Yes	No
288	146	25	23	1	1 No	Yes	No
289	146	25	25	0	0 No	Yes	No
290	205	38	26	10	2 No	Yes	No
291	205	38	28	8	2 No	Yes	No
292	190	40	35	4	1 No	Yes	No
293	190	40	38	1	1 No	Yes	No
294	41	11	10	1	0 No	Yes	No
295	41	11	11	0	0 No	Yes	No
296	142	21	17	4	0 No	Yes	No
297	142	21	18	3	0 No	Yes	No
298	29	6	3	3	0 No	Yes	No
299	29	6	4	1	1 No	Yes	No
300	46	4	4	0	0 No	Yes	No
301	46	4	4	0	0 No	Yes	No
302	175	21	18	2	1 No	Yes	No
303	175	21	20	0	1 No	Yes	No
304	30	4	4	0	0 No	Yes	No
305	30	4	4	0	0 No	Yes	No
306	176	17	15	2	0 No	Yes	No
307	176	17	16	1	0 No	Yes	No
308	620	127	93	32	2 No	Yes	No
309	620	127	117	9	1 No	Yes	No
310	17	4	4	0	0 No	Yes	No
311	17	4	4	0	0 No	Yes	No
312	48	10	9	1	0 No	Yes	No
313	48	10	9	1	0 No	Yes	No
314	19	6	6	0	0 No	Yes	No
315	19	6	5	0	1 No	Yes	No
316	18	2	1	1	0 No	Yes	No
317	18	2	1	1	0 No	Yes	No
318	270	36	29	7	0 No	Yes	No
319	270	36	30	6	0 No	Yes	No

320	1642	340	264	71	5 No	Yes	No
321	1642	340	302	29	9 No	Yes	No
322	52	10	10	0	0 No	Yes	No
323	52	10	9	0	1 No	Yes	No
324	27	6	5	0	1 No	Yes	No
325	27	6	6	0	0 No	Yes	No
326	18	5	5	0	0 No	Yes	No
327	18	5	5	0	0 No	Yes	No
328	13	3	0	3	0 No	Yes	No
329	13	3	2	1	0 No	Yes	No
330	74	11	10	0	1 No	Yes	No
331	74	11	10	0	1 No	Yes	No
332	49	3	3	0	0 No	Yes	No
333	49	3	3	0	0 No	Yes	No
334	49	6	6	0	0 No	Yes	No
335	49	6	5	0	1 No	Yes	No
336	39	1	1	0	0 No	Yes	No
337	39	1	1	0	0 No	Yes	No
338	47	8	8	0	0 No	Yes	No
339	47	8	8	0	0 No	Yes	No
340	42	5	3	1	1 No	Yes	No
341	42	5	4	1	0 No	Yes	No
342	40	6	6	0	0 No	Yes	No
343	40	6	6	0	0 No	Yes	No
344	25	5	5	0	0 No	Yes	No
345	25	5	5	0	0 No	Yes	No
346	57	11	10	1	0 No	Yes	No
347	57	11	11	0	0 No	Yes	No
348	214	30	22	6	2 No	Yes	No
349	214	30	27	3	0 No	Yes	No
350	14	1	1	0	0 No	Yes	No
351	14	1	1	0	0 No	Yes	No
352	15	2	1	1	0 No	Yes	No
353	15	2	1	1	0 No	Yes	No
354	2	0	0	0	0 No	Yes	No
355	2	0	0	0	0 No	Yes	No
356	8	1	1	0	0 No	Yes	No
357	8	1	1	0	0 No	Yes	No
358	1	1	0	1	0 Yes	Yes	No
359	1	1	1	0	0 Yes	Yes	Yes
360	38	3	3	0	0 No	Yes	No
361	38	3	3	0	0 No	Yes	No



362	3	2	2	0	0 Yes	Yes	Yes
363	3	2	2	0	0 Yes	Yes	Yes
364	23	7	6	1	0 No	Yes	No
365	23	7	6	1	0 No	Yes	No
366	11	2	1	1	0 No	Yes	No
367	11	2	1	1	0 No	Yes	No
368	218	29	20	8	1 No	Yes	No
369	218	29	26	2	1 No	Yes	No
370	14	4	4	0	0 No	Yes	No
371	14	4	4	0	0 No	Yes	No
372	1	0	0	0	0 No	Yes	No
373	1	0	0	0	0 No	Yes	No
374	35	5	4	1	0 No	Yes	No
375	35	5	5	0	0 No	Yes	No
376	22	4	4	0	0 No	Yes	No
377	22	4	4	0	0 No	Yes	No
378	9	2	1	1	0 No	Yes	No
379	9	2	1	1	0 No	Yes	No
380	231	24	21	2	1 No	Yes	No
381	231	24	20	1	3 No	Yes	No
382	30	10	7	3	0 No	Yes	No
383	30	10	7	3	0 No	Yes	No
384	95	18	14	4	0 No	Yes	No
385	95	18	18	0	0 No	Yes	No
386	245	66	60	5	1 No	Yes	No
387	245	66	63	1	2 No	Yes	No
388	12	3	2	1	0 No	Yes	No
389	12	3	3	0	0 No	Yes	No
390	3	1	1	0	0 No	Yes	No
391	3	1	1	0	0 No	Yes	No
392	1	0	0	0	0 No	Yes	No
393	1	0	0	0	0 No	Yes	No
394	1	0	0	0	0 No	Yes	No
395	1	0	0	0	0 No	Yes	No
396	3	0	0	0	0 No	Yes	No
397	3	0	0	0	0 No	Yes	No
398	1	1	1	0	0 Yes	Yes	Yes
399	1	1	1	0	0 Yes	Yes	Yes
400	1334	372	290	78	4 No	Yes	No
401	1334	372	338	21	13 No	Yes	No
402	102	11	6	3	2 No	Yes	No
403	102	11	10	1	0 No	Yes	No

404	26	3	3	0	0 No	Yes	No
405	26	3	2	0	1 No	Yes	No
406	20	2	2	0	0 No	Yes	No
407	20	2	1	0	1 No	Yes	No
408	11	2	2	0	0 No	Yes	No
409	11	2	1	0	1 No	Yes	No
410	23	4	2	2	0 No	Yes	No
411	23	4	3	1	0 No	Yes	No
412	13	4	3	0	1 No	Yes	No
413	13	4	4	0	0 No	Yes	No
414	9	2	2	0	0 No	Yes	No
415	9	2	2	0	0 No	Yes	No
416	17	4	4	0	0 No	Yes	No
417	17	4	4	0	0 No	Yes	No
418	5	1	1	0	0 No	Yes	No
419	5	1	1	0	0 No	Yes	No
420	88	27	24	3	0 No	Yes	No
421	88	27	26	1	0 No	Yes	No
422	21	1	1	0	0 No	Yes	No
423	21	1	1	0	0 No	Yes	No
424	44	5	2	3	0 No	Yes	No
425	44	5	4	1	0 No	Yes	No
426	16	3	2	1	0 No	Yes	No
427	16	3	2	1	0 No	Yes	No
428	80	18	11	7	0 No	Yes	No
429	80	18	15	3	0 No	Yes	No
430	236	50	42	7	1 No	Yes	No
431	236	50	47	2	1 No	Yes	No
432	19	2	1	1	0 No	Yes	No
433	19	2	1	1	0 No	Yes	No
434	13	6	4	2	0 No	Yes	No
435	13	6	4	1	1 No	Yes	No
436	23	10	9	1	0 No	Yes	No
437	23	10	9	1	0 No	Yes	No
438	59	11	9	2	0 No	Yes	No
439	59	11	10	1	0 No	Yes	No
440	518	125	80	41	4 No	Yes	No
441	518	125	103	20	2 No	Yes	No
442	182	37	28	8	1 No	Yes	No
443	182	37	33	4	0 No	Yes	No
444	362	121	108	11	2 No	Yes	No
445	362	121	109	8	4 No	Yes	No

446	22	3	1	2	0 No	Yes	No
447	22	3	3	0	0 No	Yes	No
448	89	17	12	4	1 No	Yes	No
449	89	17	15	2	0 No	Yes	No
450	12	3	1	2	0 No	Yes	No
451	12	3	2	1	0 No	Yes	No
452	9	2	1	1	0 No	Yes	No
453	9	2	2	0	0 No	Yes	No
454	47	10	7	3	0 No	Yes	No
455	47	10	8	2	0 No	Yes	No
456	20	3	1	2	0 No	Yes	No
457	20	3	1	2	0 No	Yes	No
458	167	20	18	2	0 No	Yes	No
459	167	20	19	1	0 No	Yes	No
460	35	3	2	1	0 No	Yes	No
461	35	3	3	0	0 No	Yes	No
462	150	24	20	3	1 No	Yes	No
463	150	24	20	2	2 No	Yes	No
464	8	3	3	0	0 No	Yes	No
465	8	3	3	0	0 No	Yes	No
466	21	5	3	2	0 No	Yes	No
467	21	5	3	2	0 No	Yes	No
468	53	10	10	0	0 No	Yes	No
469	53	10	9	1	0 No	Yes	No
470	91	22	14	6	2 No	Yes	No
471	91	22	18	4	0 No	Yes	No
472	4	1	1	0	0 No	Yes	No
473	4	1	1	0	0 No	Yes	No
474	252	64	50	13	1 No	Yes	No
475	252	64	57	7	0 No	Yes	No
476	10	1	1	0	0 No	Yes	No
477	10	1	1	0	0 No	Yes	No
478	8	2	2	0	0 No	Yes	No
479	8	2	2	0	0 No	Yes	No
480	10	2	2	0	0 No	Yes	No
481	10	2	2	0	0 No	Yes	No
482	203	80	60	20	0 No	Yes	No
483	203	80	73	5	2 No	Yes	No
484	4	2	0	2	0 Yes	Yes	No
485	4	2	2	0	0 Yes	Yes	Yes
486	1988	668	542	112	14 No	Yes	No
487	1988	668	626	29	13 No	Yes	No

488	249	59	56	2	1 No	Yes	No
489	249	59	58	0	1 No	Yes	No
490	84	14	11	3	0 No	Yes	No
491	84	14	13	1	0 No	Yes	No
492	712	323	221	95	7 No	Yes	No
493	712	323	294	26	3 No	Yes	Yes
494	12	4	2	2	0 No	Yes	No
495	12	4	2	2	0 No	Yes	No
496	212	41	32	9	0 No	Yes	No
497	212	41	34	7	0 No	Yes	No
498	221	38	29	8	1 No	Yes	No
499	221	38	31	6	1 No	Yes	No
500	26	8	8	0	0 No	Yes	No
501	26	8	7	0	1 No	Yes	No
502	69	21	19	2	0 No	Yes	No
503	69	21	21	0	0 No	Yes	No
504	248	65	54	10	1 No	Yes	No
505	248	65	59	4	2 No	Yes	No
506	49	5	5	0	0 No	Yes	No
507	49	5	5	0	0 No	Yes	No
508	12	1	1	0	0 No	Yes	No
509	12	1	1	0	0 No	Yes	No
510	22	3	2	1	0 No	Yes	No
511	22	3	2	1	0 No	Yes	No
512	757	225	190	33	2 No	Yes	No
513	757	225	202	20	3 No	Yes	No
514	112	11	8	3	0 No	Yes	No
515	112	11	10	1	0 No	Yes	No
516	663	140	122	18	0 No	Yes	No
517	663	140	125	15	0 No	Yes	No
518	232	24	22	2	0 No	Yes	No
519	232	24	21	3	0 No	Yes	No
520	28	2	1	1	0 No	Yes	No
521	28	2	2	0	0 No	Yes	No
522	39	11	9	2	0 No	Yes	No
523	39	11	11	0	0 No	Yes	No
524	2	0	0	0	0 No	Yes	No
525	2	0	0	0	0 No	Yes	No
526	15	2	1	1	0 No	Yes	No
527	15	2	2	0	0 No	Yes	No
528	52	6	4	2	0 No	Yes	No
529	52	6	4	2	0 No	Yes	No

530	2	1	1	0	0 Yes	Yes	Yes
531	2	1	1	0	0 Yes	Yes	Yes
532	40	11	6	5	0 No	Yes	No
533	40	11	8	2	1 No	Yes	No
534	23	7	5	2	0 No	Yes	No
535	23	7	7	0	0 No	Yes	No
536	184	18	16	2	0 No	Yes	No
537	184	18	17	1	0 No	Yes	No
538	44	5	5	0	0 No	Yes	No
539	44	5	5	0	0 No	Yes	No
540	37	2	2	0	0 No	Yes	No
541	37	2	2	0	0 No	Yes	No
542	67	11	7	4	0 No	Yes	No
543	67	11	9	2	0 No	Yes	No
544	6	1	1	0	0 No	Yes	No
545	6	1	1	0	0 No	Yes	No
546	339	44	23	21	0 No	Yes	No
547	339	44	34	10	0 No	Yes	No
548	24	7	6	1	0 No	Yes	No
549	24	7	5	2	0 No	Yes	No
550	263	23	12	11	0 No	Yes	No
551	263	23	18	5	0 No	Yes	No
552	32	7	7	0	0 No	Yes	No
553	32	7	7	0	0 No	Yes	No
554	975	234	180	54	0 No	Yes	No
555	975	234	205	29	0 No	Yes	No
556	63	5	5	0	0 No	Yes	No
557	63	5	5	0	0 No	Yes	No
558	3	1	1	0	0 No	Yes	No
559	3	1	1	0	0 No	Yes	No
560	50	11	10	1	0 No	Yes	No
561	50	11	10	1	0 No	Yes	No
562	13	6	5	1	0 No	Yes	No
563	13	6	5	1	0 No	Yes	No
564	14	1	1	0	0 No	Yes	No
565	14	1	1	0	0 No	Yes	No
566	5	1	1	0	0 No	Yes	No
567	5	1	1	0	0 No	Yes	No
568	381	59	46	11	2 No	Yes	No
569	381	59	49	7	3 No	Yes	No
570	5	1	1	0	0 No	Yes	No
571	5	1	1	0	0 No	Yes	No

572	27	10	7	3	0 No	Yes	No
573	27	10	6	2	2 No	Yes	No
574	24	6	5	1	0 No	Yes	No
575	24	6	5	1	0 No	Yes	No
576	65	10	6	4	0 No	Yes	No
577	65	10	6	3	1 No	Yes	No
578	45	8	7	1	0 No	Yes	No
579	45	8	7	1	0 No	Yes	No
580	116	29	15	13	1 No	Yes	No
581	116	29	20	8	1 No	Yes	No
582	21	7	7	0	0 No	Yes	No
583	21	7	7	0	0 No	Yes	No
584	864	129	83	38	8 No	Yes	No
585	864	129	111	10	8 No	Yes	No
586	37	2	2	0	0 No	Yes	No
587	37	2	2	0	0 No	Yes	No
588	82	26	24	2	0 No	Yes	No
589	82	26	25	0	1 No	Yes	No
590	13	6	6	0	0 No	Yes	Yes
591	13	6	6	0	0 No	Yes	Yes
592	23	7	5	2	0 No	Yes	No
593	23	7	5	1	1 No	Yes	No

Information on Industrial Action					
Name of Organisation:		GMB		Reporting Period	2021
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	05/01/2021-18/01/2021	3	Action Short of a Strike	<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, 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</p>
2	A	07/01/2021-14/04/2021	45	Strike Action	
3	A	4/14/2021	1	Strike Action	
4	A	03/03/2021-08/04/2021	36	Action Short of a Strike	
5	A	4/8/2021	1	Strike Action	
6	A	16/03/2021-26/03/2021	11	Action Short of a Strike	
7	B	03/30/2021	1	Strike Action	
8	A	14/06/2021-20/09/2021	99	Action Short of a Strike	
9	A	27/09/2021-19/11/2021	7	Strike Action	
10	A	11/19/2021	1	Strike Action	
11	A	06/07/2021-12/08/2021	10	Strike Action	
12	A	03/07/2021-20/08/2021	48	Action Short of a Strike	
13	A	31/08/2021,07/09/2021,14/09/2021,21/09/2021	4	Strike Action	
14	A	31/08/2021-15/09/2021	16	Action Short of a Strike	

Set Rows

Show Categories

15	A	15/11/2021-03/12/2021	18 Action Short of a Strike
16	A	13/10/2021,20/10/2021	2 Strike Action
17	A	13/10/2021-28/10/2021	16 Action Short of a Strike
18	A	05/10/2021-17/10/2021	13 Strike Action
19	A	08/10/2021,11/10/2021	2 Strike Action
20	A	11/1/2021	1 Action Short of a Strike
21	A	01/11/2021-08/11/2021	8 Strike Action
22	A	11/3/2021	1 Strike Action
23	A	15/11/2021,22/11/2021,29/11/2021	3 Strike Action
24	A	01/11/2021-01/12/2021	31 Action Short of a Strike
25	A	02/11/2021-01/12/2021	5 Strike Action

trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures



**Ballot 4**

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 5**

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 6**

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

**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**

**Yes**

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**

## 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 2021 (pages 6-21)

## Accounting policies



(see notes 84 and 85)

Please find attached an extract from the GMB published accounts for the year ended 31st December 2021 (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:	
Name:	Gary Smith	Name:	Graham Dow (Head of Finance)
Date:	04 July 2022	Date:	04 July 2022

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

## Notes

	31 <sup>st</sup> December 2021	31 <sup>st</sup> December 2020
	£'000	£'000
<b>(2) CONTRIBUTIONS</b>		
Members' Contributions (Note 28)	71,082	72,235
Less Allocated to Political Fund (Note 14)	( 2,157)	(2,377)
	<hr/>	<hr/>
	£68,925	£69,858
<b>(3) BRANCH COSTS (Note 28)</b>		
Branch Officers' Salaries and NI	56	52
Check-off Administration	282	311
Member Refunds	31	30
Allocated to Branch Commission Funds (Note 15)	6,746	6,944
	<hr/>	<hr/>
	£7,115	£7,337
<b>(4) BENEFITS</b>		
Funeral	442	393
Disablement	-	-
Fatal Accident	15	7
National Weekly Accident	-	-
Retirement	2	3
Legal Expenses - Net	3,153	1,583
Convalescent Home Expenses	-	-
Hardship Grants	887	-
Allocated to Dispute Fund (Note 13)	2,260	99
	<hr/>	<hr/>
	£6,759	£2,085
<b>(5) AFFILIATIONS</b>		
Trades Union Congress	1,501	1,751
Scottish Trades Union Congress	101	101
Irish Congress of Trade Unions	45	37
Trades Councils	4	2
Confederation of Shipbuilding and Engineering Unions	16	16
Public Services International	28	29
UNI Global Union	56	58
IndustriAll Global Union	23	30
International Union of Food and Allied Workers' Associations	43	45
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	19	9
European Federation of Building and Woodworkers	10	10
European Transport Workers' Federation	7	7
UNI Global Union Europa	12	12
General Federation of Trade Unions	21	21
Institute of Employment Rights	8	3
CLASS	20	20
Labour Research Department	-	17
PIRC	15	-
Miscellaneous	28	13
	<hr/>	<hr/>
	£1,996	£2,220

## Notes

	31 <sup>st</sup> December 2021	31 <sup>st</sup> December 2020
	£'000	£'000
<b>(6) CONFERENCES AND EXECUTIVE</b>		
Congress	174	34
Other Conferences	8	113
Central Executive Council	23	39
Regional Council and Committee Meetings	35	22
Industrial Conferences	1	5
Ballots and Elections	617	53
Delegates' Fees and Expenses	5	21
	<hr/>	<hr/>
	£863	£287
	<hr/>	<hr/>
<b>(7) CAMPAIGNS AND COMMUNICATIONS</b>		
Publication and Mailing Costs	535	406
Donations and Grants	358	93
Campaigns and Demonstrations	122	103
Publicity	90	161
Merchandising	68	106
Recruitment	273	281
	<hr/>	<hr/>
	£1,446	£1,150
	<hr/>	<hr/>
<b>(8) SERVICES</b>		
Education	64	170
Joint Industrial Councils	7	10
Negotiations	516	626
	<hr/>	<hr/>
	£587	£806
	<hr/>	<hr/>
<b>(9) ADMINISTRATION</b>		
Computer Expenses	1,041	881
Audit and Other Professional Charges	353	544
Repairs to Premises and Equipment	521	526
Postage and Carriage	417	387
Telecommunications	745	915
Premises	2,990	2,826
Office Expenses	1,108	1,325
Car Expenses	1,528	1,500
Depreciation	1,140	1,241
	<hr/>	<hr/>
	£9,843	£10,145
	<hr/>	<hr/>
<b>(10) EMPLOYMENT COSTS</b>		
Salaries	28,714	29,462
Testimonials and Retirement Costs	1,323	513
Employer's Pension - Service Cost	8,481	6,746
Employer's Pension - Other Costs	980	1,264
Employer's NI on Cars and Other Benefits	252	250
Personnel Costs	10	9
	<hr/>	<hr/>
	£39,760	£38,244
	<hr/>	<hr/>

## Notes

	31 <sup>st</sup> December 2021	31 <sup>st</sup> December 2020
	£'000	£'000
<b>(11) INVESTMENT INCOME</b>		
Equities	355	452
Unquoted Investments	67	61
Bank and Other Interest	-	3
Rent Received	634	798
Bank Charges	( 185)	( 206)
	<u>£871</u>	<u>£1,108</u>
<b>(12) GENERAL FUND</b>		
Surplus for period	40,085	201
Balance at start of period	102,846	102,645
	<u>£142,931</u>	<u>£102,846</u>
Full provision for the net pension asset as detailed in note 27 has been made.		
<b>(13) DISPUTE FUND</b>		
Allocated from General Fund (Note 4)	<u>2,260</u>	<u>99</u>
Less Strike Benefit:		
London	( 362)	-
Southern	( 356)	2
Yorkshire and North Derbyshire	( 252)	-
Birmingham and West Midlands	( 308)	-
Northern	( 80)	-
Wales and South West	( 153)	( 1)
Midlands and East Coast	( 89)	-
Scotland	( 455)	( 87)
North West and Irish	( 205)	( 13)
	<u>( 2,260)</u>	<u>( 99)</u>
Result for period	-	-
Balance at start of period	115	115
	<u>£115</u>	<u>£115</u>



## Notes

31<sup>st</sup> December  
202131<sup>st</sup> December  
2020

£'000

£'000

(14) **POLITICAL FUND****Income**

Members' Contributions (Note 2)

2,157

2,377

**Expenditure**

Labour Party Affiliation

( 1,160)

( 1,160)

Labour Party By-Election Insurance Fund

( 1)

( 1)

Local Affiliations

( 36)

( 60)

TULO

( 45)

( 45)

Labour Party Conference

( 134)

( 8)

Meetings and Speakers

( 2)

( 6)

Labour Party Funding

( 234)

( 41)

Labour Party Ballot and Election Costs

( 14)

( 90)

Other Political Expenditure

( 17)

( 9)

Admin Apportionment

( 800)

-

( 2,443)

( 1,420)

(Deficit)/Surplus for period

( 286)

957

Balance at start of period

1,238

281

Balance at end of period

£952

£1,238

## Notes

	31 <sup>st</sup> December 2021	31 <sup>st</sup> December 2020
	£'000	£'000
<b>(15) BRANCH COMMISSION FUNDS</b>		
<b>Income</b>		
Allocated from General Fund (Note 3)	6,746	6,944
Investment Income	1	3
Miscellaneous Income	109	143
	<hr/>	<hr/>
	6,856	7,090
	<hr/>	<hr/>
<b>Expenditure</b>		
Branch Officials' Honoraria	( 3,019)	( 2,987)
Affiliations	( 27)	( 23)
Conferences and Executive	( 6)	( 19)
Campaigns and Communications	( 609)	( 505)
Services	( 2,094)	( 1,439)
Administration	( 453)	( 405)
	<hr/>	<hr/>
	( 6,208)	( 5,378)
	<hr/>	<hr/>
Surplus for period	648	1,712
Balance at start of period	10,996	9,284
	<hr/>	<hr/>
Balance at end of period	<u>£11,644</u>	<u>£10,996</u>
	<hr/>	<hr/>
<b>(16) MPO RESERVE FUND</b>		
<b>Income</b>		
From Members	<hr/> 14	<hr/> 16
	<hr/>	<hr/>
<b>Expenditure</b>		
	<hr/> -	<hr/> -
	<hr/>	<hr/>
Surplus for period	14	16
Balance at start of period	1,513	1,497
	<hr/>	<hr/>
Balance at end of period	<u>£1,527</u>	<u>£1,513</u>
	<hr/>	<hr/>
<b>(17) ASU RESERVE FUND</b>		
<b>Income</b>		
From Members	<hr/> -	<hr/> -
	<hr/>	<hr/>
<b>Expenditure</b>		
	<hr/> -	<hr/> -
	<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>
	<hr/>	<hr/>

## Notes

31 <sup>st</sup> December 2021	31 <sup>st</sup> December 2020
£'000	£'000

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

Transfer from General Fund	165	163
----------------------------	-----	-----

**Expenditure**

Members' Superannuation Benefit	( 147)	( 160)
Administration Expenses	( 18)	( 3)

	( 165)	( 163)
--	--------	--------

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 2020 showed a deficit of £766k.

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

During the year, benefit was paid to 2,188 retired members (2020: 2,372)

**(19) REGIONAL BENEFIT FUNDS****Income**

From Members	75	83
Investment Income	26	27
Realised Gain on Sale of Investments	37	13
Gain on Revaluation of Investments to Fair Value	228	189

	366	312
--	-----	-----

**Expenditure**

Benefits	( 25)	( 23)
Administrative Expenses	( 63)	( 23)

	( 88)	( 46)
--	-------	-------

Surplus for period	278	266
--------------------	-----	-----

Balance at start of period	3,238	2,972
----------------------------	-------	-------

Balance at end of period	£3,516	£3,238
--------------------------	--------	--------

## Notes

**(20) TANGIBLE FIXED ASSETS**

	Freehold & Leasehold Property	Investment Property	Furniture & Computer Equipment	Motor Vehicles	Total
	£'000	£'000	£'000	£'000	£'000
<b>Net book/market value</b>					
At 1st January 2021	30,487	7,590	2,339	164	40,580
Additions at cost	637	-	370	24	1,031
Fair Value Adjustment	-	3,203	-	-	3,203
	31,124	10,793	2,709	188	44,814
Disposals at book value	-	-	-	( 14)	( 14)
	31,124	10,793	2,709	174	44,800
Depreciation for period	( 563)	-	( 598)	21	( 1,140)
At 31st December 2021	£30,561	£10,793	£2,111	£195	£43,660

**(21) INVESTMENTS**

	31st December 2021	31st December 2020
	£'000	£'000
<b>Listed Investments</b>		
Equities and Other Quoted Investments	508	410
Managed Funds	23,939	22,303
Trade Union Unit Trust	22,177	19,649
Gilts	18	17
British Municipal Stocks and Loans	1	1
	46,643	42,380
<b>Unlisted Investments</b>		
GMB Credit Union	718	714
Other Investments	76	76
Unity Trust Bank plc	8,186	6,419
	8,980	7,209
<b>Total Investments</b>	£55,623	£49,589

## Notes

	31 <sup>st</sup> December 2021	31 <sup>st</sup> December 2020
	£'000	£'000
<b>(22) DEBTORS</b>		
Contributions Receivable	1,290	1,271
Other Debtors and Prepayments	14,012	13,940
	<hr/>	<hr/>
	15,302	15,211
Less Provision	(12,217)	(12,217)
	<hr/>	<hr/>
	<u>£3,085</u>	<u>£2,994</u>

Included in Other Debtors and Prepayments is an amount of £12.22m (2020 £12.22m) due from UnionLine. See note 26 for details.

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.

<b>(23) CREDITORS</b>		
Trade Creditors	( 458)	( 402)
Payroll Creditors	( 1,029)	( 1,113)
Other Creditors	( 174)	( 112)
Accrued Charges and Deferred Income	( 3,077)	( 2,980)
	<hr/>	<hr/>
	<u>£( 4,738)</u>	<u>£( 4,607)</u>

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

At 31st December 2021 the Union had total commitments under non-cancellable operating leases of £917,687 (2020 £1,115,995), £422,068 (2020 £429,160) payable within one year, £495,619 (2020 £648,173) payable within two to five years and £nil (2020 £38,662) payable after five years.

**Other Commitments**

At 31st December 2021 the Union had total commitments under non-cancellable operating leases of £3,578,922 (2020 £1,194,932), £1,176,829 (2020 £561,178) payable within one year, £2,402,093 (2020 £633,754) payable within two to five years and £nil (2020 £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 2021 or 31st December 2020.

## Notes

**(26) RELATED PARTY TRANSACTIONS****UnionLine**

At 31st December 2021, 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 2021, the Union had made an unsecured loan of £7.01m (2020 £7.01m) to the LLP at a commercial rate of interest.

The total amount outstanding, including accrued interest, as at 31st December 2021 was £7.78m (2020 £7.78m).

At 31st December 2021, £4.44m (2020 £4.44m) was due to the Union in relation to previous charges for staff and administration costs.

During the year the Union made a capital contribution to UnionLine amounting to £1.852m to meet their working capital requirements. The Union takes the view that this is not recoverable and has written the full amount off to the Statement of Comprehensive Income in the year.

**Ethical Threads Ltd**

At 31st December 2021, the Union held an interest in 50.5% of the voting share capital of the company.

**(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.

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 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 around £4.2m deficit contributions and around £6.5m based on a rate of 25.8% for the accrual of benefits (including an additional allowance for expenses) on an expected pensionable salary roll of £25m.

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 were 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 is currently undergoing an actuarial valuation as 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.

## Notes

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

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 2021 by a qualified independent actuary. The major assumptions used by the actuary were as follows:

	At 31/12/2021	At 31/12/2020
Discount rate	1.80%	1.20%
Rate of inflation (RPI)	3.30%	2.80%
Rate of inflation (CPI)	2.90%	2.30%
Rate of salary increase:	3.30%	2.80%
Rate of increase to pensions in RPI max 5%	3.20%	2.70%
payment: RPI max 2.5%	2.20%	1.90%
CPI	2.90%	2.30%
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	20.2
Retiring today - Females	22.5	22.4
Retiring in 20 years time - Males	21.5	21.5
Retiring in 20 years time - Females	23.9	23.8

## Notes

(27a)

**GMB 1961 PENSION FUND (Continued)**

<b>The assets in the Fund:</b>	Value at 31/12/2021 £'000	Value at 31/12/2020 £'000
Equities (including property)	242,858	216,099
Gilts	304,058	215,134
Bonds	85,379	95,972
Cash	3,938	11,552
Alternatives/Multi-asset	(137,167)	(65,141)
Fair value of Fund assets	<u>499,066</u>	<u>473,616</u>
	2021	2020
<b>The actual return on assets over the period was:</b>	<u>32,867</u>	<u>46,430</u>

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

	As at 31/12/2021 £'000	As at 31/12/2020 £'000
Present value of funded obligations	(457,974)	( 463,872)
Fair value of Fund assets	<u>499,066</u>	<u>473,616</u>
Surplus in funded scheme	<u>41,092</u>	<u>9,744</u>

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

	Year end 31/12/2021 £'000	Year end 31/12/2020 £'000
Benefit obligation at beginning of year	463,872	417,872
Current service cost	8,481	6,746
Interest cost	5,465	8,212
Contributions by employees	1,938	1,965
Actuarial (gain)/loss	( 2,924)	40,065
Benefits paid	(18,858)	( 16,537)
Business combinations	-	5,549
Benefit obligation at end of year	<u>457,974</u>	<u>463,872</u>



## Notes

(27a)

**GMB 1961 PENSION FUND (Continued)****Reconciliation of opening and closing balances of the fair value of the Fund assets:**

	Year end 31/12/2021 £'000	Year end 31/12/2020 £'000
Fair value of Fund assets at beginning of year	473,616	426,744
Interest income on Fund assets	5,639	8,484
Return on assets, excluding interest income	27,228	37,946
Contributions by employer	10,483	10,484
Contributions by employees	1,938	1,965
Benefits paid	( 18,858)	( 16,537)
Fund administrative cost	( 980)	( 1,077)
Business combinations	-	5,607
Fair value of Fund assets at end of year	<u>499,066</u>	<u>473,616</u>

**Remeasurement of the net defined benefit liability:**

	31/12/2021	31/12/2020
Actuarial (gains)/losses on the liabilities	(2,924)	40,065
Return on assets, excluding interest income	(27,228)	( 37,946)
Business combinations	-	( 58)
Total remeasurement of the net defined benefit liability	<u>(30,152)</u>	<u>2,061</u>

**The amounts recognised in other comprehensive income:**

	31/12/2021	31/12/2020
Service cost	8,481	6,746
Fund administrative cost	980	1,077
Net interest on the net defined benefit liability	(174)	( 272)
Total expense	<u>9,287</u>	<u>7,551</u>

## Notes

**(27b) UNITY (1993) RETIREMENT BENEFITS SCHEME**

On 31st December 2020, the Unity (1993) Retirements Benefit Scheme merged into the GMB 1961 Pension Fund. From 31st December 2020 therefore, the assets and liabilities of the Scheme were included within the assets and liabilities of the GMB 1961 Pension Fund (Note 27a).

The figures shown below are for comparative purposes only.

The major assumptions used by the actuary were as follows:

	At 31/12/2021	At 31/12/2020
Discount rate	n/a	1.2%
Revaluation in deferment	n/a	2.3%
Pension increases: Post 88 GMP	n/a	3.0%
Pre 97 excess over GMP	n/a	5.0%/0.0%
Post 97 pre 99 pension	n/a	5.0%/2.7%
Post 99 pension	n/a	2.7%
Assumed life expectancies (in years) on retirement at age 65 are:		
Retiring today - Males	n/a	20.1
Retiring today - Females	n/a	22.4
Retiring in 20 years time - Males	n/a	21.5
Retiring in 20 years time - Females	n/a	24.0

**The assets in the Fund:**

	Value at 31/12/21 £'000	Value at 31/12/20 £'000
Equities	-	-
Property	-	-
Bonds	-	-
Cash/Other	-	-
Total	-	-

**The actual return on assets over the period was:**

2021	2020
-	107

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

	As at 31/12/2021 £'000	As at 31/12/2020 £'000
Present value of funded obligations	-	-
Fair value of Fund assets	-	-
Net surplus in the statement of financial position	-	-

## Notes

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

	As at 31/12/2021 £'000	As at 31/12/2020 £'000
Benefit obligation at beginning of year	-	5,484
Current service cost	-	-
Past service cost	-	-
Interest cost	-	107
Actuarial (gain)/loss: assumptions	-	200
experience	-	(16)
Benefits paid	-	(226)
Business combinations	-	(5,549)
Benefit obligation at end of year	-	-

**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
Return on assets	-	107
Contributions by employer	-	43
Benefits paid	-	(226)
Actuarial gain on assets	-	240
Business combinations	-	(5,607)
Fair value of Fund assets at end of year	-	-

**Remeasurement of the net defined benefit liability:**

Actuarial (gains)/losses on the liabilities	-	(56)
Return on assets, excluding interest income	-	(107)
Business combination	-	58
Total remeasurement of the net defined benefit liability	-	(105)

**The amounts recognised in other comprehensive income:**

Service cost	-	-
Past service cost	-	-
Fund administrative cost	-	38
Net interest on the net defined benefit liability	-	107
Total expense	-	145

**(27c) PENSION RECONCILIATION****The amounts recognised in the statement of financial position:**

GMB 1961 Pension Fund (Note 27a)	41,092	9,744
Unity (1993) Retirement Benefits Scheme (Note 27b)	-	-
Net surplus in the statement of financial position	41,092	9,744

**The amounts recognised in other comprehensive income:**

GMB 1961 Pension Fund (Note 27a)	30,152	(2,061)
Unity (1993) Retirement Benefits Scheme (Note 27b)	-	105
	30,152	(1,956)

## Summary of Income and Branch Expenditure by Region for year ended 31st December 2021

### Notes

	London	Southern	Yorkshire and North Derbyshire	Birmingham and West Midlands
	£'000	£'000	£'000	£'000
<b>(28) INCOME</b>				
Contributions (Note 2)	10,913	9,810	6,873	6,567
<b>EXPENDITURE (Note 3)</b>				
Branch Officers' Salaries and NI	10	16	2	3
Check-off Administration	28	21	16	21
Member Refunds	3	3	3	5
Allocated to Branch Commission Funds	1,045	981	662	583
	1,086	1,021	683	612
Transferred to Region	£9,827	£8,789	£6,190	£5,955
Membership 31st December 2021	84,008	79,094	57,413	49,085
Membership 31st December 2020	89,584	81,776	60,834	50,801

Northern	Wales and South West	Midlands and East Coast	Scotland	North West and Irish	Total
£'000	£'000	£'000	£'000	£'000	£'000
6,309	7,870	6,679	7,685	8,376	71,082
7	7	4	6	1	56
22	22	21	85	46	282
1	8	3	3	2	31
697	672	611	722	773	6,746
727	709	639	816	822	7,115
£5,582	£7,161	£6,040	£6,869	£7,554	£63,967
56,191	63,706	53,194	58,399	70,037	571,127
61,324	67,448	56,124	59,639	74,377	601,907

# 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.**

# 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.

These financial statements were approved for issue by the Union's Central Executive Council. They 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, having reviewed both costs and operating structures, has budgeted for a surplus in 2022. The Central Executive Council are confident that through the strength and diversity of our membership, 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.

### Accounting Estimates

The preparation of the financial statements requires the Union's Central Executive Council 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.

### Investment properties

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 and Gain/(Loss) on Revaluation of Investment Properties to Fair Value. Where investments or investment properties 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 scheme

The Union operates a defined benefit pension scheme.

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

The assets of the scheme are held separately from those of the Union in a separate trustee-administered fund. 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.



## 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

13-Jul-22

Contact name for inquiries and  
telephone number:

Ben Courts 020 3219 4597

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

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2021 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 GMB (the 'Union') for the year ended 31 December 2021 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows 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.

## Independence

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 other ethical responsibilities in accordance with these requirements.

## 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 2021 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 also completed the following procedures:

- Performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, we tested journal entries and other adjustments for inappropriate or unusual journals outside of our expectations, as well as for any significant transactions outside the normal course of business, taking into consideration the scope for management to manipulate financial results;
- Assessed the appropriateness of key estimates and judgements made by management and challenged the assumptions used in accounting estimates. We considered the key estimates to be the valuation of the defined benefit pension scheme liability and the carrying value of the Union's assets.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to 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	13-Jul-22
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:

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Signature	
Name	
Office held	
Date	