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 2025
List no:	707T
Head or Main Office address:	Mary Turner House
	22 Stephenson Way
	London
Postcode	NW1 2HD
Website address (if available)	www.gmb.org.uk
Has the address changed during the year to which the return relates?	Yes [ ] No [X] ('X' in appropriate box)
General Secretary:	Gary Smith
Telephone Number:	0141 849 6600
Contact name for queries regarding the completion of this return	Alison Turtle
Telephone Number:	0141 849 6600
E-mail:	alison.turtle@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:

returns@certoffice.org

Contents

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**
	524,415	9,673	29	301	534,418
Total	524,415	9,673	29	301	A 534,418

Number of members at end of year contributing to the General Fund	496,614
Number of members included in totals box 'A' above for whom no home or authorised address is held:	204

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
Please see attached schedule			

State whether the union is:

a. A branch of another trade union? Yes [ ] No [X]

If yes, state the name of that other union:

b. A federation of trade unions? Yes [ ] No [X]

If yes, state the number of affiliated unions:

and names:

Change of Officers

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of Change
Executive	Tracey Beeson		30/06/2025
Executive	Brenda Carson		01/09/2025
Executive	David Clegg		30/09/2025
Executive		Steve McCue	01/12/2025
Executive		William McCluskey	01/12/2025
Executive	Sonja Davis		10/06/2025
Vice President		Sonja Davis	10/06/2025

Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
Please see attached schedule	

GMB: 707T		
AR21 - P2A Attachment		
Officers in Post at 31 December 2025		
Name of Officer	**Position**	**Date of Appointment**
Gary Smith	General Secretary	03/06/2021
Barbara Plant	President	13/06/2025
Sonja Davis	Vice President	10/06/2025
Mohammad Akbar	Executive	13/06/2024
Kamran Ali	Executive	13/06/2024
Tracey Ashton	Executive	13/06/2024
James Barwise	Executive	13/06/2024
Janet Buoey	Executive	13/06/2024
Gwylan Brinkworth	Executive	13/06/2024
Kevin Buchanan	Executive	13/06/2024
Dian Burke	Executive	13/06/2024
Maxine Butler	Executive	13/06/2024
Linda Carr-Pollock	Executive	13/06/2024
Ian Clarke	Executive	13/06/2024
Richard Clarke	Executive	13/06/2024
Margaret Clarke	Executive	13/06/2024
Carol Clarkson	Executive	13/06/2024
Dave Clements	Executive	13/06/2024
John Colbert	Executive	13/06/2024
Rosemary Cooper	Executive	13/06/2024
Elaine Daley	Executive	13/06/2024
Simon Day	Executive	13/06/2024
Kay Doherty	Executive	13/06/2024
Dave Douglas	Executive	13/06/2024
Lindsay England	Executive	13/06/2024
David Flanagan	Executive	13/06/2024
Connor Foggin	Executive	13/06/2024
Gordon Gibbs	Executive	13/06/2024
Dean Gilligan	Executive	13/06/2024
Christine Lamey- Golding	Executive	13/06/2024
Colin Gunter	Executive	13/06/2024
Gary Harris	Executive	13/06/2024
Paul Hunt	Executive	13/06/2024
Mary Hutchinson	Executive	13/06/2024
Cathrine Jones	Executive	13/06/2024
Kevin Jones	Executive	13/06/2024
Warinder Juss	Executive	13/06/2024
Dawn Lovatt	Executive	13/06/2024
Geraldine MacVicar	Executive	13/06/2024
Lyubomir Marinov	Executive	13/06/2024
Steven McCue	Executive	01/12/2025
William McCluskey	Executive	01/12/2025
Lynette McGaffin	Executive	13/06/2024
Peter Meyrick	Executive	13/06/2024
Jacqueline Murphy	Executive	13/06/2024
Joe Olive	Executive	13/06/2024
Ruth Pitchford	Executive	13/06/2024
Syed Raza	Executive	13/06/2024
Penny Robinson	Executive	13/06/2024
Donna Spicer	Executive	13/06/2024
Catherine Sutton	Executive	13/06/2024
Nathaniel Tetteh	Executive	13/06/2024
Shona Thomson	Executive	13/06/2024
Paul Turner	Executive	13/06/2024
Mathew Williams	Executive	13/06/2024

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		73,018
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		73,018
Investment income (as at page 12)		1,375
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	16,618	
Total of other income (as at page 4)		16,618
Total income		91,011
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		6,700
Administrative expenses (as at page 10)		60,096
Federation and other bodies (specify)		
Affiliation Fees		1,949
Total expenditure Federation and other bodies		1,949
Taxation		
Total expenditure		68,745
Interfund Transfers OUT		5,987
Surplus (deficit) for year		22,266
Amount of general fund at beginning of year		99,522
Amount of general fund at end of year		115,801

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Legal Services Income	1,524
Other Commissions and Income	311
Gain on Revaluation of Investments to Fair Value	9,319
Pension Scheme Actuarial Gain	5,464
Total other sources	**16,618**
Total of all other income	**16,618**

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation –		**brought forward**	4,664
Employment Related Issues		Advisory Services	
Legal Expenses	4,200		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Education	945
		Salaries	784
Communications			
Diaries	35		
Publications	429		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Funeral Benefit	306
		Retirement Benefit	1
carried forward	4,664	**Total (should agree with figure in General Fund)**	6,700

(See notes 21 and 23)

Fund 2			Fund Account
Name:	Dispute Fund	**£000**	**£000**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		1,040
Expenditure			
	Benefits to members		523
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		523
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-523
	Amount of fund at beginning of year		393
	Amount of fund at the end of year (as Balance Sheet)		910
	Number of members contributing at end of year		N/A

Fund 3			Fund Account
Name:	Regional Legal Fund	**£000**	**£000**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Legal Services Income		30
	Total other income as specified		30
	Total Income		30
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		30
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		30
	Number of members contributing at end of year		N/A

(See notes 21 and 23)

Fund 4			Fund Account
Name:	Branch Commission Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		3
	Other income (specify)		
	Miscellaneous Income		259
	Total other income as specified		259
	Total Income		262
	Interfund Transfers IN		5,584
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		5,025
	Total Expenditure		5,025
	Interfund Transfers OUT		745
	Surplus (Deficit) for the year		-4,763
	Amount of fund at beginning of year		9,645
	Amount of fund at the end of year (as Balance Sheet)		9,721
	Number of members contributing at end of year		N/A

Fund 5			Fund Account
Name:	MPO Reserve Fund	£000	£000
Income			
	From members		8
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		8
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		8
	Amount of fund at beginning of year		1,559
	Amount of fund at the end of year (as Balance Sheet)		1,567
	Number of members contributing at end of year		311

(See notes 21 and 23)

Fund 6			Fund Account
Name:	ASU Reserve Fund	**£000**	**£000**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		34
	Amount of fund at the end of year (as Balance Sheet)		34
	Number of members contributing at end of year		N/A

Fund 7			Fund Account
Name:	Members' Superannuation Fund	**£000**	**£000**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		108
Expenditure			
	Benefits to members		103
	Administrative expenses and other expenditure (as at page 10)		5
	Total Expenditure		108
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-108
	Amount of fund at beginning of year		572
	Amount of fund at the end of year (as Balance Sheet)		572
	Number of members contributing at end of year		N/A

(See notes 21 and 23)

Fund 8			Fund Account
Name:	Regional Benefit Funds	**£000**	**£000**
Income			
	From members		77
	Investment income (as at page 12)		42
	Other income (specify)		
	Realised Gain on Sale of Investments		20
	Total other income as specified		20
	Total Income		139
	Interfund Transfers IN		
Expenditure			
	Benefits to members		38
	Administrative expenses and other expenditure (as at page 10)		47
	Total Expenditure		85
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		54
	Amount of fund at beginning of year		3,649
	Amount of fund at the end of year (as Balance Sheet)		3,703
	Number of members contributing at end of year		10,556

Fund 9			Fund Account
Name:		**£000**	**£000**
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

	£000	£000
Political fund account 1 — **To be completed by trade unions which maintain their own political fund**		
Income Members contributions and levies		1,390
Investment income (as at page 12)		
Other income (specify)		
Total other income as specified		
Total income		1,390
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period		
Expenditure A (as at page i)		1,007
Expenditure B (as at page ii)		
Expenditure C (as at page iii)		
Expenditure D (as at page iv)		
Expenditure E (as at page v)		241
Expenditure F (as at page vi)		1
Non-political expenditure (as at page vii)		32
Total expenditure		1,281
Surplus (deficit) for year		109
Amount of political fund at beginning of year		467
Amount of political fund at the end of year (as Balance Sheet)		576
Number of members at end of year contributing to the political fund		288,325
Number of members at end of the year not contributing to the political fund		246,093
Number of members at end of year who have completed an exemption notice and do not contribute to the political fund		10,337

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

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

Political fund account expenditure (a)

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

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

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
Labour Party	1,007
Total	1,007

Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

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
		Total	

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 maintaince of any holder of political office	
Name of office holder	£000
Total	

Political fund account expenditure (e)

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

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

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

Name of political party	£000
Labour Party	241
Total	241

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 pursuade 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	1
Total	1

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
Airport Workers Campaign	3
Matchgirls Memorial Parliament Exhibition Sponsorship	1
Political Monitoring Subscriptions	13
Sizewell Campaign	1
Total expenditure	18

(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
Film 42 Ltd - Filming & Equipment Hire	1
TULO - Political School	2
Total expenditure	3

(c) the total amount of all other money expended	£
Campaign Perperation and Materials	1
House of Commons Meeting	4
Miscellaneous GMB Campaigns	1
Political and Electorial Landscape Report	5
Total expenditure	11
Total of all expenditures	32

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

(see notes 34 and 35)

		£000
Administrative Expenses		
Remuneration and expenses of staff		44,422
Salaries and Wages included in above	31,513	
Auditors' fees		86
Legal and Professional fees		443
Occupancy costs		3,910
Stationery, printing, postage, telephone, etc.		2,398
Expenses of Executive Committee (Head Office)		154
Expenses of conferences		2,023
Other administrative expenses (specify)		
Branch Costs		5,299
Car Expenses		1,871
IT Expenses		1,128
Services		1,269
Bank Charges		219
Other Outgoings		
Depreciation		877
Loss on Revaluation of Investments to Fair Value - Benefit Funds		25
Loss on Revaluation of Investment Properties to Fair Value		172
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Campaigns and Recruitment		877
	Total	65,173
Charged to:	General Fund (Page 3)	60,096
	Dispute Fund	
	Regional Legal Fund	
	Branch Commission Fund	5,025
	MPO Reserve Fund	
	ASU Reserve Fund	
	Members' Superannuation Fund	5
	Regional Benefit Funds	47
	Total	65,173

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£000	£000	£000		£000	£000
Please see attached schedule						

GMB: 707T

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Analysis of Officials' Salaries and Benefits

Office Held		Gross Salary	Employer's NI Contribtuions	Benefits		Total
				Pension	Other Benefits	
					Car	
		£'000	£'000	£'000	£'000	£'000
General Secretary	Gary Smith	127	16	28	5	176
President	Barbara Plant	37	4	2	-	43
Vice President	Sonja Davis	15	1	-	3	19
Executive	Mohammad Akbar	-	-			-
Executive	Kamran Ali	-	-			-
Executive	Tracey Ashton	-	-			-
Executive	James Barwise	2	-			2
Executive	Tracy Beeson	-	-			-
Executive	Janet Buoey	-	-			-
Executive	Gwylan Brinkworth	-	-			-
Executive	Kevin Buchanan	-	-			-
Executive	Dian Burke	-	-			-
Executive	Maxine Butler	-	-			-
Executive	Linda Carr-Pollock	-	-			-
Executive	Brenda Carson	1	-			1
Executive	Ian Clarke	-	-			-
Executive	Richard Clarke	5	-			5
Executive	Margaret Clarke	-	-			-
Executive	Carol Clarkson	-	-			-
Executive	David Clegg	-	-			-
Executive	Dave Clements	-	-			-
Executive	John Colbert	-	-			-
Executive	Rosemary Cooper	-	-			-
Executive	Elaine Daley	-	-			-
Executive	Simon Day	1	-			1
Executive	Kay Doherty	-	-			-
Executive	Dave Douglas	6	1			7
Executive	Lindsay England	-	-			-
Executive	David Flanagan	-	-			-
Executive	Connor Foggin	7	1			8
Executive	Gordon Gibbs	15	1			16
Executive	Dean Gilligan	2	-			2
Executive	Christine Lamey-Golding	5	-			5
Executive	Colin Gunter	4	-			4
Executive	Gary Harris	4	-			4
Executive	Paul Hunt	1	-			1
Executive	Mary Hutchinson	-	-			-
Executive	Cathrine Jones	-	-			-
Executive	Kevin Jones	4	-			4
Executive	Warinder Juss	-	-			-
Executive	Dawn Lovatt	1	-			1
Executive	Geraldine MacVicar	-	-			-
Executive	Lyubomir Marinov	-	-			-
Executive	Steven McCue	-	-			-
Executive	William McCluskey	-	-			-
Executive	Lynette McGaffin	-	-			-
Executive	Peter Meyrick	1	-			1
Executive	Jacqueline Murphy	-	-			-
Executive	Joe Olive	-	-			-

Executive	Ruth Pitchford	-	-			-
Executive	Syed Raza	1	-			1
Executive	Penny Robinson	8	-			8
Executive	Donna Spicer	4	-			4
Executive	Catherine Sutton	6	-			6
Executive	Nathaniel Tetteh	-	-			-
Executive	Shona Thomson	-	-			-
Executive	Paul Turner	-	-			-
Executive	Mathew Williams	-	-			-

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000	Other Fund(s) £000
Rent from land and buildings		444
Dividends (gross) from:		
Equities (e.g. shares)		706
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		6
Other investment income (specify)		
Unquoted Investments		264
		1,420

Total investment income	1,420
Credited to:	
General Fund (Page 3)	1,375
Dispute Fund	
Regional Legal Fund	
Branch Commission Fund	3
MPO Reserve Fund	
ASU Reserve Fund	
Members' Superannuation Fund	
Regional Benefit Funds	42
Political Fund	
Total Investment Funds	1,420

Balance sheet as at 31st December 2025

(see notes 49 to 52)

Previous Year		£000	£000
34,746	Fixed Assets (at page 14)		35,734
	Investments (as per analysis on page 15)		
46,719	Quoted (Market value £ (49,659)		49,659
15,610	Unquoted		22,654
	Total Investments		72,313
	Other Assets		
	Loans to other trade unions		
3,022	Sundry debtors		4,582
20,961	Cash at bank and in hand		25,086
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
23,983	**Total of other assets**		29,668
121,058	**Total assets**		137,715
99,522	General fund (page 3)		115,801
393	Dispute Fund		910
	Regional Legal Fund		30
9,645	Branch Commission Fund		9,721
1,559	MPO Reserve Fund		1,567
34	ASU Reserve Fund		34
572	Members' Superannuation Fund		572
3,649	Regional Benefit Funds		3,703
467	Political Fund Account		576
	Liabilities		
	Amount held on behalf of central trade union political fund		
£2,580	Sundry Creditors		2,516
£2,637	Accrued Expenses		2,285
£5,217	**Total liabilities**		4,801
£121,058	**Total assets**		137,715

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold £000	Leasehold £000	Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
Cost or Valuation						
At start of year	34,556		2,916	227	7,186	44,885
Additions	1,498		522	17		2,037
Disposals						
Revaluation/Transfers	118				-290	-172
At end of year	36,172		3,438	244	6,896	46,750
Accumulated Depreciation						
At start of year	8,172		1,879	88		10,139
Charges for year	511		342	24		877
Disposals						
Revaluation/Transfers						
At end of year	8,683		2,221	112		11,016
Net book value at end of year	27,489		1,217	132	6,896	35,734
Net book value at end of previous year	26,384		1,037	139	7,186	34,746

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £000	Political Fund £000
	Equities (e.g. Shares)		
	Equities	551	
	Managed Funds	26,754	
	Government Securities (Gilts)		
	Gilts	88	
	Other quoted securities (to be specified)		
	Trade Union Unit Trust	22,265	
	British Municipal Stocks and Loans	1	
	Total quoted (as Balance Sheet)	49,659	
	Market Value of Quoted Investment	49,659	
Unquoted	Equities		
	Unity Trust Bank PLC	21,837	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	GMB Credit Union	740	
	Unquoted Investments	77	
	Total unquoted (as Balance Sheet)	22,654	
	Market Value of Unquoted Investments	22,654	

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 X No

If YES name the relevant companies:

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

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

Yes X No

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	73,103	1,390	74,493
From Investments	1,420		1,420
Other Income (including increases by revaluation of assets)	16,927		16,927
Total Income	91,450	1,390	92,840
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	74,486	1,281	75,767
Funds at beginning of year (including reserves)	115,374	467	115,841
Funds at end of year (including reserves)	132,338	576	132,914

Assets

Fixed Assets	35,734
Investment Assets	72,313
Other Assets	29,668
Total Assets	137,715

Liabilities	**Total Liabilities**	4,801
Net Assets (Total Assets less Total Liabilities)		132,914

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			

Assets

Fixed Assets	
Investment Assets	
Other Assets	
Total Assets	
Liabilities — **Total Liabilities**	
Net Assets (Total Assets less Total Liabilities)	

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period? Yes

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 2

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 3

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

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	01/01/25 - 31/12/25

Did the union hold any ballots in respect of industrial action during the return period?	Yes
If yes, how many ballots were held?	139

For each ballot held please complete the information below

Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot?	Does 226(2B) of the 1992 Act apply to this ballot?	If yes, were the number of individuals answering "Yes" to the question(or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
	153	121	111	4	6	Yes	No		72.5%
2	153	121	116	4	1	Yes	No		75.8%
3	22	13	13	0	0	Yes	No		59.1%
4	48	34	32	1	1	Yes	Yes	Yes	66.7%
5	48	34	34	0	0	Yes	Yes	Yes	70.8%
6	93	67	54	13	0	Yes	No		58.1%
7	25	14	12	2	0	Yes	No		48.0%
8	25	14	12	2	0	Yes	No		48.0%
9	529	322	218	104	0	Yes	No		41.2%
10	529	322	249	73	0	Yes	No		47.1%
11	15	9	9	0	0	Yes	No		60.0%
12	19	15	15	0	0	Yes	No		78.9%
13	22	15	11	2	2	Yes	No		50.0%
14	15	10	10	0	0	Yes	No		66.7%
15	8	8	8	0	0	Yes	No		100.0%
16	54	33	33	0	0	Yes	No		61.1%
17	54	33	27	1	5	Yes	No		50.0%
18	1217	718	658	59	1	Yes	No		54.1%
19	99	77	49	28	0	Yes	No		49.5%
20	45	32	25	7	0	Yes	No		55.6%
21	45	32	28	3	1	Yes	No		62.2%
22	19	14	10	4	0	Yes	No		52.6%
23	143	42	36	6	0	No	No		25.2%
24	262	149	131	18	0	Yes	No		50.0%
25	14	12	12	0	0	Yes	No		85.7%
26	14	12	12	0	0	Yes	No		85.7%
27	65	20	15	5	0	No	No		23.1%
28	65	20	17	3	0	No	No		26.2%
29	84	41	39	2	0	No	No		46.4%
30	84	41	36	4	1	No	No		42.9%
31	131	93	61	30	2	Yes	No		46.6%

32	131	93	77	15	1	Yes	No		58.8%
33	6	5	5	0	0	Yes	No		83.3%
34	90	44	36	7	1	No	No		40.0%
35	90	44	26	17	1	No	No		28.9%
36	8	5	5	0	0	Yes	No		62.5%
37	55	54	50	4	0	Yes	No		90.9%
38	55	54	54	0	0	Yes	No		98.2%
39	19	14	11	3	0	Yes	No		57.9%
40	16	16	13	3	0	Yes	No		81.3%
41	10	6	5	1	0	Yes	No		50.0%
42	81	55	51	4	0	Yes	No		63.0%
43	81	55	48	6	1	Yes	No		59.3%
44	22	6	1	5	0	No	No		4.5%
45	12	8	8	0	0	Yes	No		66.7%
46	45	33	29	3	1	Yes	No		64.4%
47	45	33	31	0	2	Yes	No		68.9%
48	15	13	8	5	0	Yes	No		53.3%
49	32	20	19	0	1	Yes	No		59.4%
50	32	20	17	3	0	Yes	No		53.1%
51	9	4	2	2	0	No	No		22.2%
52	9	4	4	0	0	No	No		44.4%
53	83	60	52	8	0	Yes	No		62.7%
54	83	60	56	4	0	Yes	No		67.5%
55	115	100	96	4	0	Yes	No		83.5%
56	115	100	93	5	2	Yes	No		80.9%
57	42	38	37	0	1	Yes	No		88.1%
58	42	38	38	0	0	Yes	No		90.5%
59	184	118	109	8	1	Yes	No		59.2%
60	184	118	105	5	8	Yes	No		57.1%
61	26	23	23	0	0	Yes	No		88.5%
62	44	24	24	0	0	Yes	No		54.5%
63	44	24	21	0	3	Yes	No		47.7%
64	143	115	110	4	1	Yes	No		76.9%
65	143	115	110	4	1	Yes	No		76.9%
66	20	14	11	2	1	Yes	No		55.0%
67	20	14	11	2	1	Yes	No		55.0%
68	110	40	17	21	2	No	No		15.5%
69	110	40	22	17	1	No	No		20.0%
70	59	44	42	2	0	Yes	No		71.2%
71	59	44	27	15	2	Yes	No		45.8%
72	8	6	3	3	0	Yes	No		37.5%
73	8	6	5	1	0	Yes	No		62.5%
74	7	3	3	0	0	No	No		42.9%
75	7	3	3	0	0	No	No		42.9%
76	249	194	192	2	0	Yes	No		77.1%
77	249	194	193	0	1	Yes	No		77.5%
78	327	224	88	136	0	Yes	No		26.9%
79	327	224	111	111	2	Yes	No		33.9%

80	87	78	67	11	0	Yes	No		77.0%
81	87	78	70	8	0	Yes	No		80.5%
82	141	82	74	8	0	Yes	No		52.5%
83	10	6	6	0	0	Yes	No		60.0%
84	10	6	6	0	0	Yes	No		60.0%
85	41	25	25	0	0	Yes	No		61.0%
86	41	25	19	2	4	Yes	No		46.3%
87	44	17	12	5	0	No	No		27.3%
88	44	17	13	4	0	No	No		29.5%
89	32	29	28	1	0	Yes	No		87.5%
90	32	29	28	1	0	Yes	No		87.5%
91	35	21	18	3	0	Yes	No		51.4%
92	35	21	16	3	2	Yes	No		45.7%
93	13	13	13	0	0	Yes	No		100.0%
94	13	13	13	0	0	Yes	No		100.0%
95	14	13	12	1	0	Yes	No		85.7%
96	48	35	31	4	0	Yes	No		64.6%
97	52	20	14	6	0	No	No		26.9%
98	64	56	52	4	0	Yes	No		81.3%
99	72	40	39	1	0	Yes	No		54.2%
100	25	24	24	0	0	Yes	No		96.0%
101	8	7	7	0	0	Yes	No		87.5%
102	141	104	98	5	1	Yes	No		69.5%
103	141	104	100	3	1	Yes	No		70.9%
104	12	12	12	0	0	Yes	No		100.0%
105	12	12	12	0	0	Yes	No		100.0%
106	38	11	11	0	0	No	No		28.9%
107	22	22	22	0	0	Yes	No		100.0%
108	36	26	26	0	0	Yes	No		72.2%
109	36	26	25	0	1	Yes	No		69.4%
110	88	64	58	6	0	Yes	No		65.9%
111	59	45	41	4	0	Yes	No		69.5%
112	211	88	84	3	1	No	No		39.8%
113	30	22	17	5	0	Yes	No		56.7%
114	30	22	19	3	0	Yes	No		63.3%
115	14	13	13	0	0	Yes	No		92.9%
116	117	68	66	2	0	Yes	No		56.4%
117	42	23	20	2	1	Yes	No		47.6%
118	42	23	21	1	1	Yes	No		50.0%
119	31	14	13	1	0	No	No		41.9%
120	31	14	14	0	0	No	No		45.2%
121	4	2	2	0	0	Yes	No		50.0%
122	68	32	29	3	0	No	No		42.6%
123	68	32	30	2	0	No	No		44.1%
124	33	26	22	4	0	Yes	No		66.7%
125	33	26	25	0	1	Yes	No		75.8%
							No		0.0%
								YES	0.0%

Information on Industrial Action

Name of Organisation:	GMB	Reporting Period	01/01/25 - 31/12/25

Did Union members take industrial action during the return period in response to any inducement on the part of the union?	Yes	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
1	A	20/01/2025-26/01/2025	7	Strike Action
2	A	28/01/2025,31/01/2025	2	Strike Action
3	A	13/02/2025-14/02/2025	2	Strike Action
4	A	07/03/2025,11/03/2025,14/03/2025	3	Strike Action
5	A	01/04/2025,03/04/2025,23/04/2025-24/04/2025	4	Strike Action
6	A	09/04/2025-22/09/2025	153	Action Short of a Strike
7	A	10/04/2025	1	Strike Action
8	A	22/04/2025-23/04/2025	2	Strike Action
9	A	01/05/2025,20/05/2025-22/05/2025	4	Strike Action
10	A	28/03/2025	1	Strike Action
11	A	02/06/2025-08/06/2025	7	Strike Action
12	A	02/06/2025-05/06/2025	4	Strike Action
13	A	09/06/2025-10/06/2025	2	Strike Action
14	A	24/06/2025-25/06/2025	2	Strike Action

Categories of nature of Trade Dispute

A: Terms and conditions of employment, or the physical conditions in which any workers are required 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

15	A	01/08/2025, 07/08/2025-15/08/2025	10	Strike Action	trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures
16	A	02/08/2025-03/08/2025	2	Strike Action	
17	A	07/08/2025-01/09/2025	24	Action Short of a Strike	
18	A	01/09/2025-05/09/2025,08/09/2025-12/09/2025,15/09/2025-19/09/2025,22/09/2025-26/09/2025,29/09 2025-03/10/2025	25	Strike Action	
19	A	01/09/2025-06/09/2025,03/11/2025-07/11/2025	10	Strike Action	
20	A	03/09/2025-05/11/2025	63	Action Short of a Strike	
21	A	04/09/2025,18/09/2025	2	Strike Action	
22	A	06/09/2025-12/11/2025	88	Action Short of a Strike	
23	A	02/10/2025-03/10/2025	2	Strike Action	
24	A	06/10/2025-10/10/2025,13/10/2025-17/10/2025,20/10/2025-24/10/2025,27/10/2025-31/10/2025	20	Strike Action	
25	A	15/10/2025,22/10/2025	2	Strike Action	

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

Ballots & 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 consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation 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 see attachment

		31st December 2025	31st December 2024
		£'000	£'000
(2)	**CONTRIBUTIONS**		
	Members' Contributions (Note 32)	74,408	71,449
	Less Allocated to Political Fund (Note 14)	(1,390)	(1,526)
		£ 73,018	£ 69,923
(3)	**BRANCH COSTS (Note 32)**		
	Branch Officers' Salaries and NI	92	46
	Check-off Administration	163	196
	Member Refunds	19	33
	Allocated to Branch Commission Funds (Note 16)	5,584	5,218
		£ 5,858	£ 5,493

Notes		31st December 2025	31st December 2024
		£'000	£'000
(4)	**BENEFITS**		
	Funeral	306	372
	Fatal Accident	-	13
	Retirement	1	2
	Legal Expenses	4,200	3,065
	Allocated to Dispute Fund (Note 13)	295	2,868
		£ 4,802	£ 6,320
(5)	**AFFILIATIONS**		
	Trades Union Congress	1,621	1,540
	Scottish Trades Union Congress	113	105
	Irish Congress of Trade Unions	34	39
	Trades Councils	1	1
	Confederation of Shipbuilding and Engineering Unions	16	16
	Public Services International	13	11
	UNI Global Union	42	39
	IndustriAll Global Union	14	13
	International Union of Food and Allied Workers' Associations	22	20
	International Transport Workers' Federation	2	2
	European Public Service Union	9	8
	IndustriAll European Trade Union	8	8
	European Federation of Food, Agriculture and Tourism Trade Unions	10	21
	European Federation of Building and Woodworkers	6	7
	European Transport Workers' Federation	4	4
	UNI Global Union Europa	8	7
	Institute of Employment Rights	8	-
	Miscellaneous	18	16
		£ 1,949	£ 1,857
(6)	**CONFERENCES AND EXECUTIVE**		
	Congress	1,361	1,229
	Other Conferences	129	115
	Central Executive Council	154	134
	Regional Council and Committee Meetings	150	118
	Industrial Conferences	109	56
	Ballots and Elections	117	851
	Delegates' Fees and Expenses	157	185
		£ 2,177	£ 2,688
(7)	**CAMPAIGNS AND COMMUNICATIONS**		
	Publication and Mailing Costs	429	463
	Donations and Grants	51	62
	Campaigns and Demonstrations	135	162
	Publicity	60	61
	Merchandising	186	104
	Recruitment	480	478
		£ 1,341	£ 1,330

Notes		31st December 2025	31st December 2024
		£'000	£'000
(8)	**SERVICES**		
	Education	945	1,032
	Joint Industrial Councils	19	41
	Negotiations	1,250	1,125
		£ 2,214	£ 2,198
(9)	**ADMINISTRATION**		
	Computer Expenses	1,128	1,201
	Audit and Other Professional Charges	529	473
	Repairs to Premises and Equipment	490	596
	Postage and Carriage	238	264
	Telecommunications	522	548
	Premises	3,420	3,423
	Office Expenses	1,633	1,621
	Car Expenses	1,871	1,409
	Bank Charges	219	223
	Depreciation	877	838
		£ 10,927	£ 10,596
(10)	**EMPLOYMENT COSTS**		
	Salaries	32,275	30,958
	Testimonials and Retirement Costs	1,123	975
	Employer's Pension - Service Cost	3,207	3,535
	Employer's Pension - Past Service Cost	6,685	2,418
	Employer's Pension - Other (Income)/Costs	1,588	1,262
	Employer's NI on Cars and Other Benefits	255	284
	Personnel Costs	51	22
		£ 45,184	£ 39,454

The average number of employees, including part-time employees, during the year was 523 (2024: 518).
Included in salaries above, are termination costs of £187,368 (2024: £251,522)

(11)	**INVESTMENT INCOME**		
	Equities	664	727
	Unquoted Investments	264	158
	Bank Interest	3	3
	Rent Received	444	492
		£ 1,375	£ 1,380
(12)	**GENERAL FUND**		
	Surplus for period	16,279	7,206
	Balance at start of period	99,522	92,316
	Balance at end of period	£ 115,801	£ 99,522

Notes		31st December 2025	31st December 2024
		£'000	£'000
(13)	**DISPUTE FUND**		
	Allocated from General Fund (Note 4)	295	2,868
	Allocated from Branch Commission Fund (Note 16)	745	1,410
		1,040	4,278
	Less Strike Benefit:		
	London	(52)	(657)
	Midlands	(113)	(1,260)
	North East, Yorkshire & Humber	(43)	(505)
	North West and Irish	(61)	(948)
	Scotland	(135)	(303)
	Southern	(119)	(503)
	Wales and South West	-	(116)
		(523)	(4,292)
	Surplus/(Deficit) for period	517	(14)
	Balance at start of period	393	407
	Balance at end of period	£ 910	£ 393
(14)	**POLITICAL FUND**		
	Income		
	Members' Contributions (Note 2)	1,390	1,526
	Expenditure		
	Labour Party Affiliation	(870)	(1,087)
	Labour Party By-Election Insurance Fund	(1)	(1)
	Local Affiliations	(45)	(47)
	TULO	(59)	(57)
	Labour Party Conference	(232)	(205)
	Meetings and Speakers	(9)	(7)
	Labour Party Funding	(26)	(1,122)
	Labour Party Ballot and Election Costs	(7)	(67)
	Other Political Expenditure	(32)	(31)
		(1,281)	(2,624)
	Surplus/(Deficit) for period	109	(1,098)
	Balance at start of period	467	1,565
	Balance at end of period	£ 576	£ 467

Notes		31st December 2025	31st December 2024
		£'000	£'000
(15)	**REGIONAL LEGAL FUND**		
	Income		
	Settlement Agreement Income	30	-
	Expenditure		
	Legal Expenses	-	-
	Surplus for period	30	-
	Balance at start of period	-	-
	Balance at end of period	£30	-
(16)	**BRANCH COMMISSION FUNDS**		
	Income		
	Allocated from General Fund (Note 3)	5,584	5,218
	Investment Income	3	4
	Miscellaneous Income	259	166
		5,846	5,388
	Expenditure		
	Branch Officials' Honoraria	(2,484)	(2,370)
	Affiliations	(11)	(9)
	Conferences and Executive	(37)	(31)
	Campaigns and Communications	(415)	(560)
	Services	(1,691)	(1,390)
	Administration	(387)	(362)
	Allocated to Dispute Fund (Note 13)	(745)	(1,410)
		(5,770)	(6,132)
	Surplus/(Deficit) for period	76	(744)
	Balance at start of period	9,645	10,389
	Balance at end of period	£ 9,721	£ 9,645
(17)	**MPO RESERVE FUND**		
	Income		
	From Members	8	9
	Expenditure	-	-
	Surplus for period	8	9
	Balance at start of period	1,559	1,550
	Balance at end of period	£ 1,567	£ 1,559

Notes		31st December 2025	31st December 2024
		£'000	£'000
(18)	**ASU RESERVE FUND**		
	Income		
	From Members	-	-
	Expenditure	-	-
	Result for period	-	-
	Balance at start of period	34	34
	Balance at end of period	£ 34	£ 34
(19)	**MEMBERS' SUPERANNUATION FUND**		
	Income		
	Transfer from General Fund	108	115
	Expenditure		
	Members' Superannuation Benefit	(103)	(112)
	Administration Expenses	(5)	(3)
		(108)	(115)
	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 1,515 retired members (2024: 1,665)

Notes		31st December 2025	31st December 2024
		£'000	£'000
(20)	**REGIONAL BENEFIT FUNDS**		
	Income		
	From Members	77	69
	Investment Income	42	49
	Realised Gain on Sale of Investments	20	21
	Gain on Revaluation of Investments to Fair Value	-	18
		139	157
	Expenditure		
	Benefits	(38)	(26)
	Administrative Expenses	(22)	(18)
	Loss on Revaluation of Investments to Fair Value	(25)	-
		(85)	(44)
	Surplus for period	54	113
	Balance at start of period	3,649	3,536
	Balance at end of period	£ 3,703	£ 3,649

(21) **MOVEMENT ON RESERVES**

	Balance as at 1st January 2025	Income	Expenditure	Revaluation Gains	Transfers(to)/ from Other Funds	Balance as at 31st December 2025
	£'000	£'000	£'000	£'000	£'000	£'000
General Fund	99,522	81,692	(68,573)	9,147	(5,987)	115,801
Dispute Fund	393	-	(523)	-	1,040	910
Political Fund	467	1,390	(1,281)	-	-	576
Regional Legal Fund	-	30	-	-	-	30
Branch Commission Fund	9,645	262	(5,025)	-	4,839	9,721
MPO Reserve Fund	1,559	8	-	-	-	1,567
ASU Reserve Fund	34	-	-	-	-	34
Members Superannuation Fund	572	-	(108)	-	108	572
Regional Benefit Funds	3,649	139	(60)	(25)	-	3,703
	£ 115,841	£ 83,521	£ (75,570)	£ 9,122	£ -	£ 132,914

Certain allocations have been made between the funds of the Union. These amounts are detailed in notes 3 – 20.

Notes

(22) **TANGIBLE FIXED ASSETS**

	Freehold & Leasehold Property £'000	Furniture & Computer Equipment £'000	Motor Vehicles £'000	Total £'000
Cost:				
At 1st January 2025	34,556	2,916	227	37,699
Additions	1,498	522	17	2,037
Disposals	-	-	-	-
Reclassifications from investment properties	118	-	-	118
At 31st December 2025	36,172	3,438	244	39,854
Accumulated Depreciation				
At 1st January 2025	8,172	1,879	88	10,139
Disposals	-	-	-	-
Depreciation for period	511	342	24	877
At 31st December 2025	8,683	2,221	112	11,016
Net book value at 31st December 2025	£ 27,489	£ 1,217	£ 132	£ 28,838
Net book value at 31st December 2024	£ 26,384	£ 1,037	£ 139	£ 27,560

(23) **INVESTMENT PROPERTIES**

	2025 £'000	2024 £'000
Market Value at 1st January	7,186	4,579
Reclassifications as investments	(118)	3,789
Revaluation Loss	(172)	(1,182)
Market Value at 31st December	£ 6,896	£ 7,186

A valuation of eight properties was undertaken as at 31 December 2025 by Graham + Sibbald UK LLP and Ryden LLP. The basis of the valuation was market value as defined by RICS Valuation - Professional Standards 2020. The investment property element has been valued subject to the current lease terms in place.

At 31st December 2025, GMB held a further investment property which was under offer for £530k. This offer price was adopted as the property's market value at that date.

Notes

(24) **INVESTMENTS**

	2025 £'000	2024 £'000
Listed Investments		
Market Value at 1st January	46,719	44,533
Additions	751	866
Disposals	(67)	(73)
Net gains	2,256	1,393
Market Value at 31st December	49,659	46,719
Unlisted Investments		
Market Value at 1st January	15,610	11,458
Additions at cost	6	6
Net Gains	7,038	4,146
Market Value at 31st December	22,654	15,610
Total Value at 31st December	£ 72,313	£ 62,329
Historic Cost at 31st December	£ 39,386	£ 38,695

At 31st December, the market value of investments held by the Union was:

	2025	2024
Listed Investments		
Equities and Other Quoted Investments	551	480
Managed Funds	26,754	23,827
Trade Union Unit Trust	22,265	22,334
Gilts	88	77
British Municipal Stocks and Loans	1	1
	49,659	46,719
Unlisted Investments		
GMB Credit Union	740	734
Other Investments	77	77
Unity Trust Bank plc	21,837	14,799
	22,654	15,610
Total Investments	£ 72,313	£ 62,329

For the year ended 31st December 2025, Unity Bank's 3rd quarter trading update has been used as the basis for determining fair value of the Unity Trust shares at year end. No adjustment has been made to the 3rd quarter trading valuation of £10.27 per share as at 7th November 2025 for the period to the year end, as this has been assessed as not being material.

Notes		31st December 2025	31st December 2024
		£'000	£'000
(25)	**DEBTORS**		
	Contributions Receivable	805	949
	Other Debtors and Prepayments	15,994	14,290
		16,799	15,239
	Less Provision	(12,217)	(12,217)
		£ 4,582	£ 3,022

Included in Other Debtors and Prepayments is an amount of £12.22m (2024 £12.22m) due from UnionLine. See note 29 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.

(26)	**CREDITORS**		
	Trade Creditors	(1,034)	(1,173)
	Payroll Creditors	(1,164)	(1,099)
	Other Creditors	(318)	(308)
	Accrued Charges and Deferred Income	(2,285)	(2,637)
		£(4,801)	£(5,217)

(27) **COMMITMENTS - OPERATING LEASES**

Property

At 31st December 2025, the Union had total commitments under non-cancellable operating leases of £591,819 (2024 £757,716), £327,663 (2024 £355,434) payable within one year, £264,156 (2024 £402,282) payable within two to five years and £nil (2024 £nil) payable after five years.

Other Commitments

At 31st December 2025, the Union had total commitments under non-cancellable operating leases of £4,713,795 (2024 £2,041,628), £1,605,175 (2024 £705,036) payable within one year, £3,108,620 (2024 £1,336,592) payable within two to five years and £nil (2024 £nil) payable after five years.

Commitments Receivable

At 31st December 2025, amounts due to the Union under non-cancellable operating leases totalled £472,879 (2024 £595,139), £232,629 (2024 £326,567) receivable within one year, £240,250 (2024 £268,572) receivable within two to five years and £nil (2024 £nil) receivable after five years.

Lease payments of £2,117,223 (2024 £1,778,670) and receipts of £438,722 (2024 £467,451) were charged to the Statement of Comprehensive Income during the year.

(28) **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 2025 or 31st December 2024.

Notes

(29) RELATED PARTY TRANSACTIONS

UnionLine

At 31st December 2025, the Union holds a 50% joint venture interest in GMB/CWU Legal LLP, which is the sole beneficial partner of Trade Union Legal LLP, trading as UnionLine.

At 31st December 2025, the Union had made an unsecured loan of £7.01m (2024 £7.01m) to Trade Union Legal LLP at a commercial rate of interest. The total amount outstanding, including accrued interest, as at 31st December 2025 was £7.78m (2024 £7.78m). At 31st December 2025, £4.44m (2024 £4.44m) was due to the union in relation to previous charges for staff and administration costs.

Additionally, the Union has made capital contributions to UnionLine totalling £11.3m (2024 £8.0m). The Union takes the view that these are not recoverable and have written the full amounts off to the Statement of Comprehensive income in the year in which they were paid.

Included in Accrued Charges and Deferred Income (note 26) is the sum of £nil due to UnionLine at 31 December 2025 (2024 £759k)

Ethical Threads Ltd
At 31st December 2025, the Union held an interest in 50.5% of the voting share capital of the company.

At 31st December 2025, no amounts (2024 £nil) were due to or by the Union to Ethical Threads.

(30) POST BALANCE SHEET EVENTS

Subsequent to the year end, the Union made a payment of £6.15m to Unionline to provide short-term cash flow support. The payment was made after the reporting date and did not arise from conditions existing at the year end. Accordingly, no adjustment has been made to the amounts recognised in these financial statements.

Notes

(31) **GMB 1961 PENSION FUND**

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

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

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

The most recent formal actuarial valuation of the Fund was as at 31st December 2024 and revealed a funding surplus of £60.4m.

In accordance with the Schedule of Contributions dated 13th October 2025, the Union is expected to pay contributions of approximately £5.9m over the next accounting period. This is based on a rate of 21% for the accrual of benefits (including an additional allowance for expenses) on an expected pensionable salary roll of c£28.0m.

The contributions paid by the Union are reviewed every three years as part of each formal actuarial valuation. The Fund's next actuarial valuation is due at 31st December 2027.

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 11 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 2024 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.

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 2024 and has been updated to 31st December 2025 by a qualified independent actuary. The major assumptions used by the actuary were as follows:

		At 31/12/2025	At 31/12/2024
Discount rate		5.50%	5.45%
Rate of inflation (RPI)		2.85%	3.15%
Rate of inflation (CPI)		2.50%	2.75%
Rate of salary increase		2.50%	2.75%
Revaluation of deferred pensions		2.50%	2.75%
Rate of increase to pensions in payment:	RPI max 5%	2.80%	3.05%
	RPI max 2.5%	2.05%	2.15%
	CPI	2.50%	2.75%
Cash commutation		90% of maximum tax-freecash permitted on current terms	90% of maximum tax-freecash permitted on current terms
Assumed life expectancies (in years) on retirement at age 65 are:			
Retiring today - Males		21.1	19.8
Retiring today - Females		24.0	22.2
Retiring in 20 years time - Males		22.9	21.1
Retiring in 20 years time - Females		25.3	23.5

The assets in the Fund:	Value at 31/12/2025 £'000	Value at 31/12/2024 £'000
Equities (including property)	57,359	58,088
Gilts	229,935	223,160
Bonds	71,967	69,805
Cash	3,577	8,807
Alternatives/Multi-asset	13,236	9,417
Fair value of Fund assets	376,074	369,277

	2025	2024
The actual return on assets over the period was:	20,865	(6,530)

The amounts recognised in the statement of financial position are as follows:	As at 31/12/2025 £'000	As at 31/12/2024 £'000
Present value of funded obligations	(313,435)	(295,549)
Fair value of Fund assets	376,074	369,277
Surplus in funded scheme	62,639	73,728

The fair value of the scheme assets exceeded the present value of future obligations at 31st December 2025 by £62.639m. (2024: £73.728m). Under FRS 102, a defined benefit pension asset should be recognised only to the extent the entity is able to recover the surplus. GMB has considered the recoverability of the surplus through reduced contributions and refunds in future. As recovery is uncertain, GMB has chosen not to recognise the asset.

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

	Year end 31/12/2025 £'000	Year end 31/12/2024 £'000
Benefit obligation at beginning of year	295,549	317,559
Current service cost	3,207	3,535
Interest cost	15,786	14,070
Contributions by employees	2,118	2,038
Actuarial loss/(gain)	10,704	(22,960)
Benefits paid	(20,614)	(21,111)
Past service cost	6,685	2,418
Benefit obligation at end of year	313,435	295,549

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

Fair value of Fund assets at beginning of year	369,277	389,318
Interest income on Fund assets	19,742	17,407
Return on assets, excluding interest income	1,123	(23,937)
Contributions by employer	5,957	6,761
Contributions by employees	2,118	2,038
Benefits paid	(20,614)	(21,111)
Fund administrative cost	(1,529)	(1,199)
Fair value of Fund assets at end of year	376,074	369,277

Remeasurement of the net defined benefit liability:

	31/12/2025	31/12/2024
Actuarial losses/(gains) on the liabilities	10,704	(22,960)
Return on assets, excluding interest income	(1,123)	23,937
Un-recoverable scheme surplus	(15,045)	(1,368)
Total remeasurement of the net defined benefit asset	(5,464)	(391)

The amounts recognised in other comprehensive income:

	31/12/2025	31/12/2024
Current service cost	3,207	3,535
Past service cost	6,685	2,418
Fund administrative cost	1,529	1,199
Total expense	11,421	7,152

Summary of Income and Branch Expenditure by Region for year ended 31st December 2025

Notes		London	Midlands	North East Yorkshire and Humber	North West and Irish	Scotland	Southern	Wales and South West	Total
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
(32)	**INCOME**								
	Contributions (Note 2)	12,332	12,737	11,514	10,467	8,398	10,574	8,386	74,408
	EXPENDITURE (Note 3)								
	Branch Officers' Salaries and NIC	7	26	12	5	12	19	11	92
	Check-off Administration	10	29	20	26	58	9	11	163
	Member Refunds	3	3	4	2	1	3	3	19
	Allocated to Branch Commission Funds	903	1,029	883	757	604	836	572	5,584
		923	1,087	919	790	675	867	597	5,858
	Transferred to Region	£ 11,409	£ 11,650	£ 10,595	£ 9,677	£ 7,723	£ 9,707	£ 7,789	£ 68,550
	Membership 31st December 2025	87,982	90,144	81,904	74,669	59,259	81,281	59,179	534,418
	Membership 31st December 2024	89,997	95,802	91,085	82,742	62,900	84,600	64,371	571,497

Notes to Accounts

Notes

(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 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 2026 and a period of 12 months from signing has been considered as part of the forecasting and budgeting process. 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.

Significant Judgements and 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, fair value of Unity Trust Bank unlisted shares 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.

Valuation of Unity Trust Bank Plc unlisted shares

The valuation of unlisted investments requires the use of estimation techniques, as permitted under FRS 102. In determining the fair value of the Union's investment in Unity Trust Bank Plc at the reporting date, management considered the most recent information available. As no recently arm's length share transactions were available, fair value has been estimated with reference to the Q3 Unity Trust Bank performance report issued in November 2025, which sets out the net assets per share. This Valuation involves judgement, including the assessment of the relevance and reliability of the underlying financial information and whether any adjustments are required to reflect conditions at the reporting date. Actual values may differ from these estimates, and any differences will be recognised in future periods as adjustments to fair value.

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

Membership 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.

Notes

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.
Furniture and Equipment	-	15% of cost less accumulated depreciation.
Computer Equipment	-	33.3% of cost less accumulated depreciation.
Motor Vehicles	-	Revalued to Glass's Guide value at 31st December each year.

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, or in the absence of such transactions, fair value is estimated using the best available information at the reporting date.

Valuation of Unity Trust Bank Plc unlisted shares

Unlisted Investments are measured at fair value in accordance with FRS 102. Where recent arm's length share transactions exist, fair value is determined with reference to the most recent market value paid for shares in the period. In the absence of such transactions, fair value is estimated using the best available information at the reporting date. This may include financial performance date, net assets values, comparable market evidence, or other relevant information that can reasonably be obtained. The valuation methodology and key assumptions are reviewed at each reporting date to ensure that the fair value represents the amount for which the investment could be exchanged between knowledgable, willing parties.

Investment properties

Certain of the Union's properties have been classified as investment properties. These have been valued at market value as determined by a professional valuation.

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

Legal costs are shown in the financial statements on the basis of those amounts paid and due in respect of the year under review.

Terminations

Costs in respect of terminations are charged to the Statement of Comprehensive Income in the year in which the termination occurred.

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

Notes 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 Regional Legal Fund is held for the purpose of providing legal assistance to members.
- 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.

Accounting policies

(see notes 84 and 85)

Please see attachment

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:	A. J. Turtle.
			(or other official whose position should be stated)
Name:	Gary Smith	Name:	Alison Turtle - Head of Finance
Date:	28 May 2026	Date:	28 May 2026

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

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

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

a. kept proper accounting records with respect to its transactions and its assets and liabilities; and

b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

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

Auditor's report (continued)

Signature(s) of auditor or auditors:	Crowe U.K. LLP	
Name(s):	Crowe U.K.LLP	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	55 Ludgate Hill	
	London	
Postcode	EC4M 7JW	
Date	28-May-26	
Contact name for inquiries and telephone number:	Tina Allison	0207 842 7276

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 GMB FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

We have audited the financial statements of the GMB for the year ended 31 December 2025 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 23 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of GMB's affairs as at 31 December 2025 and of its transactions 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 Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of Central Executive Council

As explained more fully in the statement of Central Executive Council responsibility, the Central Executive Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Central Executive Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the Central Executive Council are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations Act 1992 together with the financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the union's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the union for fraud. The laws and regulations we considered in this context for the UK operations were health and safety legislation, employment legislation and taxation legislation.

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

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included designing specific tests to test the timing of recognition of income, enquiries of management and the Executive Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, or for the opinion we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London, United Kingdom

28 May 2026

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 /No

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

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

Membership audit certificate

Section one

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

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

Yes / No

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

Yes / No

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

(a) set out below the assurer's reasons for stating that

(b) provide a description of the information or explanation requested or required which has not been obtained

(c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act

(d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	Crowe U.K. LLP
Name	Crowe U.K.LLP
Address	55 Ludgate Hill, London, EC4M 7JW
Date	28-May-26
Contact name and telephone number	Tina Allison 0207 842 7276

Membership audit certificate

Section two

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

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

Yes / No

If "No" Please explain below:

Signature	
Name	
Office held	
Date	