

GMB's annual statement and audit

Audit report

The following is reprinted from the Annual Return (AR21):
Report of the Auditors to the Members of GMB.

Statement of Central Executive Council's responsibilities The legislation relating to trade unions requires the CEC to submit a return for each calendar year to the Certification Office for Trade Unions and Employers' Associations. This return contains accounts which must give a true and fair view of the state of affairs of the Union at the year end and of its transactions for the year then ended. The accounts set out on the preceding pages have been prepared on the same basis and are used to complete the return to the Certification Office for Trade Unions and Employers' Associations. In relation to the Union these requirements are the responsibility of the CEC. It is responsible for preparing the accounts of the Union and in so doing is required to:

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

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

Report of the General Members' Auditors

We have examined these financial statements in accordance with Rule.

J Clarke
P Perry
I Burkett

General Members' Auditors

Independent Auditors' Report to the Members of GMB

We have audited the accounts of GMB for the year ended 31 December 2009, which comprise the Income and Expenditure Account, Balance Sheet, Cash Flow Statement and the related notes. These accounts have been prepared under the accounting policies set out therein. This report is made solely to the Union's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Central Executive Council and Auditors

As described in the Statement of CEC's Responsibilities, the CEC is responsible for the preparation of accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland). We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). We also report to you if, in our opinion, the General Secretary's Introduction is not consistent with the accounts, if the Union has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit. We read the Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the CEC in the preparation of the accounts, and of whether the accounting policies are appropriate to the Union's circumstances, consistently applied and adequately disclosed. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion In our opinion the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Union's affairs as at 31 December 2009 and of its income and expenditure for the year then ended, and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended).

HARD DOWDY a trading style of Chantrey Vellacott DFK LLP
Chartered Accountants Statutory Auditor London Date: 26th May 2010

Financial Affairs of the Union A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct. The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the Union, the trustees of the property of the Union, the auditor or auditors of the Union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police. Where a member believes that the financial affairs of the Union have been or are being conducted in breach of the law or in breach of rules of the Union and contemplates bringing civil proceedings against the Union or responsible officials or trustees, he should consider obtaining independent legal advice.

Annual statement to the members of GMB

Required under Section 32A Trade Union and Labour Relations (Consolidation) Act 1992

Year ended 31 December 2009

Total Income	£'000
of which, Income in respect of membership	58,871
Total expenditure	52,876
Movement in actuarial valuation of pension scheme	(22,037)
Political Fund:	
Income	3,086
Expenditure	2,240

Analysis of Officials' Salaries and Benefits

Office Held Executive	Gross Salary £'000	Super Annuation £'000	Benefits Car £'000	Mortgage £'000	Total £'000	Employers' NI £'000
B Adams					0	
M Bartlett	2				2	
S Bearcroft MBE	1				1	
E Blackman					0	
D Bruno					0	
L Clarke					0	
D Clements	1				1	
K Crummy	1				1	
E Daley					0	
J Dolan					0	
G Doolan					0	
R Dunnett	22				22	2
G Evans	11				11	1
B Farr	2				2	
G Ferguson					0	
K Flanagan					0	
J Foster					0	
B Fraser	5				5	
G Fraser					0	
G Gibbs					0	
T Hall					0	
A Harry MBE					0	
D Hope	1				1	
P Hughes					0	
M Hutchinson					0	
J Jones	16				16	2
K Jones	8				8	
P Kane					0	
P Kenny General Secretary	87	18	9		114	10
M Laws	3				3	
S Lee					0	
K Manning	3				3	
E Marnell	1				1	
E Martin					0	
J McDonnell	1				1	
A McGivern					0	
D McGregor					0	
A McLaren	1				1	
J Minnery					0	
C Murphy	2				2	
P Murphy					0	
D Noble	1				1	
L Parker					0	
B Rankin					0	
S Rice					0	
M Sage Vice President					0	
L Sharp					0	
M Shaw					0	
V Smart					0	
B Taylor	4				4	
B Tonner					0	
M Turner MBE President	28				28	3
R Waugh					0	
P Wheatley	2				2	
M Widdison					0	