

# GMB'S ANNUAL STATEMENT AND AUDIT

## Audit Report

The following is reprinted from the Annual Return (AR2): Report of the Auditors to the Members of the 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 financial statements 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 financial statements 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 financial statements 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. 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 Member Auditors

We have examined the financial statements in accordance with Rule.

A Burgin  
J Swainson  
General Member Auditors

### Independent Auditors' Report to the Members of the GMB

#### Opinion

We have audited the financial statements of the GMB (the "union") for the year ended 31 December 2017 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2017 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

This report is made solely to the Union's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union'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.

#### Basis for opinion

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

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the Central Executive Council's (CEC) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the CEC has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

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

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

We have nothing to report in this regard.

#### Responsibilities of the CEC

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

In preparing the financial statements, the CEC 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 CEC either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

#### Moore Stephens LLP

Chartered Accountants Statutory Auditor, 150 Aldersgate Street, London, EC1A 4AB.

## Annual statement to the members of GMB

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

### Year ended 31 December 2017

	£'000
Total Income	72,451
of which, Income in respect of membership	67,642
Total Expenditure	62,647
Movement in actuarial valuation of pension scheme	1,948
Political Fund	Income 3,160
	Expenditure 3,255

## ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS

Name	Office Held	Gross Salary £0,000	Super Annuation £0,000	Benefits		Employers' NI £0,000
				Car £0,000	Total £0,000	
Tim Roache	General Secretary	102	22	11	135	10
Mary Turner MBE	President	28			28	2
Malcolm Sage	Vice President	6			6	
Kathy Abuakir	Executive	6			6	
Judith Batson	Executive				0	
Sheila Bearcroft MBE	Executive	4			4	
Elizabeth Blackman	Executive				0	
Julia Brady	Executive	1			1	
Kevin Buchanan	Executive				0	
Colin Burr	Executive	10			10	
Jim Clarke	Executive				0	
Margaret Clarke	Executive				0	
Richard Clarke	Executive	1			1	
Dave Clements	Executive				0	
Neil Collinson	Executive				0	
Elaine Daley	Executive				0	
Ken Daniels	Executive	16			16	1
Anne Dean	Executive				0	
Raymond Dowson	Executive				0	
Gwyn Evans	Executive	19			19	2
Brian Farr	Executive				0	
Shailesh Gaglani	Executive	8			8	
Gordon Gibbs	Executive	14			14	1
Dean Gilligan	Executive	1			1	
Margaret Gregg	Executive				0	
Colin Gunter	Executive	4			4	
David Hope	Executive	5			5	
Margaret Hughes	Executive				0	
Bryan Hulley	Executive	1			1	
Michael Husbans	Executive				0	
Mary Hutchinson	Executive				0	
Andy Irving	Executive				0	
Martin Jackson	Executive				0	
Kevin Jones	Executive	6			6	
Peter Kane	Executive				0	
Colin Kerr	Executive	11			11	
Edward Marnell	Executive	1			1	
John McDonnell	Executive				0	
Andy McGivern	Executive				0	
Peter Meyrick	Executive	1			1	
June Minnery	Executive	1			1	
Bill Modlock	Executive	5			5	
Cathy Murphy	Executive	1			1	
Andy Newman	Executive	13			13	1
Barbara Plant	Executive	3			3	
Gordon Richardson	Executive	2			2	
Phyllis Riddell	Executive				0	
Penny Robinson	Executive	2			2	
Kath Slater	Executive	2			2	
Vivien Smart	Executive	2			2	
James Stribley	Executive				0	
Cath Sutton	Executive	6			6	
Mark Sykes	Executive	2			2	
Robert Welham	Executive	1			1	
Paul Wheatley	Executive				0	
Diane Wragg	Executive	2			2	

#### Political Fund

Members who joined GMB on or after March 1, 2018 and who gave notice that they wished to contribute to the political fund may withdraw that notice by giving notice to the union (a "withdrawal notice").

#### Financial Affairs of the Union

A member who is concerned that some irregularity may be occurring, or has 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.