

ANNUAL STATEMENT TO THE MEMBERS OF GMB

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

1. Year ended 31 December 2019

£'000

Total Income	77,773	
of which, Income in respect of membership	71,264	
Total expenditure	69,202	
Movement in actuarial valuation of pension scheme	4,405	
Political Fund		
	Income	2,637
	Expenditure	3,253

2. Remuneration

Analysis of Officials' Salaries and Benefits

Name	Gross Salary	Super-Annuation	Benefits		Employers NI
	£'000	£'000	Car £'000	Total £'000	£'000
Tim Roache	109	24	14	147	13
Barbara Plant	29			29	3
Malcolm Sage	14			14	1
Kathy Abu-Bakir	6			6	
Shane Allinson				0	
Tracey Ashton				0	
Sheila Bearcroft	4			4	
Arron Bevan-John				0	
Elizabeth Blackman				0	
Gwylan Brinkworth				0	
Kevin Buchanan	2			2	
Amanda Burley				0	
Mike Carr				0	
Richard Clarke	2			2	
Margaret Clarke				0	
Jim Clarke				0	
Carol Clarkson				0	
Dave Clements				0	
Neil Collinson				0	
Elaine Daley				0	
Sandra Daniell				0	
Ken Daniels				0	
Anne Dean				0	
John Dolan				0	
Raymond Dowson				0	
Danny Faith				0	
Brian Farr				0	
David Flanagan				0	
Shailesh Gaglani	8			8	
Charlotte Gardner				0	
Gordon Gibbs	14			14	1
Dean Gilligan	1			1	
Margaret Gregg				0	
Colin Gunter	4			4	
Gary Harris				0	
Fiona Heneghan				0	
Kevan Hensby				0	
Nathan Holman				0	
Rachael Hookway				0	
David Hope	5			5	
Margaret Hughes				0	
Sarah Hurley				0	
Michael Husbands				0	
Mary Hutchinson				0	
Martin Jackson				0	
Kevin Jones	6			6	
Farzana Jumma				0	
Warinder Juss				0	

Peter Kane				0	
Colin Kerr	3			3	
Edward Marnell				0	
Evelyn Martin				0	
John McDonnell				0	
Andy McGivern				0	
David McLean				0	
Peter Meyrick	1			1	
June Minnery	1			1	
Bill Modlock	5			5	
Cathy Murphy	1			1	
Andy Newman	21			21	2
Cath Pinder				0	
Gordon Richardson	4			4	
Phyllis Riddell				0	
Carol Robertson				0	
Penny Robinson	8			8	
Robbie Scott				0	
Kath Slater	2			2	
Vivien Smart	2			2	
Donna Spicer				0	
James Stribley				0	
Catherine Sutton	6			6	
Mark Sykes	1			1	
Alan Walker				0	
Susan Walker				0	
John Warcup				0	
Robert Welham				0	
Paul Wheatley				0	
Lorraine Winson				0	
Alan Woodward				0	
Diane Wragg	2			2	
Samanta Zubruté				0	

3. Audit Report

The following is reprinted from the Annual Return (AR21):

STATEMENT OF CENTRAL EXECUTIVE COUNCIL'S RESPONSIBILITIES

Trade union law requires the Central Executive Council (CEC) to prepare an annual report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice for each financial year, which give a true and fair view of the state of affairs of the Union and of the surplus or deficit of the Union for that period. In preparing those financial statements, the CEC is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue to operate.

The CEC is also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Union and to enable them to ensure that the financial statements comply with relevant United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and must also establish and maintain a satisfactory system of control over its accounting records, its cash holdings and all its receipts and remittances.

Report of the General Member Auditors

We have examined the financial statements in accordance with Rule.

P Gregson
C Hyman
D Kempson

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 2019 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statement including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 December 2019 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.

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 to the 2019 Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters in which we are required to report by exception

In light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial reports.

We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, in accordance with the requirements; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the 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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the GMB as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union those matters we are required to state to them in an

auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union as a body, for our audit work, for this report, or for the opinions we have formed.

BDO LLP

Chartered Accountants Statutory Auditor
55 Baker Street, London, W1U 7EU

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4. 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").

5. 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.