

Independent Auditor's Report to the Members of Driver & General Union

We have audited the financial statements of Driver & General Union for the year ended 31 December 2019 on pages three and five. We have also audited the annual return of Driver and General Union for the year ended 31 December 2019.

This report is made solely to the trade union's members, as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the trade union's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trade union and the trade union's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of officers and auditors

As explained more fully in the Statement of Officer's Responsibilities set out on page one, the officers are responsible for the preparation of the financial statements and the annual return and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements and the annual return.

Scope of the audit of the financial statements and the annual return

An audit of a trade union involves obtaining evidence about the amounts and disclosures in the financial statements and the annual return sufficient to give reasonable assurance that the financial statements and the annual return of the trade union give a true and fair view of the matters to which they relate.

This includes an assessment of:

- a. whether the trade union has kept proper accounting records in accordance with the requirements of Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992
- b. Whether the trade union has maintained a satisfactory system of control over its transactions in accordance with the requirements of the above section, and
- c. Whether the accounts to which this report relates agree with the accounting records.

Auditor's opinion

In our opinion the financial statements and annual return:

- give a true and fair view of the state of the trade union's affairs as at 31 December 2019 and of its loss for the period then ended and;
- agree with the accounting records

In our opinion the trade union:

- has kept proper accounting records in accordance with the requirements of Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 and;
- has maintained a satisfactory system of control over its transactions in accordance with the requirements of the above section

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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.

Emma Andrews FCA

For and on behalf of McCabe Ford Williams
Statutory Auditors and Chartered Accountants
89 King Street, Maidstone, Kent. ME14 1BG

8th June 2020

Driver & General Union

Kennedy House,
Murray Road,
St Pauls Cray,
Orpington,
BR5 3QY



Driver & General Union Auditor's report

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL RETURN FOR THE YEAR ENDED 31 DECEMBER 2017 AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

Income and Expenditure

The total income of the union for the year was £139,609 which was entirely membership income of the union. The union's total expenditure for the year was £145,173.

Political Fund

The union does not have a Political Fund.

Salary paid to and other benefits provided to the General Secretary

The General Secretary of the union was paid £15,571 in respect of salary for the year.

Irregularity statement

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 one or more of the following as it seems appropriate; the officials of the union, the 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 the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.