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FORM AR21



Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

Year ended:

List no:

Head or Main Office:

Website address (if available)

Has the address changed during the year to which the return relates? Yes No (Click the appropriate box)

General Secretary:

Telephone Number:

Contact name for queries regarding

Telephone Number:

E-mail:

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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:
Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2011)

Ernie W. Leitch
Certification Officer

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
MALE	308				308
FEMALE	629				629
TOTAL	937				A 937

Number of members included in totals box 'A' above for whom no home or authorised address is held:

Number of members at end of year contributing to the General Fund

937

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
President	Chris Biddlecombe	Rowena Comrie	October 2011
Vice President	Rowena Comrie	Joyce Macfarlane and Peter McCaughey (Joint)	October 2011

State whether the union is:

a. A branch of another trade union?

Yes No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		31368
From Members: Other income from members (specify)		
 Total other income from members		
Total of all income from members		31368
Investment income (as at page 12)		7
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	35	
 Total of other income (as at page 4)		35
	TOTAL INCOME	31410
EXPENDITURE		
Benefits to members (as at page 5)		9559
Administrative expenses (as at page 10)		12343
Federation and other bodies (specify)		
 Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	21902
Surplus (deficit) for year		9508
Amount of general fund at beginning of year		25942
Amount of general fund at end of year		35450

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
TOTAL OTHER INCOME		
TOTAL OF ALL OTHER INCOME		

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	957
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
		Public liability insurance	8602
Communications Publicity and marketing	957	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	957	Total (should agree with figure in General Fund)	9559

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		

FUND 7		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies			
	Investment income (as at page 12)			
	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 of political fund at beginning of year	
			Amount of political fund at the end of year (as Balance Sheet)	
		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		

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 fund	
		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		

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		1080
Legal and Professional fees		5446
Occupancy costs		
Stationery, printing, postage, telephone, etc.		1692
Expenses of Executive Committee (Head Office)		1410
Expenses of conferences		2679
Other administrative expenses (specify)		
Bank charges		36
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		
Charged to:		
General Fund (Page 3)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		12343

BALANCE SHEET as at 31/03/2012

(see notes 47 to 50)

Previous Year		£	£
0	Fixed Assets (at page 14)	0	
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
197	Sundry debtors	197	197
39526	Cash at bank and in hand	48609	48609
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		48806
	TOTAL ASSETS		48,806
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
8427	Sundry creditors		7802
5353	Accrued expenses		5554
	Provisions		
	Other liabilities		
13780	TOTAL LIABILITIES		13356
	TOTAL ASSETS		35450

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			2978			2978
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			2978			2978
Accumulated Depreciation						
At start of year			2978			2978
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year			2978			2978
Net book value at end of year			0			0
Net book value at end of previous year			0			0

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		n/a
Government Securities (Gilts)		n/a
Other quoted securities (to be specified)		n/a
TOTAL QUOTED (as Balance Sheet)		n/a
Market Value of Quoted Investment		n/a
UNQUOTED		
Equities		n/a
Government Securities (Gilts)		n/a
Mortgages		n/a
Bank and Building Societies		n/a
Other unquoted investments (to be specified)		n/a
TOTAL UNQUOTED (as Balance Sheet)		n/a
Market Value of Unquoted Investments		n/a

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	31368	n/a	31368
From Investments	35	n/a	35
Other Income (including increases by revaluation of assets)	7	n/a	7
Total Income	31410	n/a	31410
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	21902	n/a	21902
Funds at beginning of year (including reserves)	25942	n/a	25942
Funds at end of year (including reserves)	35450	n/a	35450
ASSETS			
Fixed Assets			0
Investment Assets			48806
Other Assets			
		Total Assets	48806
LIABILITIES			
		Total Liabilities	13356
NET ASSETS (Total Assets less Total Liabilities)			35450

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

See attached

1. Accounting Policies

a. Subscriptions

The majority of subscriptions are received in monthly instalments, and most subscription income therefore relates to the year in which it was received. A proportion of subscription income - largely consisting of subscriptions paid annually rather than monthly - relates to future financial periods, and is therefore treated as deferred income and included in "Creditors falling due within one year".

b. Donations

Donations are treated as income in the period in which they are received and are incorporated within "Unrestricted funds" in the balance sheet to be applied at a later date towards meeting the Union's general objectives.

c. Travel expenses

Executive members are voluntary and do not receive any remuneration, but are entitled to reimbursement of reasonable expenses incurred while travelling on behalf of the Union. During the year, 8 executive members were reimbursed expenses.

d. Administrator fees

The executive engage the services of a part-time administrator, on a fee paying basis, for approximately 38 hours per month to maintain the membership records and issue membership cards.

e. Depreciation

Depreciation on equipment is charged at 20% per annum straight line, with a full charge made in the year of acquisition and no charge in the year of disposal.

2. APB Ethical Standard - Provisions Available for Small Entities

In common with many other unions of our size and nature we use our auditors to assist with the preparation of the financial accounts.

ACCOUNTING POLICIES

(see notes 74 and 75)

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>Chris J. Kelly</i></u> Name: <u>CHRIS KELLY</u> Date: <u>16/09/2012</u>	Chairman's Signature: <u><i>Rowena Comrie</i></u> (or other official whose position should be stated) Name: <u>ROWENA COMRIE</u> Date: <u>18-9-12</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES
If "No" please explain below.
2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
 - (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?(See section 36(3) of the 1992 Act, set out in note 83)

YES
If "No" please explain below.
3. 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 rule 83)

YES
If "No" please explain below.
4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (continued)

We have audited the financial accounts of the Scottish Artists Union for the year ended 31 March 2009 which comprise the Income and Expenditure account, the Balance Sheet, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

The report is made solely to the Union's committee of management as a body. Our audit work has been undertaken so that we might state to the Union's committee of management 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's committee of management as a body, for our audit work, for this report, or for the opinions we have formed.

Responsibilities of Auditors

Our responsibility is to audit the financial accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial accounts give a true and fair view. We also report to you if, in our opinion, the Union has not kept proper accounting records or has not maintained a satisfactory system of control over its transactions in accordance with Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992, if we have not received all information and explanations we require for our audit, if information specified by law is not disclosed, or if the accounts to which the report relates do not agree with the accounting records.

Basis of Opinion

We conducted our audit work in accordance with International Standards on Auditing (UK 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 financial accounts. It also includes an assessment of the significant estimates and judgements made by the committee of management in preparation of the financial 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 financial 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 financial accounts.

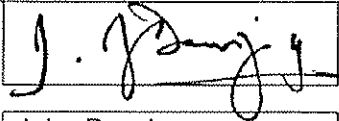
We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard – Provisions Available to Smaller Entities, in the circumstances set out in note 2 to the financial statements.

Opinion

In our opinion the financial accounts:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Practice, of the Union's affairs as at 31 March 2010 and of its surplus for the year then ended and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

John Danzig FCA
Danzig & Co
Chartered Accountants
Registered Auditor
8-12 Torphichen Street
Edinburgh
EH3 8JQ

Signature(s) of auditor or auditors:		
Name(s):	John Danzig	
Profession(s) or Calling(s):	Chartered accountant	
Address(es):	Danzig & Co 8-12 Torphichen street Edinburgh EH3 8JQ	
Date:	07/09/2012	
Contact name and telephone number:	Donald Maclean	01312293377

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.