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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

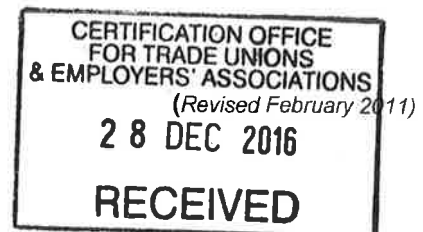
Name of Trade Union:	Scottish Artists Union
Year ended:	31 March 2016
List no:	5049T (S)
Head or Main Office:	Scottish Artists Union Office 231, The Briggait 141 Bridgegate Glasgow
Website address (if available)	www.sau.org.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Lynda Graham
Telephone Number:	0141 559 4999
Contact name for queries regarding	Janie Nicoll
Telephone Number:	0141 559 4999
E-mail:	info@sau.org.uk

**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  
22<sup>nd</sup> 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





## **Scottish Artists Union**

### **Office Bearers and Executive Committee Members For the 12 Months to 31 March 2016**

#### **Office Bearers**

Janie Nicoll	President
Lynda Graham	Secretary
Joyce MacFarlane	Vice-President
Rowena Comrie	Treasurer

#### **Executive Members**

Chris Biddlecombe

Sinead Dunn

Chris Fremantle

Chris Kelly

Lorna Mitchell

Fiona Pilgrim

Lois Green

Ben Owens



# 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	420				420
FEMALE	855				855
TOTAL	1275				A 1275

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

1275

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

## 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
Vice President	Sinead Dunn	Joyce MacFarlane	October 2015

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)

	£	£
<b>INCOME</b>		
<b>From Members: Contributions and Subscriptions</b>		43293
<b>From Members: Other income from members (specify)</b>		
 <b>Total other income from members</b>		
<b>Total of all income from members</b>		43293
<b>Investment income (as at page 12)</b>		279
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
 <b>Total of other income (as at page 4)</b>		279
	<b>TOTAL INCOME</b>	43572
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		11572
<b>Administrative expenses (as at page 10)</b>		19296
<b>Federation and other bodies (specify)</b>		
 <b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	30868
	Surplus (deficit) for year	12704
	Amount of general fund at beginning of year	52346
	Amount of general fund at end of year	65050





# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

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



## ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
		Public Liability Insurance	11572
Communications Publicity and Marketing			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>11572</b>



(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 5		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		





(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	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		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	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		
<b>Expenditure</b>	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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		1235
Legal and Professional fees		8206
Occupancy costs		
Stationery, printing, postage, telephone, etc.		2180
Expenses of Executive Committee (Head Office)		1355
Expenses of conferences		3075
Other administrative expenses (specify)		
Research and project expenses		2888
Bank charges		30
Other costs		327
Charitable donations		
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		19296
Charged to:		
General Fund (Page 3)		19296
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
<b>Total</b>		19296













**BALANCE SHEET as at** 31 March 2016

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
405	Sundry debtors	424	424
70418	Cash at bank and in hand	84680	84680
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
70823	<b>Total of other assets</b>		85104
	<b>TOTAL ASSETS</b>		85104
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
11274	Sundry creditors		11430
7203	Accrued expenses		8624
	Provisions		
	Other liabilities		
18477	<b>TOTAL LIABILITIES</b>		20054
52346	<b>TOTAL ASSETS</b>		65050



# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

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

NO

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

NO

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 £
<b>INCOME</b>	43293		43293
From Members			
From Investments			
Other Income (including increases by revaluation of assets)	279		279
<b>Total Income</b>	43572		43572
<b>EXPENDITURE</b> (including decreases by revaluation of <b>Total Expenditure</b> )			
	30868		30868
<b>Funds at beginning of year</b> (including reserves)	52346		52346
<b>Funds at end of year</b> (including reserves)	65050		65050
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			85104
<b>Total Assets</b>			85104
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			20054
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			65050



# 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




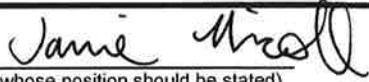
# ACCOUNTING POLICIES

(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></u> Name: <u>LYNDA GRAHAM</u> Date: <u>12.12.16</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>JANIE NICOLL</u> Date: <u>30.11.16</u>
--	--

## 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 type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input 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 2015 which comprise the Income and Expenditure account, the Balance Sheet, and the related notes as set out on pages 7 and 8. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the 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 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.

### Responsibilities of the Executive Committee and Auditors

The Executive Committee are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Union has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding officer's remuneration and transactions with the Union is not disclosed.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Executive Committee to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on financial statements


In our opinion the financial statements

- give a true and fair view of the state of the Union's affairs as at 31 March 2015 and of its surplus for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended)

### Opinion on other matter prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992

In our opinion the information given in the Executive Committee Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

- The Union has kept proper accounting records in accordance with the requirements of section 28
- The Union has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section.
- The accounts agree with the accounting records.

Signature(s) of auditor or auditors:		
Name(s):	Paul Marshall	
Profession(s) or Calling(s):	CA	
Address(es):	6 St Colme Street Edinburgh EH3 6AD	
Date:	16/12/15	
Contact name and telephone number:	0131 225 4681	

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



**Scottish Artists Union**

**Financial Statements**

**For the year ended 31 March 2016**

CERTIFICATION OFFICE  
FOR TRADE UNIONS  
& EMPLOYERS' ASSOCIATIONS  
28 DEC 2016  
RECEIVED

# **Scottish Artists Union**

## **Financial Statements For the 12 Months to 31 March 2016**

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## **Scottish Artists Union**

### **Office Bearers and Executive Committee Members For the 12 Months to 31 March 2016**

#### **Office Bearers**

Janie Nicoll	President
Lynda Graham	Secretary
Joyce MacFarlane	Vice-President
Rowena Comrie	Treasurer

#### **Executive Members**

Chris Biddlecombe

Sinead Dunn

Chris Fremantle

Chris Kelly

Lorna Mitchell

Fiona Pilgrim

Lois Green

Ben Owens

## Scottish Artists Union

### Report of the Executive Committee to the Members of the Scottish Artists Union

- Membership in April 2015 was 1219, membership in March 2016 was 1275, an increase of 56.
- New executive member Lois Green, Joyce MacFarlane, Ben (B.D). Owens joined the executive in October 2015.
- Executive members Janie Nicoll (JN) continued as president, Joyce McFarlane took over as Vice President, Lynda Graham continued as Secretary, (LG), Rowena Comrie (RC) took over as Treasurer, Robin Key (RK) and Susanne Lund Pangrazio (SLP) stood down in September '15 & February 2016 respectively.
- Office successfully continuing to function as a base for the administrator, a space for the monthly executive meetings; Union filing store; a phone link for members and enquiries (with answering service) and an address to securely receive all mail.
- On-going assistance and advice to membership via meetings, email and phone communication.
- Continued work with European Council of Artists (ECA) regarding the Artists Resale Right and Exhibition Payment Right. The latter progressed through the auspices of the Nordic Alliance, Chris Biddlecombe (CB) CB went to Lithuania, November 15 to talk about SAU and EPR.
- SAU Rates of Pay continue to be endorsed by Creative Scotland and expected as part of criteria for applications to the Open Fund for Individuals and organisations. Rates increased slightly.
- SAU website, continues to be updated and has high visitor numbers.
- Quarterly newsletters sent to membership to keep updated with SAU activities, also through Facebook community page, Twitter account and SAU Website.
- Continued support of Artists Union England (AUE) SD attended AUE AGM event. Joint statement issued on Universal Credit.
- AGM held at DCA, Dundee with Guest Speakers Terry Anderson Presentation on 'Charlie Hebdo & Cartoonists Rights'; Marsha Bradfield, Precarious Workers Brigade; and Norah Campbell, Creative & Cultural Skills "Volunteering in the Arts "; Chris Kelly with SAU Membership Survey Report.
- Tim Alter of Alterledger, continues to work on SAU Accounting systems and account reconciliation. JN and RC continue to use Xero Accounting software.
- Renewed Associate membership of SCAN Scottish Contemporary Arts Network.
- Renewed associate membership of the Saltire Society, (in lieu of speaker's fee).

### FINANCIAL

- Continued with Triodos Bank Account with £35,000 reserves. Banked a further £10,000 November 2015.



## Scottish Artists Union

### Report of the Executive Committee to the Members of the Scottish Artists Union

#### Events

- Fourth Annual Membership survey, facilitated by contracted researcher Lorraine Simpson. Results sent out widely, to CS, MSP's and other interested parties.
- Finance Seminar co hosted with Applied Arts Scotland 21/05/15 for at South Block, Glasgow. Tim Alter 'Accounting for Artists' and Sinead Dunn (SD) 'Universal Credit' implications for creative's for membership and others.
- SD presentation at Creative Learning Team, at 17, Aberdeen 21<sup>st</sup> March
- JN attended event at Taigh Chearsabhagh , North Uist, met with members of Uist Arts Association
- Cultural Hustings. May 2015, Organised in partnership with A-N Paying Artists Campaign at the Whisky Bond well attended. BBC Radio Scotland Good Morning Scotland coverage.
- JN did presentation to Engage Council on SAU, PDF survey circulated to exec members and presentation to be posted on Engage website.
- JN "Life After Art School" to D of J students, Dundee.
- JN gave a talk about SAU to MA Arts Management students from Birbeck University, London, invited by Sophie Hope.
- JN attended Engage Conference (18/19/20<sup>th</sup> November 2015 ) and gave presentation about SAU during conference fringe at South Block, and also conference Soapbox sessions
- LG attended the Labour and the Arts event in Edinburgh.
- JN Artworks Alliance (8th Feb)
- RC, JMc, LG & JN attended Creative Scot/Visual Arts Review meetings – Open Sessions - Glasgow/ Edinburgh/ Inverness.
- CK attended 'Creative Participatory Arts Toolkit' guidance framework for participatory arts.
- Cross Party Group for Culture Meetings at the Scottish Parliament attended throughout the year, JN, LG ,B.D.O, JMcF. JN organized and presented at CPG on the subject of 'Artist As An Endangered Species'.

## **Scottish Artists Union**

### **Report of the Executive Committee to the Members of the Scottish Artists Union**

#### **Key Closed Meetings Attended**

##### **Creative Scotland –**

- JN and CB attended meeting with Amanda Catto regarding member issue with payment of mentors in the Scotland & Venice programme
- JN & LG attended a joint meeting with arts Unions(Equity; MU and Authors and Publishers reps) and Janet Archer, Leonie Bell at CS 17<sup>th</sup> November 15.
- ECA Meetings in Europe, as Scottish representative. (CB)
- JN had a meeting with Jeanie Scott (CEO AN/AIR) who are intending to publish Best Practice guidelines and a fee framework for exhibitions. Aimed at organisations.
- JN & CB met with Jeanie Scott, of AN/AI to discuss fee framework
- Researcher Smita Kheria met with various members of Exec individually in her research into Intellectual Property law
- JN/CB met with ACE Talent Development team. PDF of 2014 Members Survey Results circulated to them.
- FP & JN met with Sarah Yearsley/ENGAGE. Discussed – contracts, ROP and potential joint event/CPD
- JN met with Fiona Logue of Craft Scotland
- JN met with Doug Nicholls of the General Federation of Trade Unions
- JN, CB, & BDO met with Paul McManus BECTU
- RC meeting with Zach Sorrell to further discuss the phone app. 'ActivCanvas'

#### **Key Correspondence**

- Letter sent to **Tramway/Glasgow Life** about the Turner Prize volunteering issue
- Clive Gillman (CS Creative Industries) had been in touch with JN in follow up about IP research issue from previous year.
- Letter to Janet Archer with regard to distribution of Open Funds to individual Artists.

Created an info card Members Rights /Organisations Obligations using photographs commissioned from Alan Dimmick (Photographer) previous year.

Advertised research tender for an Organisational Review of SAU to address lack of staffing within the organization, and long term plan for SAU.

Got the go ahead to affiliate with GFTU.

# Scottish Artists Union

## Report of the Executive Committee to the Members of the Scottish Artists Union

### Statement of Responsibilities

The Executive Committee are responsible for preparing the financial statements in accordance with applicable law and regulations. The Constitution requires the Executive Committee to prepare the financial statements for each year. The Executive Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. The financial statements are required by law to 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 Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue in operation.

The Executive Committee are responsible for keeping proper accounting records, for safeguarding the assets of the Association and for taking steps for the prevention and detection of fraud and other irregularities. So far as the Executive Committee is aware, there is no relevant audit information of which the Union's Auditor is unaware. Additionally, the Executive Committee have taken all necessary steps that they ought to have taken to make themselves aware of all relevant audit information and to establish that the Auditor is aware of that information.

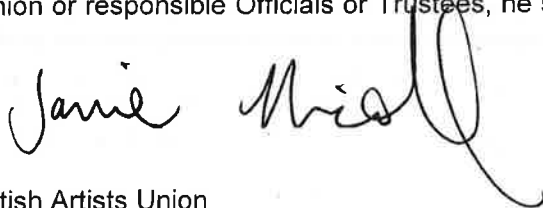
### Irregularity Statement

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 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 the rules of the Union and contemplates bringing civil proceedings against it the Union or responsible Officials or Trustees, he should consider obtaining independent legal advice.

**Janie Nicoll**  
**President**

For and on behalf of the Scottish Artists Union



22 September 2016

# **Scottish Artists Union**

## **Independent Auditor's Report to the Members of the Scottish Artists Union**

We have audited the financial statements of the Scottish Artists Union for the year ended 31 March 2016 which comprise the Income and Expenditure account, the Balance Sheet and the related notes as set out on pages 8 to 11. The financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the 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 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.

### **Responsibilities of the Executive Committee and Auditors**

The Executive Committee are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Union has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Officers remuneration and transactions with the Union is not disclosed.

### **Scope of audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of; whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Executive Committee to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the Union's affairs as at 31 March 2016 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (amended).

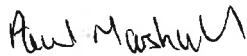
## Scottish Artists Union

### Independent Auditor's Report to the Members of the Scottish Artists Union

#### Opinion on other matter prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992

In our opinion the information given in the Executive Committee Report for the financial statements are prepared is consistent with the financial statements.

- The Union has kept proper accounting records in accordance with requirements of section 28.
- The Union has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section.
- The financial statements agree with the accounting records.

  
**Paul Marshall (Senior Statutory Auditor)**  
**for and on behalf of Geoghegans**  
**Chartered Accountants and Statutory Auditors**  
6 St Colme Street  
Edinburgh  
EH3 6AD

## Scottish Artists Union

### Income and Expenditure Account For the 12 Months to 31 March 2016

	Notes	£	2016 £	2015 £
<b>Income</b>				
Subscription received	1b		43,293	39,682
Other income			279	202
<b>Total income</b>			<u>43,572</u>	<u>39,884</u>
<b>Expenditure</b>				
<i>Development work/projects:</i>				
Annual conference costs		3,075		2,570
Publicity and marketing		-		2,711
Research and project expenses		2,888		2,972
		<u>5,963</u>		<u>8,253</u>
<i>Administration:</i>				
Telephone, print, post and stationery		2,180		2,023
Rent, rates and insurance		11,572		9,951
Travelling expenses	1d	1,355		692
Administrator fees	1e	5,899		5,856
Subscriptions		130		277
Charitable donations		-		2,233
Accountancy fees		1,950		2,200
Audit fee		1,236		1,280
Professional fees		227		-
Bank charges		30		30
Other expenses		326		308
			<u>24,905</u>	<u>24,850</u>
<b>Total expenditure</b>			<u>30,868</u>	<u>33,103</u>
<b>Surplus for the year</b>			<u>12,704</u>	<u>6,781</u>

There are no recognised gains or losses other than the surplus for the year, and no acquisitions or discontinued operations in the year.


# Scottish Artists Union

## Balance Sheet

For the 12 Months to 31 March 2016

	Notes	£	2016 £	2015 £
<b>Fixed assets</b>	2		-	-
<b>Current assets</b>				
Debtors	3	424		405
Cash at bank and in hand		<u>84,680</u>		<u>70,418</u>
		85,104		70,823
<b>Creditors: falling due within one year</b>	4	<u>(20,054)</u>		<u>(18,477)</u>
			<u>65,050</u>	<u>52,346</u>
<b>Net current assets</b>			<u>65,050</u>	<u>52,346</u>
<b>Funds</b>				
General fund	5		<u>65,050</u>	<u>52,346</u>
			<u>65,050</u>	<u>52,346</u>

Approved on behalf of the Board and authorised for issue on 22 September 2016.



**Janie Nicoll**  
President



**Rowena Comrie**  
Treasurer

# Scottish Artists Union

## Notes to the Financial Statements For the 12 Months to 31 March 2016

### 1. Accounting policies

#### a. Accounting convention

The financial statements have been prepared under the historical cost convention.

#### b. 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”.

#### c. 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.

#### d. Travel expenses

Executive Members are voluntary and do not received any remuneration but are entitled to reimbursement of reasonable expenses incurred while travelling on behalf of the Union. During the year 9 Executive Members totalling £1,355 were reimbursed expenses (2015: 7 Executive Members totalling £692).

#### e. Administrator fees

The Executive engage the services of part-time administrator, on a fee paying basis, for approximately 40 hours per month to maintain the membership records and issue membership cards.

#### f. 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.



## Scottish Artists Union

### Notes to the Financial Statements For the 12 Months to 31 March 2016

<b>2. Fixed Assets</b>		<b>Equipment</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2015		2,978
Additions		-
Disposals		<u>(2,978)</u>
At 31 March 2016		<u>-</u>
<b>Depreciation</b>		
At 1 April 2015		2,978
Charge for year		-
At 31 March 2016		<u>(2,978)</u>
		<u>-</u>
<b>Net Book Value</b>		
At 31 March 2016		<u>-</u>
At 31 March 2015		<u>-</u>
<b>3. Debtors</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Rental deposit	197	197
Key deposit	30	30
Prepaid insurance	116	116
Accrued bank interest	81	62
	<u>424</u>	<u>405</u>
<b>4. Creditors falling due within one year</b>	<b>2016</b>	<b>2015</b>
Subscriptions received in advance	11,430	11,261
Insurance	6,830	5,577
Administrators' Fees	551	486
Audit fee	1,200	1,140
Print, post and stationery costs	43	-
Travel expenses	-	13
	<u>20,054</u>	<u>18,477</u>
<b>5. General funds</b>	<b>2016</b>	<b>2015</b>
At 1 April 2015	52,346	45,565
Surplus for the year	12,704	6,781
At 31 March 2016	<u>65,050</u>	<u>52,346</u>

