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- PRINT ON ONE SIDE ONLY

# FORM AR21

To be used for reporting years starting on or after 6 April 2015

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 2017
List no:	5049T (S)
Head or Main Office:	Scottish Artists Union Office 231, The Briggait 141 Bridgegate Glasgow G1 5HQ
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 the completion of this return:	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 year ended 31 March 2017**

#### **Office Bearers**

Janie Nicoll	President
Lynda Graham	Secretary
Sinead Dunn	Vice-President
Rowena Comrie	Treasurer

#### **Executive Members**

Chris Biddlecombe

Chris Kelly

Lorna Mitchell

Fiona Pilgrim

Ben Owens

Joyce MacFarlane

Lois Green

## 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	379				379
FEMALE	938				938
TOTAL	1317				A 1317

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

1317

## 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
COMMITTEE MEMBER	CHRIS FREEMANTLE		22/9/16

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>		46,647
<b>From Members: Other income from members (specify)</b>		
 <b>Total other income from members</b>		
<b>Total of all income from members</b>		46,647
<b>Investment income (as at page 12)</b>		264
<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>		264
	<b>TOTAL INCOME</b>	46,911
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		9,795
<b>Administrative expenses (as at page 10)</b>		31,757
<b>Federation and other bodies (specify)</b>		
 <b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	41,552
 Surplus (deficit) for year		5,359
 Amount of general fund at beginning of year		65,050
 Amount of general fund at end of year		70,409

# 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	9,795
Communications			
		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>9,795</b>

(See notes 24 and 25)

FUND 2		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 3		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 4	Fund Account
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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>		

<b>FUND 7</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 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		

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
<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		758
Salaries and Wages included in above	£588	

Auditors' fees		1,260
Legal and Professional fees		11,180
Occupancy costs		2,765
Stationery, printing, postage, telephone, etc.		3,070
Expenses of Executive Committee (Head Office)		1,194
Expenses of conferences		2,866
Other administrative expenses (specify)		
Research and project expenses		7,813
Publicity and marketing		653
Bank charges		35
Other costs		163
<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>	31,757
Charged to:	General Fund (Page 3)	31,757
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	31,757



# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		
Dividends (gross) from:		
Equities (e.g. shares)		
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		264
Other investment income (specify)		
<b>Total investment income</b>		<b>264</b>
<b>Credited to:</b>		
General Fund (Page 3)		264
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Political Fund		
<b>Total Investment Income</b>		<b>264</b>

**BALANCE SHEET as at** 31 March 2017

(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		
424	Sundry debtors	398	398
84,680	Cash at bank and in hand	93,258	93,258
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
85,104	<b>Total of other assets</b>		93,656
85,104	<b>TOTAL ASSETS</b>		93,656
	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		
11,430	Sundry creditors		12,500
8,624	Accrued expenses		10,747
	Provisions		
	Other liabilities		
20,054	<b>TOTAL LIABILITIES</b>		23,247
20,054	<b>TOTAL ASSETS</b>		23,247

**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						
Additions						
Disposals						
Revaluation/Transfer s						
At end of year						
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year						
<b>Net book value at end of year</b>						
<b>Net book value at end of previous year</b>						

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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



# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		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)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		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 £
<b>INCOME</b>			
From Members	46,647		46,647
From Investments			
Other Income (including increases by revaluation of assets)	264		264
<b>Total Income</b>	46,911		46,911
<b>EXPENDITURE</b>			
<b>Total Expenditure</b>	41,552		41,552
<b>Funds at beginning of year</b> (including reserves)	65,050		65,050
<b>Funds at end of year</b> (including reserves)	70,409		70,409
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			93,656
		<b>Total Assets</b>	93,656
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	23,247
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			70,409

## **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.**

As set out in financial statements - see attached


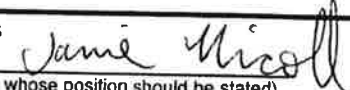
## ACCOUNTING POLICIES

(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>30.9.17</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>JANIE NICOLL</u> Date: <u>30.09.17</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 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 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)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input 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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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 (section one)

## 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 2017 which comprise the Income and Expenditure account, the Balance Sheet and the related notes as set out on pages 8 to 12. The financial reporting framework that has been applied in these preparations is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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

As explained more fully in the Statement of Responsibilities, set out on page 5, the Executive Committee are responsible for the preparation of the financial statements 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 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.

### 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 Union'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 2017 and of its surplus 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 (amended).

#### Opinion on report of the Executive Committee

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

### 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 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.

Signature(s) of auditor or auditors:

*Paul Marshall*

Name(s):

Paul Marshall

Profession(s) or Calling(s):

CA

Address(es):

6 St Colme Street  
Edinburgh  
EH3 6AD

Date:

30 September 2017

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  
Office 231, The Briggait  
141 Bridgegate  
Glasgow  
G1 5HZ

Geoghegans  
Chartered Accountants  
6 St Colme Street  
Edinburgh  
EH3 6AD

Dear Sirs

#### **SCOTTISH ARTISTS UNION**

This representation letter is provided in connection with your audit of the union for the year ending 31 March 2017 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Scottish Artists Union.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

1. We have fulfilled our responsibilities as members of the Executive Committee, as set out in the terms of your engagement letter dated 1 August 2014, for preparing financial statements which give a true and fair view of the financial position of the Scottish Artists Union as at 31 March 2017 and of the results of its operations for the year then ended and for making accurate representations to you.
2. All the transactions undertaken by the Union have been properly reflected and recorded in the accounting records.
3. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain audit evidence. All other records and related information have been made available to you.
4. We confirm the financial statements are free of material misstatements, including omissions.
5. The effects of uncorrected misstatements detailed in the attached schedule are immaterial both individually and in total.
6. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

7. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, or others, that could have a material effect on the financial statements.
8. The Union has satisfactory title to all assets and there are no liens or encumbrances on the Union's assets, except for those that are disclosed in the notes to the financial statements.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
10. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
11. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
12. The union has at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for the members of the Executive Committee nor to guarantee or provide security for such matters.
13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the Union conducts its operations and which could affect the financial statements. The Union has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
15. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.
16. All events subsequent to the balance sheet date which require adjustment or disclosure have been properly accounted for and disclosed.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditor and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each member has taken all the steps that he or she ought to have taken as a representative of the Executive Committee in order to make him or herself aware of any relevant audit information and to establish that you are aware of that information.

Signed on behalf of the Executive Committee



Janie Nicoll

President

2017



# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the  
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to either questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

**MEMBERSHIP AUDIT CERTIFICATE**

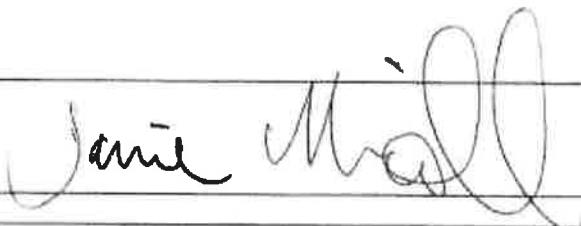
**SECTION TWO**

*For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.*

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES  NO

If "NO" Please explain below:

Signature	
Name	JANE NICOLL
Office held	PRESIDENT
Date	30 9 .17

**Scottish Artists Union**

**Financial Statements**

**For the year ended 31 March 2017**

# **Scottish Artists Union**

## **Financial Statements For the year ended 31 March 2017**

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## Scottish Artists Union

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

- Membership at end March 2016 was 1382, membership in March 2017 was 1369 after revamp and clearing of membership was organized which highlighted inaccuracy of membership numbers.
- No new executive members joined the executive .
- Executive members Janie Nicoll (JN) continued as president, Sinead Dunn resumed position of Vice President, Lynda Graham continued as Secretary, (LG), Rowena Comrie (RC) continued as Treasurer, Chris Freemantle stood down.
- 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).
- 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. Recommended Rates increased by 1.5 % in line with public sector increases.
- SAU website continues to be updated and has high visitor numbers.
- Newsletters via Mailchimp sent to membership to keep updated with SAU activities and developments i.e. affiliation to GFTU, also through posts on Facebook community page, Twitter account and SAU Website.
- After a positive meeting with John McManus of BECTU, SAU got the go ahead for affiliation to GFTU. Affiliation began June 2016, for 6 month period, and reaffiliation for further year.
- Rights card created to be included with new & renewed memberships, outlining artists rights and organisations obligations.
- Commissioned research in the form of an Organisational Review advertised and appointed Hack Aye aka Jennifer Hunter to undertake the review.
- Research by LGr Information about volunteering added to SAU website.
- Continued support of Artists Union England (AUE).
- AGM on Thursday 22nd September 2016 at South Block, Glasgow, with Guest Speakers Doug Nicholls, GFTU via Skype ; Lorraine Simpson with results of SAU Membership Survey Report; Jen Hunter (Hack Aye) presenting findings from Organisational Review: and Ellie Harrison, "Solidarity and Exploitation".
- Christmas event - joint event on the 12th of December with SCAN Scottish Contemporary Arts Network, at Glasgow print Studio.
- Tim Alter of Alterledger, continues to work on SAU Accounting systems and account reconciliation. JN, RC continue to use Xero Accounting software.
- Renewed Associate membership of SCAN Network.
- Renewed associate membership of the Saltire Society, (in lieu of speakers fee) and used their office one meeting per year.
- SAU Project Manager advertised, interview s undertaken and Gordon Dickson (GD) appointed. Took up post mid March 2017 ( fixed term contract to December 2017).

### Financial

- Continued with Triodos Bank Account with £45,000 reserves.
- Purchased copy of Precarious Workers Brigade publication "Training for Exploitation".
- External Hard drive purchased for archiving material.
- Application submitted for STUC Learning Fund (£69K approx.) successfully awarded (£63K).

## Scottish Artists Union

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

#### Events

- Fifth Annual Membership survey, facilitated by contracted researcher Lorraine Simpson, with extra questions about volunteering and internships. Results presented at AGM.
- Cultural Hustings. Wednesday 27<sup>th</sup> April 2016, for Scottish Parliamentary elections at Out of the Blue Drill hall, Edinburgh which was well attended, and included representation from all large political parties including Culture Secretary, Fiona Hyslop SNP MSP. Jim Tough from Saltire Society as chair. Artists invited to pose Questions to candidates & tweet about event.
- SAU Hack Events held in Glasgow and Edinburgh; meeting in Inverness, Hack Aye (JH) meetings with all Exec members.  
Findings of the report presented at AGM and published on SAU website.
- JMc attended GFTU meeting at Quorn Grange Hotel (Artists Union England also attended).
- SD attended Transitions Out Of Art School Symposium at GSA.
- World Craft Café with launch of manifesto., attended by FP.
- LG attended the event hosted by David Mundell MP - Edinburgh's Summer Festivals and their contribution to the Scottish Economy. (11<sup>th</sup> August 2016)
- RC attended the CPGC at the Scottish Parliament. Theme - BBC Charter Renewal and Quality Drama Production, January 2017.
- JN took part in the Q & A panel for Ellie Harrison's talk 'The Glasgow Effect' at the GFT on 8<sup>th</sup> January 2017.
- JN gave a provocation at Engage Conference Birmingham (November 2016)
- RC, JMc, LG & JN attended Creative Scot/Visual Arts Review meetings – Open Sessions - Glasgow/Edinburgh/ Inverness.
- L Gr attended Grays School Of Art professional Practice event.
- SD & LG attended ACAS HR training.
- JN attended Artworks Living Our Values Masterclass

#### Key Closed Meetings Attended

- CS Craft sector review - RC meeting with Helen Voce.
- JN and CB attended meeting with Jeanie Scott re Best Practice guidelines and a fee framework for exhibitions. Aimed at organisations.
- JN and LG attended meeting with Janet Archer & Amanda Catto (Questions re the Open Fund).
- FP and RC met with Tim Alter (accountant) to discuss what we need to action before SAU employ new staff members.
- STUC meeting with John Slaven re STUC Learning Fund: JN, FP & Jen Hunter (JH).
- JN & RC meeting with David McDonald SNP councillor re Arts manifesto.
- 29<sup>th</sup> Nov - meeting with Creative Scotland re Visual Arts Sector Review: Leonie Bell And A. Catto.
- JN met up with Richard Whitby, AUE while visiting London on behalf of Engage. (February 2017)
- JN & GD met with Sarah Yearsley/ENGAGE and Seonaid Daly SCAN. Discussed – contracts, ROP and overlaps within the sector.

#### Key Correspondence

- Letter sent to Janet Archer (JA) raising recent issues for our membership re the Open Fund
- L Green drafter a letter to Moray Arts Centre re Volunteer Curator position (unpaid). Position became a paid post.
- Letter written with regard to choice of contractors for GSA/Mac building and their poor track record re blacklisting of Union members. SD.
- Irish Artists Union in contact requesting and in contact with CB.

## **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

30 September 2017

## **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 2017 which comprise the Income and Expenditure account, the Balance Sheet and the related notes as set out on pages 7 to 11. The financial reporting framework that has been applied in these preparations is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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**

As explained more fully in the Statement of Responsibilities, set out on page 5, the Executive Committee are responsible for the preparation of the financial statements 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 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.

#### **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 Union'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 2017 and of its surplus 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 (amended).



## **Scottish Artists Union**

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

#### **Opinion on report of the Executive Committee**

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

#### **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 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.

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

30 September 2017

## Scottish Artists Union

### Income and Expenditure Account For the year ended 31 March 2017

	Notes	2017	2016
		£	£
<b>Income</b>			
Subscription received	1b	46,647	43,293
Other income	1c	264	279
		<u>46,911</u>	<u>43,572</u>
<b>Total income</b>			
<b>Expenditure</b>			
<i>Development work/projects:</i>			
Annual conference costs		2,866	3,075
Publicity and marketing		653	-
Research and project expenses		7,813	2,888
		<u>11,332</u>	<u>5,963</u>
<i>Administration:</i>			
Telephone, print, post and stationery		3,070	2,180
Rent, rates and insurance		12,560	11,572
Travelling expenses	1d	1,194	1,355
Administrator fees	1e	6,888	5,899
Subscriptions		812	130
Accountancy fees		2,767	1,950
Audit fee		1,260	1,236
Professional fees		713	227
Bank charges		35	30
Wages and staff training		758	-
Other expenses		163	326
		<u>30,220</u>	<u>24,905</u>
<b>Total expenditure</b>			
		<u>41,552</u>	<u>30,868</u>
<b>Surplus for the year</b>			
		<u>5,359</u>	<u>12,704</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 year ended to 31 March 2017

	Notes	£	2017 £	2016 £
<b>Current assets</b>				
Debtors	2	398		424
Cash at bank and in hand		<u>93,258</u>		<u>84,680</u>
		93,656		85,104
<b>Creditors: falling due within one year</b>	3	<u>(23,247)</u>		<u>(20,054)</u>
			<u>70,409</u>	<u>65,050</u>
<b>Net current assets</b>			<u>70,409</u>	<u>65,050</u>
<b>Funds</b>				
General fund	4		<u>70,409</u>	<u>65,050</u>
			<u>70,409</u>	<u>65,050</u>

Approved on behalf of the Board and authorised for issue on 30 September 2017.



Janie Nicoll  
President



Rowena Comrie  
Treasurer

## Scottish Artists Union

### Notes to the Financial Statements For the year ended to 31 March 2017

#### 1. Accounting policies

##### a. Accounting convention

These financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS 102') as applicable to entities subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required and show a true and fair view.

The financial statements are prepared in sterling, which is the financial currency of the Union. Monetary amounts in these financial statements are amended to the nearest £.

The financial statements for the year ended 31 March 2017 are the first financial statements of the Scottish Artists Union prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### b. Subscriptions income

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. Interest income

Interest income is recognised when it is probable that it will be received by the Union and the amount can be measured reliably.

##### 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 6 Executive Members totalling £1,182 were reimbursed expenses (2016: 9 Executive Members totalling £1,355).

##### 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. Debtors

Debtors are recognised at the settlement amount due.

## Scottish Artists Union

### Notes to the Financial Statements For the year ended to 31 March 2017

#### 1. Accounting policies (continued)

##### g. Cash

Cash at bank and in hand indicates cash and highly liquid short term deposits with a maturing of these means or less.

##### h. Creditors and provisions

Creditors and provisions are recognised where the Union has a present obligation resulting when a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amounts.

##### i. Financial instruments

The Union only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Debtors	2017 £	2016 £
Rental deposit	197	197
Key deposit	30	30
Prepaid insurance	120	116
Accrued bank interest	51	81
	<u>398</u>	<u>424</u>
3. Creditors falling due within one year	2017 £	2016 £
Subscriptions received in advance	12,500	11,430
Insurance	7,234	6,830
Administrators' fees	639	551
Audit fee	1,845	1,200
Print, post and stationery costs	-	43
Travel expenses	477	-
Accounts Payable	365	-
Other creditors	69	-
PAYE	118	-
	<u>23,247</u>	<u>20,054</u>

## Scottish Artists Union

### Notes to the Financial Statements For the year ended to 31 March 2017

<b>4. General funds</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
At 1 April 2016	65,050	52,346
Surplus for the year	<u>5,359</u>	<u>12,704</u>
At 31 March 2017	<u>70,409</u>	<u>65,050</u>