

Trade Union's details

Name of Trade Union: **SCOTTISH ARTISTS UNION**

Year ended: **31 MARCH 2019**

List number: **5049T (S)**

Head or Main Office address: **SCOTTISH ARTISTS UNION
OFFICE 231, THE BRIGGAIT
141 BRIDGEGATE
GLASGOW
G1 5HQ**

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

Website address (if available) **WWW.ARTISTSUNION.SCOT**

General Secretary: **LYNDA GRAHAM (PRESIDENT)**

Telephone Number: **0141 559 4999**

Contact name for queries regarding the completion of this return: **GORDON DICKSON,
FINANCE & PROJECTS MANAGER**

Telephone Number: **0141 559 4999**

E-mail: **GORDON.DICKSON@ARTISTSUNION.SCOT**

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: 0330 109 3602.

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, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.
- For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.



(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	365				
Female	1014				
Total	1379				A 1379

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

1379

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

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
EXECUTIVE MEMBER	CLARA URSITTI	NONE	25/08/2018
EXECUTIVE MEMBER	LORNA MITCHELL	NONE	25/08/2018
EXECUTIVE MEMBER	JAMES MCLARDY	NONE	25/08/2018
PRESIDENT	SINEAD DUNN	LYNDA GRAHAM	01/04/2019
SECRETARY	LYNDA GRAHAM	HELEN DE MAIN	01/04/2019

State whether the union is:

a. A branch of another trade union?

Yes No

If yes, state the name of that other

b. A federation of trade unions?

Yes No

If yes, state the number of affiliated

and names:

(see note 12)

Please Insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
SINEAD DUNN	PRESIDENT (UPTO 01/04/2019)
LYNDA GRAHAM	PRESIDENT (FROM 01/04/2019)
LYNDA GRAHAM	SECRETARY (UPTO 01/04/2019)
HELEN DE MAIN	SECRETARY (FROM 01/04/2019)
CHRIS BIDDLECOMBE	EXECUTIVE MEMBER
SINEAD DUNN	EXECUTIVE MEMBER
JANIE NICOLL	EXECUTIVE MEMBER
FIONA PILGRIM	EXECUTIVE MEMBER
BD OWENS	EXECUTIVE MEMBER

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		67,915
From Members: Other Income from members (specify)		
Total other income from members		
Total of all income from members		67,915
Investment Income (as at page 12)		195
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	42,198	
Total of other income (as at page 4)		42,198
Total income		110,308
Expenditure		
Benefits to members (as at page 5)		11,803
Administrative expenses (as at page 10)		121,634
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		133,437
Surplus (deficit) for year		(23,129)
Amount of general fund at beginning of year		60,371
Amount of general fund at end of year		37,242

(see notes 19 and 20)

Description	£	£
Federation and other bodies		
Other income GRANT INCOME SPEAKERS FEES OTHER INCOME	41,300 153 745	

(see notes 2.1 to 2.3)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
		PUBLIC LIABILITY INSURANCE	11,803
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	11,803

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

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

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

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

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

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

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies	£	
	Investment income (as at page 12)	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A (as at page i)		£	
Expenditure B (as at page ii)		£	
Expenditure C (as at page iii)		£	
Expenditure D (as at page iv)		£	
Expenditure E (as at page v)		£	
Expenditure F (as at page vi)		£	
Non-political expenditure (as at page vii)		£	
	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	
Income	Contributions and levies collected from members on behalf of central political fund	£	
	Funds received back from central political fund	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)	£	
	Administration expenses in connection with political objects (specify)	£	
	Non-political expenditure	£	
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of		
	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		

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period £
Total	

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(III))	£
Total			

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act:

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
	Total
	Total expenditure
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
	Total
	Total expenditure
(c) the total amount of all other money expended	£
	Total
	Total expenditure

Charged to political fund accounts
(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		52,805
Salaries and Wages included in above	£52,566	
Auditors' fees		1,442
Legal and Professional fees		18,987
Occupancy costs		3,340
Stationery, printing, postage, telephone, etc.		4,715
Expenses of Executive Committee (Head Office)		1,786
Expenses of conferences		948
Other administrative expenses (specify)		
RESEARCH & PROJECT EXPENSES		25,217
PUBLICITY & MARKETING		6,926
BANK CHARGES		1,650
OTHER COSTS		3,329
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		489
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	121,634
Charged to:	General Fund (Page 3)	121,634
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	121,634

Analysis of officials' salaries and benefits

(see notes 36 to 46)

Position held	Gross Salary	Employers N.I. contributions	Benefits			Total	
	£		£	Pension Contributions £	Other Benefits		
					Description		Value £
HEAD OFFICE – ADMIN	6,327	0	0			6,327	
HEAD OFFICE – ADMIN	21,658	81	0			21,739	
HEAD OFFICE – ADMIN	18,000	67	239			18,306	
HEAD OFFICE – ADMIN	6,377	0	0			6,377	

	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		195
Other investment income (specify)		
Total Investment Income		195
Credited to:		
General Fund (Page 3)		195
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		195

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		1,958
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
23,143	Sundry debtors	26,754	26,754
58,136	Cash at bank and in hand	37,771	37,771
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
81,279	Total of other assets		64,525
81,279	Total assets		66,483
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
11,271	Sundry creditors		26,607
9,637	Accrued expenses		2,634
	Provisions		
	Other liabilities		
20,908	Total liabilities		29,241
20,908	Total assets		29,241

(See notes 33 to 37.)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			0			0
Additions			2,447			2,447
Disposals						
Revaluation/Transfers						
At end of year			2,447			2,447
Accumulated Depreciation						
At start of year			0			0
Charges for year			489			489
Disposals						
Revaluation/Transfers						
At end of year			489			489
Net book value at end of year			1,958			1,958
Net book value at end of previous year			0			0

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 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
Company name	Company registration number (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
Company name	Names of shareholders		

Summary sheet
(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	67,915		67,915
From Investments	195		195
Other Income (Including Increases by revaluation of assets)	42,198		42,198
Total Income	110,308		110,308
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	133,437		133,437
Funds at beginning of year (including reserves)	60,371		60,371
Funds at end of year (including reserves)	37,242		37,242
Assets			
Fixed Assets			1,958
Investment Assets			
Other Assets			64,525
Total Assets			66,483
Liabilities			
Total Liabilities			29,241
Net assets (Total Assets less Total Liabilities)			37,242

Did the union hold any ballots in respect of industrial action during the return period?

YES NO

If Yes How many ballots were held: [REDACTED] ⁰

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot [REDACTED] ¹

Number of votes cast in the ballot [REDACTED] ²

Number of Individuals answering "Yes" to the question [REDACTED] ³

Number of Individuals answering "No" to the question [REDACTED] ⁴

Number of invalid or otherwise spoiled voting papers returned [REDACTED] ⁵

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

Ballot 2

Number of individuals who were entitled to vote in the ballot [REDACTED] ¹

Number of votes cast in the ballot [REDACTED] ²

Number of Individuals answering "Yes" to the question [REDACTED] ³

Number of Individuals answering "No" to the question [REDACTED] ⁴

Number of invalid or otherwise spoiled voting papers returned [REDACTED] ⁵

*** 1-3 should total "Number of votes cast in the ballot"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y / N**

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? **Y / N**

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y / N**

For additional ballots please continue on next page

Number of individuals who were entitled to vote in the ballot [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of Individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of Individuals answering "Yes" to the question (or each question) at least 40% of the number of Individuals who were entitled to vote in the ballot Y / N

Ballot 4

Number of individuals who were entitled to vote in the ballot [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of Individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Ballot 5

Number of individuals who were entitled to vote in the ballot [redacted] 1

Number of votes cast in the ballot [redacted] 2

Number of Individuals answering "Yes" to the question [redacted] 3

Number of Individuals answering "No" to the question [redacted] 4

Number of invalid or otherwise spoiled voting papers returned [redacted] 5

* 1-3 should total "Number of votes cast in the ballot"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N

Use a continuation sheet if necessary

***Categories of Nature of Trade Dispute :**

- A: terms and conditions of employment, or the physical conditions in which any workers are required to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any Inducement on the part of the Union?

YES/ NO

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of Industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the Industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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

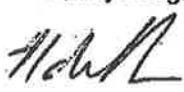

Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:  Name: HELEN DE MAIN Date: 23/10/19	Chairman's Signature: (or other official whose position should be stated)  Name: LYNDIA GRAHAM Date: 24 OCT 2019
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Checklist

(see notes 88 and 89)

(please tick as appropriate)

	Yes		No	
Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes		No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes		No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes		No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member's statement is: (see Note 104)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes		No	

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 92 and 93)

Please explain in your report overleaf or attached.

2. 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 note 92)

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Signature(s) of auditor or auditors:	<i>Paul Marshall</i>	
Name(s):	PAUL MARSHALL	
Profession(s) or Calling(s):	CA	
Address(es):	6 ST COLME STREET EDINBURGH EH3 6AD	
Date:	<i>25/12/14</i>	
Contact name for enquiries 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.

(See notes 97 to 103)

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.


Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

preceding the one to which this document 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	LYNDA GRAHAM
Office held	PRESIDENT
Date	9.10.2019

Scottish Artists Union

Financial Statements

For the year ended 31 March 2019



SCOTTISH ARTISTS UNION

**Financial Statements
For the year ended 31 March 2019**

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SCOTTISH ARTISTS UNION

Office Bearers and Executive Committee Members For the year ended 31 March 2019

Office Bearers

Sinead Dunn	President	(until 1 April 2019)
Lynda Graham	Acting President	(from 1 April 2019)
Lynda Graham	Secretary	(until 1 April 2019)
Helen de Main	Secretary	(from 1 April 2019)
Karen Vaughan	Treasurer	

Executive Members

Chris Biddlecombe

Sinead Dunn (from 1 April 2019)

Clara Ursitti (until 25 August 2018)

Helen de Main (until 1 April 2019)

Lorna Mitchell (until 25 August 2018)

Janie Nicoll

Fiona Pilgrim

BD Owens

James McLardy (until 25 August 2018)

SCOTTISH ARTISTS UNION

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

Overview

- Membership numbers increased at the same time as the completion of the transition to payment by direct debit, the fee increase and the switch to annual subscriptions being taken on the 1st April each year. As of 31/3/2019 the Scottish Artists Union had 1379 members, its highest ever figure.
- This two-year process of modernisation and change had a huge impact on how members interacted with the union and how staff communicated with members. Although the effect has been greatly positive both financially and organisationally, the executive committee acknowledge the disruption this caused members and staff alike and thank all for their patience and sticking by the union during this unique period of change.
- At the 2018 AGM members voted to affiliate to the Scottish Trades Union Congress a significant step in our brief history and establishes the Scottish Artists Union as the trade union for visual and applied artists, and makers living and working in Scotland.
- Affiliation to the STUC builds upon the already successful working relationship the Scottish Artists Union has with the wider union movement in Scotland, and gives access for our staff and members to the various committees, expertise and support of the STUC and other unions including fellow creative industry unions like Equity, Musicians Union and National Union of Journalists.
- In summer 2018 we again invited members to contribute to our annual members survey, sadly this year only around 100 members took part. This was still a sample to be statistically valuable but will mean a review of how we take forward this activity in the future.

Finances

- The modernisation process to update the members database, switch payment method to direct debit and the membership fee increase alongside an increase in members contributed to an increase in income for the year.
- This meant that staff on short-term contracts could be retained on a permanent basis, expanding the team funded by membership fees alone to two part-time membership administrators and a part-time finance and projects manager.
- The move to an annual membership renewal on 1st April meant that those members renewing during the period paid only a part-year membership fee up to 31/3/2019, this had an impact on cash-flow, so the executive committee agreed to draw down £25,000 from the Triodos reserve account to mitigate any issues faced on the treasurer's cash account.
- The core budget agreed for this year was planned to operate with a deficit as part of the modernisation process for a second year in preparation for April 2019 - March 2020 having a full year's annual renewal from 1st April and a core budget based on a full year's membership income.
- Auditors Geoghegans were agreed again for another year with accountancy services provided by Alterledger.
- The finance sub-committee continue to provide regular scrutiny of the day-to-day finances, reporting to the executive committee each month.

Projects

- The new website continued to be developed providing a dynamic platform for members joining the union and interacting with our resources. It is how we maintain secure and compliant data on our members, communicate with members and supporters, as well as provide information on the union to a wider audience.
- Upon completion of this phase of our modernisation we were again successful in gaining funding from the STUC to develop a Fair Work contract template for our members, this exciting project will provide a much-needed level of protection to members who mostly do paid work without a formal agreement of contract.
- The Scottish Artists Union continues to work with SCAN and Engage Scotland on the Visual Arts Manifesto, this year it included the 'manifiesta' event in December 2018 and the launch of a website www.visualartsmanifesto.scot hosted by the union.

Scottish Artists Union

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

Learning Programme

Activities undertaken in the Lowlands & Uplands and Highlands & Islands from April 2018-March 2019.

- The Learning Programme delivered another successful year of ambitious and innovative learning provision funded by Scottish Union Learning. The Union provided a number of free workshops and courses across the country in Dundee, Glasgow, Inverness, Skye, North Uist, and Orkney in a wide range of topics including professional writing, finance, legal rights, copyright, collaboration, organising, campaigning, negotiating contracts, rates of pay, pricing artwork, and more.
- We worked with many different specialists and expert learning providers including artists, writers, creative freelancers and other creative unions. In 2018, we expanded the reach of the programme to the Highlands & Islands for the first time and successfully secured additional funding to employ a Learning Organiser for the region and to continue the Lowlands & Uplands post.
- The project plans for 2019 are to continue and build on our previous work, deliver more free workshops and courses for members, and to build artist-led freelance networks across Scotland's rural and urban communities.
- The programme will offer an opportunity for those who work alone to be with like-minds, learning, sharing experiences, and combatting issues together on a larger scale. This project encourages self-organising and communications in a way that will create a more informed, collectivised culture of empowerment within the artistic community in Scotland.

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.

Lynda Graham
President

For and on behalf of the Scottish Artists Union

31. August 2019

SCOTTISH ARTISTS UNION

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

Opinion

We have audited the financial statements of the Scottish Artists Union for the year ended 31 March 2019 which comprise the income and expenditure account, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the union's affairs as at 31 March 2019 and of its income and expenditure 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).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are Independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the executive committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The executive committee is responsible for the other information. The other information comprises the information included in the report of the executive committee, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

SCOTTISH ARTISTS UNION

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

Responsibilities of the executive committee

As explained more fully in the executive committee's responsibilities statement set out on page 4, the executive committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the executive committee is responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the executive committee either intends to liquidate the union or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of the report

This report is made solely to the union's members, as a body, in accordance with the rules of the union. 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.

Paul Marshall

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

31 August 2019

SCOTTISH ARTISTS UNION

**Income and Expenditure Account
For the year ended 31 March 2019**

	Notes	2019 £	2018 £
Income			
Subscription received	1b	67,915	48,647
Grants received		41,300	35,242
Other Income	1c	1,093	297
Total Income		110,308	84,186
Expenditure			
<i>Development work/projects:</i>			
Annual conference costs		948	1,062
Publicity and marketing		6,926	7,292
Research and project expenses		25,217	12,583
		33,091	20,937
<i>Administration:</i>			
Learning programme fees		15,294	-
Telephone, print, post and stationery		4,715	3,652
Rent, rates and insurance		15,143	12,597
Travelling expenses	1d	1,786	2,878
Administrator fees	1e	1,253	1,590
Subscriptions		753	1,618
Accountancy fees		12,552	6,895
Audit fee		1,442	1,354
Legal and Professional fees		6,435	2,629
Bank charges		1,650	438
Wages and staff training		52,805	37,771
Website costs		312	917
Other expenses		1,011	948
Depreciation		489	-
		100,346	73,287
Total expenditure		133,437	94,224
Deficit for the year		(23,129)	(10,038)

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

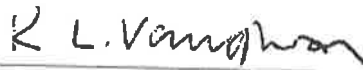
For the year ended to 31 March 2019

	Notes	£	2019 £	2018 £
Tangible Fixed Assets	2		1,958	-
Current assets				
Debtors	3	26,754		23,143
Cash at bank and in hand		<u>37,771</u>		<u>58,136</u>
		64,525		81,279
Creditors: falling due within one year	4	<u>(29,241)</u>		<u>(20,908)</u>
			<u>35,284</u>	<u>60,371</u>
Net current assets			<u>35,284</u>	<u>60,371</u>
Net assets			<u>37,242</u>	<u>60,371</u>
Funds				
General fund	5		<u>37,242</u>	<u>60,371</u>

Approved on behalf of the Board and authorised for Issue on 31 August 2019.



Lynda Graham
President



Karen Vaughan
Treasurer

SCOTTISH ARTISTS UNION

Notes to the Financial Statements For the year ended to 31 March 2019

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 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 receive any remuneration but are entitled to reimbursement of reasonable expenses incurred while travelling on behalf of the Union. During the year 6 Executive Members were reimbursed expenses totalling £2,616 (2018: 4 Executive Members reimbursed expenses totalling £4,105).

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. Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight-line method to write off the cost of fixed assets over their estimated useful lives at the following rates:

Computer Equipment	20% per annum straight line
--------------------	-----------------------------

SCOTTISH ARTISTS UNION

Notes to the Financial Statements For the year ended to 31 March 2019

1. Accounting policies (continued)

g. Debtors

Debtors are recognised at the settlement amount due.

h. Cash

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

i. 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.

j. 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.

k. Pension

The Union contributes to employees' individual pension plans. The amounts charge in the income and expenditure account represent contributions made during the financial year.

2 Tangible Fixed Assets

	Computer Equipment £
Cost:	
At 1 April 2018	-
Additions	2,447
	<hr/>
At 31 March 2019	2,447
	<hr/>
Accumulated depreciation:	
At 1 April 2018	-
Charge for the year	489
	<hr/>
At 31 March 2019	489
	<hr/>
Net book value at 31 March 2019	1,958
	<hr/>
Net book value at 31 March 2018	-
	<hr/>

SCOTTISH ARTISTS UNION

**Notes to the Financial Statements
For the year ended to 31 March 2019**

3. Debtors

	2019	2018
	£	£
Trade debtors	18,449	17,056
Prepayments	8,078	2,588
Other debtors	227	3,499
	<u>26,754</u>	<u>23,143</u>

4. Creditors falling due within one year

	2019	2018
	£	£
Trade creditors	23,551	2,060
Accruals	2,590	8,995
Other creditors	716	8,452
Subscriptions received in advance	2,340	759
PAYE	-	558
Pension	44	84
	<u>29,241</u>	<u>20,908</u>

5. General funds

	2019	2018
	£	£
At 1 April 2018	60,371	70,409
Deficit for the year	(23,129)	(10,038)
At 31 March 2019	<u>37,242</u>	<u>60,371</u>

6. Employees

The average number of employees in the year was 4 (2018: 4).

7. Related party transactions

There were no transactions with related parties in the current or prior year, except as disclosed in note 1 (d).