

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:

The Society of Authors

Year ended:

31 December 2018

List number:

577

Head or Main Office address:

84 Drayton Gardens
London SW10 9SB

Has the address changed during the year to which the return relates?

Yes

No



(Tick as appropriate)

Website address (if available)

www.societyofauthors.org

General Secretary:

Nicola Solomon

Telephone Number:

020 7373 6642

Contact name for queries regarding the completion of this return:

Katharine King

Telephone Number:

020 7373 6642

E-mail:

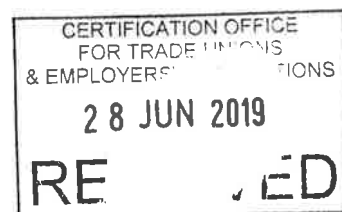
KKing@societyofauthors.org

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.



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	4345	26	41	315	4727
Female	5409	29	32	386	5856
Total	9754	55	73	701	A 10583

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

10583

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

8

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
Director	A Klaushofer		31 Aug 2018
Director	E Clark		22 Oct 2018
Director	D Hahn	SJ Collett	29 Nov 2018
Director	J Laurence	W Phoenix	29 Nov 2018
Director		K Quarmby	29 Nov 2018
Director		MHP Roberts	29 Nov 2018

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:

Officers in post

(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
DCP Donachie	Director
JMS Harris	Director
CA Lee	Director
C Palliser	Director
C Rees	Director
F Dennis	Director
M Hoffman	Director
P Womack	Director
SJ Collett	Director
W Phoenix	Director
K Quarmby	Director
MHP Roberts	Director

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		915,983
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		915,983
Investment income (as at page 12)		70,210
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	5,486,357	
Total of other income (as at page 4)		5,486,357
	Total income	6,472,550
Expenditure		
Benefits to members (as at page 5)		151,127
Administrative expenses (as at page 10)		1,312,244
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		(233,306)
	Total expenditure	1,230,065
Surplus (deficit) for year		5,242,485
Amount of general fund at beginning of year		4,529,705
Amount of general fund at end of year		9,772,190

Analysis of benefit expenditure shown at general fund
(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	110,197
		Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Postage and Communications	18,796		
Printing and Stationery	16,278		
Publications and Guides	75,123	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
		AGM and Events	16,712
Dispute Benefits		Group Activities	24,218
Other Cash Payments			
carried forward	110,197	Total (should agree with figure in General Fund)	151,127

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

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

(See notes 21 to 23)

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		

(See notes 21 to 23)

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

(see notes 24 to 33)

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 (c)

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 from the political fund not falling within section 72(1) of the trade 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

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		1,028,246
Salaries and Wages included in above	£831,359	
Auditors' fees		6,220
Legal and Professional fees		27,034
Occupancy costs		67,466
Stationery, printing, postage, telephone, etc.		87,650
Expenses of Executive Committee (Head Office)		13,873
Expenses of conferences		
Other administrative expenses (specify)		
Affiliation fees		6,511
Grants and donations		57
Repairs and maintenance		26,344
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		14,315
Mortgages		
Other loans		
Depreciation		19,912
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Irrecoverable VAT		14,616
	Total	1,312,244
Charged to:	General Fund (Page 3)	1,312,244
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	1,312,244

Analysis of investment income
(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			36,404
Dividends (gross) from:			
Equities (e.g. shares)			32,520
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1,286
Other investment income (specify)			
		Total investment income	70,210
		Credited to:	
		General Fund (Page 3)	70,210
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	70,210

Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
3,518,946	Fixed Assets (at page 14)		6,969,199
	Investments (as per analysis on page 15)		
1,699,878	Quoted (Market value £ 1,439,515)		1,439,515
	Unquoted		
1,699,878	Total Investments		1,439,515
	Other Assets		
	Loans to other trade unions		
90,284	Sundry debtors		3,799,571
409,842	Cash at bank and in hand		570,384
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
500,126	Total of other assets		4,369,955
5,718,950	Total assets		12,778,669
	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		2,000,000
	Bank overdraft		
120,592	Tax payable		73,340
	Sundry creditors		
	Accrued expenses		
461,966	Provisions		155,829
606,687	Other liabilities		777,310
1,189,245	Total liabilities		3,006,479
4,529,705	Total assets		9,772,190

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	285,499		288,828		3,225,000	3,799,327
Additions	5,099,199		8,114		1,870,000	6,977,313
Disposals	(285,499)		(296,942)		(3,225,000)	(3,807,441)
Revaluation/Transfers						
At end of year	5,099,199		-		1,870,000	6,969,199
Accumulated Depreciation						
At start of year	42,171		238,210		-	280,381
Charges for year	1,669		18,243			19,912
Disposals	(43,840)		(256,453)			(300,293)
Revaluation/Transfers						
At end of year	-		-		-	-
Net book value at end of year	5,099,199		-		1,870,000	6,969,199
Net book value at end of previous year	243,328		50,618		3,225,000	3,518,946

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	138,934	
Government Securities (Gilts)	43,142	
Other quoted securities (to be specified)		
Managed funds	1,253,794	
Cash	3,645	
Total quoted (as Balance Sheet)	1,439,515	
Market Value of Quoted Investment	1,439,515	
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 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	915,983		915,983
From Investments	70,210		70,210
Other Income (including increases by revaluation of assets)	5,486,357		5,486,357
Total Income	6,472,550		6,472,550
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	1,230,065		1,230,065
 Funds at beginning of year (including reserves)	4,529,705		4,529,705
Funds at end of year (including reserves)	9,772,190		9,772,190
 Assets			
	Fixed Assets		6,969,199
	Investment Assets		1,439,515
	Other Assets		4,369,955
	Total Assets		12,778,669
Liabilities			
	Total Liabilities		3,006,479
Net assets (Total Assets less Total Liabilities)			9,772,190

Information on Industrial action ballots

(see notes 74 to 80)

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

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 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

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 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

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 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

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 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

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 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

Information on Industrial action

(see note 81)

*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? 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

Industrial Action 4

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 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)

Notes to the accounts

(see notes 82 and 83)

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

See attached accounts

Accounting policies

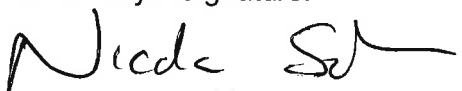

(see notes 84 and 85)

See attached accounts

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: NICOLA SOLOMON Date: 27/6/19	Chairman's Signature: HEADS OF FINANCE (or other official whose position should be stated)  Name: KATHARINE KING. Date: 27/6/19.
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Checklist

(see notes 88 and 89)

(please tick as appropriate)

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	

Checklist for auditor's report

(see notes 90 to 96)

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.**

Auditor's report (continued)

Our full audit report is set out in the attached financial statements which are prepared in accordance with the requirements of the Companies Act 2006.

In addition, in our opinion the financial statements:

- 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>Knox Cropper LLP</i>	
Name(s):	Knox Cropper LLP	
Profession(s) or Calling(s):	Statutory Auditor	
Address(es):	65 Leadenhall Street London EC3A 2AD	
Date:	<i>26th June 2019</i>	
Contact name for enquiries and telephone number:	Kevin Lally 020 7332 6400	

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

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

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


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

YES

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 (continued)

Signature of assurer	
Name	Simon Hearn
Address	Electoral Reform Services The Election Centre 33 Clarendon Road London, N8 0NW
Date	16/05/2019
Contact name and telephone number	Simon Hearn, Deputy Chief Executive 020 8365 8909

SOA

**Report of the Directors and
Financial Statements for the Year Ended 31 December 2018
for
The Society Of Authors**

The Society Of Authors

**Contents of the Financial Statements
for the Year Ended 31 December 2018**

	Page
Company Information	1
Report of the Directors	2
Report of the Independent Auditors	4
Income Statement	6
Balance Sheet	7
Notes to the Financial Statements	8
Detailed Profit and Loss Account	13

The Society Of Authors

**Company Information
for the Year Ended 31 December 2018**

DIRECTORS: D C P Donachie
J M S Harris
C A Lee
C Palliser
C Rees
F Dennis
M Hoffman
P Womack
S J Collett
W Phoenix
K Quarmby
M H P Roberts

SECRETARY: N Solomon

REGISTERED OFFICE: 24 Bedford Row
London
WC1R 4EH

REGISTERED NUMBER: 00019993 (England and Wales)

AUDITORS: Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

The Society Of Authors

Report of the Directors for the Year Ended 31 December 2018

The directors present their report with the financial statements of the company for the year ended 31 December 2018.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2018 to the date of this report.

D C P Donachie
J M S Harris
C A Lee
C Palliser
C Rees
F Dennis
M Hoffman
P Womack

Other changes in directors holding office are as follows:

E Clark - deceased 22 October 2018
D Hahn - resigned 29 November 2018
A Klaushofer - resigned 31 August 2018
J Laurence - resigned 29 November 2018
S J Collett - appointed 29 November 2018
W Phoenix - appointed 29 November 2018
K Quarmby - appointed 29 November 2018
M H P Roberts - appointed 29 November 2018

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Society Of Authors

**Report of the Directors
for the Year Ended 31 December 2018**

AUDITORS

On 31st March 2019, Knox Cropper, the company's auditors, transferred its business to Knox Cropper LLP, a limited liability partnership incorporated under the Limited Liability Partnerships Act 2000. The Directors have consented to treating the appointment of Knox Cropper as extending to Knox Cropper LLP.

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



.....
D C P Donachie - Director

Date: 23/5/19

Report of the Independent Auditors to the Members of The Society Of Authors

Opinion

We have audited the financial statements of The Society Of Authors (the 'company') for the year ended 31 December 2018 which comprise the Income Statement, 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 applicable law and 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 company's affairs as at 31 December 2018 and of its profit 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company'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 directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
The Society Of Authors**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are 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 the directors determine 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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 www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Lally

Kevin Lally (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: *23rd May 2019*

The Society Of Authors

**Income Statement
for the Year Ended 31 December 2018**

		2018	2017
	Notes	£	£
INCOME			
Operating Income		1,202,805	1,124,971
Investment and Rental Income		70,210	91,031
Donations and Legacies		218,507	302,616
Grant and Project Income		21,000	-
Other income		(3,706)	34
Total Income		<u>1,508,816</u>	<u>1,518,652</u>
EXPENDITURE			
Operating Expenditure		1,449,056	1,319,756
Operating Profit	4	<u>59,760</u>	<u>198,896</u>
(Loss)/Gain on Investments		(137,780)	176,690
Profit on sale of Tangible fixed assets		4,859,683	-
Profit on sale of Investment property		241,831	-
Interest payable and similar charges		<u>14,315</u>	<u>-</u>
Profit/(Loss) before Taxation		<u>5,009,179</u>	<u>375,586</u>
Tax on Profit/(Loss)	5	(233,306)	35,126
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		<u>5,242,485</u>	<u>340,460</u>

The notes form part of these financial statements

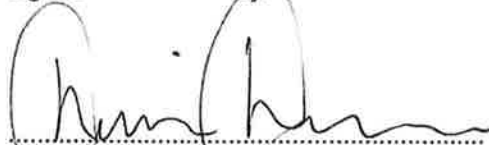
The Society Of Authors (Registered number: 00019993)

Balance Sheet
31 December 2018

	Notes	2018		2017	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		5,099,199		293,946
Investments	7		1,439,515		1,699,878
Investment property	8		1,870,000		3,225,000
			<u>8,408,714</u>		<u>5,218,824</u>
CURRENT ASSETS					
Debtors	9	3,799,571		90,284	
Cash in hand		<u>570,384</u>		<u>409,842</u>	
			<u>4,369,955</u>		<u>500,126</u>
CREDITORS					
Amounts falling due within one year	10	<u>2,850,650</u>		<u>727,279</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>1,519,305</u>		<u>(227,153)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>9,928,019</u>		<u>4,991,671</u>
PROVISIONS FOR LIABILITIES	12		<u>155,829</u>		<u>461,966</u>
NET ASSETS			<u>9,772,190</u>		<u>4,529,705</u>
CAPITAL AND RESERVES					
Called up share capital			72		72
Retained earnings	13		<u>9,772,118</u>		<u>4,529,633</u>
			<u>9,772,190</u>		<u>4,529,705</u>

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 23/5/2019 and were signed on its behalf by:


D.C.P. Donachie - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

The Society Of Authors is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Income

Income is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Members subscriptions are annual payments due at varying dates throughout the year. The amount of subscriptions applicable to any period after the year end is treated as prepaid by the Society and is included in creditors shown in the notes. Other income is also included on the basis of amounts receivable in the year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Fixtures, fittings and equipment	- 20% on cost

Tangible fixed assets under construction are not depreciated until the asset is brought into use.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 24 (2017 - 20). The Directors did not receive any remuneration during the year. The total employee benefits of key management personnel amounted to £122,336 (2017 - £118,946).

4. OPERATING PROFIT

The operating profit is stated after charging:

	2018	2017
	£	£
Depreciation - owned assets	19,912	20,642
Auditor' remuneration	6,220	6,200
Lease costs	<u>27,079</u>	<u>20,920</u>

5. TAXATION

Analysis of the tax (credit)/charge

The tax (credit)/charge on the profit for the year was as follows:

	2018	2017
	£	£
Current tax:		
UK corporation tax	72,831	-
Deferred tax	<u>(306,137)</u>	<u>35,126</u>
Tax on profit	<u>(233,306)</u>	<u>35,126</u>

6. TANGIBLE FIXED ASSETS

	Land and buildings £	Property in development £	Plant and Machinery etc £	Total £
Cost				
As at 1 January 2018	285,499	-	288,828	574,327
Additions	-	5,099,199	8,114	5,107,313
Disposals	(285,499)	-	(296,942)	(582,441)
As at 31 December 2018	-	5,099,199	-	5,099,199
Depreciation				
As at 1 January 2018	42,171	-	238,210	280,381
Charge for year	1,669	-	18,243	19,912
Eliminated on disposal	(43,840)	-	(256,453)	(300,293)
As at 31 December 2018	-	-	-	-
Net Book Value				
As at 31 December 2018	-	5,099,199	-	5,099,199
As at 31 December 2017	243,328	-	50,618	293,946

At 31 December 2018 the company was part way through the refurbishment of its' new premises at 24 Bedford Row. At 31 December 2018 the unspent element of the budget for the project was £0.9 million.

7. FIXED ASSET INVESTMENTS

	Other investments £
COST OR VALUATION	
At 1 January 2018	1,699,878
Disposals	(122,553)
Revaluations	(137,810)
At 31 December 2018	1,439,515

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

8. INVESTMENT PROPERTY

	Total £
VALUATION	
At 1 January 2018	3,225,000
Additions	1,870,000
Disposals	<u>(3,225,000)</u>
At 31 December 2018	<u>1,870,000</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Accrued property sale proceeds	3,633,750	-
Prepayments and accrued income	73,324	90,284
Other debtors	<u>92,497</u>	<u>-</u>
	<u>3,799,571</u>	<u>90,284</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Bank loans and overdrafts	2,000,000	-
Taxation and social security	73,340	120,592
Other creditors	343,185	208,239
Membership fees received in advance	<u>434,125</u>	<u>398,448</u>
	<u>2,850,650</u>	<u>727,279</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018	2017
	£	£
Within one year	19,322	20,956
Between one and five years	<u>20,138</u>	<u>23,713</u>
	<u>39,460</u>	<u>44,669</u>

12. PROVISIONS FOR LIABILITIES

	2018	2017
	£	£
Deferred tax	<u>155,829</u>	<u>461,966</u>
		Deferred tax
		£
Balance at 1 January 2018		461,966
Credit to Income Statement during year		<u>(306,137)</u>
Balance at 31 December 2018		<u>155,829</u>

13. RESERVES

	Retained earnings
	£
At 1 January 2018	4,529,633
Profit for the year	<u>5,242,485</u>
At 31 December 2018	<u>9,772,118</u>

14. RELATED PARTY DISCLOSURES

The Society of Authors is trustee for a number of charitable trusts for which it carries out management services. A management fee is charged which in 2018 amounted to £115,859.

The Society is also trustee of a non-charitable trust, the purpose of which is to support the Society. At the year end the total net assets held by the trust amounted to £491,662 (2017 - £525,067). There were no transactions between the Society and the trust in either 2018 or 2017.

The Society Of Authors

**Detailed Profit and Loss Account
for the Year Ended 31 December 2018**

	2018		2017	
	£	£	£	£
Turnover				
Members Annual Subscriptions	915,983		847,006	
Commissions on Royalties	84,935		75,019	
Royalty Income	50,509		51,774	
Management Fees	151,378		151,172	
Other Income	(3,706)		33	
Donations and Legacies	218,507		302,617	
Grant and Project Income	21,000		-	
Net Rents Received	36,404		58,803	
Investment Income	33,806		32,227	
		1,508,816		1,518,651
Other income				
Profit/(loss) on investments	(137,780)		176,690	
Profit on sale of tangible fixed assets	4,859,683		-	
Profit on sale of investment property	241,831		-	
		4,963,734		176,690
		6,472,550		1,695,341
Expenditure				
Salaries	831,359		735,026	
National Insurance	87,116		78,625	
Pension Contributions	66,732		59,192	
Fees	21,494		30,872	
Employee Benefits	21,545		17,530	
Postage & Communications	18,796		24,028	
Printing & Stationery	16,278		12,349	
Advertising & Marketing	2,665		3,672	
Travelling & Entertaining	13,873		11,035	
Publications & Guides	75,123		68,471	
Rates and insurance	55,530		40,893	
Cleaning, heating and lighting	11,936		11,362	
Repairs and renewals	26,344		25,568	
Books, Papers & Subscriptions	3,730		3,821	
Events & AGM net of income	16,712		9,082	
Group Activities	24,218		23,171	
Computer & IT costs	68,513		50,836	
Sundry expenses	3,707		2,336	
Affiliation Fees	6,511		7,024	
Professional fees	14,694		7,091	
Investment management charges	12,340		11,666	
Irrecoverable VAT	14,616		53,523	
Auditors' remuneration	6,220		6,200	
Grants & Donations	57		212	
Depreciation of tangible fixed assets	19,912		20,642	
		1,440,021		1,314,227
Carried forward		5,032,529		381,114

This page does not form part of the statutory financial statements

The Society Of Authors

**Detailed Profit and Loss Account
for the Year Ended 31 December 2018**

	2018		2017	
	£	£	£	£
Brought forward		5,032,529		381,114
Finance costs				
Loan interest payable		14,315		-
Bank charges		<u>9,035</u>		<u>5,528</u>
NET PROFIT		<u>5,009,179</u>		<u>375,586</u>

This page does not form part of the statutory financial statements
