

Trade Union's details

Name of Trade Union:

Scottish Artists Union

Year ended:

31 March 2020

List number:

5049T (S)

Head or Main Office address:

Scottish Artists Union
Office 231, The Briggait
141 Bridgegait
Glasgow
G1 5HQ

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

Yes

No

x

(Tick as appropriate)

Website address (if available)

<https://www.artistsunion.scot/>

General Secretary:

Lynda Graham

Telephone Number:

0141 559 4999

Contact name for queries regarding the completion of this return:

Karen Vaughan, Treasurer

Telephone Number:

0141 559 4999

E-mail:

karen.vaughan@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.

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 <input checked="" type="checkbox"/>					
Female <input checked="" type="checkbox"/>					
Total	1524				A 1524

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

1524

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		Fadzai Mwakutuya Hamburgh	27 November 2019
Executive Member		Caitlin Merrett King	27 November 2019
Executive Member		Lilian Ptacek	29 October 2019
Executive Member	Chris Biddlecombe		27 November 2019
Executive Member	Fiona Pilgrim		15 April 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:

** THE UNION DOES NOT USE THESE GENDER CATEGORIES. FOR FURTHER INFORMATION PLEASE CONTACT US.*

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
Lynda Graham	President
Helen de Main	Secretary
Karen Vaughan	Treasurer
Fadzai Mwakutuya Hamburg	Executive Member
Janie Nicoll	Executive Member
Lilian Ptacek	Executive Member
Caitlin Merrett King	Executive Member
BD Owens	Executive Member

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		85,812
From Members: Other income from members (specify)		
Total other income from members		85,812
Total of all income from members		
Investment income (as at page 12)	151	
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	54,256	
Total of other income (as at page 4)		54,407
	Total income	140,219
Expenditure		
Benefits to members (as at page 5)		14,899
Administrative expenses (as at page 10)		121,950
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	136,849
Surplus (deficit) for year		3,370
Amount of general fund at beginning of year		37,242
Amount of general fund at end of year		40,612

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits		Public Liability Insurance	14,899
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	14,899

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		62,516
Salaries and Wages included in above	£61,783	
Auditors' fees		1,434
Legal and Professional fees		8,142
Occupancy costs		4,543
Stationery, printing, postage, telephone, etc.		3,961
Expenses of Executive Committee (Head Office)		9,861
Expenses of conferences		8,655
Other administrative expenses (specify)		
Publicity and marketing		3,139
Research and project costs		12,176
Subscriptions		3,360
Website costs		984
Bank charges		2,064
Other costs		558
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		557
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		121,950
Charged to:	General Fund (Page 3)	121,950
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		121,950

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	
Head Office - Learning	21,351	235	456		22,042
Head Office – Admin	8,761	20	-		8,781
Head Office – Admin	17,453	163	-		17,779
Head Office – Admin	7,655	2	-		7,657
Head Office - Learning	5,468	43	13		5,524

Analysis of investment income

(see notes 47 and 48)

	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		151
Other investment income (specify)		
		151
	Total investment income	151
Credited to:		
	General Fund (Page 3)	151
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Political Fund	
	Total Investment Income	151

Balance sheet as at

31 March 2020

(see notes 49 to 52)

Previous Year		£	£
1,958	Fixed Assets (at page 14)		2,400
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
0	Total Investments		0
	Other Assets		
	Loans to other trade unions		
26,754	Sundry debtors		17,572
37,771	Cash at bank and in hand		58,155
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
64,525	Total of other assets		75,727
66,483	Total assets		78,127
	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		
42,581	Sundry creditors		20,735
3,350	Accrued expenses		16,690
	Provisions		
	Other liabilities		
29,241	Total liabilities		37,515
37,242	Total assets		40,612

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			2,447			2,447
Additions			999			999
Disposals						
Revaluation/Transfers						
At end of year			3,446			3,446
Accumulated Depreciation						
At start of year			489			489
Charges for year			557			557
Disposals						
Revaluation/Transfers						
At end of year			1,046			1,046
Net book value at end of year						
Net book value at end of year			2,400			2,400
Net book value at end of previous year						
Net book value at end of previous year			1,958			1,958

Analysis of investments

(see notes 58 and 59)

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 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	85,812		85,812
From Investments	151		151
Other Income (including increases by revaluation of assets)	54,256		54,256
Total Income	140,219		140,219
Expenditure (including decreases by revaluation of assets)	136,849		136,849
Total Expenditure	136,849		136,849
Funds at beginning of year (including reserves)	37,242		37,242
Funds at end of year (including reserves)	40,612		40,612
Assets			
Fixed Assets			2,400
Investment Assets			
Other Assets			75,727
Total Assets			78,127
Liabilities			
Total Liabilities			37,515
Net assets (Total Assets less Total Liabilities)			40,612

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?

YES 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? 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

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.

As set out in the financial statements – please see attached

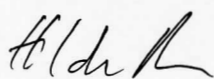
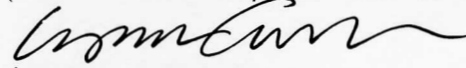
Accounting policies

(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: 09/10/20	Chairman's Signature: (or other official whose position should be stated)  PRESIDENT Name: LINDA GRAHAM Date: 5th OCTOBER 2020
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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	X	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member's statement is: (see Note 104)	Enclosed	X	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	X	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. - YES

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. - YES

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 section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

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

We have audited the financial statements of the Scottish Artists Union for the year ended 31 March 2020 which comprise the Income and Expenditure account, the Balance Sheet and the related notes as set out on pages 8 to 12. The financial reporting framework that has been applied in these preparations is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the Union's members as a body, in accordance with Section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report or for the opinions we have formed.

Responsibilities of the Executive Committee and Auditors

As explained more fully in the Statement of Responsibilities, set out on page 5, the Executive Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the Union's affairs as at 31 March 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 (amended).

Opinion on report of the Executive Committee

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Signature(s) of auditor or auditors:

Paul Marshall

Name(s):

Paul Marshall

Profession(s) or Calling(s):

CA

Address(es):

6 St Colme Street
Edinburgh
EH3 6AD

Date:

14/10/20

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.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

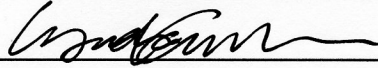
Membership audit certificate
Section two

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

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

YES

If "NO" Please explain below:

Signature	
Name	LYNDA GRAHAM
Office held	PRESIDENT
Date	5.10.20

Scottish Artists Union

Financial Statements

For the year ended 31 March 2020

Scottish Artists Union

Financial Statements For the year ended 31 March 2020

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Scottish Artists Union

Office Bearers and Executive Committee Members For the year ended 31 March 2020

Office Bearers

Lynda Graham President

Helen de Main Secretary

Karen Vaughan Treasurer

Executive Members

Chris Biddlecombe (resigned 27 November 2019)

Fadzai Mwakutuya Hamburgh (appointed 27 November 2019)

Janie Nicoll

Fiona Pilgrim (resigned 24 April 2019)

Lilian Ptacek (appointed 29 October 2019)

BD Owens

Caitlin Merret King (appointed 27 November 2019)

Scottish Artists Union

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

Overview

The union membership numbers continue to increase due in part to the completion of the transition to payment by direct debit, the fee increase and the switch to annual subscriptions being taken on the 1 April each year. As of 31/3/2020 the Scottish Artists Union had 1524 members, its highest ever figure. We also have 17 graduate members under our newly created Graduate Membership scheme.

The modernisation process continues to have a positive impact on how members interact with the union and how staff communicated with members and we continue to develop the potential of the new systems we have and identify further specialist training to support this.

During 2019/20 we have built on our 2018 affiliation to the STUC through regular meetings with the creative unions including Equity, Musicians Union and BECTU. This has strengthened our working relationships and supports the lobbying and campaigning work we have undertaken with the Scottish Parliament. Members of Staff and the EC of SAU attended 122nd STUC Congress in Dundee in 15-17 April 2019.

We continue to attend the Cross-Party Group on Culture and contributed evidence to the Scottish Parliament's Culture, Tourism, Europe and External Affairs Committee which collected views on the future of arts funding in Scotland.

We also continue to work to develop our relationship with sector organisations and funding bodies through our connections with Culture Counts, SCAN, Engage and Creative Scotland.

Towards the end of March, the union was impacted by the beginnings of the Covid-19 pandemic. The start of Scotland's lock-down period coincided with the union preparing for our annual fee renewal process. The modernisation systems in place ensured the bulk of the administration was carried out smoothly – however there was a significant pressure put on our staff team and Executive Committee as we moved to online and home working. We were unable to access our office space and the amount of support the unions members requested increased substantially, along with the number of meetings we attended. We did have a small drop in members during this period as artists faced challenging financial circumstances, however, the numbers have been recovered as we worked hard to maintain the support required during this challenging period and to build the case for collective action.

In January 2020 the union began piloting a remunerated post of President as the Executive felt the operation of the union would benefit from a focused overview of the union's operations and provide consistent support to the staff team.

In March 2020 we began inviting members to contribute to a series of mini surveys as we had received a poor response to the annual survey during the previous year. This approach worked particularly well during the Covid-19 period as it enabled us to be responsive and flexible to the rapidly changing circumstances.

Finances

The Scottish Artists Union's principle source of funding is through membership subscriptions and we were successful in securing restricted grants from Scottish Union Learning, which provides funding to implement our Learning Programme and Creative Scotland to commission an independent report on Artist Run Spaces.

During the year the union spent its funds on delivering a programme of free Scotland wide Learning Workshops to its members. Monies were also spent on core overheads and salary costs.

A continuing increase in members throughout the 2019-2020 contributed to an increase in income for the year. (Covid-19 coincided with membership renewal and we unfortunately seen some members cancel their subscription. Balancing this loss out were new members but the union recognises this exceptional and precarious circumstances and will closely monitor levels of income / expenditure in 2020-2021).

Scottish Artists Union

Report of the Executive Committee to the Members of the Scottish Artists Union (continued)

Finances (continued)

The core budget agreed for this year was planned to operate within income derived from a full year of membership annual income. This proved successful with the Union achieving a surplus of £3,370.

A decision was taken by the Executive Committee to close the Triodos 90 Notice account and move reserves to a Bank of Scotland Instant Online saver account. Interest rates being comparable. Going forward this simplifies the moving of monies to mitigate any cash flow issues faced on the treasurer's cash account.

Core staff who had previously been employed on short-term contracts are now 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. Restricted grants from SUL allow us to employ a Learning Team consisting of two part-time staff on short-term contracts (two years).

Scottish Artist Union's designated workplace pension scheme continues to be with *Now Pensions*.

Auditors Geoghegans were agreed again for another year with accountancy services provided by Alterledger.

The finance sub-committee, (Treasurer, President and Finance Manager) continue to provide regular scrutiny of the day-to-day finances, reporting to the executive committee each month.

Scottish Artist's Union Executive Members recognise their responsibility to ensure that the union has sufficient reserves to fund present and future liabilities. The union's policy is to aim to hold a minimum of three months' operating costs in reserves in unrestricted income. The Executive Members agree to review this policy on an annual basis at the start of each financial year.

Projects

We continued to develop the Fair Work Contract templates for our members in collaboration with Philip Hannay of Cloch Solicitors; which aims to enable SAU members to produce their own legally binding formal agreement or contract in order to be paid for work done. It aims to provide a much-needed level of protection, in recognition of the fact that a large percentage of our membership undertake paid work without a formal contract.

We ran two consultation workshops for the FWC at the end of March 2019, in Glasgow and Edinburgh, based on the Fair Work framework, inviting members from across Scotland, to ensure coverage by geography, art practice and professional experience.

We hosted an event "Challenging Unfair Work" at the Students Union of Glasgow School of Art, June 2019, in conjunction with the Better Than Zero campaign. This was part of a wider campaign against unfair, precarious work, which affects young workers in particular.

We invited artists and organisations across the sector to support our campaign for the Fair Work Contract, through a signup form on our website and received 63 signatures.

We invited members to join SAU president Lynda Graham, fellow artists and activists on a march through Edinburgh for the Global Climate Strike: a global general strike on 20 September 2019.

We contributed to the Scottish Trades Union Congress (STUC) report "Time, Control, Trust: Collectivising in Precarious Work" launched in October 2019, presenting joint research by the STUC and academics from the Universities of Glasgow and Strathclyde, and including information and case stories from our 2019 Members Survey.

Scottish Artists Union

Report of the Executive Committee to the Members of the Scottish Artists Union (continued)

Projects (continued)

The Scottish Artists Union continues to support the work of SCAN and Engage Scotland on the Manifesto for the Visual Arts, which includes hosting the campaign website www.visualartsmanifesto.scot

We have also continued to support SCAN's 'Art In Action;' Campaign.

Learning Programme

Activities undertaken in the Lowlands & Uplands and Highlands & Islands from April 2019-March 2020.

The Learning Programme delivered another successful year of ambitious and innovative learning provision funded by Scottish Union Learning. The number of learners engaged far exceeded the targets set by Scottish Union Learning. The Union provided a number of free workshops and courses (9 courses and workshops) across the country in Dundee, Edinburgh, Glasgow, Inverness, Nairn, and Wester Ross in a wide range of topics including finance, legal rights, peer review, negotiating contracts, collaboration, organising, activism, campaigning, alternative education models ('Unlearning'), and workshop delivery. We provided learning activity for 124 learners in the Lowlands & Uplands and 44 in the Highlands & Islands.

We worked with many different specialists and expert learning providers including artists, writers, creative freelancers and other creative unions. In the Highlands and Islands we continued to build on the work begun by the Learning Organiser for the region and to continue to develop the Lowlands and Uplands Programme.

The project plans continue and build on our previous work to 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.

During March 2020 the union was impacted by the start of the Covid-19 pandemic. The Learning Programme successfully responded to the changing needs of the membership and transitioned all learning delivery to an online format.

The programme content was adjusted to address the new needs identified. Online members 'meet ups' were delivered along with planning for new courses e.g. 'Applying for Benefits' and 'Working Safely online'. The coronavirus crisis has paused all workplace learning and in order to continue to deliver this critical programme, our union has taken steps to adapt our content and delivery by establishing virtual live learning. By moving learning online, we minimise the crisis's impact on our programme and ensure the safety of learners. Through an online programme, we can expand learning opportunities and also provide a regular forum for communication, support, organising for artists through this difficult period.

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

2 October 2020



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 2020 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 2020 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 (Senior Statutory Auditor)
For and on behalf of Geoghegans
Chartered Accountants and Statutory Auditors
6 St Colme Street
Edinburgh
EH3 6AD

3 October 2020

Scottish Artists Union

Income and Expenditure Account For the year ended 31 March 2020

	Notes	2020 £	2019 £
Income			
Subscription received	1b	85,812	67,915
Grants received		53,750	41,300
Other income	1c	657	1,093
		<u>140,219</u>	<u>110,308</u>
Total income			
Expenditure			
<i>Development work/projects:</i>			
Annual conference costs		8,655	948
Publicity and marketing		3,139	6,926
Research and project expenses		12,176	25,217
		<u>23,970</u>	<u>33,091</u>
<i>Administration:</i>			
Telephone, print, post and stationery		3,961	4,715
Rent, rates and insurance		19,442	15,143
Travelling expenses	1d	4,141	1,786
Executive Freelance fees	1e	5,720	1,253
Subscriptions		3,360	753
Accountancy fees		7,920	12,552
Audit fee		1,434	1,442
Legal and Professional fees		222	6,435
Bank charges		2,064	1,650
Wages and staff training		62,516	52,805
Website costs		984	312
Other expenses		558	1,011
Depreciation		557	489
		<u>112,879</u>	<u>100,346</u>
Total expenditure			
		<u>136,849</u>	<u>133,437</u>
Surplus/(Deficit) for the year			
		<u>3,370</u>	<u>(23,129)</u>

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

Scottish Artists Union

Balance Sheet

For the year ended to 31 March 2020

	Notes	£	2020 £	2019 £
Tangible Fixed Assets	2		2,400	1,958
Current assets				
Debtors	3	17,572		26,754
Cash at bank and in hand		<u>58,155</u>		<u>37,771</u>
		75,727		64,525
Creditors: falling due within one year	4	<u>(37,515)</u>		<u>(29,241)</u>
			<u>38,212</u>	<u>35,284</u>
Net current assets			<u>38,212</u>	<u>35,284</u>
Net assets			<u>40,612</u>	<u>37,242</u>
Funds				
General fund	5		<u>40,612</u>	<u>37,242</u>

Approved on behalf of the Board and authorised for issue on 3 October 2020.



Lynda Graham
President



Karen Vaughan
Treasurer

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2020

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 £1,729 (2019: 6 Executive Members reimbursed expenses totalling £2,616).

e. Executive Freelance fees

Executive Committee members are remunerated for duties out with their remit i.e. line management of staff, recruitment interviews, attending conferences.

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
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Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2020

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 2019 2,447

Additions 999

At 31 March 2020 3,446

Accumulated depreciation:

At 1 April 2019 489

Charge for the year 557

At 31 March 2020 1,046

Net book value at 31 March 2020 2,400

Net book value at 31 March 2019 1,958

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2020

3. Debtors	2020	2019
	£	£
Trade debtors	5,616	18,449
Prepayments	11,729	8,078
Other debtors	227	227
	<u>17,572</u>	<u>26,754</u>
4. Creditors falling due within one year	2020	2019
	£	£
Trade creditors	18,659	23,551
Accruals	13,986	2,590
Other creditors	2,620	716
Subscriptions received in advance	2,166	2,340
Pension	84	44
	<u>37,515</u>	<u>29,241</u>
5. General funds	2020	2019
	£	£
At 1 April 2019	37,242	60,371
Surplus/(Deficit) for the year	<u>3,370</u>	<u>(23,129)</u>
At 31 March 2020	<u>40,612</u>	<u>37,242</u>

6. Employees

The average number of employees in the year was 5 (2019: 4).

7. Related party transactions

During the year, 5 Executive Members received freelance fees amounting to £5,720.