

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	The Society of Authors				
Year ended:	31 December 2020				
List no:	577				
Head or Main Office address:	24 Bedford Row				
	London				
Postcode	WC1R 4EH				
Website address (if available)	<a href="http://www.societyofauthors.org">www.societyofauthors.org</a>				
Has the address changed during the year to which the return relates?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	('X' in appropriate box)
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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# 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	3,912	26	37	285	4,260
Female	5,364	33	48	383	5,828
Other	1,267	2	9	72	1,350
<b>Total</b>	10,543	61	94	740	A 11,438

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

11,435
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Number of members included in totals box 'A' above for whom no home or authorised address is held:

32
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## 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	D C P Donachie	D Koomson	19 November 2020
Director	F Dennis	A Rooney	19 November 2020
Director	M Hoffman	M E Skea	19 November 2020

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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If yes, state the name of that other union:

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b. A federation of trade unions?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
----	-------------------------------------

If yes, state the number of affiliated unions:

--

and names:

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# Officers in post

(see note 12)

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

Name of Officer	Position held
J M S Harris	Director
P Womack	Director
S J Collett	Director
W Phoenix	Director
K Quarmby	Director
M H P Roberts	Director
V Fox O'Loughlin	Director
A M Longstaff	Director
S P Cann	Director
D Koomson	Director
A Rooney	Director
M E Skea	Director





## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	115,832
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
Postage and Communications	26,699		
Printing and Stationery	4,973		
Publications and Guides	84,160		
		Negotiated Discount Services	
		Insurance for members	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		AGM and Events	14,953
		Group Activities	10,826
<b>carried forward</b>	115,832	<b>Total (should agree with figure in General Fund)</b>	141,611

(See notes 21 and 23)

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

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





(See notes 21 and 23)

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

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

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

Fund 9		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>		
	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**

	<b>Expenditure A</b> (as at page i)		
	<b>Expenditure B</b> (as at page ii)		
	<b>Expenditure C</b> (as at page iii)		
	<b>Expenditure D</b> (as at page iv)		
	<b>Expenditure E</b> (as at page v)		
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (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 <u>Balance Sheet</u> )	
		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 contribute to the political fund	

**Political fund account 2 To be completed by trade unions which act as components of a central trade union**

<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		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	















**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 expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

**Total of all expenditures**

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		1,091,515
Salaries and Wages included in above	924,095	
Auditors' fees		8,900
Legal and Professional fees		59,882
Occupancy costs		67,187
Stationery, printing, postage, telephone, etc.		91,467
Expenses of Executive Committee (Head Office)		2,303
Expenses of conferences		
Other administrative expenses (specify)		
Affiliation Fees		7,270
Repairs and Maintenance		42,101
Training costs		2,565
<b>Other Outgoings</b>		
Loan interest		
Depreciation		28,148
Outgoings on land and buildings (specify)		
Freehold property depreciation		144,588
Other outgoings (specify)		
Irrecoverable VAT		22,691
tretert		
<b>Total</b>		1,568,617
Charged to:	General Fund (Page 3)	1,568,617
<b>Total</b>		1,568,617



# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			66,022
Dividends (gross) from:			
Equities (e.g. shares)			43,860
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			3,742
Other investment income (specify)			
			113,624
		Total investment income	113,624
Credited to:			
		General Fund (Page 3)	113,624
		Political Fund	
		Total Investment Funds	113,624



## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year	5,912,205		81,118		1,913,985	7,907,308
Additions	32,748		14,386			47,134
Disposals						
Revaluation/Transfers	-532,563				532,563	
At end of year	5,412,390		95,504		2,446,548	7,954,442
<b>Accumulated Depreciation</b>						
At start of year	81,185		22,685			103,870
Charges for year	158,439		28,148			186,587
Disposals						
Revaluation/Transfers	-13,852					-13,852
At end of year	225,772		50,833			276,605
<b>Net book value at end of year</b>	5,186,618		44,671		2,446,548	7,677,837
<b>Net book value at end of previous year</b>	5,831,020		58,433		1,913,985	7,803,438



# 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)		
Managed funds	2,334,190	
Cash	5,958	
Total quoted (as Balance Sheet)	2,340,148	
Market Value of Quoted Investment	2,340,148	
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		



# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	989,650		989,650
From Investments	113,624		113,624
Other Income (including increases by revaluation of assets)	452,037		452,037
<b>Total Income</b>	1,555,311		1,555,311
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1,746,349		1,746,349
<b>Funds at beginning of year</b> (including reserves)	9,814,250		9,814,250
<b>Funds at end of year</b> (including reserves)	9,623,212		9,623,212
<b>Assets</b>			
Fixed Assets			7,677,837
Investment Assets			2,340,148
Other Assets			616,156
		<b>Total Assets</b>	10,634,141
<b>Liabilities</b>		<b>Total Liabilities</b>	1,010,929
<b>Net Assets (Total Assets less Total Liabilities)</b>			9,623,212

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	989,650		989,650
From Investments	113,624		113,624
Other Income (including increases by revaluation of assets)	452,037		452,037
<b>Total Income</b>	1,555,311		1,555,311
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1,746,348		1,746,348
<b>Funds at beginning of year</b> (including reserves)	9,814,250		9,814,250
<b>Funds at end of year</b> (including reserves)	9,623,212		9,623,212
<b>Assets</b>			
Fixed Assets			7,677,837
Investment Assets			2,340,148
Other Assets			616,156
		<b>Total Assets</b>	10,634,141
<b>Liabilities</b>		<b>Total Liabilities</b>	1,010,929
<b>Net Assets (Total Assets less Total Liabilities)</b>			9,623,212

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
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	<input style="width: 60px;" type="text"/>

**Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

**Ballot 4**

Number of individual 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"**

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

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

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

**Ballot 5**

Number of individual 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"**

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

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

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

**Ballot 6**

Number of individual 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"**

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

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

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

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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**

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**



# 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 & 87)

**Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here**

Secretary's Signature: 	Chairman's Signature: 
Name: Nicola Solomon	Name: Joanne Harris
Date: 09 June 2021	Date: 09 June 2021

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>X</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>X</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<b>X</b>	No	
A member statement is: (see Note 80)	Enclosed		To follow	<b>X</b>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>X</b>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<b>X</b>	No	

# Checklist for auditor's report

(see notes 90 and 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 related? (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.

Signature(s) of auditor or auditors:

*Knox Cropper LLP*

Name(s):

Knox Cropper LLP

Profession(s) or Calling(s):

Statutory Auditor

Address(es):

65 Leadenhall Street

London

Postcode

EC3A 2AD

Date

09/06/2021

Contact name for inquiries and telephone number:

Simon Goodridge  
020 7332 6400

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

**Report of the Directors and  
Financial Statements for the Year Ended 31 December 2020  
for  
The Society of Authors**

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**The Society of Authors**

**Company Information  
for the Year Ended 31 December 2020**

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**DIRECTORS:**

J M S Harris (Chair)  
P Womack  
S J Collett  
W Phoenix  
K Quarmby  
M H P Roberts  
V Fox O'Loughlin  
A M Longstaff  
S P Cann  
D Koomson  
A Rooney  
M E Skea

**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 2020**

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The directors present their report with the financial statements of the company for the year ended 31 December 2020.

#### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was as the UK trade union for writers, illustrators and literary translators.

#### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1 January 2020 to the date of this report.

J M S Harris  
P Womack  
S J Collett  
W Phoenix  
K Quarmby  
M H P Roberts  
V Fox O'Loughlin  
A M Longstaff  
S P Cann

Other changes in directors holding office are as follows:

D C P Donachie – resigned 19 November 2020  
F Dennis – resigned 19 November 2020  
M Hoffman – resigned 19 November 2020  
D Koomson - appointed 19 November 2020  
A Rooney – appointed 19 November 2020  
M E Skea – appointed 19 November 2020

#### **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 2020**

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**AUDITORS**

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.

**Approved by the board of directors on 27 May 2021 and signed on their behalf:**



.....  
J M S Harris - Director

Date: 1 June 2021

### **Opinion**

We have audited the financial statements of The Society of Authors (the 'company') for the year ended 31 December 2020 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 2020 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; and
- have been prepared in accordance with sections 28,32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

### **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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

### **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. The directors are responsible for the other information.

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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Opinions 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.

**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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), the Companies Act 2006, and the Corporation Tax Act 2010.
- We understood how the Company is complying with those frameworks via communication with those charged with governance, together with the review of the Company's documented policies and procedures.
- We assessed the susceptibility of the Company's financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements. These included risks associated with Revenue Recognition and Management override of Controls, which were discussed and agreed by the audit team.

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

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- Our approach included the review of journal entries processed in the accounting records and the investigation of significant and unusual transactions identified from our review of the accounting records.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved review of the reporting to the directors with respect to the application of the documented policies and procedures and review of the financial statements to ensure compliance with the reporting requirements of the Company.

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](http://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.

*Knox Cropper LLP*

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

Date: 1 June 2021

The Society of Authors

Income Statement  
for the Year Ended 31 December 2020

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	Notes	2020 £	2019 £
<b>INCOME</b>			
Operating Income		1,241,751	1,274,037
Investment and Rental Income		113,624	96,102
Donations and Legacies		80	7,095
Grants from the Foundation Fund		82	304,169
Other Grant and Project Income		15,000	15,000
Total Income		<u>1,370,537</u>	<u>1,696,403</u>
<b>EXPENDITURE</b>			
Operating Expenditure		1,710,228	1,768,620
<b>Operating (Loss)</b>	4	<u>(339,691)</u>	<u>(72,217)</u>
Gain/(Loss) on Investments		184,774	229,771
(Loss) on sale of Tangible fixed assets		-	(42,950)
Interest payable and similar charges		-	(26,135)
<b>Profit/(Loss) before Taxation</b>		<u>(154,917)</u>	<u>88,469</u>
Tax on Profit/(Loss)	5	36,121	46,409
<b>PROFIT/(LOSS) FOR THE FINANCIAL YEAR</b>		<u>(191,038)</u>	<u>42,060</u>

The notes form part of these financial statements

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Balance Sheet  
31 December 2020

	Notes	2020		2019	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	6		5,231,289		5,889,453
Investments	7		2,340,148		2,167,523
Investment property	9		<u>2,446,548</u>		<u>1,913,985</u>
			<b>10,017,985</b>		<b>9,970,961</b>
<b>CURRENT ASSETS</b>					
Debtors	10	103,541		100,421	
Cash in hand		<u>512,615</u>		<u>691,857</u>	
		<b>616,156</b>		<b>792,278</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	11	<u>764,162</u>		<u>738,343</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<b><u>(148,006)</u></b>		<b><u>53,935</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>9,869,979</b>		<b>10,024,896</b>
<b>PROVISIONS FOR LIABILITIES</b>	13		<u>246,767</u>		<u>210,646</u>
<b>NET ASSETS</b>			<b><u>9,623,212</u></b>		<b><u>9,814,250</u></b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			72		72
Retained earnings	14		<u>9,623,140</u>		<u>9,814,178</u>
			<b><u>9,623,212</u></b>		<b><u>9,814,250</u></b>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 27 May 2021 and were signed on its behalf by:



.....  
J M S Harris - Director

Date: 1 June 2021

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.

**Consolidation**

The company is a parent company subject to the small companies regime. The company and its subsidiary trust comprise a small group. The company is therefore not required to and has not chosen to prepare group accounts.

**Going concern**

The directors have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the company to continue as a going concern. In forming this opinion, they have considered the impact of the COVID-19 pandemic on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

The directors have concluded that there is a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

**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 buildings	- 2% on cost
Plant and machinery	- 5% on cost
Office improvements	- 10% on cost
Fixtures, fittings and IT equipment	- 20% - 33% on cost

Freehold land is not depreciated.

**Investments**

Quoted investments are stated at market value. Any gains or losses on revaluation are recognised in profit or loss.

2. **ACCOUNTING POLICIES - continued**

**Investment property**

Investment property is shown at valuation. The directors valuation of the investment property is estimated based on the proportion of 24 Bedford Row let to third parties and an estimate of the proportion of the purchase and refurbishment costs relating to those elements of the building. 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.

**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 26 (2019 - 25).

4. **OPERATING PROFIT**

The operating profit is stated after charging:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>172,735</b>	103,870
Auditors' remuneration	<b>8,900</b>	6,300
Lease costs	<b><u>17,488</u></b>	<u>18,076</u>

5. **TAXATION**

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Current tax: - UK corporation tax	-	(8,408)
Deferred tax	<u>36,121</u>	<u>54,817</u>
Tax on profit	<u><u>36,121</u></u>	<u><u>46,409</u></u>



6. TANGIBLE FIXED ASSETS

	Land and buildings	Fixtures, fittings & IT Equipment	Total
	£	£	£
<b>Cost</b>			
As at 1 January 2020	5,912,205	81,118	5,993,323
Additions	32,748	14,386	47,134
Transfers (see below)	<u>(532,563)</u>	<u>-</u>	<u>(532,563)</u>
As at 31 December 2020	<u>5,412,390</u>	<u>95,504</u>	<u>5,507,894</u>
<b>Depreciation</b>			
As at 1 January 2020	81,185	22,685	103,870
Charge for year	158,439	28,148	186,587
Write back on Transfer	<u>(13,852)</u>	<u>-</u>	<u>(13,852)</u>
As at 31 December 2020	<u>225,772</u>	<u>50,833</u>	<u>276,605</u>
<b>Net Book Value</b>			
As at 31 December 2020	<u>5,186,618</u>	<u>44,671</u>	<u>5,231,289</u>
As at 31 December 2019	<u>5,831,020</u>	<u>58,433</u>	<u>5,889,453</u>

Land and Buildings comprise Freehold Land & Buildings. Components of the redeveloped freehold property relating to the office improvements and plant & machinery are depreciated at the rates set out in the accounting policies.

With effect from July 2020 the company granted a lease on part of the basement of 24 Bedford Row. As a consequence, that element of the property has been reclassified as an investment property, and part of the property's cost transferred to investment property.

7. FIXED ASSET INVESTMENTS

	2020	2019
	£	£
<b>COST OR VALUATION</b>		
Investment portfolio		
At 1 January 2020	2,161,416	1,435,870
Additions	-	498,000
Disposals	(12,000)	-
Revaluation	<u>184,774</u>	<u>227,546</u>
At 31 December 2020	2,334,190	2,161,416
Cash held by investment managers	<u>5,958</u>	<u>6,107</u>
<b>TOTAL</b>	<u>2,340,148</u>	<u>2,167,523</u>

8. **THE FOUNDATION FUND**

The Society is the sole trustee of a non-charitable trust, known as The Foundation Fund, which was established to support the Society. The trust is controlled by the company. The company and trust together make up a small group and so there is no requirement to prepare consolidated accounts.

At the year end the total net assets held by the trust amounted to £269,585 (2019 - £238,536). The trust's net income for the year was £31,049 (2019 - £253,126 net expenditure).

9. **INVESTMENT PROPERTY**

	<b>2020</b>
	£
COST OR VALUATION	
At 1 January 2020	<b>1,913,985</b>
Transfer from tangible fixed assets	<b>532,563</b>
	<hr/>
At 31 December 2020	<b>2,446,548</b>
	<hr/> <hr/>

10. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	£	£
Prepayments and accrued income	<b>59,359</b>	46,488
Other debtors	<b>44,182</b>	53,933
	<hr/>	<hr/>
	<b>103,541</b>	<b>100,421</b>
	<hr/> <hr/>	<hr/> <hr/>

11. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	£	£
Bank loans and overdrafts	-	-
Taxation and social security	<b>34,835</b>	29,713
Other creditors	<b>203,895</b>	233,552
Membership fees received in advance	<b>477,727</b>	440,328
Deferred income	<b>47,705</b>	34,750
	<hr/>	<hr/>
	<b>764,162</b>	<b>738,343</b>
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

12. LEASING AGREEMENTS

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

	2020	2019
	£	£
Within one year	4,666	18,453
Between one and five years	-	2,931
	<u>4,666</u>	<u>21,384</u>

13. PROVISIONS FOR LIABILITIES

	2020	2019
	£	£
Deferred tax	<u>246,767</u>	<u>210,646</u>

	Deferred tax £
Balance at 1 January 2020	210,646
Revaluation of investments	<u>36,121</u>
Balance at 31 December 2020	<u>246,767</u>

14. RESERVES

	Retained earnings £
At 1 January 2020	9,814,178
Loss for the year	<u>(191,038)</u>
At 31 December 2020	<u>9,623,140</u>

15. 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 2020 amounted to £127,785 (2019 : £121,700).

Margaret Skea, a member of the Management committee of the Society, was a recipient of a grant of £1,500 (2019: £nil) in the year from The Authors' Contingency Fund, one of the charitable trusts of which the Society is a Trustee. The grant application was made as part of the Authors Emergency Fund and was considered at arms length as part of the usual grant assessment process.

The Society is also trustee of a non-charitable trust, the purpose of which is to support the Society. The Society received grants totalling £82 from the Trust in 2020 (2019 : £304,169).

**The Society of Authors**

**Detailed Profit and Loss Account  
for the Year Ended 31 December 2020**

	2020		2019	
	£	£	£	£
<b>Turnover</b>				
Members Annual Subscriptions	989,650		976,816	
Commissions on Royalties	43,195		79,062	
Royalty Income	41,535		40,247	
Management Fees	164,681		177,913	
Donations and Legacies	80		7,095	
Grants from the Foundation Fund	82		304,169	
Other Grants and Project Income	15,000		15,000	
Other income	2,690		-	
Net Rents Received	66,022		49,962	
Investment Income	47,602		46,139	
		<b>1,370,537</b>		<b>1,696,403</b>
<b>Other income</b>				
Profit/(loss) on investments	184,774		229,771	
Profit on sale of tangible fixed assets	-		(42,950)	
		<b>184,774</b>		<b>186,821</b>
		<b>1,555,311</b>		<b>1,883,224</b>
<b>Expenditure</b>				
Salaries	924,095		902,022	
National Insurance	91,224		93,848	
Pension Contributions	54,367		73,275	
Employee Benefits	21,829		22,967	
Postage & Communications	26,699		29,630	
Printing & Stationery	4,973		18,827	
Advertising & Marketing	549		6,150	
Travelling & Entertaining	2,303		11,154	
Publications & Guides	84,160		81,634	
Rates and insurance	53,820		55,642	
Cleaning, heating and lighting	13,367		24,469	
Repairs and renewals	42,101		33,237	
Books, Papers & Subscriptions	1,827		4,680	
Insurance for members	-		764	
Events & AGM net of income	14,953		19,394	
Group Activities	10,826		24,531	
Moving expenses	-		24,822	
Computer & IT costs	81,721		75,779	
Sundry expenses	4,087		7,018	
Training costs	2,565		6,212	
Affiliation Fees	7,270		5,339	
Investment Manager Fees	17,112		12,191	
Professional fees	24,890		25,902	
Royalty accountants	17,880		16,493	
Irrecoverable VAT	22,691		75,791	
Auditors' remuneration	8,900		6,300	
Depreciation of tangible fixed assets	172,736		103,870	
		<b>1,706,945</b>		<b>1,761,941</b>
Carried forward		<b>(151,634)</b>		<b>121,283</b>

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 2020

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	2020		2019	
	£	£	£	£
Brought forward		(151,634)		121,283
<b>Finance costs</b>				
Bank charges	3,283		6,679	
Bank loan interest	<u>-</u>		<u>26,135</u>	
		<u>3,283</u>		<u>32,814</u>
<b>NET (LOSS)/PROFIT</b>		<u>(154,917)</u>		<u>88,469</u>

This page does not form part of the statutory financial statements

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## 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 reportign period proceding 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 inforamation 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)

See attached

Signature of assurer



Name

Simon Hearn

Address

Civica Election Services,  
33 Clarendon Road,  
London N8 0NW

Date

17/03/2021

Contact name and  
telephone number

Simon Hearn, Managing Director  
020 8365 8909

## Membership audit certificate

### Section two

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

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

**Yes / No**

If "No" Please explain below:

Signature	
Name	
Office held	
Date	