

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Scottish Artists Union		
Year ended:	31st March 2022		
List no:	5049T (S)		
Head or Main Office address:	Office 231, The Briggait		
	141 Bridgegate		
	Glasgow		
Postcode	G1 5HZ		
Website address (if available)	www.artistsunion.scot		
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:	Lynda Graham <input type="checkbox"/>		
Telephone Number:	0141 559 4999		
Contact name for queries regarding the completion of this return	Karen Vaughan		
Telephone Number:	0141 559 4999		
E-mail:	Karen Vaughan		

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:

returns@certoffice.org

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

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
	2,087				2,087
Total	2,087				A 2,087

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

2,087

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
Treasurer	Angela Batheja	Olivier Julien	24 April 2021
Secretary	Helen de Main	Tamara Rogovic	22 February 2022

State whether the union is:

a. A branch of another trade union?

Yes		No	x
-----	--	----	---

If yes, state the name of that other union:

b. A federation of trade unions?

Yes		No	x
-----	--	----	---

If yes, state the number of affiliated unions:

and names:

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 and date elected
Lynda Graham	President 1st April 2019
B. D Owens	Vice President 1 October 2020
Olivier Julien	Treasurer 24 April 2021
Tamara Rogovic	Secretary 22 February 2022
Shona MacNaughton	Minute Secretary 26 November 2021
Fadzai Mwakutuya Hamburgh	Executive Member 27 November 2019
Saskia Singer	Executive Member 16 September 2020
Rosa Moxham	Executive Member 28 January 2021
Sasha Saben Callaghan	Executive Member 28 August 2021
Steve Hollingsworth	Executive Member 28 August 2021

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		110,820
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		110,820
Investment income (as at page 12)		11
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	120,593	
Total of other income (as at page 4)		120,593
	Total income	231,424
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		79,857
Administrative expenses (as at page 10)		118,335
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	198,192
	Interfund Transfers OUT	
	Surplus (deficit) for year	33,232
Amount of general fund at beginning of year		30,761
Amount of general fund at end of year		63,993

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Grant income	119,993
Other Revenue	600
Total other sources	120,593
Total of all other income	120,593

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		SUL Learning Programme	21,210
		Learning staff salaries	39,857
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Public Liability Insurance	18,790
carried forward		Total (should agree with figure in General Fund)	79,857

(See notes 21 and 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	
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Interfund Transfers OUT	
		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	
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Interfund Transfers OUT	
		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 and 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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 and 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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 <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	
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 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	

Political fund account expenditure (b)

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (d)

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

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

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

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

Name of political party	£
Total	

Political fund account expenditure (f)

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

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate
--

Name of organisation or political party	£
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 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)

	£
Administrative Expenses	
Remuneration and expenses of staff	58,652
Salaries and Wages included in above	56,974
Auditors' fees	1,542
Legal and Professional fees	9,840
Occupancy costs	4,724
Stationery, printing, postage, telephone, etc.	1,379
Expenses of Executive Committee (Head Office)	7,146
Expenses of conferences	2,892
Other administrative expenses (specify)	
Publicity & Marketing	10,337
Research & Projects costs	8,191
Subscriptions	4,634
Website costs	3,094
Bank charges	3,383
Other costs	1,590
Other Outgoings	
Depreciation	931
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
tretert	
Total	118,335
Charged to: General Fund (Page 3)	118,335
Total	118,335

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions £	Other Benefits		
				Description		Value £
President	9,268	431	159	Freelance fees - pre payroll	6,510	16,368
Executive Member				Freelance fees	756	756
Executive Member				Freelance fees - training	250	250
Executive Member				Freelance fees - training	250	250
Executive Member				Freelance fees - training	250	250
Executive Member				Freelance fees - training	402	402
Vice President				Freelance fees - training	250	250

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			11
Other investment income (specify)			
			11
			11
		Total investment income	11
		Credited to:	
		General Fund (Page 3)	11
		Political Fund	
		Total Investment Funds	11

Balance sheet as at

31 March 2022

(see notes 49 to 52)

		£	£
Previous Year			
1,711	Fixed Assets (at page 14)		3,679
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
26,387	Loans to other trade unions		37,175
39,763	Sundry debtors		51,729
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		88,904
	Total assets		92,583
30,761	General fund (page 3)		63,993
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£7,458	Sundry Creditors		11,493
£29,642	Accrued Expenses		17,097
	Total liabilities		28,590
	Total assets		92,583

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			3,446			3,446
Additions			2,899			2,899
Disposals						
Revaluation/Transfers						
At end of year			6,345			6,345
Accumulated Depreciation						
At start of year			1,735			1,735
Charges for year			931			931
Disposals						
Revaluation/Transfers						
At end of year			2,666			2,666
Net book value at end of year						
Net book value at end of year			3,679			3,679
Net book value at end of previous year						
Net book value at end of previous year			1,711			1,711

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

No

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

No

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	110,820		110,820
From Investments	11		11
Other Income (including increases by revaluation of assets)	120,593		120,593
Total Income	231,424		231,424
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	198,192		198,192
Funds at beginning of year (including reserves)	30,761		30,761
Funds at end of year (including reserves)	63,993		63,993
Assets			
Fixed Assets			3,679
Investment Assets			
Other Assets			88,904
		Total Assets	92,583
Liabilities		Total Liabilities	28,590
Net Assets (Total Assets less Total Liabilities)			63,993

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
Total Assets			
Liabilities			
Total Liabilities			
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	No
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> 1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> 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	<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"/>

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

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.

As set out in the Financial statements - please see attached document.

Accounting policies

(see notes 84 and 85)



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:	
			(or other official whose position should be stated)
Name:	Tamara Rogovic	Name:	Lynda Graham
Date:	31 August 2022	Date:	31 August 2022

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

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 2022 which comprise the income and expenditure account, balance sheet and notes to the financial statements, including 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 union's affairs as at 31 March 2022, and of its incoming resources and application of resources, including 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)) and applicable law. 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 charity 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 executive committee's 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 union'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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the executive committee's annual report, other than the financial statements and

Signature(s) of auditor or auditors:

Paul Marshall

Name(s):

Paul Marshall

Profession(s) or Calling(s):

CA

Address(es):

6 St Colm Street

Edinburgh

Postcode

EH3 6AD

Date

Contact name for inquiries and telephone number:

0131 225 4681

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

Scottish Artists Union

Financial Statements

For the year ended 31 March 2022

Scottish Artists Union

Financial Statements For the year ended 31 March 2022

Contents	Page
Office Bearers and Executive Committee Members	1
Report of the Executive Committee	2 – 5
Independent Auditor's Report	6 – 8
Income and Expenditure Account	9
Balance Sheet	10
Notes to the Financial Statements	11 – 13

Scottish Artists Union

Office Bearers and Executive Committee Members For the year ended 31 March 2022

Office Bearers

Lynda Graham	President
BD Owens	Vice President
Helen de Main	Secretary (resigned 23 September 2021)
Tamara Rogovic	Secretary (appointed 22 February 2022)
Angela Batheja	Treasurer (resigned 24 April 2021)
Olivier Julien	Treasurer (appointed 24 April 2021)
Shona MacNaughton	Minute Secretary (appointed 26 November 2021)

Executive Members

Fadzai Mwakutuya	Hamburgh
Saskia Singer	
Rosa Moxham	
Steven Hollingsworth	(appointed 28 August 2021)
Sasha Saben Callaghan	(appointed 28 August 2021)
Tamara Rogovic	(appointed 28 August 2021)

Scottish Artists Union

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

Overview

Membership Growth

In December 2021 the union achieved 2000 members for the first time in the union's history. Membership numbers continued to rise and, whilst welcome, this has had an impact on staff capacity and the voluntary work required by the Executive Committee.

The notable increase in graduate members during March 2022, is due to Glasgow School of Art supporting 100 graduates to become union members for 1 year. An increase was also supported through changes to the Membership Criteria.

Total membership numbers on 1 April 2021 = 1643.

- Full members:1400
- Associate members: 198
- Graduate members: 45

Total membership numbers on 31 March 2022 = 2087.

- Full members: 1655
- Associate members: 275
- Graduate members: 157

AGM 2021

On the 2 August 2021 we held our 2021 AGM. This was held online due to ongoing Covid-19 restrictions. The AGM was inquorate, therefore the motion on proposed membership fee increases was allocated to an Extraordinary General Meeting (EGM). A second motion was deemed unconstitutional as the proposer was in absentia.

A third motion was proposed by the EC, to review the union's membership criteria, this work to be carried out by a working group. The motion was passed with 13 votes in favour and 2 abstentions. As the AGM was inquorate, the vote on membership criteria review was ratified by the EC and ordinary members at a following EC meeting.

The formal AGM business was followed by an interesting online talk and discussion by the London based women's collective Seeing Red.

Following decisions taken at the AGM, the EGM took place on the 12 December 2021. to discuss the following motion:

"This Union resolves to increase the Membership Fee by £12.00 per year, which would bring the new annual fee to £72.00 (an increase of £1.00 per month, per member), this is necessary for the long-term stability and sustainability of the union."

Alongside the discussion, we set up an online voting system open to members with Full voting rights (Full members). There was a lively online discussion, and the EC and staff were able to respond to members' questions. The voting then opened at the end of the EGM and was open for one week. When the votes closed the following results were announced: 92.7% of those who voted, supported the motion and the motion was carried. (230 Votes for Yes: 17 Votes for No: with 1 Abstention). The new membership fees came into operation on the 1 April 2022.

Scottish Artists Union

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

Overview (continued)

Membership Criteria changes – a working group developed a set of revised and expanded membership criteria based on member and sector consultation and feedback. The proposal to review the criteria, including reviewing the ‘fields of practice’, was passed by the AGM with minor amendments. This change enabled members to move from Associate to Full member status – thus supporting greater engagement in the union as Full members have the right to vote at AGM’s and EGM’s. The move also supported recruitment, as membership criteria is now clearer and covers a broader range of creative disciplines within the visual and applied arts sector.

Membership Queries

Since the start of the pandemic the union has received a substantial increase in the number of members contacting us for individual support and advice. Issues range from employment and contractual issues; copyright; insurance and membership queries. There were 90 enquiries answered directly by SAU during this period, and 80 enquiries were dealt with by Thompsons solicitors through their legal support helpline. The union staff and President undertook more complex case work, and this has had a significant impact on our capacity.

Learning Programme summary

In May 2021 we recruited a new Learning Organiser for Lowlands & Uplands, Ben Callaghan. Responding to the challenges and unpredictability of Covid-19 our programme during this period was delivered entirely online.

Seven courses were funded by Scottish Union Learning made up of 26 online sessions covering Menopause, Instagram for Artists, Self Employed Artists’ Tax Returns, Gaelic Visual Art, as well as the series: *Let’s Get Organised*, *One Shared Owner* featuring six artist-led organisations and *School of Survival* featuring authors from ‘Culture is Bad for You’ and ‘The Illustrated Freelancers Guide’. In addition, 18 video resources were made available to members.

We also secured income from the STUC’s Fair Work Leadership & Equalities Fund to run an introductory series of three online training sessions for the Executive Committee and Sub-Group members to develop and design a Rep structure for our Union. In addition to the core learning programme, we were able to run a series of monthly *Solidarity Sessions* from October 2021 where we discussed workers conditions. During this period, we had 655 participants in the Learning Programme.

Subgroup Development

In collaboration with Exec and Staff teams, our members have further developed the activities of the Climate & Sustainability Subgroup and the Intersectional (anti-oppression) Subgroup. These two Subgroups run regular discussions, have developed project based Working Groups, have hosted several talks and attended events including COP 26 Fringe events and demonstrations. In February 2022, the LGBTQ+ Pride Working Group and the Climate & Sustainability Subgroup co-organised an online event for LGBTQ+ History Month, featuring Layla Roxanne Hill ‘In Conversation’ with Star Catherine Feliz. Our established operational Subgroups (‘Finance’ and ‘Staffing’) continue to meet on a regular basis.

STUC and Creative Industries Affiliate Unions

We continue to work closely alongside the Creative Industries Affiliate Unions group within the STUC. Our regular campaign planning meetings continue, and we also meet regularly with Scottish Government representatives through this forum. Issues covered include Fair Work; Covid Recovery; Financial support for the sector, post Brexit impacts.

Scottish Artists Union

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

STUC and Creative Industries Affiliate Unions (continued)

We attended 16 meetings of this group and met with Culture Minister Jenny Gilruth MSP, attended the Cross-Party Group on Culture and Communities and in September we attended the Call for Evidence on Culture Funding at the Scottish Parliament.

Consulting our membership

In April 2021 we undertook a joint workforce survey with Scottish Contemporary Arts Network (SCAN) to gauge the ongoing impact of Covid-19 on the visual arts sector. Undertaken by independent company Ruthless Research, the survey demonstrated the significant negative impact of the pandemic on our members' income and professional practice. The data and evidence provided us with useful information with which to lobby the Scottish Government and share with sector bodies.

Fair Work and Union Rep Development

We continue to develop of focus on Fair Work and in June 2021 we launched our template Fair Work contracts with an event attended by Philip Hannay of Cloch solicitors. During this time, we also submitted a funding application to support the development of a pilot Fair Work Rep training programme. This involved us establishing a positive relationship with TUC Education in Scotland and Glasgow City College. We were also funded by the Scottish Union Learning (SUL) Equalities and Leadership Fund to undertake training with staff and EC working with NEON trainers to explore models and ideas for the development of a rep structure for the union.

Artist Run Spaces Research

The survey and research were paused due to the pandemic, however in 2021 we were able to resume work on the survey, research and associated workshops and events. Led by freelance staff, the reference group and the Learning Programme staff, workshops were developed in collaboration with artist run spaces/organisations. One Shared Owner workshops were developed with members of: GAADA, Shetland, Transmission, Glasgow, Generator, Dundee, Narture, Ayrshire, Deveron Projects, Aberdeenshire, Rhubhaba, Edinburgh, Embassy, Edinburgh.

Glasgow School of Art: Graduate Prizes, memberships and events

Working with colleagues at Glasgow School of Art (GSA) and funded by Friends of Glasgow School of Art (FoGSA), 5 graduates were awarded a graduate membership of SAU. This scheme will be repeated next year, and the aim is to expand this opportunity. We are grateful to FoGSA for their support with this new initiative.

In addition, our President also chaired the GSA Student Showcase/Side Hustle event and our Learning Programme staff delivered 'First Steps to being a Creative Practitioner' to GSA 4th year students. We were pleased to have further support from GSA through the funding of 100 graduates in the Fine Art Department to take up union membership for 1 year. Union representatives also attended the 'Teach Out' at GSA which was part of supporting the UCU Strike activities.

Finances

The Scottish Artists Union's principal source of funding is through membership subscriptions, which cover core overheads, core staff salaries, campaigning and membership benefit costs.

A successful funding bid to Scottish Union Learning allows us to carry out our ambitious Learning Programme across two financial years. Restricted grants of £74,470 in 2021-2022 and £75,293 in 2022-2023 cover staff costs of our two Learning Team staff and the programme delivery costs.

Scottish Artists Union

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

Finances (continued)

We were also successful in gaining £4,650 from Scottish Union Learning for Fairwork, Leadership & Equalities training and £9,947 from STUC Modernisation Fund to part-fund the development of a Rep structure within SAU.

The union also applied for and received unrestricted £3,000 Discretionary Funding from Glasgow City Council and £23,000 Cultural Organisations and Venue Relief Fund.

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

Auditors Geoghegans were agreed to provide services to the 31 March 2022, year-end with accountancy services provided by Alterledger.

New AR21 submission instructions and deadlines enforced by the Trades Union Regulatory body, the Certification Officer means that Geoghegans are unable to continue with this service provision and as such the Finance sub-committee are in the process of researching new auditors. We would like to convey our thanks to Geoghegans for their services to the union.

Also, to note, in the next financial year The Certification Office will also be implementing a Levy across Trade Unions and initial indications show that this will be a fee of up to 2.5% of the Unions annual income.

The finance sub-committee, (Treasurer, President, Finance Manager and other union members) 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 and contingency costs in reserves in unrestricted income. Executive Members agree to review this policy on an annual basis at the start of each financial year. The unrestricted Discretionary and Relief funding has allowed us to start rebuilding our depleted reserves bringing our cash reserves to £17,440 at March 2020. We envisage that it will take a further two years to build up and reach the cash reserves aim laid out in our Reserves Policy.

Staffing

We ran an external recruitment for the post of Learning Officer for the Lowlands and Uplands area (LUPS). We had a positive response and drew up a shortlist of 6 interviewees. This post is funded by Scottish Union Learning (SUL) with match funding from SAU. The successful candidate was Ben Callaghan, and he/they began in the role in July 2021. Our Membership Administrator, Meg Held began maternity leave in February 2022 and will return in Autumn 2022.

Covid-19 continues to have an impact on staff and EC workload as events and projects resume in person and the requirement to also maintain and develop an online presence.

In January 2022 we held a hybrid Reflection and Strategy meeting at Edinburgh Printmakers for staff and the Executive Committee.

Executive Committee changes are referenced elsewhere in this report. We would like to convey thanks to all the committee members for their ongoing commitment and particularly to those committee members who stood down from their positions as office bearers during this 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

19 August 2022

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 2022 which comprise the income and expenditure account, balance sheet and notes to the financial statements, including 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 union's affairs as at 31 March 2022, and of its incoming resources and application of resources, including 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)) and applicable law. 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 charity 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 executive committee's 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 union'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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the executive committee's annual report⁴, other than the financial statements and our auditor's report thereon. The executive committee is responsible for the other information contained within the annual report⁴. 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.

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, 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 the 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 are 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 have 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures to respond to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we consider the following:

- The nature of the industry, control environment and business performance of the charity
- The results of our enquires with management and the executive committee about their own identification and assessment of the risks of irregularities
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we consider the opportunities and incentives that may exist within the union for fraud. In common with all audits under ISAs (UK), we perform specific procedures to respond to the risk of management override and inappropriate income recognition.

We also obtain an understanding of the legal and regulatory environment in which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements and those which may be fundamental to the union's ability to operate. The key laws and regulations we considered in this context included the Trade Union and Labour Relations (Consolidation) Act 1992.

Scottish Artists Union

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available 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 our report

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

Paul Marshall

Paul Marshall
For and on behalf of Geoghegans
Chartered Accountants and Statutory Auditors
6 St Colme Street
Edinburgh
EH3 6AD

19 August 2022

Scottish Artists Union

Income and Expenditure Account For the year ended 31 March 2022

	Notes	2022 £	2021 £
Income			
Subscription received	1b	110,820	92,260
Grants received		93,993	44,841
Covid-19 funding		26,000	-
Other income	1c	611	14
		<u>231,424</u>	<u>137,115</u>
Total income			
Expenditure			
<i>Development work/projects:</i>			
Annual conference costs		2,892	678
Publicity and marketing		10,337	3,640
Research and project expenses		29,401	10,780
		<u>42,630</u>	<u>15,098</u>
<i>Administration:</i>			
Telephone, print, post and stationery		1,379	3,235
Rent, rates and insurance		23,514	18,631
Travelling expenses	1d	736	344
Executive freelance fees	1e	6,410	25,478
Subscriptions		4,634	3,567
Accountancy fees		9,840	8,280
Administration fees		-	6,300
Audit fee		1,542	1,434
Legal and professional fees		-	250
Bank charges		3,383	2,648
Wages and staff training		98,509	59,175
Website costs		3,094	755
Other expenses		1,590	1,082
Depreciation		931	689
		<u>155,562</u>	<u>131,868</u>
		<u>198,192</u>	<u>146,966</u>
Total expenditure			
Surplus/(Deficit) for the year		<u>33,232</u>	<u>(9,851)</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 2022

	Notes	£	2022 £	2021 £
Tangible Fixed Assets	2		3,679	1,711
Current assets				
Debtors	3	37,175		26,387
Cash at bank and in hand		<u>51,729</u>		<u>39,763</u>
		88,904		66,150
Creditors: falling due within one year	4	<u>(28,590)</u>		<u>(37,100)</u>
Net current assets			<u>60,314</u>	<u>29,050</u>
Net assets			<u>63,993</u>	<u>30,761</u>
Funds				
General fund	5		<u>63,993</u>	<u>30,761</u>

Approved on behalf of the Board and authorised for issue on 19 August 2022.



Lynda Graham
President

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2022

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 to show a true and fair view.

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

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

b. Subscription 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. £11 of interest was received in the current year.

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 1 Executive Member was reimbursed expenses totalling £6 (2021: 3 Executive Members reimbursed expenses totalling £128).

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. During COVID-19 an increased demand on the union meant that it was agreed to partially remunerate Executive Committee Members for all the additional time they contributed to the union during these extraordinary times. Additional work included COVID-19 related meetings with the Scottish Government, the STUC and sector bodies e.g. Creative Scotland.

f. Fixed assets

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

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

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2022

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 maturity of three months or less.

i. Creditors and provisions

Creditors and provisions are recognised where the Union has a present obligation resulting from 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 charged in the income and expenditure account represent contributions made during the financial year.

2 Tangible Fixed Assets

**Computer
Equipment**
£

Cost:

At 1 April 2021 3,446

Additions 2,899

At 31 March 2022 6,345

Accumulated depreciation:

At 1 April 2021 1,735

Charge for the year 931

At 31 March 2022 2,666

Net book value at 31 March 2022 3,679

Net book value at 31 March 2021 1,711

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2022

3. Debtors	2022	2021
	£	£
Trade debtors	27,444	13,816
Prepayments	9,504	12,344
Other debtors	227	227
	<u>37,175</u>	<u>26,387</u>
4. Creditors falling due within one year	2022	2021
	£	£
Trade creditors	5,304	5,666
Accruals and deferred income	17,097	29,642
Other creditors	1,367	527
Subscriptions received in advance	4,281	1,080
Pension	541	185
	<u>28,590</u>	<u>37,100</u>
5. General funds	2022	2021
	£	£
At 1 April 2021	30,761	40,612
Surplus/(deficit) for the year	<u>33,232</u>	<u>(9,851)</u>
At 31 March 2022	<u>63,993</u>	<u>30,761</u>

6. Employees

The average number of employees in the year was 7 (2021: 5).

7. Related party transactions

During the year, 8 (2021: 7) Executive Members received freelance fees and expenses amounting to £10,868 (2021: £25,478).

Membership audit certificate

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

(See notes 97 to 103)

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

No

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

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

Membership audit certificate

Section one

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

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

Yes / No

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

Yes / No

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

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

Membership audit certificate (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:

[Large greyed-out area for explanation]

Signature	
Name	Lynda Graham
Office held	President
Date	31-Aug-22