

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: | 31.12.2022 | | | | |
| List no: | 577 | | | | |
| Head or Main Office address: | 24 Bedford Row | | | | |
| | London | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Postcode | WC1R 4EH | | | | |
| Website address (if available) | https://www2.societyofauthors.org/ | | | | |
| 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: | 02038802230 | | | | |
| Contact name for queries regarding the completion of this return | Katharine King | | | | |
| Telephone Number: | 02038802230 | | | | |
| 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

For Unions based in Scotland: 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 | 3,845 | 34 | 34 | 282 | 4,195 |
| Female | 5,834 | 42 | 60 | 422 | 6,358 |
| Other | 1,449 | 14 | 8 | 85 | 1,556 |
| Total | 11,128 | 90 | 102 | 789 | A 12,109 |

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

| |
|--------|
| 11,905 |
|--------|

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

| |
|----|
| 12 |
|----|

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 | S P Cann | H J Evans | 17.11.2022 |
| Director | T J F Tate | | 18.11.2022 |
| Director | | N W Rankin | 17.11.2022 |
| | | | |
| | | | |
| | | | |

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 |
|------------------|---------------|
| J M S Harris | Director |
| P Womack | Director |
| M H P Roberts | Director |
| V Fox O'Loughlin | Director |
| A M Longstaff | Director |
| D Koomson | Director |
| A Rooney | Director |
| M E Skea | Director |
| C H Harris | Director |
| J E Souch | Director |
| H J Evans | Director |
| N W Rankin | Director |
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General Fund

(see notes 13 to 18)

| | £ | £ |
|--|---------|-----------|
| Income | | |
| From Members: Contributions and Subscriptions | | 1,131,804 |
| From Members: Other income from members (specify) | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | 1,131,804 |
| Investment income (as at page 12) | | 149,552 |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | | |
| Income from any other sources (as at page 4) | 403,541 | |
| Total of other income (as at page 4) | | 403,541 |
| Total income | | 1,684,897 |
| Interfund Transfers IN | | |
| Expenditure | | |
| Benefits to members (as at page 5) | | 182,482 |
| Administrative expenses (as at page 10) | | 1,957,467 |
| Federation and other bodies (specify) | | |
| | | |
| Total expenditure Federation and other bodies | | |
| Taxation | | -54,170 |
| Total expenditure | | 2,085,779 |
| Interfund Transfers OUT | | |
| Surplus (deficit) for year | | -400,882 |
| Amount of general fund at beginning of year | | 9,704,610 |
| Amount of general fund at end of year | | 9,303,728 |

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 | |
| Commission on Royalties | 48,345 |
| Royalties | 51,306 |
| Management Fees | 230,495 |
| Other Income | 66,058 |
| Donations and Legacies | 167 |
| Grants from the Foundation Fund | 7,170 |
| Total other sources | 403,541 |
| Total of all other income | 403,541 |

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|---|---------|---|---------|
| Representation – Employment Related Issues | | brought forward | 123,625 |
| | | Advisory Services | |
| | | | |
| Representation – Non Employment Related Issues | | Other Cash Payments | |
| | | | |
| | | Education and Training services | |
| | | | |
| Communications | | | |
| Postage and communications | 18,861 | | |
| Printing and stationery | 1,313 | | |
| Publications and guides | 103,451 | | |
| | | | |
| | | Negotiated Discount Services | |
| | | | |
| Dispute Benefits | | | |
| | | Other Benefits and Grants (specify) | |
| | | Insurance for members | 7,102 |
| | | AGM and events | 38,527 |
| | | Group activities | 13,228 |
| | | | |
| carried forward | 123,625 | Total (should agree with figure in General Fund) | 182,482 |

(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 | | |

(See notes 21 and 23)

| Fund 8 | | 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 9 | | 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 |
| | £ |
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| Total | |

Political fund account expenditure (c)

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

| Title and Date of election | Name of political party/organisation | Name of candidate, organisation or political party (see 33(iii)) | £ |
|----------------------------|--------------------------------------|--|---|
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| 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 | £ |
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| | |
| 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 | £ |
|-------------------------|---|
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| | |
| 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 | £ |
|---|---|
| | |
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| | |
| | |
| 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 | £ |
|--|---|
| | |
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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 | £ |
|--|---|
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Total expenditure

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

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 | | 1,143,012 |
| Salaries and Wages included in above | 960,472 | |
| Auditors' fees | | 10,545 |
| Legal and Professional fees | | 41,957 |
| Occupancy costs | | 88,909 |
| Stationery, printing, postage, telephone, etc. | | 103,822 |
| Expenses of Executive Committee (Head Office) | | 4,505 |
| Expenses of conferences | | |
| Other administrative expenses (specify) | | |
| Affiliation fees | | 5,772 |
| Repairs and maintenance | | 19,984 |
| Training costs | | 7,303 |
| Platform and membership fees | | 6,862 |
| Other Outgoings | | |
| Depreciation on plant & machinery | | 23,436 |
| Amortisation | | 6,147 |
| Cost of Prizes and Awards | | 40,633 |
| Investment losses | | 288,430 |
| Outgoings on land and buildings (specify) | | |
| Freehold property depreciation | | 149,207 |
| Other outgoings (specify) | | |
| Irrecoverable VAT | | 16,943 |
| Total | | 1,957,467 |
| Charged to: | General Fund (Page 3) | 1,957,467 |
| Total | | 1,957,467 |

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 |
| £ | £ | £ | | £ | | |
| Secretary | 108,092 | 14,388 | 10,454 | Medical Insurance | 1,616 | 134,549 |
| | | | | | | |
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Analysis of investment income

(see notes 47 and 48)

| | Political Fund £ | | Other Fund(s) £ |
|-----------------------------------|------------------------|-------------------------|-----------------------|
| Rent from land and buildings | | | 95,782 |
| Dividends (gross) from: | | | |
| Equities (e.g. shares) | | | 52,138 |
| Interest (gross) from: | | | |
| Government securities (Gilts) | | | |
| Mortgages | | | |
| Local Authority Bonds | | | |
| Bank and Building Societies | | | 1,632 |
| Other investment income (specify) | | | |
| | | | |
| | | | |
| | | | |
| | | | 149,552 |
| | | | |
| | | Total investment income | 149,552 |
| | | | |
| Credited to: | | | |
| | | General Fund (Page 3) | 149,552 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Political Fund | |
| | | | |
| | | Total Investment Funds | 149,552 |

Balance sheet as at

31 December 2022

(see notes 49 to 52)

| Previous Year | | £ | £ |
|---------------|---|---------------------|------------|
| 7,520,483 | Fixed Assets (at page 14) | | 7,393,516 |
| | Investments (as per analysis on page 15) | | |
| 2,547,881 | Quoted (Market value £ (2,257,509)) | | 2,257,509 |
| | Unquoted | | |
| | Total Investments | | 2,257,509 |
| | Other Assets | | |
| | Loans to other trade unions | | |
| 105,315 | Sundry debtors | | 155,738 |
| 632,170 | Cash at bank and in hand | | 518,967 |
| | Income tax to be recovered | | |
| | Stocks of goods | | |
| | Others (specify) | | |
| | | | |
| 737,485 | Total of other assets | | 674,705 |
| 10,805,849 | | Total assets | 10,325,730 |
| 9,704,610 | General fund (page 3) | | 9,303,728 |
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| | Political Fund Account | | |
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| | | | |
| | | | |
| | Liabilities | | |
| | Amount held on behalf of central trade union political fund | | |
| £43,940 | Tax payable | | 30,766 |
| £277,475 | Provisions | | 223,305 |
| £779,824 | Other Liabilities | | 767,931 |
| | | | |
| £1,101,239 | Total liabilities | | 1,022,002 |
| £10,805,849 | | Total assets | 10,325,730 |

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 | 5,412,390 | | 120,616 | | 2,446,548 | 7,979,554 |
| Additions | | | 52,952 | | | 52,952 |
| Disposals | | | -1,129 | | | -1,129 |
| Revaluation/Transfers | | | | | | |
| At end of year | 5,412,390 | | 172,439 | | 2,446,548 | 8,031,377 |
| Accumulated Depreciation | | | | | | |
| At start of year | 374,979 | | 84,092 | | | 459,071 |
| Charges for year | 149,207 | | 30,712 | | | 179,919 |
| Disposals | | | -1,129 | | | -1,129 |
| Revaluation/Transfers | | | | | | |
| At end of year | 524,186 | | 113,675 | | | 637,861 |
| Net book value at end of year | 4,888,204 | | 58,764 | | 2,446,548 | 7,393,516 |
| Net book value at end of previous year | 5,037,411 | | 36,524 | | 2,446,548 | 7,520,483 |

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 | 2,251,170 | |
| Cash | 6,339 | |
| Total quoted (as Balance Sheet) | 2,257,509 | |
| Market Value of Quoted Investment | 2,257,509 | |
| | | |
| Unquoted | | |
| Equities | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Government Securities (Gilts) | | |
| | | |
| Mortgages | | |
| | | |
| Bank and Building Societies | | |
| | | |
| | | |
| Other unquoted investments (to be specified) | | |
| | | |
| | | |
| Total unquoted (as Balance Sheet) | | |
| Market Value of Unquoted Investments | | |

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

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

If YES name the relevant companies:

| Company name | Company registration number (if not registered in England & Wales, state where registered) |
|--------------|--|
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Are the shares which are controlled by the union registered in the names of the union's trustees?

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

If NO, state the names of the persons in whom the shares controlled by the union are registered.

| Company name | Names of shareholders |
|--------------|-----------------------|
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Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|--|--|--------------------------|---------------------|
| Income | | | |
| From Members | 1,131,804 | | 1,131,804 |
| From Investments | 149,552 | | 149,552 |
| Other Income (including increases by revaluation of assets) | 403,541 | | 403,541 |
| Total Income | 1,684,897 | | 1,684,897 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 2,085,779 | | 2,085,779 |
| Funds at beginning of year (including reserves) | 9,704,610 | | 9,704,610 |
| Funds at end of year (including reserves) | 9,303,728 | | 9,303,728 |
| Assets | | | |
| Fixed Assets | | | 7,393,516 |
| Investment Assets | | | 2,257,509 |
| Other Assets | | | 674,705 |
| | | Total Assets | 10,325,730 |
| Liabilities | | Total Liabilities | 1,022,002 |
| Net Assets (Total Assets less Total Liabilities) | | | 9,303,728 |

Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds £ | Political Funds £ | Total Funds £ |
|---|--|--------------------------|---------------------|
| Income | | | |
| From Members | 1,131,804 | | 1,131,804 |
| From Investments | 149,552 | | 149,552 |
| Other Income (including increases by revaluation of assets) | 403,541 | | 403,541 |
| Total Income | 1,684,897 | | 1,684,897 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 2,085,779 | | 2,085,779 |
| Funds at beginning of year (including reserves) | 9,704,610 | | 9,704,610 |
| Funds at end of year (including reserves) | 9,303,728 | | 9,303,728 |
| Assets | | | |
| Fixed Assets | | | 7,393,516 |
| Investment Assets | | | 2,257,509 |
| Other Assets | | | 674,705 |
| | | Total Assets | 10,325,730 |
| Liabilities | | Total Liabilities | 1,022,002 |
| Net Assets (Total Assets less Total Liabilities) | | | 9,303,728 |

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

(see notes 74 to 80)

| | |
|---|---|
| Did the union hold any ballots in respect of industrial action during the return period? | <input type="text" value="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: 100px;" type="text"/> |
| Number of votes cast in the ballot | |
| Number of Individuals answering "Yes" to the question | <input style="width: 100px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 100px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 100px;" 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: 100px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 100px;" 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: 100px;" type="text"/> |
| Ballot 2 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 100px;" type="text"/> |
| Number of votes cast in the ballot | |
| Number of Individuals answering "Yes" to the question | <input style="width: 100px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 100px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 100px;" 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: 100px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 100px;" 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: 100px;" type="text"/> |
| Ballot 3 | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 100px;" type="text"/> |
| Number of votes cast in the ballot | |
| Number of Individuals answering "Yes" to the question | <input style="width: 100px;" type="text"/> ¹ |
| Number of individuals answering "No" to the question | <input style="width: 100px;" type="text"/> ² |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 100px;" 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: 100px;" type="text"/> |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 100px;" 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: 100px;" 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


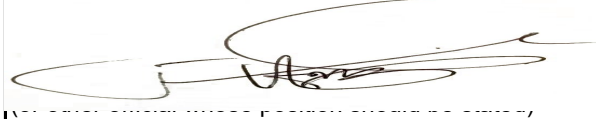
(see notes 84 and 85)

see attached accounts

Signatures to the annual return

(see notes 86 & 87)

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

| | |
|--|---|
| Secretary's Signature:  | Chairman's Signature:  |
| Name: Nicola Solomon | Name: Joanne Harris |
| Date: 29 March 2023 | Date: 29 March 2023 |

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 | | To follow | <input checked="" type="checkbox"/> |
| 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)

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

29/03/2023

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.

REGISTERED NUMBER: 00019993 (England and Wales)

**Report of the Directors and
Audited Financial Statements for the Year Ended 31 December 2022
for
THE SOCIETY OF AUTHORS**

THE SOCIETY OF AUTHORS

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

| | Page |
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| Company Information | 1 |
| Report of the Directors | 2 |
| Report of the Independent Auditors | 4 |
| Statement of Income and Retained Earnings | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 |
| Trading and Profit and Loss Account | 15 |

THE SOCIETY OF AUTHORS

**Company Information
for the Year Ended 31 December 2022**

DIRECTORS:

J M S Harris
P Womack
M H P Roberts
V Fox O'Loughlin
A M Longstaff
D Koomson
A Rooney
M E Skea
C H Harris
J E Souch
H J Evans
N W Rankin

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

INVESTMENT MANAGERS:

abr dn
280 Bishopsgate
London
EC2M 4AG

THE SOCIETY OF AUTHORS

Report of the Directors for the Year Ended 31 December 2022

The directors present their report with the financial statements of the company for the year ended 31 December 2022.

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 2022 to the date of this report.

J M S Harris
P Womack
M H P Roberts
V Fox O'Loughlin
A M Longstaff
D Koomson
A Rooney
M E Skea
C H Harris
J E Souch

Other changes in directors holding office are as follows:

S P Cann - resigned 17 November 2022
T J F Tate - resigned 18 November 2022
H J Evans - appointed 17 November 2022
N W Rankin - appointed 17 November 2022

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES (UNISON)
FOR YEAR ENDED 31 DECEMBER 2022**

Opinion

We have audited the financial statements of Society of Union Employees (UNISON) (the 'union') for the year ended 31 December 2022 which comprise the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 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 December 2022 and of its results for the period then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and with the requirements 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our 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 audit opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Council'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 12 months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Executive Council 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 annual report, other than the financial statements and our auditor's report thereon. The Executive Council are responsible for the other information contained within the annual report. 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES (UNISON)
FOR YEAR ENDED 31 DECEMBER 2022**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report. We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Union, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Respective responsibilities of the Executive Council

As explained more fully in the Statement of the Executive Council's Responsibilities, the Executive Council 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 Executive Council 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 Council is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend 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 design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. A further description of our responsibilities is available on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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 responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2019 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES (UNISON)
FOR YEAR ENDED 31 DECEMBER 2022**

Identifying and assessing potential risks related to irregularities

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

- enquiring of management, including obtaining and reviewing supporting documentation, concerning the union's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the Financial Statements and any potential indicators of fraud.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOCIETY OF UNION EMPLOYEES (UNISON)
FOR YEAR ENDED 31 DECEMBER 2022**

Use of our report

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



BEVAN BUCKLAND LLP
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
GROUND FLOOR, CARDIGAN HOUSE
CASTLE COURT, SWANSEA ENTERPRISE PARK
SWANSEA
SA7 9LA

DATE 20/04/2023

THE SOCIETY OF AUTHORS

**Report of the Directors
for the Year Ended 31 December 2022**

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.

ON BEHALF OF THE BOARD:



.....
J M S Harris - Director

Date:14 March 2023.....

THE SOCIETY OF AUTHORS**Statement of Income and Retained Earnings
for the Year Ended 31 December 2022**

| | Notes | 2022 | 2021 |
|---|--------------|------------------|------------------|
| | | £ | Restated |
| | | | £ |
| INCOME | | | |
| Operating Income | | 1,535,178 | 1,434,073 |
| Investment and Rental Income | | 149,552 | 128,249 |
| Donations and Legacies | | 167 | 145,341 |
| Total Income | | 1,684,897 | 1,707,663 |
| EXPENDITURE | | | |
| Cost of Sales | | 54,596 | 54,874 |
| Operating Expenditure | | 1,796,923 | 1,754,023 |
| Operating (Loss) | 4 | (166,622) | (101,234) |
| Gain/(Loss) on Investments | | (288,430) | 213,340 |
| Profit/(Loss) before Taxation | | (455,052) | 112,106 |
| Tax on Profit/(Loss) | 5 | (54,170) | 30,708 |
| PROFIT/(LOSS) FOR THE FINANCIAL YEAR | | (400,882) | 81,398 |
| Retained earnings at beginning of year | | 9,704,538 | 9,623,140 |
| RETAINED EARNINGS AT END OF YEAR | | 9,303,656 | 9,704,538 |

The notes form part of these financial statements

THE SOCIETY OF AUTHORS (REGISTERED NUMBER: 00019993)

Balance Sheet
31 December 2022

| | | 2022 | | 2021 Restated | |
|--|-------|----------------|-------------------------|------------------|-------------------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Intangible assets | 6 | | 22,855 | | 15,606 |
| Tangible assets | 7 | | 4,924,113 | | 5,058,329 |
| Investments | 8 | | 2,257,509 | | 2,547,881 |
| Investment property | 9 | | <u>2,446,548</u> | | <u>2,446,548</u> |
| | | | 9,651,025 | | 10,068,364 |
| CURRENT ASSETS | | | | | |
| Debtors | 10 | 155,738 | | 105,315 | |
| Cash in hand | | <u>518,967</u> | | <u>632,170</u> | |
| | | | 674,705 | | 737,485 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | <u>798,697</u> | | <u>823,764</u> | |
| NET CURRENT LIABILITIES | | | <u>(123,992)</u> | | <u>(86,279)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 9,527,033 | | 9,982,085 |
| PROVISIONS FOR LIABILITIES | 13 | | <u>223,305</u> | | <u>277,475</u> |
| NET ASSETS | | | <u>9,303,728</u> | | <u>9,704,610</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 72 | | 72 |
| Retained earnings | | | <u>9,303,656</u> | | <u>9,704,538</u> |
| | | | <u>9,303,728</u> | | <u>9,704,610</u> |

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 and authorised for issue on 14 March 2023 and were signed on its behalf by:



.....
J M S Harris - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

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

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

Preparation of consolidated financial statements

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.

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.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of five years.

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.

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.

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.

2. **ACCOUNTING POLICIES - continued**

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Foreign currencies

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

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 for a period of at least 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.

Investments

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

Prior year adjustment

A review of the presentation of the income and expenditure relating to Prizes and Awards and certain Membership Services was undertaken. Following this, the income funding the Prizes and Awards has been grossed up for the direct and related costs of the Prizes and Awards, amounting to £41,047 in 2021. The income from Members related to these Membership Services has been grossed up by the direct and related costs of providing them, totalling £13,697 in 2021. The balance of £54,874 increases total income and is also shown as Cost of Sales.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 29 (2021 - 28).

THE SOCIETY OF AUTHORS

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

4. OPERATING (LOSS)/PROFIT

The operating loss (2021 - operating loss) is stated after charging:

| | 2022 | 2021 Restated |
|--------------------------------|----------------------|------------------|
| | £ | £ |
| Depreciation - owned assets | 173,772 | 180,732 |
| Computer software amortisation | 6,147 | 1,734 |
| Auditors' remuneration | <u>10,545</u> | <u>10,975</u> |

5. TAXATION

Analysis of the tax (credit)/charge

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

| | 2022 | 2021 Restated |
|----------------------|------------------------|------------------|
| | £ | £ |
| Deferred tax | <u>(54,170)</u> | <u>30,708</u> |
| Tax on (loss)/profit | <u>(54,170)</u> | <u>30,708</u> |

6. INTANGIBLE FIXED ASSETS

| | Other intangible assets £ |
|-----------------------|--|
| COST | |
| At 1 January 2022 | 17,340 |
| Additions | <u>13,396</u> |
| At 31 December 2022 | <u>30,736</u> |
| AMORTISATION | |
| At 1 January 2022 | 1,734 |
| Charge for year | <u>6,147</u> |
| At 31 December 2022 | <u>7,881</u> |
| NET BOOK VALUE | |
| At 31 December 2022 | <u>22,855</u> |
| At 31 December 2021 | <u>15,606</u> |

THE SOCIETY OF AUTHORS

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. TANGIBLE FIXED ASSETS

| | Land and buildings £ | Plant and machinery etc £ | Totals £ |
|------------------------|----------------------------|------------------------------------|------------------|
| COST | | | |
| At 1 January 2022 | 5,412,390 | 103,276 | 5,515,666 |
| Additions | - | 39,556 | 39,556 |
| Disposals | - | (1,129) | (1,129) |
| | <u>5,412,390</u> | <u>141,703</u> | <u>5,554,093</u> |
| At 31 December 2022 | | | |
| DEPRECIATION | | | |
| At 1 January 2022 | 374,979 | 82,358 | 457,337 |
| Charge for year | 149,207 | 24,565 | 173,772 |
| Eliminated on disposal | - | (1,129) | (1,129) |
| | <u>524,186</u> | <u>105,794</u> | <u>629,980</u> |
| At 31 December 2022 | | | |
| NET BOOK VALUE | | | |
| At 31 December 2022 | <u>4,888,204</u> | <u>35,909</u> | <u>4,924,113</u> |
| At 31 December 2021 | <u>5,037,411</u> | <u>20,918</u> | <u>5,058,329</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.

8. FIXED ASSET INVESTMENTS

| | 2022 £ | 2021 £ |
|----------------------------------|------------------|------------------|
| COST OR VALUATION | | |
| Investment portfolio | | |
| At 1 January 2022 | 2,542,614 | 2,334,190 |
| Disposals | (3,014) | (4,916) |
| Revaluation | (288,430) | 213,340 |
| | <u>2,251,170</u> | <u>2,542,614</u> |
| At 31 December 2022 | | |
| Cash held by investment managers | <u>6,339</u> | <u>5,267</u> |
| TOTAL | <u>2,257,509</u> | <u>2,547,881</u> |

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 £242,324 (2021 - £291,421). The trust's net expenditure for the year, after investment gains/(losses), was £49,096 (2021 - £21,836 net income after investment gains/(losses)).

THE SOCIETY OF AUTHORS

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

9. INVESTMENT PROPERTY

| | 2022 £ |
|--|-------------------------|
| COST OR VALUATION At 1 January 2022 | <u>2,446,548</u> |
| At 31 December 2022 | <u><u>2,446,548</u></u> |

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 Restated £ |
|---------------|----------------|-----------------------|
| Other debtors | <u>155,738</u> | <u>105,315</u> |

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 Restated £ |
|------------------------------|-----------------------|-----------------------|
| Taxation and social security | 30,766 | 43,940 |
| Other creditors | <u>767,931</u> | <u>779,824</u> |
| | <u><u>798,697</u></u> | <u><u>823,764</u></u> |

12. LEASING AGREEMENTS

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

| | 2022 £ | 2021 Restated £ |
|-----------------|------------|-----------------------|
| Within one year | <u>295</u> | <u>270</u> |

13. PROVISIONS FOR LIABILITIES

| | 2022 £ | 2021 Restated £ |
|--------------|----------------|-----------------------|
| Deferred tax | <u>223,305</u> | <u>277,475</u> |

| | |
|---|-------------------------------|
| | Deferred tax £ |
| Balance at 1 January 2022 | 277,475 |
| Credit to Statement of Income and Retained Earnings during year | <u>(54,170)</u> |
| Balance at 31 December 2022 | <u><u>223,305</u></u> |

14. RELATED PARTY DISCLOSURES

The Society of Authors is trustee for a number of charitable trusts for which it carries out management services. A management fee is charged which in 2022 amounted to £180,850 (2021: £144,117). Disbursements were also paid out to some of these charitable trusts for prize fees and fees for awards issued by the trusts, totalling £2,000.

In addition, this year the Society received £632,238 from the Charities Aid Foundation America, Inc which was paid out in its entirety to several of the charitable trusts. This funding was applied for by the charitable trusts administered by the Society and the related projects will be operated through the trusts themselves, not the Society. The Society of Authors has no entitlement to the funding or control over its use and as such this is not shown as income in the Society's Financial Statements.

The Society is also trustee of a non-charitable trust, the purpose of which is to support the Society. The Society received grants totalling £7,170 from the Trust in 2022 (2021: £9,421).

THE SOCIETY OF AUTHORS

**Trading and Profit and Loss Account
for the Year Ended 31 December 2022**

| | 2022 | | 2021 Restated | |
|---|-----------|------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Turnover | | | | |
| Members Annual Subscriptions | 1,131,804 | | 1,073,706 | |
| Commissions on Royalties | 48,345 | | 51,307 | |
| Royalty Income | 51,306 | | 50,505 | |
| Management Fees | 230,495 | | 214,020 | |
| Other Income | 73,228 | | 44,535 | |
| Donations and Legacies | 167 | | 145,341 | |
| Net Rents Received | 95,782 | | 81,374 | |
| Investment Income | 53,770 | | 46,875 | |
| | | 1,684,897 | | 1,707,663 |
| Cost of Sales | | | | |
| Cost of Prizes and Awards | 40,633 | | 41,047 | |
| Cost of Membership Services | 13,963 | | 13,697 | |
| | | 54,596 | | 54,874 |
| GROSS PROFIT | | 1,630,301 | | 1,652,789 |
| Other income | | | | |
| Increase/(decrease) in value of Investments | | (288,430) | | 213,340 |
| | | 1,341,871 | | 1,866,129 |
| Expenditure | | | | |
| Salaries | 960,472 | | 942,695 | |
| National Insurance | 99,837 | | 95,937 | |
| Pension Contributions | 61,889 | | 58,069 | |
| Employee Benefits | 20,814 | | 22,556 | |
| Postage & Communications | 18,861 | | 25,014 | |
| Printing & Stationery | 1,313 | | 2,055 | |
| Advertising & Marketing | 3,694 | | 1,822 | |
| Travelling & Entertaining | 4,505 | | 875 | |
| Publications & Guides | 103,451 | | 97,257 | |
| Rates and insurance | 61,660 | | 67,326 | |
| Cleaning, heating and lighting | 27,249 | | 17,012 | |
| Repairs and renewals | 19,984 | | 34,616 | |
| Books, Papers & Subscriptions | 1,177 | | 1,961 | |
| Events & AGM net of income | 38,527 | | 16,722 | |
| Group Activities | 13,228 | | 10,390 | |
| Computer & IT costs | 85,583 | | 84,110 | |
| Sundry expenses | 9,063 | | 4,901 | |
| Training costs | 7,303 | | 4,773 | |
| Affiliation Fees | 5,772 | | 7,695 | |
| Investment Manager Fees | 12,520 | | 13,612 | |
| Professional fees | 29,437 | | 29,124 | |
| Irrecoverable VAT | 16,943 | | 18,240 | |
| Auditors' remuneration | 10,545 | | 10,975 | |
| Depreciation of tangible fixed assets | 172,643 | | 180,732 | |
| Amortisation of intangible fixed assets | 6,147 | | 1,734 | |
| | | 1,792,617 | | 1,750,203 |
| Carried forward | | (450,746) | | 115,926 |

This page does not form part of the statutory financial statements

THE SOCIETY OF AUTHORS

**Trading and Profit and Loss Account
for the Year Ended 31 December 2022**

| | 2022 | | 2021 Restated | |
|--------------------------|-------------|-------------------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Brought forward | | (450,746) | | 115,926 |
| Finance costs | | | | |
| Bank charges | | <u>4,306</u> | | <u>3,820</u> |
| NET (LOSS)/PROFIT | | <u>(455,052)</u> | | <u>112,106</u> |

This page does not form part of the statutory financial statements

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)

| | |
|-----------------------------------|---|
| | |
| Signature of assurer |  |
| Name | Simon Hearn |
| Address | Civica Election Services, 33 Clarendon Road, London N8 0NW |
| Date | 09/02/2023 |
| 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 | |