

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:	01 March 2023				
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:	BD Owens - President				
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@artistsunion.scot				

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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

returns@certoffice.org

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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
	2,209				2,209
Total	2,209				A 2,209

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

2,209

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
President	Lynd	B.D Owens	01 September 2022
Vice President	B.D. Owens	Tamara Rogovic	01 September 2022
Treasurer	Olivier Julien	Gael Hillyard	Thursday 1 September 2022
Secretary	Tamara Rogovic	Rosa Moxham	01 September 2022
Minute Secretary	Shona Macnaughton		06 December 2022

State whether the union is:

a. A branch of another trade union?

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

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b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
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If yes, state the number of affiliated unions:

--

and names:

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Officers in post

(see note 12)

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

Name of Officer	Position held and date elected
BD Owens	President
Tamara Rogovic	Vice President
Rosa Moxham	Secretary
Gael Hillyard	Treasurer
Lynda Graham	Executive Member
Mary Land	Executive Member
Jodi Le Bigre	Executive Member
Saskia Singer	Executive Member

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		148,164
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		148,164
Investment income (as at page 12)		103
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	105,291	
Total of other income (as at page 4)		105,291
		253,558
Total income		
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		89,439
Administrative expenses (as at page 10)		137,226
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
		226,665
Total expenditure		
Interfund Transfers OUT		
Surplus (deficit) for year		26,893
Amount of general fund at beginning of year		63,993
Amount of general fund at end of year		90,886

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	104,975
Other Revenue	316
Total other sources	105,291
Total of all other income	105,291

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 delivery	20,532
		Learning Staff Salaries associated with delivery	46,194
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Public Liability Insurance	22,713
carried forward		Total (should agree with figure in General Fund)	89,439

(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	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

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.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

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 (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))	£
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 maintaince 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		67,463
Salaries and Wages included in above	67,253	
Auditors' fees		4,248
Legal and Professional fees		6,408
Occupancy costs		5,777
Stationery, printing, postage, telephone, etc.		1,491
Expenses of Executive Committee (Head Office)		10,750
Expenses of conferences		3,640
Other administrative expenses (specify)		
Repairs & maintenance		99
Publicity and marketing		4,962
Subscriptions		5,428
Research & Project costs		16,967
Web-site costs		3,574
Bank charges		4,053
Other costs		1,085
Other Outgoings		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Depreciation		1,281
tretert		
Total		137,226
Charged to:	General Fund (Page 3)	137,226
Total		137,226

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 01 - Resigned August 2022	7,869	186	142	Stipend	300	8,497
Vice President				Stipend	525	525
Secretary				Stipend	375	375
Treasurer				Stipend	1,163	1,163
Executive Member				Stipend	938	938
Executive Member				Stipend	300	300
Executive Member				Stipend	75	75
President 02 - Nominated September 2022				Stipend	8,157	8,157

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			103
Other investment income (specify)			
			103
		Total investment income	103
		Credited to:	
		General Fund (Page 3)	103
		Political Fund	
		Total Investment Funds	103

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			6,345			6,345
Additions			738			738
Disposals			-749			-749
Revaluation/Transfers						
At end of year			6,334			6,334
Accumulated Depreciation						
At start of year			2,666			2,666
Charges for year			1,281			1,281
Disposals			-749			-749
Revaluation/Transfers						
At end of year			3,198			3,198
Net book value at end of year						
Net book value at end of year			3,136			3,136
Net book value at end of previous year						
Net book value at end of previous year			3,679			3,679

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted	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	148,164		148,164
From Investments	103		103
Other Income (including increases by revaluation of assets)	105,291		105,291
Total Income	253,558		253,558
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	226,665		226,665
Funds at beginning of year (including reserves)	63,993		63,993
Funds at end of year (including reserves)	90,886		90,886
Assets			
Fixed Assets			3,136
Investment Assets			
Other Assets			139,288
Total Assets			142,424
Liabilities			
Total Liabilities			51,538
Net Assets (Total Assets less Total Liabilities)			90,886

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)			

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?	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"/>

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

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

Scottish Artists Union

Financial Statements

For the year ended 31 March 2023

Scottish Artists Union

Financial Statements For the year ended 31 March 2023

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Scottish Artists Union

Office Bearers and Executive Committee Members For the year ended 31 March 2023

Office Bearers

President	BD Owens (appointed 1 September 2022) Lynda Graham (resigned 19 August 2022)
Vice President	Tamara Rogovic (appointed 1 September 2022) BD Owens (resigned 19 August 2022)
Secretary	Rosa Moxham (appointed 1 September 2022) Tamara Rogovic (resigned 19 August 2022)
Treasurer	Gael Hillyard (appointed 1 September 2022) Olivier Julien (resigned 19 August 2022)
Minutes Secretary	Vacant Shona Macnaughton (resigned 6 December 2022)

Non Office Bearer Executive Committee

Rosa Moxham (until taking on Secretary role on 1 September)
Lynda Graham (since resigning from President role on 19 August)
Mary Land (voted and co-opted onto EC 26 January 2023)
Jodi de Bigre (voted and co-opted onto EC 27 October 2022)
Fadzai Mwakutuya Hamburg (resigned 28 June 2022)
Steve Hollingsworth (resigned 19 August 2022)
Olivier Julien (resigned 23 February 2023)
Shona Macnaughton (resigned 14th March 2023)
Saskia Singer (resigned 10 May 2023)

Observers

Mandy Miu (October and November EC meetings 2022)

Committee Members who were remunerated during the year

BD Owens
Lynda Graham
Tamara Rogovic
Gael Hillyard
Jodi Le Bigre
Rosa Moxham
Olivier Julien
Fadzai Mwakutuya Hamburg
Saskia Singer
Mary Land

Scottish Artists Union

Report from President and Executive to the Members of the Scottish Artists Union

April 2022 - March 2023 Overview

Membership and Membership growth

On 31 March 2023, SAU's membership sat at 2209. Although we welcomed 377 new members across the year, the actual growth figure sees an increase of 131 from 31 March 2022 figure. This is due to membership cancellations, and/or discontinuation of Direct Debit mandate.

- Full Members: 1840
- Associate Members: 299
- Graduate Members: 70

Membership Queries / Casework

In tandem with the increased membership numbers, the union continues to receive a substantial number of members contacting us for individual support and advice for issues ranging from employment and contractual issues; copyright; IP; health & safety concerns; insurance and membership queries. Due to the rise in energy costs in autumn 2022, WASPS (Scotland's largest artists' studio provider) significantly increased studio rents and implemented an additional energy surcharge. This caused an unprecedented influx of queries and organising activity involving more than 200 of our members.

Over 80 members enquiries were answered directly by SAU during this period, with an additional 40 enquiries being dealt with by Thompsons solicitors through their legal support helpline. In addition to this we continued to deal with enquiries from non-members, often requiring advice on matters, such as Rates of Pay. The union staff and President continue to deal with more complex casework, and this continues to have a significant impact on our capacity.

Due to the increasing levels of casework, we now have regularly weekly casework meetings where we discuss, share, and distribute the workload.

In February 2023 we introduced *Member Practical Support Sessions*. These are scheduled on the first Thursday of every month and are bookable, online sessions offering the opportunity for members to get practical support and advice from SAU staff. The monthly sessions have been fully booked with approximately 15 members signing up to get face to face advice.

Subgroup Development

In collaboration with Executive Members and Staff team, our members have further developed the activities of the Climate & Sustainability Subgroup (C&S), and the Intersectional (anti-oppression) Subgroup, hosting regular monthly meetings and topic discussions. Working Groups have also been developed as offshoots to the subgroups to address specific issues such as the Migration Displacement & International Solidarity Working Group and the LGBTQIAE+ Pride Working Group.

The C&S Subgroup have contributed, by collaboratively writing a submission to the '*Land Reform in a Net Zero Nation Bill*' consultation to the Scottish Government. The Intersectional Subgroup has hosted online Intersect Discussions and talks. SAU's first delegate to the STUC LGBT+ Workers' Conference was nominated from the LGBTQIAE+ Pride Working Group. Leading on from the successful event for LGBTQ+ History Month 2022, the LGBTQIAE+ Pride Working Group organised SAU's first presence at *Pride Glasgow* (June 2022), and in *Pride in Moray* (September 2022).

Scottish Artists Union

Report from President and Executive to the Members of the Scottish Artists Union (continued)

SAU's Finance and Staffing Subgroups continue to meet on a regular basis to discuss and review organisational workings reporting back directly to the Executive Committee. Other working groups include the Rates of Pay Working Group, UBI Working Group, and the President's Role Working Group. The President's Role Working Group was formed to examine the tasks of the President, with the aim for the role to transition to a more manageable workload (its members include three former Presidents, current President & Vice President and two Staff members).

AGM 2022

The 2022 AGM was held online, on 19th of August 2022. The AGM was quorate. Twenty-seven members were present, one of whom was an associate members. In addition to reports from the President, Finance and Operations Manager (on behalf of Treasurer, Olivier Julien), Learning Team, and Campaigns and Projects Manager, and a report from the *SAU & AAS MoU Working Group, there were two motions that were presented and passed.

Motion 1 - was proposed by a member.

The motion challenged the union to have a more accessible website and joining application form as well as to "ensure its structures do not unintentionally exclude anyone". There was discussion on the motion and there was a request to amend one word - amendment to change 'selection' to 'eligibility'. This amendment was seconded by B. D. Owens.

The motion was carried. 24 votes were cast – 22 for, 2 abstain.

Motion 2 - was proposed by a member.

The motion challenged the union to continue the work of the Intersectional Subgroup to develop strategies to increase diversity and representation of artists from underrepresented populations in the union's Executive Committee, Reps, Subgroups and Staff Team. In addition, the motion also called for the union to undertake further auditing and surveying of our members, to better understand obstacles that prevent people from participating in the union, and in our sector.

The motion was carried. 24 votes were cast – 22 for, 2 abstain.

*An updated Memorandum of Understanding (MoU) with Applied Arts Scotland (AAS) was introduced at the AGM. SAU and AAS had originally signed an MoU in 2013. In Spring 2022 an MoU Working Group was formed, with representation from both SAU and AAS, to review and update the agreement. AAS and SAU have many mutual members, and this supportive alliance is greatly beneficial to both our organisations.

The 2022 AGM marked the end of Lynda Graham's maximum tenure as President, and as Office Bearer. During her tenure as President (and before that as Vice President and Secretary), Lynda committed thousands of volunteer hours in service to the union and the membership. The SAU is very grateful to Lynda for her service. Lynda stayed on the Executive Committee as a non-office bearer through 2022 - 2023.

Executive Committee members who stepped down 2022 - 2023

Executive Committee members who stepped down this year include: Fadzai Mwakutuya, Olivier Julien, Sasha Saben Callaghan, Shona Macnaughton, Saskia Singer, and Steven Hollingsworth. It is a significant commitment to volunteer one's time to the union while also balancing a freelance art career and other life commitments. SAU is very grateful for their volunteer service to the union and the membership.

Fair Work and Union Rep Development

Further to the roll out of our Fair Work Contract templates during 20/21, with the support of funding from the *STUC Union Modernisation Fund*, we have been piloting a Fair Work Rep Training programme. Following up on our aims to develop a Rep structure for the union, we have created bespoke training for our Rep members with a focus on Fair Work.

Scottish Artists Union

Report from President and Executive to the Members of the Scottish Artists Union (continued)

During April and May 2022, we presented six training sessions with eight potential Reps. This training was provided by independent trainers, trainers from STUC; and TUC Education in Scotland who are based at City of Glasgow College. Following feedback sessions and members enthusiasm for developing the Rep structure further, we successfully applied for a second round of funding to enable us to undertake a further tranche of training and allowed us to widen the reach of the training to include Executive committee members and other interested members. This second phase of training concentrated on the practical aspects of Contracts, Insurance, Copyright, Rates of Pay; alongside Health and Safety and Equalities training. The aim of these sessions was to further equip the 'Reps in training' to feel confident to begin to take on casework and enquiries.

Delegates to STUC Congress and STUC Equalities Conferences

In 2022, SAU sent delegates to the 125th Scottish Trade Union Congress in Aberdeen. Also, for the first time, SAU sent delegates to several of the STUC Equalities Conferences, which were held in Clydebank and Glenrothes. Lynda Graham, Janie Nicoll and Fadzai Mwakutuya attended the Aberdeen STUC Congress (April), Rosa Moxham attended the STUC LGBTQ+ Workers' Conference (May), Olivier Julien attended the STUC Youth Conference (June), Tamara Rogovic & Karen Vaughan attended the STUC Women's Conference (October/November), and Gael Hillyard attended the STUC Disabled Workers' Conference (November).

At the STUC Youth Conference in June 2022, Olivier Julien presented a motion about the need for affordable artists' studios. The conference delegates voted to support the motion. The motion had been co-written in collaboration with Executive Committee members, considering feedback from the Intersectional Subgroup.

The delegates have written reports about their experience at the conferences. These reports bring back hugely valuable information and cross union contacts to the SAU team. Taking part in Scottish TUC events and conferences gives SAU opportunities to engage with people from many different trade unions and enables SAU to find ways of showing solidarity with workers from other sectors, and to demonstrate ways in which artists make valuable contributions to communities and broader society.

STUC Women's Weekend School and Black History Month

SAU supported Executive Committee member Fadzai Mwakutuya to attend the STUC Women's Weekend School. Through connections and support gained at STUC Congress and STUC Women's Weekend School, Fadzai went on to co-organise Black History Month events in Ullapool and Cromarty in collaboration with Kirsten Body (SAU Highlands & Islands Learning Manager/Organiser) and Craig Finnie (Scottish Union Learning Highlands & Islands Development Officer). This became a cross union learning event which also included Educational Institute of Scotland (EIS).

SAU Recommended Rates of Pay Update

In previous years, the SAU Recommended Rates of Pay (RRoP) were increased once a year, in April. However, to compensate for the dramatic increase in energy costs, and the rise of consumer inflation to 10%, the Finance Subgroup and Executive Committee took the unprecedented step to increase the SAU Recommended Rates of Pay for a second time in this financial year, in January 2023.

Learning Programme summary

April 2022 saw the return to some in person sessions, after two years of online learning delivery, starting with the *Artists Walking Group* - a series of five artist-led walks in the Highlands, Moray & Aberdeenshire.

Scottish Artists Union

Report from President and Executive to the Members of the Scottish Artists Union (continued)

In total eight courses were funded by Scottish Union Learning, made up of 22 online sessions and eleven in person events. During this period, we had 680 participants in the Learning Programme. Other courses included the political education series *Art, Work & Power* in LUPS where five sessions were delivered in partnership with local organisations: Market Gallery in Glasgow, Look Again in Aberdeen, Generator Projects in Dundee, and Narture in Ayr as well as online. Other courses included *Effective Communications* (two part, online), the *AGM Learning Day* in Arbroath exploring the history of union banners and making our own, *A Guide to Copyright* with DACS (one part, online), *Gaelic Visual Art* - a weekend residential on the Isle of Lewis, Digital Detox (two part, online) and the well-attended *Art & Social Practice* (five part, online).

We also secured income from the STUC's Fair Work Leadership & Equalities Fund to run two in person events for Black History Month in the Highlands, these were led by members - Fadzai Mwakutuya in Ullapool and Susan Christie in Cromarty.

In addition to the core learning programme, Ben Callaghan (Learning Organiser LUPS) and Kirsten Body (Learning Manager H&I) were able to deliver art college lectures for Gray's School of Art, Glasgow School of Art, and the University of the Highlands & Islands.

In-person events leading to member participation in the union

The artist led walks organised by Kirsten Body (Learning Team – H&I) have been an incredibly important and accessible way for members to connect in-person with each other and with the SAU team. Feedback from these sessions evidence that they have been especially valuable for SAU members who have compromised immune systems because they 'feel included and able to take part in out-door activities, which have less risk'. Two weeks after the AGM, Ben Callaghan (Learning Team – Lowlands & Uplands) organised a trade union banner history & banner making event in Arbroath. This daylong event was open to our members, with travel costs being covered by the union. The workshop solidified connections that had been developing online through the subgroups and Learning sessions and resulted in three participants to join the Executive Committee. Gael Hillyard stepped forward to become Treasurer, and Jodi le Bigre and Mary Land stepped forward to serve in non-office bearer Executive Committee roles.

Promotional Campaign Materials

The *ARTISTS ARE WORKERS - Fair Work - FaiR Pay* stickers, badges, T-shirts & tote bags were designed by members in the SAU team (Karen Vaughan in collaboration with Exec members) to promote the Fair Work campaign. The stickers were distributed free to all members in the membership renewal packs, and along with free badges, at events tables (such as Pride in Moray) and in-person Learning events. The T-shirts & tote bags have been very popular purchases on the online shop.

The Rep Development team produced a Fair Work flyer to promote SAU's Fair Work strategy. This flyer has been useful at in-person events as an education & recruitment tool. There has also been a request from members on the subgroups that SAU produce some smaller/compact flyers to promote different aspects of the union.

STUC Creative Industries Trade Union Group

The SAU President takes part in the Scottish TUC Creative Industries Trade Union Group meetings. This group includes representatives from: Musicians Union, Equity, BECTU, NUJ, Writers Guild, Society of Scottish Playwrights and Society of Authors.

The STUC Creative Industries Trade Union Group continues to meet twice a month; the first meeting is for trade unions only and the second meeting is for the trade unions with representatives from the Scottish Government and Creative Scotland. The members of this group worked together with the team at STUC, to lobby against the £6.6 million cut to Creative Scotland's budget, which was implemented by the Scottish Government in December 2022. The cuts were reversed, thanks to the combined efforts of many voices (including trade unions and organisations such as SCAN, Culture Counts and Campaign for the Arts).

Scottish Artists Union

Report from President and Executive to the Members of the Scottish Artists Union (continued)

The ongoing topics of discussions include: the Scottish Government standstill funding to Creative Scotland's budget (which has a direct impact on funding for Regular Funded Organisations (RFOs)); the challenges of implementing the Scottish Government's Fair Work Framework and holding arts & culture employers and RFOs accountable to act upon the Scottish Government Fair Work Guidelines.

SAU and the Scottish Cultural Policy Research Network (SCPRN)

In December 2022, SAU wrote a letter of support for the Scottish Cultural Policy Research Network (SCPRN) academic research grant application. Since the SCPRN received their funding, members of the SAU team have attended SCPRN events. In March 2023, Professor Eleonora Belfiore, the lead researcher on the SCPRN, presented an online talk as part of the Learning Programme's *Art & Social Practice* online sessions.

Artists Run Initiatives/Collectives Mapping Research

In 2022 the core research work was completed - this work included: Mapping and surveying of 248 artist-led organisations in Scotland; a series of seven on-line workshops supported by a variety of artist-led groups (Narture, Generator, Deveron Projects & GAMIS, Gaada & SO:AR, Rhubaba & Decolonising Economics, Stove Network & North Edinburgh Arts, GSA); a survey and conversations about collaborative practice with Scottish Art Colleges (Glasgow School of Art, Edinburgh College of Art, Duncan of Jordanstone College of Art, Gray's College of Art and University of Highland & Islands). All activities were designed and led by Chris Biddlecombe and supported through SAU learning programme (Kirsten Body and Ben Callaghan).

This work was then assembled and curated into 4 draft documents:

- ARI Research - some headline thoughts for future activity (1 page)
- Artist-led Organisations in Scotland - survey and mapping of activity (62 pages)
- One Shared Owner: Seven workshop conversations exploring the current development of artist-led organisations in Scotland (37 pages)
- Conversations about how collaborative practice is supported in Scottish Art College learning programmes (35 pages)

The reports were submitted to Creative Scotland in October 2022 and all draft documents agreed. The end of the first stage research reports were then completed and submitted to Creative Scotland - on acceptance the final funding payments were made to SAU.

Through further discussion in the support group with Creative Scotland an additional outline of research and dissemination work was agreed and initially developed in early 2023. In February 2023 Creative Scotland allocated the SAU an Award of Funding from the Targeted 22-23 Visual Arts Programme towards the cost of furthering the development of support for Artist Run Initiatives and Artist Led Collectives across Scotland to be delivered over the following year.

This work includes:

- Collaborative work with East Street Arts (Leeds) in conjunction with their Guild Programme supporting artist-led spaces in England. To devise and deliver a presentation and workshop event as part of the Hive Conference in Leeds in May 2023 - to combine Scottish research and input from SAU learning programme and Market Gallery.
- To revise, design and disseminate the research through the creation of a digital research document and a publication focusing on 6x learning conversations.
- Online launch to introduce the research findings to the artist community - access to the published documents and artist-led organisation network mapping held in a new space within the SAU website
- 3x in person workshops at different artist-led spaces across Scotland and online learning sessions.

The C&S Subgroup has already been able to use some of the data from this report as evidence in the SAU submission to the 'Land Reform in a Net Zero Nation Bill' consultation to the Scottish Government.

Scottish Artists Union

Report from President and Executive to the Members of the Scottish Artists Union (continued)

International Trade Union Solidarity

In May 2022, SAU Vice President B.D. Owens was invited to assist STUC President Pauline Rourke to prepare for the NUPGE* Triennial Convention in Newfoundland Canada, in June 2022. Pauline Rourke was a keynote speaker at the Conference. B.D. Owens provided information on trade union structures and relations within the political landscape in Canada. In addition, he also shared knowledge about trade union involvement in the ongoing Truth and Reconciliation process, Every Child Matters - Orange Shirt Day campaign (also known as National Day for Truth and Reconciliation), the Murdered and Missing Indigenous Women Inquiry, and the Canadian harm reduction strategies (supervised consumption / injection sites) which are preventing deaths from addictions and enabling routes to recovery.

*National Union of Public & General Employees, Canada.

SAU Staffing and HR strategy

Through the Spring and autumn of 2022, several of the staff team and Executive Committee members became ill with Covid and had to take time off to recover. In September 2022 the staff team formed a Staff Association that provides a monthly platform for staff support. In October 2022, in consultation with the Staff Association, the Executive Committee approved a one-off *Cost of Living Crisis Payment* (of equal amount, distributed over two payments) to each staff member, to help support and compensate for the dramatic increase in energy costs and consumer inflation.

In January 2023, we welcomed back Membership Administrator Meg Held from her Maternity Leave. During Meg's Maternity Leave, Fiona Danskin took on all of the duties of the Membership Administration Team. SAU appreciates Fiona accommodating this significant increase in hours and commitment. SAU have office space in Glasgow and Inverness with staff using a hybrid work model, partly in the workspace and partly remotely.

Upon the end of the tenure of former President Lynda Graham, B.D. Owens was appointed as SAU President.

In 2022-2023 SAU employed six part-time (full-time equivalent (FTE) of 3.4):

- Janie Nicoll - Campaign & Project Manager (0.6 contract) part funded by STUC Union Modernisation grant,
- Karen Vaughan - Finance & Operations Manager (0.6 contract) core funded,
- Kirsten Body – Highlands & Islands Learning Manager (0.6 contract) funded by Scottish Union Learning Fund
- Ben Callaghan – Lowlands and Uplands Coordinator (0.8 contract) funded by Scottish Union Learning Fund
- Fiona Danskin – Membership Administrator (0.34 contract) core funded (job share, plus Maternity cover February 2022 – February 2023)
- Meg Held – Membership Administrator (0.34 contract) core funded (job share, Maternity Leave February 2022-February 2023)

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.

SAU is currently in transition to a new HR structure. This process has been overseen and informed by consultation and direct input from the Staff Association, the Staffing Subgroup (two Staff members and three Exec members), the Finance Team (Staff & Exec), the President's Role Working Group (former President mentors, two Staff members, current President & Vice President) and the Executive Committee. In addition to SAU's SCVO membership, the SAU team have a plan in place for continued support and mentorship as we implement the new HR structure. Our approach has been informed by management/team styles that are suited to creative thinkers and doers, aimed at empowering participation.

Scottish Artists Union

Report from President and Executive to the Members of the Scottish Artists Union (continued)

Quarterly Production Meetings (QPM)

In January 2023, SAU introduced Quarterly Production Meetings to enable the Staff, Executive Committee, and members of the Rep Team to work on planning and strategy together, bolstering connections across and between the teams.

Finances

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

The second year of Scottish Union Learning funding, awarded across 2021 – 2023 amounted to £75,293. This restricted funding has enabled SAU to continue carrying out our ambitious Learning programme and covered salary costs of our two Learning Team staff as well as the programme delivery costs. A further bid for Scottish Union Learning funding was submitted in late 2022 to continue learning activities across 2023-2025. Due to funding uncertainties at Scottish Government level, the union has, to date, received confirmation that 2023 – 2024 will be funded and we await further confirmation updates on 2024-2025.

We were successful in securing £4,977 from Scottish Union Learning's *Fair Work Leadership & Equalities Fund* and a second successful application was submitted to the *2022-2023 STUC Modernisation Fund* with £13,461 being awarded, allowing us to further develop SAU's Rep structure.

SAU received a £5,000 legacy from long standing member Michael Jessing, artist and muralist who sadly passed away in summer 2021. This gift is currently sitting in SAU's Reserves bank account and the Executive Committee are in discussion over where this money can be best spent.

In 2022-2023, the Certification Officer, the UK's Trade Unions Union regulatory body, implemented a Levy across all Trade Unions and Employers' Associations. The Levy is charged in arrears and calculations are based on annual income. SAU liability for 2020-2021 totalled £4,775.49. It is envisaged that the 2021-2022 levy liability will be of a similar amount.

Throughout the year, a total of £2,450 in stipends was disbursed to seven Executive Members for extra duties carried out beyond their voluntary roles. This includes £1,650 to cover union Rep training & duties. Lynda Graham, as President received, between April and September 2022, a salary & pension contribution totalling £7,774. Incumbent President BD Owens received a monthly (non-salaried) stipend between September 2022 and March 2023 totalling £8,006.

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

Auditors Geoghegans agreed to provide year end services to 31 March 2023. Geoghegans had previously stepped down from providing services after 2022 year-end but kindly agreed to carrying out one further year of auditing services. The union will continue to research future auditors.

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 Artists 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. During 2022-2023 we were able to contribute £8,100 to reserves bringing the union's cash reserves to £25,840 at March 2023. We predict that at end of next financial year (March 2024) SAU's reserves will have reached our current total aim as laid out in our Reserves Policy. SAU's Reserves Policy is reviewed annually.

Scottish Artists Union

Report from President and Executive to the Members of the Scottish Artists Union (continued)

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 union 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

Any 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.



Gael Hillyard

Treasurer

For and on behalf of the Scottish Artists Union

26 August 2023

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 2023 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 2023, 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 enquiries 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

For and on behalf of Geoghegans

Chartered Accountants and Statutory Auditors

6 St Colme Street

Edinburgh

EH3 6AD

26 August 2023

Scottish Artists Union

Income and Expenditure Account For the year ended 31 March 2023

	Notes	2023 £	2022 £
Income			
Subscription received	1b	148,164	110,820
Grants received	1c	99,975	93,993
Legacy income		5,000	-
Covid-19 funding		-	26,000
Other income	1d	419	611
		<hr/>	<hr/>
Total income		253,558	231,424
 Expenditure			
<i>Development work/projects:</i>			
Annual conference costs		3,640	2,892
Publicity and marketing		4,962	10,337
Research and project expenses		37,499	29,401
		<hr/>	<hr/>
		46,101	42,630
 <i>Administration:</i>			
Telephone, print, post and stationery		1,491	1,379
Rent, rates and insurance		28,490	23,514
Travelling expenses	1e	643	736
Executive freelance fees	1f	10,107	6,410
Subscriptions		5,428	4,634
Accountancy fees		6,408	9,840
Repairs and maintenance		99	-
Audit fee		4,248	1,542
Bank charges		4,053	3,383
Wages and staff training		113,657	98,509
Website costs		3,574	3,094
Other expenses		1,085	1,590
Depreciation		1,281	931
		<hr/>	<hr/>
		180,564	155,562
		<hr/>	<hr/>
Total expenditure		226,665	198,192
		<hr/>	<hr/>
Surplus for the year		26,893	33,232

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 2023

	Notes	£	2023 £	2022 £
Tangible Fixed Assets	2		3,136	3,679
Current assets				
Debtors	3	32,184		37,175
Cash at bank and in hand		<u>107,104</u>		<u>51,729</u>
		139,288		88,904
Creditors: falling due within one year	4	<u>(51,538)</u>		<u>(28,590)</u>
Net current assets			<u>87,750</u>	<u>60,314</u>
Net assets			<u>90,886</u>	<u>63,993</u>
Funds				
General fund	5		<u>90,886</u>	<u>63,993</u>

Approved on behalf of the Board and authorised for issue on 26 August 2023.



Gael Hillyard
Treasurer

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2023

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. Grant income

Grants are credited to the income and expenditure account in the same period as the related expenditure. Outstanding grant claims are included in debtors, Income relating to future periods is deferred.

d. 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. £103 (2022: £114) of interest was received in the current year.

e. Travel expenses

Executive Members are voluntary and do not receive any remuneration for regular committee duties but are entitled to reimbursement of reasonable expenses incurred while travelling on behalf of the Union. During the year 2 Executive Members were reimbursed expenses totalling £176 (2022: 1 Executive Member reimbursed expenses totalling £6).

f. Executive freelance fees

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

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2023

1. Accounting policies (continued)

g. 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

i. Cash

Cash at bank and in hand indicates cash and highly liquid short term deposits with a maturity of three months or less.

j. 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.

k. 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.

l. 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.

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2023

2	Tangible Fixed Assets		Computer Equipment £
	Cost:		
	At 1 April 2022		6,345
	Additions		738
	Disposals		(749)
			<hr/>
	At 31 March 2023		6,334
			<hr/>
	Accumulated depreciation:		
	At 1 April 2022		2,666
	Charge for the year		1,281
	On disposals		(749)
			<hr/>
	At 31 March 2023		3,198
			<hr/>
	Net book value at 31 March 2023		3,136
			<hr/> <hr/>
	Net book value at 31 March 2022		3,679
			<hr/> <hr/>
3.	Debtors	2023	2022
		£	£
	Trade debtors	18,024	27,444
	Prepayments	13,933	9,504
	Other debtors	227	227
		<hr/>	<hr/>
		32,184	37,175
		<hr/>	<hr/>
4.	Creditors falling due within one year	2023	2022
		£	£
	Trade creditors	6,269	5,304
	Accruals and deferred income	42,304	17,097
	Other creditors	1,362	1,367
	Subscriptions received in advance	792	4,281
	Pension	811	541
		<hr/>	<hr/>
		51,538	28,590
		<hr/>	<hr/>

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2023

5. General funds	2023	2022
	£	£
At 1 April 2022	63,993	30,761
Surplus for the year	<u>26,893</u>	<u>33,232</u>
At 31 March 2023	<u>90,886</u>	<u>63,993</u>

6. Employees

The average number of employees in the year was 7 (2022: 7).

7. Related party transactions

During the year, 10 (2022: 8) Executive Members received freelance fees and expenses amounting to £11,101 (2022: £10,868).



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: 	President's Signature: 
Name: Rosa Moxham	Name: B.D Owens
Date: 29 August 2023	Date: 29 August 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		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 2023 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 2023, 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 Colme Street

Edinburgh

Postcode

EH3 6AD

Date

a

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.

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:

Signature	
Name	BD Owens
Office held	President
Date	29-Aug-23