

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:	31 March 2026		
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	No	X ('X' in appropriate box)
General Secretary:	Tamara Rogovic (President)		
Email Address:	tamara.rogovic@artistsunion.scot		
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 9 to 10)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	1,965				1,965
Total	1,965				A 1,965

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

1,965

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 (see note 11)

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
President	B.D Owens	Tamara Rogovic	01 September 2025
Vice President	Tamara Rogovic	B. D Owens	01 September 2025
~~Secretary / minutes~~ Secretary	Alison Philp	Cat Dunn	08 May 2025
~~Secretary / minutes~~ Secretary	Cat Dunn		05 March 2026

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:

(see note 11)

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

[illegible]

General Fund

(see notes 12 to 17)

	£	£
Income		
From Members: Contributions and Subscriptions		166,588
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		166,588
Investment income (as at page 15)		
Other Income		
Income from Federations and other bodies (as at page 6)		
Income from any other sources (as at page 6)	92,568	
Total of other income (as at page 6)		92,568
Total income		259,156
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 7)		113,252
Administrative expenses (as at page 13)		123,759
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		237,011
Interfund Transfers OUT		
Surplus (deficit) for year		22,145
Amount of general fund at beginning of year		92,040
Amount of general fund at end of year		114,185

(see notes 18 and 19)

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Analysis of benefit expenditure shown at the General Fund

(see notes 20 to 22)

			£
Representation –		brought forward	
Employment Related Issues		Advisory Services	
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		SUL Learning Programme Delivery	19,288
		Learning Staff Salaries	51,405
		Projects & training	16,005
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Public Liability & Public Indemnity	
		insurance	21,067
		Case-work costs	5,487
carried forward		Total (should agree with figure in General Fund)	113,252

(See notes 20 and 22)

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 20 and 22)

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 20 and 22)

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 20 and 22)

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 23 to 26)

£

£

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 15)	
Other income (specify)			
		Total other income as specified	
		Total income	
	Political expenditure		
	Non-political expenditure		
		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	

(see notes 27 and 28)

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(see notes 29 to 39 below)

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Analysis of investment income

(see notes 40 and 41)

[illegible]

31 March 2026

31 March 2026

Previous Year		£	£
2,251	Fixed Assets (at page 17)		1,255
	Investments (as per analysis on page 18)		
	Quoted (Market value £ ())		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		65,124
	Sundry debtors		
	Cash at bank and in hand		
	Income tax to be recovered		
Stocks of goods			
Others (specify)			
47,465			113,322
153,387			
Total of other assets			178,446
Total assets			179,701
92,040	General fund (page 5)		114,185
	Political Fund Account		

Fixed assets account

(see notes 47 to 51)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			6,861			6,861
Additions						
Disposals						
Revaluation/Transfers						
At end of year			6,861			6,861
Accumulated Depreciation						
At start of year			4,610			4,610
Charges for year			996			996
Disposals						
Revaluation/Transfers						
At end of year			5,606			5,606
Net book value at end of year			1,255			1,255
Net book value at end of previous year			2,251			2,251

(see notes 52 and 53)

Quoted	All Funds Except Political Funds	Political Fund
	£	£
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)		
Market Value of Quoted Investment		
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 54 and 55)

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 56 to 64)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	166,588		166,588
From Investments			
Other Income (including increases by revaluation of assets)	92,568		92,568
Total Income	259,156		259,156
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	237,011		237,011
Funds at beginning of year (including reserves)	92,040		92,040
Funds at end of year (including reserves)	114,185		114,185
Assets			
	Fixed Assets		1,255
	Investment Assets		
	Other Assets		178,446
	Total Assets		179,701
Liabilities		Total Liabilities	65,516
Net Assets (Total Assets less Total Liabilities)			114,185

Notes to the accounts

(see notes 65 and 66)

All notes to the accounts must be entered on or attached to this part of the return.

See attached.

Accounting policies

(see note 67 - 68)

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Signatures to the annual return

(see notes 69 - 70)

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

Secretary's Signature: 	Chairman's Signature: 
	(or other official whose position should be stated)
Name: Rosa Moxham, Treasurer	Name: Tamara Rogovic, President
Date: 25 August 2026	Date: 25 August 2026

Checklist

(see note 71)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	☒	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	☒	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	☒	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	☒	No	
A member statement is: (see Note 80)	Enclosed	☒	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2026

1. Accounting policies

a. Accounting convention

Trade Unions are governed by Trade Union and Labour Relations (Consolidation Act) 1992. Under the Act the accounts of Trade Unions are required to give a true and fair view. Therefore, the accounts are prepared in accordance with 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS 102'). However, as a Trade Union is not a company the Regulations that form the basis of disclosures under FRS 102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The Union is a public benefit entity.

The financial statements have been prepared on a going concern basis and the Executive Committee consider that there are no material uncertainties about the Union's ability to continue as a going concern.

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.

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.

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.

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
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Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2026

h. Cash

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

i. Creditors and provisions

Creditors and provisions are recognised where the Union has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amounts.

j. Financial Instruments

The Union only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k. Pension

The Union contributes to employees' individual pension plans. The amounts charged in the income and expenditure account represent contributions made during the financial year.

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2026

2. Tangible Fixed Assets

Cost:

At 1 April 2025

Additions

At 31 March 2026

Computer Equipment

6,861

-

6,861

Accumulated depreciation:

At 1 April 2025

Charge for the year

At 31 March 2026

4,610

996

5,606

Net book value at 31 March 2026

Net book value at 31 March 2025

1,255

2,251

3. Debtors

2026

2025

£

£

Trade debtors

54,954

31,961

Prepayments

9,943

15,277

Other debtors

227

227

65,124

47,465

4. Creditors falling due within one year

2026

2025

£

£

Trade creditors

5,959

33,248

Accruals

26,055

14,664

Other creditors

3,754

4,094

Subscriptions received in advance

29,211

58,532

Pension

537

525

65,516

111,063

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2026

5. General funds

	2026	2025
	£	£
At 1 April 2025	92,040	96,825
Surplus/(deficit) for the year	22,145	(4,785)
At 31 March 2026	114,185	92,040

6. Employees

The average number of employees in the year was 7 (2025: 7).

7. Related party transactions

During the year, 4 (2025: 7) Executive Members received freelance fees and expenses amounting to £19,788 (2025: £21,115).

During the year, 2 (2025 – 4) Executive Members were reimbursed expenses totalling £261 (2025: £241).

Checklist for auditor's report

(see notes 72 to 77)

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)

We have not performed any additional procedures in giving this report except for agreeing that the amounts and disclosures in the return are accurately extracted from the attached annual financial statements.

Signature(s) of auditor or auditors:

Azets Audit Services

Name(s):

Azets Audit Services

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

5th Floor

16 Great Queen Street

Covent Garden

London

Postcode

WC2B 5DG

Date

1st September 2026

Contact name for inquiries and
telephone number:

Phillip Clark

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

Scottish Artists Union

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 2026 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 2026 and its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

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.

Independence

We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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 Executive Committee with respect to going concern are described in the relevant sections of this report.

Other information

The Executive Committee is responsible for the other information. The other information comprises the information included in the Report of the National Treasurer, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material

Scottish Artists Union

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

Inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of the executive committee

As explained more fully in the Statement of Executive Committee's Responsibilities, 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 Executive Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either 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.

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

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

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We gained an understanding of the legal and regulatory framework applicable to the Union and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Union that were contrary to these laws and regulations, including fraud. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Trade Union & Labour Relations Act 1992 and UK tax legislation.

In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We made enquiries of management with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of Executive Committee meetings. Our tests included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

Scottish Artists Union

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

We also completed the following procedures:

- Performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, we tested journal entries and other adjustments for inappropriate or unusual journals outside of our expectations, as well as for any significant transactions outside the normal course of business, taking into consideration the scope for management to manipulate financial results through more complex areas of the financial statements;
- Assessed the appropriateness of key estimates and judgements made by management and challenged the assumptions used in accounting estimates. We considered the key estimates to be the valuation of the defined benefit pension scheme liability and the carrying value of debtor balances.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the National Education Union, 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 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 as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services
Statutory Auditor
2nd Floor
Regis House
45 King William Street
London
EC4R 9AN

1 September 2026

Membership audit certificate

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

(See notes 79 - 85)

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	Tamara
Name	Tamara Rogovic
Office held	President
Date	25-Aug-26