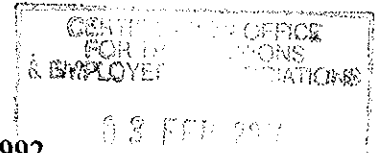


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- PRINT ON ONE SIDE ONLY

# FORM AR21



Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

EDUCATIONAL INSTITUTE OF SCOTLAND

Year ended:

31 AUGUST 2013

List no:

035T

Head or Main Office:

46 MORAY PLACE  
EDINBURGH  
EH3 6BH

Website Address

www.eis.org.uk

Has the address changed during the year to which the return relates?

Yes

No

/

(Click the appropriate box)

General Secretary:

LARRY FLANAGAN

Telephone Number:

01312256244

Contact name for queries regarding the completion of this return:

COLIN MACKENZIE

Telephone Number:

01312256244

E-mail:

cmackenzie@eis.org.uk

**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: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG

## **Kiran Dhooper - Fwd: Re: List of officers in post**

---

**From:** Kiran Dhooper

**Subject:** Fwd: Re: List of officers in post

---

Details of our Office-Bearers who at 31/8/13 were

President	Phil Jackson
Ex-President	Susan Quinn
Vice-President	Tommy Castles

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	12,619			12	12,631
FEMALE	42,494			40	42,534
TOTAL	55,113			52	A 55,165

Number of members included in totals box 'A' above for whom no home or authorised address is held:  
 Number of members at end of year contributing to the General Fund

None
53,736

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
President	Susan Quinn	Phil Jackson	June 2013
Vice-President	Phil Jackson	Tommy Castles	June 2013

State whether the union is:

a. A branch of another trade union?

Yes 
No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes 
No

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		5,599,691
<b>From Members:</b> Other income from members (specify)		
Total other income from members		
Total of all income from members		5,599,691
Investment income (as at page 12)		523,187
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	110,608	
Total of other income (as at page 4)		110,608
	<b>TOTAL INCOME</b>	<b>6,233,486</b>
<b>EXPENDITURE</b>		
<b>Benefits to members</b> (as at page 5)		1,281,670
<b>Administrative expenses</b> (as at page 10)		3,751,827
<b>Federation and other bodies</b> (specify)		
TUC /STUC Affiliations	216,031	
Education International	90,863	
International Aid	56,850	
Miscellaneous Affiliations/Research Commissions	62,240	
Total expenditure Federation and other bodies		425,984
	<b>TOTAL EXPENDITURE</b>	<b>5,459,481</b>
		<b>774,005</b>
Surplus (deficit) for year		
Adjustments from FRS 17 --Pensions		(119,000)
Increase in International Aid Fund		56,850
Additional Employer Contributions to Pension Scheme		(256,461)
Increase in Property Refurbishment Fund		82,443
Depreciation Released on Property Revaluation		195,651
Decrease in Value of Property		(100,000)
Amount of General Fund at beginning of year		14,047,618
Amount of General Fund at end of year		14,681,106

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
Profit / (Loss) on Realisation of Investments	75,364	
Commission	35,244	
<b>TOTAL OTHER INCOME</b>		110,608
<b>TOTAL OF ALL OTHER INCOME</b>		110,608

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		<b>brought forward</b>	1,281,670
Employment Related Issues	975,086	Education and Training services	
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Scottish Educational Journal	167,037		
Diaries	43,504	Salary Costs	
Advisory Services			
Helplines	8,221	Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
Members' Insurances	87,822		
<b>carried forward</b>	1,281,670	<b>Total (should agree with figure in General Fund)</b>	1,281,670

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	<b>PROFESSIONAL FUND</b>	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		280,929
	Other income (specify)		
	Profit on Realisation of Investments	263,262	
	<b>Total other income as specified</b>		263,262
	<b>Total Income</b>		544,191
<b>Expenditure</b>			
	Promotional Items	10,198	
	Ballots	25,424	
	Pensions Campaign	9,458	
	GTCS Election Campaign		
	Marches & Rallies	5,421	
	Investment Management	8,030	
	Administrative expenses and other expenditure (as at page 10)	27,413	
	<b>Total Expenditure</b>		85,944
	<b>Surplus (Deficit) for the year</b>		458,247
	<b>Amount of fund at beginning of year</b>		9,645,085
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		10,103,332
	Number of Members contributing at end of year		NIL

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>	<b>LOCAL ASSOCIATION CONSOLIDATED</b>	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		770,953
	Investment income (as at page 12)		16,742
	Other income (specify)		
	Miscellaneous	1,871	
	Gain on Disposal of Investments		
	<b>Total other income as specified</b>		<b>1,871</b>
	<b>Total Income</b>		<b>789,566</b>
<b>Expenditure</b>			
	Administrative expenses and other expenditure (as at page 10)		686,078
	Donations To Benevolent Fund		54,919
	Affiliation Fees		24,284
	Campaign Expenses		1,642
	Benefits to Members		4,806
	<b>Total Expenditure</b>		<b>771,729</b>
	<b>Surplus for the year</b>		<b>17,837</b>
	<b>Amount of fund at beginning of year</b>		<b>2,983,737</b>
	<b>Prior Year Adjustment</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		<b>3,001,574</b>
	<b>Number of members contributing at end of year</b>		<b>51,207</b>



FUND 4		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 24 and 25)

FUND 5		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
<b>Income</b>	Members contributions and levies		85,761
	Investment income (as at page 12)		48,941
	Other income (specify)		
	Total other income as specified		
	Total income		134,702
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) – Publicity, Printing, Campaign Etc.	12,649	
	Administration expenses in connection with political objects (specify)		
	Investment Management Fees/ Taxation	1,798	
	Non-political expenditure		
	Total expenditure		14,447
	Surplus (deficit) for year		120,255
	Amount of political fund at beginning of year		1,713,281
	Amount of political fund at the end of year (as Balance Sheet)		1,833,536
	Number of members at end of year contributing to the political fund		46,354
	Number of members at end of the year not contributing to the political fund		***8,811
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		4,216

\*\*\* Includes Probationer / Long Term Sick etc. members who are not required to pay subscriptions for a prescribed period and Life/Furth of Scotland members who do not pay subscriptions.

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff (Includes £109,000 FRS17 Pension Credit)	2,595,632
Salaries and Wages included in above	2,614,906
Auditors' fees	34,690
Legal and Professional fees	51,457
Occupancy costs	394,496
Stationery, printing, postage, telephone, etc.	327,846
Expenses of Council & Committees (Head Office)	142,063
Expenses of conferences (AGM and SGM)	137,998
Other administrative expenses (specify)	
Miscellaneous Official Expenses / Functions	7,626
Training Costs / Local Association Secretaries Meetings	30,907
Information Technology Costs	85,878
General Insurance	37,280
Machine Leasing & Maintenance	45,921
Subscription Collection	32,428
Branch Expenses	93,060
Room Hire	12,547
Depreciation & Losses/Gains on Asset Disposals	234,399
Taxation	78,668
Outgoings on land and buildings – Expenses on Let Property	1,310
Internal Conferences	18,863
Visits to Branches	1,430
Expenses of Delegates to Outside Bodies	35,102
Miscellaneous (Including Learning Representatives £33,952)	65,717
<b>Total</b>	4,465,318
Charged to:	
General Fund (Page 3)	3,751,827
Professional Fund	27,413
Local Assocn Con Fund	686,078
<b>Total</b>	4,465,318



# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		9,750
Dividends (gross) from:		
Equities (e.g. shares)	44,685	769,455
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies	4,256	41,653
Other investment income (specify)		
	48,941	820,858
Total investment income		869,799
Credited to:		
General Fund (Page 3)		523,187
Professional Fund (Account)		280,929
Local Assoc Consol Fund (Account)		16,742
Political Fund		48,941
Total Investment Income		869,799

# BALANCE SHEET as at 31 AUGUST 2013

(see notes 47 to 50)

Previous Year		£	£
3,212,568	<b>Fixed Assets</b> (at page 14)		3,166,528
	<b>Investments</b> (as per analysis on page 15)		
20,032,675	Quoted (Market value £ 28,127,868)	22,964,480	
1,624,529	Unquoted	2,123,270	
21,657,204	<b>Total Investments</b>		25,087,750
	<b>Other Assets</b>		
	Loans to other trade unions		
794,576	Sundry debtors	693,142	
6,271,965	Cash at bank and in hand	4,209,742	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
7,066,541	<b>Total of other assets</b>		4,902,884
31,936,313	<b>TOTAL ASSETS</b>		33,157,162
14,047,618	General Fund (Account 1)		14,681,106
9,645,085	Professional Fund (Account 2)		10,103,332
2,983,737	Local Association Consolidation Fund (Account 3)		3,001,574
1,713,281	Political Fund (Account)		1,833,536
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
537,592	Sundry and Long Term Creditors		545,614
3,009,000	Pensions Liabilities		2,992,000
	Provisions		
	Other liabilities		
31,936,313	<b>TOTAL LIABILITIES</b>		33,157,162

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold Leasehold £	£				
<b>Cost or Valuation</b>						
At start of year	3,000,000		1,254,957	159,677		4,414,634
Additions			64,775	58,072		122,847
Disposals			76,466	67,880		144,346
Revaluation/Transfers	-100,000		180			-99,820
At end of year	2,900,000		1,243,446	149,869		4,293,315
<b>Accumulated Depreciation</b>						
At start of year	195,651		943,587	62,828		1,202,066
Charges for year	67,442		132,849	30,334		230,625
Disposals			75,984	34,289		110,273
Revaluation/Transfers	-195,651		20			-195,631
At end of year	67,442		1,000,472	58,873		1,126,787
<b>Net book value at end of year</b>	2,832,558		242,974	90,996		3,166,528
<b>Net book value at end of previous year</b>	2,804,349		311,370	96,849		3,212,568

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	21,542,515	1,254,920
Government Securities (Gilts)	167,045	
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	21,709,560	1,254,920
Market Value of Quoted Investment	26,746,881	1,380,987
UNQUOTED Equities	113,250	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies	1,314,688	332
Other unquoted investments (to be specified)		
Heritable Property	695,000	
TOTAL UNQUOTED (as Balance Sheet)	2,122,938	332
Market Value of Unquoted Investments		



# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	6,370,644	85,761	6,456,405
From Investments	820,858	48,941	869,799
Other Income	710,685		710,685
<b>Total Income</b>	7,902,187	134,702	8,036,889
<b>EXPENDITURE</b>			
	6,792,615	14,447	6,807,062
<b>Total Expenditure</b>	6,792,615	14,447	6,807,062
<b>Funds at beginning of year</b> (including reserves)	26,676,440	1,713,281	28,389,721
<b>Funds at end of year</b> (including reserves)	27,786,012	1,833,536	29,619,548
<b>ASSETS</b>			
Fixed Assets			3,166,528
Investment Assets			25,087,750
Other Assets			4,902,884
		<b>Total Assets</b>	33,157,162
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	3,537,614
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			29,619,548

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES /	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME EIS Financial Services Ltd	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) Scotland SC 122216		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES /	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

SEE SEPARATE SHEETS

# ACCOUNTING POLICIES

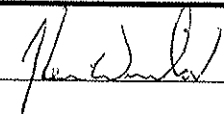
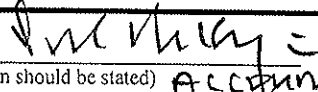
(see notes 74 and 75)

SEE SEPARATE SHEETS

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

ASSISANT Secretary's Signature: <u></u> Name: <u>KEN WIMBOR</u> Date: <u>31 JANUARY 2014</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) <u>ACCOUNTANT</u> Name: <u>COLIN MACKENZIE</u> Date: <u>31 JANUARY 2014</u>
---	--

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)  
  
YES
2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
  - (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?(See section 36(3) of the 1992 Act, set out in note 83)  
  
YES
3. 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 rule 83)  
  
YES
4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

COPIED BELOW

## INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF THE EDUCATIONAL INSTITUTE OF SCOTLAND

We have audited the financial statements of the Educational Institute of Scotland for the year ended 31 August 2013 on pages 2 to 23 which comprise the Income and Expenditure Accounts, Balance Sheets, related Notes to the Accounts and the Consolidated Balance Sheet. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the Institute's members as a body in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditors 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 Institute and the members as a body, for our audit work, for this report, or for the opinions we have formed.

## **RESPECTIVE RESPONSIBILITIES OF THE INSTITUTE AND AUDITORS**

As explained more fully on page 24, the Trade Union and Labour Relations (Consolidation) Act 1992 requires the Institute to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Institute and of the income and expenditure of the Institute for that period in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## **SCOPE OF THE AUDIT OF FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates; and the overall presentation of the financial statements

## **OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- give a true and fair view of the Institute's affairs as at 31 August 2013 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice but with the exception of a cashflow statement) and the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where legislation requires us to report to you if, in our opinion

- adequate accounting records have not been kept; or
- a satisfactory system of control over transactions has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Haines Watts, Chartered Accountants & Statutory Auditors  
Q Court  
3 Quality Street  
Edinburgh EH4 5BP

Dated: 31 January 2014

# AUDITOR'S REPORT (continued)

Signature(s):

Gordon J Dallas CA on  
behalf of Hanes Watts

Name(s):

GORDON J DALLAS CA

Profession(s) or Calling(s):

CHARTERED ACCOUNTANT

Address(es):

HANES WATTS  
9 COURT  
3 QUALITY STREET  
EDINBURGH EH4 5BP

Date:

31 January 2014

Contact name and telephone number:

G J DALLAS  
0131 625 5151

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