

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 2020		
List no:			
Head or Main Office address:	46 Moray Place		
	Edinburgh		
Postcode	EH3 6BH		
Website address (if available)	www.eis.org.uk		
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:	Larry Flanagan		
Telephone Number:	0131 225 6244		
Contact name for queries regarding the completion of this return	John McLeod		
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Please follow the guidance notes in the completion of this return

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

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

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	13,500				13,500
Female	45,941				45,941
Other					
Total	59,441				A 59,441

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

57,840

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	Bill Ramsay	Carole Thorpe	June 20
Vice President	Carole Thorpe	Heather Hughes	June 20
Ex-President	Alison Thornton	Bill Ramsay	June 20

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:

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
Carole Thorpe	President
Heather Hughes	Vice-President
Bill Ramsay	Ex-President

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		6,731,919
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		6,731,919
Investment income (as at page 12)		1,005,813
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	3,500,256	
Total of other income (as at page 4)		3,500,256
		11,237,988
	Total income	96,628
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		1,094,103
Administrative expenses (as at page 10)		5,719,038
Federation and other bodies (specify)		
TUC / STUC Affiliations		267,960
Miscellaneous Affiliations		67,705
Educational International/ International Aid		113,903
Movement in Pension Liability		1,209,000
Total expenditure Federation and other bodies		1,658,568
Taxation		
	Total expenditure	8,471,709
	Interfund Transfers OUT	108,678
	Surplus (deficit) for year	2,766,279
Amount of general fund at beginning of year		19,683,395
Amount of general fund at end of year		22,437,624

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	
Commissions	37,607
Movement in fair value of shares and securities	795,308
Movement in fair value of heritable property	732,341
Gain on sale of unquoted shares	1,935,000
Total other sources	3,500,256
Total of all other income	3,500,256

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	814,603
Employment Related Issues		Advisory Services	
Legal fees for members	559,143	Legal Helpline	32,600
Representation –		Other Cash Payments	
Non Employment Related Issues		Members' Insurance	97,149
		Education and Training services	
Communications			
Scottish Educational Journal	131,508		
Members' Diaries	84,520		
Workload Campaign	39,432		
		Negotiated Discount Services	
		EIS Extra Scheme	47,251
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Donation to EIS Benevolent Funds	102,500
carried forward	814,603	Total (should agree with figure in General Fund)	1,094,103

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Professional Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		257,618
	Other income (specify)		
	Movement in Fair Value of Investments		2,913,836
		Total other income as specified	2,913,836
		Total Income	3,171,454
		Interfund Transfers IN	
Expenditure			
	Benefits to members		334,972
	Administrative expenses and other expenditure (as at page 10)		611,829
		Total Expenditure	946,801
		Interfund Transfers OUT	50,000
		Surplus (Deficit) for the year	2,224,653
		Amount of fund at beginning of year	17,117,495
		Amount of fund at the end of year (as Balance Sheet)	19,292,148
		Number of members contributing at end of year	

Fund 3		Fund Account	
Name:	Local Associations (Consolidated)	£	£
Income			
	From members		866,915
	Investment income (as at page 12)		1,352
	Other income (specify)		
	Movement in Fair Value of Investments		19,162
		Total other income as specified	19,162
		Total Income	887,429
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		743,042
		Total Expenditure	743,042
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	144,387
		Amount of fund at beginning of year	3,270,152
		Amount of fund at the end of year (as Balance Sheet)	3,414,539
		Number of members contributing at end of year	53,209

(See notes 21 and 23)

Fund 4		Fund Account	
Name:	EIS University Lecturers Association General Fund	£	£
Income			
	From members		13,520
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	13,520
		Interfund Transfers IN	
Expenditure			
	Benefits to members		25,936
	Administrative expenses and other expenditure (as at page 10)		401
		Total Expenditure	26,337
		Interfund Transfers OUT	9,760
		Surplus (Deficit) for the year	-12,817
		Amount of fund at beginning of year	65,200
		Amount of fund at the end of year (as Balance Sheet)	42,623
		Number of members contributing at end of year	1,387

Fund 5		Fund Account	
Name:	EIS University Lecturers Association Special Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		10,289
	Other income (specify)		
		Total other income as specified	
		Total Income	10,289
		Interfund Transfers IN	
Expenditure			
	Benefits to members		1,000
	Administrative expenses and other expenditure (as at page 10)		1,983
		Total Expenditure	2,983
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	7,306
		Amount of fund at beginning of year	272,851
		Amount of fund at the end of year (as Balance Sheet)	280,157
		Number of members contributing at end of year	

(See notes 21 and 23)

Fund 6		Fund Account	
Name:	EIS FELA General Fund	£	£
Income			
	From members		48,736
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		48,736
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		2,975
	Total Expenditure		2,975
	Interfund Transfers OUT		36,868
	Surplus (Deficit) for the year		45,761
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		8,893
	Number of members contributing at end of year		5,033

Fund 7		Fund Account	
Name:	Property Repair Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		75,000
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		13,522
	Total Expenditure		13,522
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-13,522
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		61,478
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 8		Fund Account	
Name:	International Aid Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		33,678
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		14,084
	Total Expenditure		14,084
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-14,084
	Amount of fund at beginning of year		471,228
	Amount of fund at the end of year (as Balance Sheet)		490,822
	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		68,181
	Investment income (as at page 12)		56,950
Other income (specify)			
Movement in Fair Value of Shares and Securities		13,928	
	Total other income as specified		13,928
	Total income		139,059

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)			10,249
Expenditure F (as at page vi)			
Non-political expenditure (as at page vii)			11,684
	Total expenditure		21,933
	Surplus (deficit) for year		117,126
	Amount of political fund at beginning of year		2,802,344
	Amount of political fund at the end of year (as Balance Sheet)		2,919,470
	Number of members at end of year contributing to the political fund		37,878
	Number of members at end of the year not contributing to the political fund		21,563
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund		19,962

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 maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

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

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

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

Name of political party	£
Scottish National Party	9,599
Scottish Greens	650
Total	10,249

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	£
Investment management fees	5,270
Deferred tax provision	6,414
Total expenditure	11,684
Total of all expenditures	11,684

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		4,583,256
Salaries and Wages included in above	4,365,467	
Auditors' fees		55,592
Legal and Professional fees		122,942
Occupancy costs		334,573
Stationery, printing, postage, telephone, etc.		227,093
Expenses of Executive Committee (Head Office)		88,691
Expenses of conferences		5,673
Other administrative expenses (specify)		
IT Costs		120,700
Local Association Expenditure		215,772
General Insurance		38,539
Repairs & Maintenance		20,225
Learning Representatives' Costs		26,689
Other miscellaneous costs		195,000
Other Outgoings		
Depreciation and gains / losses on asset disposals		301,797
Taxation (including deferred tax charge)		744,707
Loan Interest		25,625
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		7,106,874
Charged to:		
General Fund (Page 3)		5,719,038
Professional Fund		611,829
Local Associations (Consolidated)		743,042
EIS University Lecturers Association General Fund		401
EIS University Lecturers Association Special Fund		1,983
EIS FELA General Fund		2,975
Property Repair Fund		13,522
International Aid Fund		14,084
Total		7,106,874

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	
					£	
General Secretary	109,272	13,852	33,000	Car Mileage Benefit	82	142,354

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			80,748
Dividends (gross) from:			
Equities (e.g. shares)	56,836		1,191,530
Interest (gross) from:			1,442
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	114		1,352
Other investment income (specify)			
	56,950		1,275,072
		Total investment income	1,332,022
		Credited to:	
		General Fund (Page 3)	1,005,813
		Professional Fund	257,618
		Local Associations (Consolidated)	1,352
		EIS University Lecturers Association General Fund	
		EIS University Lecturers Association Special Fund	10,289
		EIS FELA General Fund	
		Property Repair Fund	
		International Aid Fund	
		Political Fund	56,950
		Total Investment Funds	1,332,022

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		6,454,986
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (41,676,204)		41,676,950
	Unquoted		150,000
	Total Investments		41,826,950
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		1,094,762
	Cash at bank and in hand		6,221,779
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		7,316,541
	Total assets		55,598,477
19,683,395	General fund (page 3)		22,437,624
17,117,495	Professional Fund		19,292,148
3,270,152	Local Associations (Consolidated)		3,414,539
65,200	EIS University Lecturers Association General Fund		42,623
272,851	EIS University Lecturers Association Special Fund		280,157
	EIS FELA General Fund		8,893
	Property Repair Fund		61,478
471,228	International Aid Fund		490,822
2,802,344	Political Fund Account		2,919,470
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Sundry creditors		1,722,032
	Long term liability - Bank loan		690,584
	Pension Liabilities		5,411,000
	Deferred taxation		1,746,577
	Total liabilities		9,570,193
	Total assets		55,598,477

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	4,984,613		1,159,128	295,609	760,000	7,199,350
Additions	16,824		56,975	21,665		95,464
Disposals			-1,450	-39,736		-41,186
Revaluation/Transfers	200,387				40,000	240,387
At end of year	5,201,824		1,214,653	277,538	800,000	7,494,015
Accumulated Depreciation						
At start of year	370,464		732,249	153,160		1,255,873
Charges for year	143,615		124,472	37,439		305,526
Disposals			-1,450	-28,966		-30,416
Revaluation/Transfers	-491,954					-491,954
At end of year	22,125		855,271	161,633		1,039,029
Net book value at end of year	5,179,699		359,382	115,905	800,000	6,454,986
Net book value at end of previous year	4,614,149		426,879	142,449	760,000	5,943,477

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Shares and pooled funds	41,442,320	2,012,683
Government Securities (Gilts)		
Bond Fund	234,630	
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	41,676,950	2,012,683
Market Value of Quoted Investment	41,676,204	
Unquoted		
Equities		
Unquoted shares at cost	150,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	150,000	
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	7,661,090	68,181	7,729,271
From Investments	1,275,072	56,950	1,332,022
Other Income (including increases by revaluation of assets)	6,433,254	13,928	6,447,182
Total Income	15,369,416	139,059	15,508,475
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	10,221,453	21,933	10,243,386
Funds at beginning of year (including reserves)	40,880,321	2,802,344	43,682,665
Funds at end of year (including reserves)	46,028,284	2,919,470	48,947,754
Assets			
Fixed Assets			6,454,986
Investment Assets			41,826,950
Other Assets			7,316,541
		Total Assets	55,598,477
Liabilities		Total Liabilities	6,650,723
Net Assets (Total Assets less Total Liabilities)			48,947,754

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="16"/>	
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

Information on Industrial Action Ballots

Name of Organisation:		Educational Institute of Scotland			Reporting Period	Year Ended 31 August 2020		
Did the union hold any ballots in respect of industrial action during the return period?				<u>Yes</u>	For each ballot held please complete the information below			
If yes, how many ballots were held?				<u>16</u>				
Ballot	Number of individuals who were entitled to vote in the ballot	Number of votes cast in the ballot	Number of Individuals answering "Yes" to the question	Number of Individuals answering "No" to the question	Number of invalid or otherwise spoiled voting papers returned	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 226(2B) of the 1992 Act apply to this ballot?	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?
1	1087	461	388	73	0	No	No	
2	270	164	152	12	0	Yes	No	
3	159	76	56	20	0	No	No	
4	21	15	14	1	0	Yes	No	
5	9	4	3	1	0	No	No	
6	33	11	7	4	0	No	No	
7	126	55	41	14	0	No	No	
8	25	14	9	5	0	Yes	No	
9	1	1	1	0	0	Yes	No	
10	12	3	3	0	0	No	No	
11	72	33	26	7	0	No	No	
12	30	12	10	2	0	No	No	
13	1	1	0	1	0	Yes	No	
14	5	2	0	2	0	No	No	
15	32	16	11	5	0	Yes	No	
16	246	130	110	20	0	Yes	No	

(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

Yes

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: 20 February 2020 to 13 March 2020
 3. Number of days of industrial action: 5
 4. Nature of industrial action. Strike 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: 20 February 2020 to 13 March 2020
 3. Number of days of industrial action: 5
 4. Nature of industrial action. Strike 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: 20 February 2020 to 13 March 2020
 3. Number of days of industrial action: 5
 4. Nature of industrial action. Strike 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: 20 February 2020 to 13 March 2020

3. Number of days of industrial action: 5

4. Nature of industrial action. Strike 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: 20 February 2020 to 12 March 2020

3. Number of days of industrial action: 5

4. Nature of industrial action. Strike 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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

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: [redacted] to [redacted]

3. Number of days of industrial action: [redacted]

4. Nature of industrial action. [redacted]

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.

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

1 Accounting Policies

a) Background

The Educational Institute of Scotland is a body incorporated under Royal Charter with a principal place of business at 46 Moray Place, Edinburgh.

During the year, the Institute has continued to operate as a Trade Union and Professional Association for Teachers, Lecturers and associated professionals working in Scotland.

b) Basis of preparing the financial statements

These financial statements reflect the transactions of the Educational Institute of Scotland, as an entity, including those of its Local Associations for the year ended 31 August 2020 and the financial position of the Institute as at that date.

Transactions and balances are presented in £ sterling.

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of freehold property and fixed asset investments, and in accordance with Financial Reporting Standard 102.

The financial statements have been prepared on a going concern basis and, having considered the Institute's current financial position and its expected future income and expenditure (including the impact of COVID19 upon its operations and the value of its assets) for the period to 31 August 2022, the Executive Committee consider that there are no material uncertainties about the Institute's ability to continue as a going concern.

c) Designated Funds

Reserves which are earmarked by the Institute for specific purposes are termed Designated Reserves. Movements and the components of the year end balances are set out in notes 25 and 27. Details of the specific purposes of designated funds are also disclosed within note 27.

All income and expenditure is credited or charged to the statement of comprehensive income. Transfers to or from designated funds are made in relation to cash transactions undertaken through General Fund bank accounts and for specific donations, where relevant.

Subscribing members, who have not opted out, contribute £1.80 per annum to the Political Fund. Expenditure in connection with the political activities of the Institute must be charged against this fund.

d) Income Recognition

Subscription income and investment income are accounted for on a receivables basis.

Grants receivable for specific purposes are credited to the Statement of Comprehensive Income to match the expenditure incurred on these projects to date.

e) Fixed Assets and Depreciation

Fixed assets are initially recognised at cost.

Furniture and Equipment are depreciated on the straight-line basis over the period of their estimated useful lives which is considered to be between 5 and 10 years.

Motor cars are depreciated on the reducing balance basis at the rate of 25% per year.

Heritable property held for use by the Institute (including the underlying value of related freehold land) is carried at open market value, based on periodic reports from independent, qualified surveyors, and is depreciated on a straight-line basis at the rate of 2.5% per year. Where a material element of a single heritable property meets the definition of investment property as described in FRS102, that property is deemed to be a mixed-use property and the carrying value is apportioned between heritable property and investment property based on an approximation of floor area. No depreciation is charged on the investment property element of mixed-use property.

f) Investments

Listed investments are disclosed at bid value at the balance sheet date. Pooled investments are valued at fair value in accordance with information supplied by investment managers. Investments in the share capital of unquoted companies are valued at cost.

Realised and unrealised gains and losses are reflected in the Statement of Comprehensive Income and allocated to the appropriate designated fund.

Realised gains and losses on the disposal of investments are calculated with reference to the carrying value of these investments at the previous balance sheet date.

g) Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the body becomes a party to the contractual provisions of the instrument. All financial instruments are classified as “basic” in accordance with FRS102. Discounting is not applied to short-term receivables and payables, where the effect is immaterial.

Financial assets at cost comprise cash, and trade and other debtors. Financial liabilities comprise bank loans and overdrafts, trade creditors, accruals and other creditors.

h) Pension Schemes

Defined Benefit Scheme

In accordance with FRS102, the net deficit arising on the Institute’s defined benefit pension scheme and on the unfunded arrangement are disclosed on the Balance Sheet within Long term Liabilities.

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

The unfunded arrangement stems from a decision taken by the Institute in 1994 to augment, out of its own resources, the benefits provided by the pension scheme to the extent that pensions in payment are increased by an additional 1.5% per annum. The unfunded arrangement will not apply for Institute employees taking up post after 1 September 2007 and changes have also been introduced for pensioners, deferred members and employees in post at 31 August 2007 which restricts the benefits payable. These benefits are paid from the Institute's own resources from time to time and are not pre-funded.

Movements on the pension scheme and unfunded arrangement liabilities are reflected through the General Fund to the extent that they relate either to the employer's current service costs (which is reflected as a component of Staff Costs) or movements arising from expected returns on pension scheme assets net of interest on pension scheme liabilities (which is disclosed as a component of Other Finance Costs.)

Defined Contribution Scheme

Pension contributions in respect of employees who are not eligible for membership of the Defined Benefit Pension Scheme are made to a defined contribution scheme as required by the auto-enrolment rules set out in UK law.

Contributions to the defined contribution scheme are recognised in the accounts as the employees' rights to the contributions is accrued.

i) Operating Leases

Rentals payable on operating leases are reflected in their entirety through the statement of comprehensive income.

j) Corporation Taxation

As a body incorporated under Royal Charter, the Educational Institute of Scotland is liable to Corporation Tax on its investment income and realized gains on investments sold. As a trade union, relief is available in respect of provident benefits expenditure, as defined in law.

k) Deferred Taxation

Deferred tax is provided on all material reversing timing differences which arise from transactions reflected through the statement of comprehensive income including unrealised gains on investments and property carried at a valuation above carrying value on a historic cost basis.

l) Significant judgements and estimates

In preparing the financial statements, the Executive Committee of the Institute make estimates or assumptions which affect reported results, financial position and the disclosure of contingencies. Use of available information and the application of judgement are inherent in the formation of such estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances.

In the Executive Committee's opinion, the main areas in which judgements and estimates are applied, which require to be disclosed for a proper understanding of these accounts are as follows.

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

- Heritable Property – the appropriateness of assumptions used by professional valuers and the assumption that property values have not materially changed between the dates of professional valuations and the balance sheet date.
- Defined Benefit Pension Arrangements – the appropriateness of actuarial assumptions used in calculating the scheme assets and liabilities.

2 Members' Dues

	2020	2019
	£	£
National Subscriptions	6,731,919	6,189,693
Local Association Subscriptions	866,915	853,059
Self Governing Association Subscriptions	62,256	-
Political Fund Contributions	68,181	71,470
	<u>7,729,271</u>	<u>7,114,222</u>

3 Investment Income

	2020	2019
	£	£
General Fund	925,065	755,787
Professional Fund	257,618	368,525
Political Fund	56,950	94,909
EIS ULA – Special Fund	10,289	10,051
Local Associations	1,352	8,968
	<u>1,251,274</u>	<u>1,238,240</u>

4 Other Income

	2020	2019
	£	£
Commissions Received	37,607	37,398
	<u>37,607</u>	<u>37,398</u>

5 Scottish Educational Journal

	2020	2019
	£	£
Design, paper and printing	46,726	67,066
Postage	84,045	130,818
Less: Advertising and contributions	(2,828)	(5,762)
	<u>127,943</u>	<u>192,122</u>

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

5	Scottish Educational Journal	2020	2019
		£	£
	Design, paper and printing	46,726	67,066
	Postage	84,045	130,818
	Less: Advertising and contributions	(2,828)	(5,762)
		<u>127,943</u>	<u>192,122</u>
6	International Relations	2020	2019
		£	£
	Affiliation fees	108,589	97,287
	Other expenses	5,314	22,033
	International aid (See note 25)	14,084	17,452
		<u>127,987</u>	<u>136,772</u>
7	Campaigns and Action	2020	2019
		£	£
	Salaries campaign 2019	259	141,365
	Workload campaign	39,173	-
	Strike pay	26,908	257,607
		<u>66,340</u>	<u>398,972</u>
8	Other Organisation Expenses	2020	2019
		£	£
	Conferences – Education	-	901
	Conferences – Equality	13	3,796
	Conferences – Headteachers	-	6,811
	Secretaries Meetings	3,165	3,864
	Expenses of Delegates to Conferences	4,850	2,850
	Training Courses for Elected Representatives	11,977	25,732
	Miscellaneous Organisation Costs	1,077	9,875
		<u>21,082</u>	<u>53,829</u>

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

9 Staffing Costs

	2020	2019
	£	£
Officer Group - Salaries	1,721,378	1,551,465
Officer Group – National Insurance	222,315	195,442
Officer Group – Pension Costs	872,166	832,736
Staff Group - Salaries and Overtime	887,537	828,330
Staff Group – National Insurance	82,822	73,037
Staff Group – Pension Costs	363,000	362,000
Unfunded Pensions - Current Service Cost	28,000	28,000
Pension Scheme administration costs	78,000	116,000
Unfunded Pensions – Interest Cost	42,000	59,000
Pension Scheme – Interest Cost	23,000	(4,000)
Expenses and Training	47,407	63,875
Travel and Vehicles	27,382	34,547
	<u>4,395,007</u>	<u>4,140,432</u>

The current service cost for the Superannuation Scheme of £1,231,000 (2019. £1,092,000), as disclosed in note 24, represents the pension costs of the Officer Group and the Staff Group disclosed above, less contributions of £4,166 paid to a third party defined contribution scheme in respect of those employees not eligible for membership of the Superannuation Scheme.

10 Office and Property Costs

	2020	2019
	£	£
Office rent and rates	137,622	120,920
Office Insurance	6,346	5,681
Office Heat, Light and Cleaning	90,088	110,231
Building Repairs	12,944	80,176
Local Association property costs	77,365	75,475
Let property costs	10,208	6,854
	<u>334,573</u>	<u>53,829</u>

11 Information Technology Costs

	2020	2019
	£	£
Website Development and Licencing	17,589	20,710
Software Licencing and Maintenance Agreements	25,947	17,941
Development	6,881	23,846
IT Support Costs	69,053	66,619
Other IT costs	1,230	1,613
	<u>120,700</u>	<u>130,729</u>

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

12 Professional Services

	2020	2019
	£	£
Auditor's Remuneration	55,592	42,049
Accounting and Taxation Fees	5,106	1,212
Other Legal and Professional Fees	123,106	183,409
	<u>183,804</u>	<u>226,670</u>

13 Affiliation Fees, Research Grants, Subscriptions and Donations

	2020	2019
	£	£
Sponsorship of the Arts	34,100	37,226
Other Affiliations and Donations	56,424	75,509
Donations to EIS Benevolent Funds	124,319	148,665
	<u>214,843</u>	<u>236,815</u>

14 Gain/ (Loss) on Sale of Investments

	2020	2019
	£	£
Gain on sale of shares in EIS Financial Services General Fund – (Loss) on sale of Listed Investments	1,935,000	-
Professional Fund - (Loss) on sale of Listed Investments	(261,499)	(51,996)
Political Fund - (Loss) on sale of Listed Investments	(196,787)	(170,215)
	<u>(81,847)</u>	<u>(25,026)</u>
	<u>1,394,867</u>	<u>(247,237)</u>

15 Unrealised Gains in the Fair Value of Investments

	2020	2019
	£	£
General Fund	1,056,807	258,307
Professional Fund	3,110,623	499,502
Political Fund	95,775	29,637
Local Associations	19,162	11,762
	<u>4,282,367</u>	<u>799,208</u>

Notes to the Accounts

Year Ended 31 August 2020

16 Taxation

	2020	2019
	£	Restated £
Corporation Tax		
UK Corporation tax at 19%	1,121	1,147
Deferred Tax		
Deferred tax on revalued investments	756,000	(181,000)
Deferred tax on revalued heritable property	(6,000)	(96,000)
Tax charge (credit) for the year	<u>751,121</u>	<u>(275,583)</u>
Reconciliation of tax charge	2020	2019
	£	£
Surplus before taxation	<u>6,352,869</u>	<u>165,577</u>
Tax on surplus on ordinary activities at standard CT rate of 19%	1,241,245	31,460
Effect of:		
Income not chargeable to taxation and expenditure not deductible for tax purposes	(1,360,124)	(30,313)
Deferred tax – difference in tax rates	120,000	-
	<u>1,121</u>	<u>1,147</u>

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

17 Tangible Fixed Assets

	Investment Property £	Heritable Property £	Furniture & Equipment £	Motor Vehicles £	Total £
Cost					
At 1 September 2019	760,000	4,984,613	1,159,128	295,609	7,199,350
Additions	-	16,824	56,975	21,665	95,464
Disposals	-	-	(1,450)	(39,736)	(41,186)
Revaluation	40,000	200,387	-	-	240,387
At 31 August 2020	<u>800,000</u>	<u>5,201,824</u>	<u>1,214,653</u>	<u>277,538</u>	<u>7,494,015</u>
Depreciation					
At 1 September 2019	-	370,464	732,249	153,160	1,255,873
Charge for the year	-	143,615	124,472	37,439	305,526
On disposals	-	-	(1,450)	(28,966)	(30,416)
Revaluation	-	(491,954)	-	-	(491,954)
At 31 August 2020	<u>-</u>	<u>22,125</u>	<u>855,271</u>	<u>161,633</u>	<u>1,039,029</u>
Net Book Value					
At 31 August 2020	<u>800,000</u>	<u>5,179,699</u>	<u>359,382</u>	<u>115,905</u>	<u>6,454,986</u>
At 31 August 2019	<u>760,000</u>	<u>4,614,149</u>	<u>426,879</u>	<u>142,449</u>	<u>5,943,477</u>

Investment Property represents an element of the value of the Institute's Edinburgh property, which comprises residential flats let to third parties. Under FRS102, the property is classed as a mixed-use property and is therefore required to be accounted for in this manner.

A valuation of the Institute's Edinburgh property was undertaken by J & E Shepherd, Chartered Surveyors of 3 Chester Street, Edinburgh on 7 January 2021 and valued the property at £5,100,000. The report was prepared on the basis of vacant possession and in accordance with RICS Global Standards 2020 incorporating IVSC International Valuation Standards. A previous valuation, also undertaken by J & E Shepherd, Edinburgh on 17 December 2017 valued the property at £4,855,000. The increase in value was credited to the Revaluation Reserve. The revalued property is being depreciated over its remaining working life. The market value of the property at 31 August 2020 is not considered to be materially different to the market value in the 2021 valuation.

The property at 6 Clairmont Gardens, Glasgow was valued by J & E Shepherd, Chartered Surveyors of Glasgow on 5 March 2019, following the completion of a refurbishment project. The report was prepared on the basis of vacant possession and in accordance with RICS Global Standards 2017 incorporating IVSC International Valuation Standards. The market value of the property at 31 August 2020 is not considered to be materially different to the market value in the 2019 valuation.

Notes to the Accounts

Year Ended 31 August 2020

The property at 34 West George Street, Glasgow was valued by J & E Shepherd, Chartered Surveyors of Glasgow on 24 November 2017. The report was prepared on the basis of vacant possession and in accordance with RICS Global Standards 2017 incorporating IVSC International Valuation Standards. A previous valuation, also undertaken by J & E Shepherd, Glasgow on 25 June 2010 valued the property at £95,000, and the £40,000 increase in value was credited to the Revaluation Reserve. The market value of the property at 31 August 2020 is not considered to be materially different to the market value in the 2017 valuation.

The aggregate net book value of the heritable property on a historic cost basis at 31 August 2020 was £3,110,472 (2019 £3,164,409). Additional Depreciation charged in the year as a consequence of the Property Revaluation amounted to £69,857 (2019 £123,097) and this amount has been debited to the Revaluation Reserve and credited to the General Fund.

Furniture and Equipment includes assets with a net book value of £87,439 (2019 £83,911) which are held by Local Associations.

18 Investments

	2020	2019
	£	£
Listed Equity Shares at Market Value	26,933,595	23,927,458
Funds and Unit Trusts at Market Value	16,756,039	13,757,769
Other Investments at Cost	150,000	215,000
	<u>43,839,634</u>	<u>37,900,227</u>

a) Listed Equity Shares

	General	Professional	Political	Total
	Fund	Fund	Fund	Fund
	£	£	£	£
Opening valuation	12,793,536	9,033,220	2,100,702	23,927,458
Additions	2,914,060	740,801	308,323	3,963,184
Disposal Proceeds	(1,007,554)	(770,043)	(409,388)	(2,186,985)
Gain/ (Loss) on Disposal	(261,499)	(196,787)	(81,847)	(540,133)
Unrealised Gains/ (Losses)	979,489	695,689	94,893	1,770,071
Closing Valuation	<u>15,418,032</u>	<u>9,502,880</u>	<u>2,012,683</u>	<u>26,933,595</u>
Listed Equity Shares at Cost	<u>10,320,824</u>	<u>5,460,213</u>	<u>1,780,925</u>	<u>17,561,962</u>

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

b) Funds and Unit Trusts

	General Fund £	Professional Fund £	Local Associations £	Total £
Opening valuation	7,030,482	6,186,470	540,818	13,757,770
Additions	410,041	75,934	-	485,975
Unrealised Gains/ (Losses)	96,206	2,420,769	(4,681)	2,512,294
Closing Valuation	<u>7,536,729</u>	<u>8,683,173</u>	<u>536,137</u>	<u>16,756,039</u>
Funds and Unit Trusts at Cost	<u>6,405,000</u>	<u>6,044,000</u>	<u>411,493</u>	<u>12,860,493</u>

c) Other Investments

	2020 £	2019 £
EIS Financial Services Limited	-	65,000
Unity Trust Bank	150,000	150,000
	<u>150,000</u>	<u>215,000</u>

The EIS shareholding in EIS Financial Services Limited was sold during the year to 31 August 2020.

19 Debtors

	2020 £	2019 £
Prepayments and Accrued Income	163,693	96,421
Sundry Debtors	939,692	931,327
	<u>1,103,385</u>	<u>1,027,748</u>

20 Cash at Bank and in Hand

	2020 £	2019 £
General Fund	2,558,291	1,195,665
Professional Fund	903,789	904,142
Political Fund	178,735	82,057
Local Associations	2,759,499	2,654,108
Further Education Lecturers' Association	200	-
	<u>6,400,514</u>	<u>4,835,972</u>

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

21 CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Sundry creditors and accruals	802,292	594,185
Other Taxation and Social Security	89,394	-
Bank Loan (Note 22)	87,495	82,731
	<u>979,181</u>	<u>676,916</u>

22 CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Bank Loan	<u>690,584</u>	<u>782,643</u>

The Institute's bank loan from Unity Trust Bank is repayable in instalments ending in August 2028, is unsecured and bears interest at 2.5% over the Unity Trust Bank base rate.

The bank loan is repayable as follows:

	2020	2019
	£	£
Less than 1 year	87,495	82,731
1 – 2 years	93,882	91,339
2 - 5 years	297,627	289,563
After more than 5 years	<u>299,075</u>	<u>401,741</u>

23 Provisions for Liabilities and Charges

	2020	2019
	£	Restated £
Unfunded Pension Arrangements	2,462,000	2,463,000
Deferred taxation	<u>1,770,000</u>	<u>1,020,000</u>
	<u>4,232,000</u>	<u>3,483,000</u>

The Educational Institute of Scotland operates an unfunded pension arrangement for certain former employees of the Institute. As the scheme is unfunded, there are no assets held outwith the Institute in order to finance the payment of future pensions and employer's payments during the year and the comparative year are equivalent to pensions paid.

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

The amounts noted above, therefore represent both the present value of the liabilities arising from the unfunded arrangement, and the net deficit at the balance sheet date.

Financial assumptions and Life Expectancies in respect of Unfunded Pension Arrangements are consistent with those applied to the Funded Scheme which are set out in Note 24.

Analysis of changes in the value of the unfunded pension arrangements during the year.

	2020	2019
	£	£
Value of liabilities at start of year	2,463,000	2,305,000
Service cost	28,000	28,000
Interest cost	42,000	59,000
Actuarial (gains) / losses	(5,000)	133,000
Benefits paid	(66,000)	(62,000)
Value of liabilities at end of year	<u>2,462,000</u>	<u>2,463,000</u>
Amounts recognised in Income and Expenditure Account	£	£
Service cost	28,000	28,000
Interest cost	42,000	59,000
Net pension cost charged to Income & Expenditure Account	<u>70,000</u>	<u>87,000</u>

The provision for deferred tax represents:

	2020	2019
	£	£
On revaluation of heritable property	(58,000)	(52,000)
On revaluation of investments	1,940,000	1,072,000
Capital losses carried forward	(113,000)	-
	<u>1,770,000</u>	<u>1,020,000</u>

Deferred tax is provided for at the rate of Corporation Tax expected to be in force when timing differences will reverse of 19% (2019, 17%).

24 Employer's Pension Scheme

The Institute operates a final salary pension scheme, The Educational Institute of Scotland Superannuation Scheme for Officials and Staff. The scheme pays benefits to Institute employees based on their final salary and is open to new entrants.

The Scheme is administered by Trustees and is independent of the Institute's finances. Contributions are paid to the scheme in accordance with the Schedule of Contributions agreed between the Trustees and the Institute at each triennial actuarial valuation. The funding target is for the scheme to hold assets equal in value to the accrued benefits based on projected salaries. If there is a shortfall against the target, then the Institute and the Trustees will agree on deficit contributions to meet the deficit over a set period.

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

The most recent actuarial valuation of the Scheme was carried out as at 31 August 2017 and revealed a funding surplus of £8,270,000.

The actuarial valuations have been updated to 31 August 2020 by independent qualified actuaries in accordance with FRS 102. As required by FRS 102, the value of defined benefit liabilities has been measured using the projected unit method.

The key FRS102 assumptions used are set out below along with the fair value of the assets, a breakdown of the assets into the main asset classes, the present value of the FRS 102 liabilities and the deficit of assets below the FRS 102 liabilities (the net pension liability).

The principal assumptions used by the actuaries to calculate the present value of the Scheme's liabilities were:

Financial assumptions

	<u>2020</u>	<u>2019</u>
Discount Rate	1.6%pa	1.7%pa
Retail price inflation/Rate of increase of pensions in payment and deferred	2.9%pa	3.1%pa
Consumer prices inflation	2.3%pa	2.1%pa
Salary Increases	3.3%pa	3.1%pa
Rate of increases of pensions in payment Non- GMP	2.9% pa	3.1% pa
Rate of increases of pensions in payment Post 1988 GMP	2.1% pa	2.1% pa
Rate of increases for deferred pensioners	3.1% pa	3.4% pa

Life expectancies

	31 Aug 2020		31 Aug 2019	
	Male	Female	Male	Female
Member age 65 (current life expectancy)	23.3	24.8	23.2	24.7
Member age 45 (life expectancy at age 65)	24.8	26.5	24.8	26.3

The current allocation of the Scheme's assets is as follows:

Scheme assets are invested in a range of pooled investment vehicles, the underlying assets of which are as set out below.

Asset class	<u>Market</u>	<u>% of total</u>	<u>Market</u>	<u>% of</u>
	<u>Value</u>	<u>Scheme</u>	<u>Value</u>	<u>total</u>
	<u>2020</u>	<u>Assets</u>	<u>2019</u>	<u>Scheme</u>
	<u>£000</u>	<u>2020</u>	<u>£000</u>	<u>Assets</u>
		<u>%</u>		<u>2019</u>
				<u>%</u>
Equities	19,538	63%	18,492	58%
Gilts	5,646	18%	6,928	22%
Bonds	2,988	9%	3,028	10%
Property	2,993	10%	3,068	10%
Cash /Other	68	-	90	0%
	<u>31,233</u>	<u>100%</u>	<u>31,606</u>	<u>100%</u>

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

Reconciliation to the Balance Sheet

	2020	2019
	£	£
Market value of assets	31,233,000	31,606,000
Present value of liabilities	<u>34,182,000</u>	<u>32,688,000</u>
(Deficit)/ Surplus in the Scheme	<u>(2,949,000)</u>	<u>(1,082,000)</u>

Analysis of changes in the present value of the defined benefit obligation

	2020	2019
	£	£
Value of liabilities at start of year	32,688,000	29,317,000
Service cost	1,231,000	1,092,000
Past Service Cost	-	98,000
Interest cost	561,000	768,000
Member contributions	202,000	181,000
Actuarial (gains) / losses	259,000	2,025,000
Benefits paid	<u>(759,000)</u>	<u>(793,000)</u>
Value of liabilities at end of year	<u>34,182,000</u>	<u>32,688,000</u>

Analysis of changes in the value of the Scheme assets

	2020	2019
	£	£
Market value of assets at start of year	31,606,000	29,740,000
Return on scheme assets excluding interest income	(955,000)	1,208,000
Employer contributions	679,000	614,000
Member contributions	202,000	181,000
Interest Income	538,000	772,000
Administrative Costs	(78,000)	(116,000)
Benefits paid	<u>(759,000)</u>	<u>(793,000)</u>
Market value of scheme assets at end of year	<u>31,233,000</u>	<u>31,606,000</u>

The following amounts have been included within the operating surplus/ deficit for the year under FRS102.

	2020	2019
	£	£
Current service cost	1,231,000	1,092,000
Running costs	78,000	116,000
Interest expense	<u>23,000</u>	<u>(10,000)</u>
Pension cost	<u>1,332,000</u>	<u>1,198,000</u>

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

The movement in the surplus/ (deficit) from 2019 to 2020 can be summarised as follows:

	2020	2019
	£'000	£'000
Opening (Deficit)/ Surplus	(1,082)	423
Current Service Cost	(1,231)	(1,092)
Past Service Cost	-	(98)
Interest / Net Return on Investments	(978)	4
Employer's Contributions	679	614
Administrative Costs	(78)	(116)
Actuarial Gains / (Losses) & Roundings	(259)	(817)
	<u>(2,949)</u>	<u>(1,082)</u>

25 Designated Reserves

	Professional Fund £	Political Fund £	Local Association Funds £	EIS ULA General Fund £	EIS ULA Special Fund £	EIS FELA General Fund £	International Aid Fund £	Property Repair Fund £	Total £
At 1 Sept 2019 (as previously stated)	17,595,236	2,819,352	3,270,152	65,200	272,851	-	471,228	-	24,494,019
Prior year adjustment	(477,741)	(17,008)	-	-	-	-	-	-	(494,749)
At 1 Sept 2019 (restated)	17,117,495	2,802,344	3,270,152	65,200	272,851	-	471,228	-	23,999,270
Subscription income	-	68,181	866,915	13,520	-	48,736	-	-	997,352
Transfer to/from General Fund	(50,000)	-	-	(9,760)	-	(36,868)	33,678	75,000	12,050
Investment income	257,618	56,950	1,352	-	10,289	-	-	-	326,209
Donations	-	-	(43,638)	-	(1,000)	-	-	-	(44,638)
Other expenditure	(358,724)	(15,519)	(699,404)	(26,337)	(1,984)	(2,975)	(14,084)	(13,522)	(1,132,549)
	16,966,389	2,911,956	3,395,377	42,623	280,156	8,893	490,822	61,478	24,157,694
Realised & Unrealised gains/ (losses) on investments	2,913,836	13,928	19,162	-	-	-	-	-	2,946,926
Deferred tax	(588,077)	(6,414)	-	-	-	-	-	-	(594,491)
At 31 Aug 2020	<u>19,292,148</u>	<u>2,919,470</u>	<u>3,414,539</u>	<u>42,623</u>	<u>280,156</u>	<u>8,893</u>	<u>490,822</u>	<u>61,478</u>	<u>26,510,129</u>

The Professional Fund includes £255,124 (2019: £255,423) which is designated as a Strike Hardship Fund. Movements on this sub-fund during the year comprised strike pay paid out in the year in respect of actions in the previous financial year.

The International Aid Fund receives an allocation from the General Funds on an annual basis equivalent to 0.5% of members' subscriptions.

Council, at its May meeting each year, in approving the Institute's planned expenditure of the forthcoming year, determines the contribution to be made to the Property Repair Fund in the following year. In May 2019, Council decided the contribution in respect of the year ending 31 August 2020 would be £75,000.

Notes to the Accounts

Year Ended 31 August 2020

26 Reconciliation of Movement in Total Funds

	2020	2019
	£	Restated £
General Fund surplus/ (deficit) for the year	2,754,229	(1,501,278)
Designated Funds surplus for the year	<u>2,510,860</u>	<u>503,979</u>
Net addition to/ (reduction in) funds	5,265,089	(997,299)
Opening Funds	43,682,665	45,976,964
Prior year adjustment (see below)	-	(1,297,000)
Closing Funds	<u><u>48,947,754</u></u>	<u><u>43,682,665</u></u>

Prior year adjustment

It was recognised during the year ended 31 August 2020 that the institute had not, in prior years, accounted, in accordance with the requirements of FRS102, for the deferred tax liability in respect of unrealised gains on its heritable and investment property carried at valuation and on its investment portfolios.

In order to comply with the requirements of FRS012 in this respect, an exercise was carried out to establish the quantum of these balances at 31 August 2018 and 31 August 2019. From this, it was identified that a deferred tax liability of £1,297,000 (split £654,722 for the General Fund), £624,322 for the Professional Fund and £17,945 for the Political Fund) at 31 August 2018 and £1,020,000 (split £525,521 for the General Fund), £477,471 for the Professional Fund and £17,008 for the Political Fund) at 31 August 2019 should have been recorded. The impact on the net deficit for the year ended 31 August 2019 was a decrease in the deficit of £277,000.

An adjustment has been made to the prior year comparative figures within these financial statements to correct for this error and a deferred tax liability as at 31 August 2020 has also been recognised.

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

27 Analysis of Net Assets by Fund

	General Fund	Professional Fund	Political Fund	Local Association Funds	EIS ULA General Fund	EIS ULA Special Fund	EIS FELA General Fund	International Aid Fund	Property Repair Fund	Total
	£	£	£	£	£	£	£	£	£	£
Fixed Assets										
- Tangible	6,367,547	-	-	87,439	-	-	-	-	-	6,454,986
- Investments	23,104,761	18,186,053	2,012,683	536,137	-	-	-	-	-	43,839,634
Net Current Assets	(252,339)	2,171,913	930,209	2,790,963	42,623	280,156	8,893	490,822	61,478	6,524,718
Creditors:										
Amounts falling due after more than 1 year	(690,584)	-	-	-	-	-	-	-	-	(690,584)
Provisions for liabilities and charges	(3,142,759)	(1,065,818)	(23,423)	-	-	-	-	-	-	(4,232,000)
Pension liability	(2,949,000)	-	-	-	-	-	-	-	-	(2,949,000)
At 31 Aug 2020	22,437,626	19,292,148	2,919,469	3,414,539	42,623	280,156	8,893	490,822	61,478	48,947,754

28 Reconciliation of Surplus before Taxation to Net Cash Flow from Operating Activities

	2020	2019
	£	Restated £
Surplus/ (Deficit) before taxation	6,532,869	165,577
Deduct investment income	<u>(1,251,274)</u>	<u>(1,238,240)</u>
	5,281,595	(1,072,663)
Charges (Credits) not Involving Cash Flows		
Depreciation	305,526	284,056
(Gain)/ loss on disposal of fixed assets	(3,729)	10,421
Revaluation of investment property	(40,000)	-
(Increase)/ Decrease in the market value of investments	(4,282,367)	(856,275)
(Gain)/ Loss on sale of investments	(1,394,867)	304,304
Interest on net pension scheme liabilities	65,000	55,000
Current and past pension service costs	1,259,000	1,218,000
Pension scheme running costs	78,000	116,000
Cash flow not recognised in the Income Statement		
Payments to the Pension Scheme	(745,000)	(676,000)
Movements in working capital		
(Increase) in debtors	(75,637)	(178,354)
Increase in creditors and deferred income	<u>297,491</u>	<u>137,721</u>
Net cash flow from (used in) operating activities	<u><u>745,022</u></u>	<u><u>(657,790)</u></u>

29 Net debt reconciliation

	2019	Cash flows	Other non-cash movements	2020
		£	£	£
Cash at bank and in hand	4,835,972	1,564,542	-	6,400,514
Bank loans < 1 year	(82,731)	82,731	(87,495)	(87,495)
Bank loans < 1 year	(782,643)	4,564	87,495	(690,584)
	<u>3,970,598</u>	<u>1,651,837</u>	<u>-</u>	<u>5,622,336</u>

Notes to the Accounts

Year Ended 31 August 2020

30 Operating leases

The EIS is committed to the following payments under operating leases for property.

	2020	2019
	£	£
Expiry:		
Within one year	<u>25,887</u>	<u>25,887</u>

Rentals paid during the year amounted to £61,458 (2019, £60,740).

31 Contingent Liabilities

As part of the representation of members, the EIS has entered into a number of legal cases where, in the event of the case being lost or discontinued, the institute may become liable for the legal costs and expenses (including irrecoverable VAT) in respect of its own legal advisers and those of the defenders. The conduct of such cases is kept under review by the Employment Relations committee and cases are discontinued where advice is received that a successful outcome is not probable.

As at 31 August 2020, there were four such legal cases outstanding and the potential liability to the Institute had the cases been discontinued at that date was estimated to be £264,000 (2019: £Nil).

32 Related Party Transactions

(A) Key Management Remuneration

Key management personnel received remuneration in the year (including pension benefits) totalling £528,283 (2019 £541,794).

(B) Superannuation Scheme

In terms of FRS 102, the Institute and the EIS Superannuation Scheme for Officials and Staff are related parties and as such there is a requirement to disclose material transactions between them. A standard security over the Institute's property at 46-48 Moray Place, Edinburgh in favour of the Trustees was granted by the Institute on 30 April 1982 the purpose of which is to enable, in certain circumstances, the Trustees to meet the Scheme's liabilities should, at the time those liabilities become due, the Superannuation Fund be insufficient to meet those liabilities. The Standard Security originally granted on 30 April 1982 has been replaced by revised Standard Securities issued in July 2005 and March 2007. The Institute's contributions to the Scheme are shown in Notes 10 and 23.

The Educational Institute of Scotland

Notes to the Accounts

Year Ended 31 August 2020

(C) EIS Financial Services Limited

The Institute and EIS Financial Services Limited are related parties and as such there is a requirement to disclose material transactions between them. Until 19 March 2020, the Institute owned shares in the company. The Board consisted of 5 (2019, 5) Directors of which 3 were Institute appointments. The accounts of EIS Financial Services Ltd for the year to 31 December 2019 disclose a profit of £231,865 after tax and shareholder funds of £616,119.

Transactions with EIS Financial Services during the year included:

- Rent of offices with the Institute's property at 6 Clairmont Gardens, Glasgow; and
- Advertising within the Scottish Educational Journal.

As at 31 August 2020, EIS Financial Services was due the Institute £Nil (2019 £23,096).

The Institute by way of a joint venture agreement was entitled to receive commission from EIS Financial Services Ltd which, from June 1996, had been determined as 15% of the company's pre-tax net profit. During the year, commission of £37,667 was received in respect of the period ended 19 March 2020 (2019: £37,312 in respect of the period ended 31 December 2018).

Additionally, the Institute received Dividends of £500,000 (2019 £197,684).

(D) Educational Institute of Scotland Benevolent Funds

The Institute and its Benevolent Funds are related parties on the basis that the Trustees of the Benevolent Funds comprise the EIS itself, its elected officials and members of the Institute's Employment Relations Committee. As such there is a requirement to disclose material transactions between them.

During the year, the Institute and its Local Associations made donations of £121,819 (2019 £148,665) to the EIS Benevolent Funds.

The administrative costs of operating the Benevolent Fund are met by the Institute.

As at 31 August 2020 the Educational Institute of Scotland Benevolent Funds were due the Institute £35,989 (2019 £34,274).

Accounting policies

(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:	Chairman's Signature:
Name: Larry Flanagan	Name: Carole Thorpe
Date: 17 March 2021	Date: 17 March 2021

(or other official whose position should be stated)

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)

See attached signed audit report.

Signature(s) of auditor or auditors:

BDO LLP

Name(s):

BDO LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

Citypoint

65 Haymarket Terrace

Edinburgh

Postcode

EH12 5HD

Date

17-Mar-21

Contact name for inquiries and telephone number:

Martin Gill
+44 (0)131 347 0346

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE EDUCATIONAL INSTITUTE OF SCOTLAND

Opinion

We have audited the financial statements of The Educational Institute of Scotland ("The Institute") for the year ended 31 August 2020 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 Institute's affairs as at 31 August 2020 and of its result 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 Institute in accordance with the ethical requirements 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 related to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about The Institute's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Executive Committee is responsible for the other information. The other information comprises: the Statement of the Executive Committee's Responsibilities. 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 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.

Matters on which we are required to report by exception

In light of the knowledge and understanding of The Institute and its environment obtained in the course of the audit, we have not identified material misstatements in the financial report.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (Consolidation) Act 1992 require us to report to you if, in our opinion;

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, in accordance with the requirements; or
- The Institute has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; 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.

Responsibilities of the Executive Committee

As explained more fully in the Statement of the Executive Committee's Responsibilities, The Executive Committees are 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 Institute'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 Institute 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.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://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 Educational Institute of Scotland, 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 Institute's trustees 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 Institute and The Institute's members as a body, for our audit work, for this report, or for the opinions we have formed.



Martin Gill
BDO LLP, statutory auditor
Edinburgh, UK
Date 17 March 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Membership audit certificate

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

(See notes 97 to 103)

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

Yes

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

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

Membership audit certificate

Section one

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

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

Yes

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

Yes

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

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

Membership audit certificate (continued)

Signature of assurer	BDO LLP
Name	BDO LLP
Address	Citypoint 65 Haymarket Terrace Edinburgh EH12 5HD
Date	17-Mar-21
Contact name and telephone number	Martin Gill +44 (0)131 347 0346

Membership audit certificate

Section two

For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes / No

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	
Office held	
Date	