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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:	Scottish Secondary Teachers' Association		
Year ended:	31 December 2015		
List no:	5020T		
Head or Main Office:	West End House 14 West End Place Edinburgh EH11 2ED		
Website address (if available)			
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Click the appropriate box)
General Secretary:	Seamus Searson		
Telephone Number:	0131 313 7300		
Contact name for queries regarding	Elaine Henderson		
Telephone Number:	0131 313 7300		
E-mail:	ElaineH@ssta.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



(Revised February 2011)

## **SCOTTISH SECONDARY TEACHERS' ASSOCIATION**

### **Finance Committee members**

**31 December 2015**

#### **Office Bearers:**

**President**

**Euan Duncan**

**(appointed 22 May 2015)**

**Vice-President**

**Kevin Penrose-Campbell**

**(appointed 28 November 2015)**

**Robert MacMillan**

**(resigned 16 April 2015)**

**Acting General Secretary**

**Fiona Dalziel**

**(resigned 1 February 2015)**

**General Secretary**

**Seamus Searson**

**(appointed 2 February 2015)**

**General Treasurer**

**Elaine Henderson**

**Minutes Secretary**

**Alan Taylor**

# 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	2,450				2,450
FEMALE	4,411				4,411
TOTAL	6,861				A 6,861

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

61

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

6,616

## 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
General Secretary	Fiona Dalziel	Seamus Searson	02/02/15
Vice President	Robert MacMillan	Euan Duncan	09/05/15
Vice President	Euan Duncan		22/05/15
President	James Forbes	Euan Duncan	22/05/15
Vice President		Kevin Penrose-Campbell	28/11/15

State whether the union is:

a. A branch of another trade union?

Yes

☐

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

☐

No

X

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		992,706
From Members: Other income from members (specify)		
<b>Total other income from members</b>		0
<b>Total of all income from members</b>		992,706
<b>Investment income (as at page 12)</b>		25,418
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	12,716	
<b>Total of other income (as at page 4)</b>		12,716
<b>TOTAL INCOME</b>		1,030,840
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		70,324
Administrative expenses (as at page 10)		1,010,759
Federation and other bodies (specify)		
STUC	10,894	
<b>Total expenditure Federation and other bodies</b>		10,894
<b>Taxation</b>		2,416
<b>TOTAL EXPENDITURE</b>		1,094,393
Surplus (deficit) for year		(63,553)
Amount of general fund at beginning of year		1,507,486
Amount of general fund at end of year		1,443,933

(see notes 19 and 20)

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# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal representation	40,619	<b>brought forward</b>  Education and Training services Members' training	57,775  12,549
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Members' diaries	17,156	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	57,775	<b>Total (should agree with figure in General Fund)</b>	70,324

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	BENEVOLENT FUND	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		5,727
	Other income (specify)		
	Gain on investments	13,271	
	Miscellaneous income	3,018	
	<b>Total other income as specified</b>		16,289
	<b>Total Income</b>		22,016
<b>Expenditure</b>			
	Benefits to members		3,900
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		3,900
	<b>Surplus (Deficit) for the year</b>		18,116
	<b>Amount of fund at beginning of year</b>		174,025
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		192,141
	<b>Number of members contributing at end of year</b>		0

FUND 3		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 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>		

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>		



(See notes 24 and 25)

<b>FUND 6</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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>		

<b>FUND 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	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 of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
<b>Income</b>	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	
<b>Expenditure</b>	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 fund	
		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			

# 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		614,225
Salaries and Wages included in above	£534,297	
Auditors' fees		7,440
Legal and Professional fees		50,922
Occupancy costs		102,397
Stationery, printing, postage, telephone, etc.		100,141
Expenses of Executive Committee (Head Office)		15,125
Expenses of conferences		15,234
Other administrative expenses (specify)		
Annual congress		50,914
Committees & ballots		11,808
Supporters fees & expenses		6,734
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		2,478
Other loans		
Depreciation		23,148
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Investment management fees		10,193
<b>Total</b>		<b>1,010,759</b>
Charged to:	General Fund (Page 3)	1,010,759
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		<b>1,010,759</b>

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(see notes 45 and 46)

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# BALANCE SHEET as at 31/12/15

(see notes 47 to 50)

Previous Year		£	£
648,378	<b>Fixed Assets</b> (at page 14)		641,601
	<b>Investments</b> (as per analysis on page 15)		
755,143	Quoted (Market value £ )	772,647	
30,000	Unquoted	30,000	
785,143	<b>Total Investments</b>		802,647
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
606,368	Cash at bank and in hand	351,597	
	Income tax to be recovered		
8,500	Stocks of goods	8,500	
	Others (specify)		
614,868	<b>Total of other assets</b>		360,097
2,048,389	<b>TOTAL ASSETS</b>		1,804,345
1,507,486	General Fund (Account 1)		1,443,933
174,025	Benevolent Fund (Account 2)		192,141
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
137,377	Loans: Other		117,338
	Bank overdraft		
16,070	Tax payable		143
	Sundry creditors		
185,180	Accrued expenses		23,654
13,990	Provisions		14,219
14,261	Other liabilities		12,917
366,878	<b>TOTAL LIABILITIES</b>		168,271
2,048,389	<b>TOTAL ASSETS</b>		1,804,345

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold      Leasehold £                      £		Office Equipment £	Computers £	Not used for union business £	Total £
<b>Cost or Valuation</b>						
At start of year	766,942		175,593	206,913		1,149,448
Additions				16,371		16,371
Disposals						
Revaluation/Transfer s						
At end of year	766,942		175,593	223,284		1,165,819
<b>Accumulated Depreciation</b>						
At start of year	131,180		175,369	194,521		501,070
Charges for year	14,225		224	8,699		23,148
Disposals						
Revaluation/Transfer s						
At end of year	145,405		175,593	203,220		524,218
<b>Net book value at end of year</b>	621,537		-	20,064		641,601
<b>Net book value at end of previous year</b>	635,762		224	12,392		648,378

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund  £
	Equities (e.g. Shares)		
	Various	772,647	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	772,647	
	Market Value of Quoted Investment	814,938	
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	National Savings Income Bond	30,000	
	TOTAL UNQUOTED (as Balance Sheet)	30,000	
	Market Value of Unquoted Investments	30,000	



## 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 <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	992,706		992,706
From Investments	31,145		31,145
Other Income (including increases by revaluation of assets)	29,005		29,005
<b>Total Income</b>	1,052,856		1,052,856
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	1,098,293		1,098,293
<b>Funds at beginning of year</b> (including reserves)	1,681,511		1,681,511
<b>Funds at end of year</b> (including reserves)	1,636,074		1,636,074
<b>ASSETS</b>			
Fixed Assets			641,601
Investment Assets			802,647
Other Assets			360,097
<b>Total Assets</b>			1,804,345
<b>LIABILITIES</b>		<b>Total Liabilities</b>	168,271
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			1,636,074

## **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.**

The accounts have been prepared under the historical cost convention.

Depreciation of tangible fixed assets is as noted in the accounts.

Monthly superannuation payments to retired members of staff are included in administration expenses on page 10 with relative income from pension providers on page 4.

Law Defence expenditure on behalf of members is included in benefits to members on page 5.

The Association does not maintain any political fund.

The Royal Bank of Scotland holds a standard security over the property.

## ACCOUNTING POLICIES

(see notes 74 and 75)

### Accounting Convention

The accounts have been prepared under the historical cost convention.

### Tangible Fixed Assets

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Buildings	2% straight line
Office Equipment	15% straight line
Computers	25% straight line


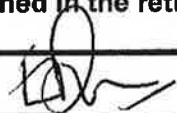
### Investments

Investments are stated at the lower of cost or market value.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>SEAMUS CARSON</u> Date: <u>14 June 2016</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>ALAN DUNCAN</u> Date: <u>14 June 2016</u>
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## 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 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 type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input 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 the financial statements give a true and fair view of the association's affairs as at 31 December 2015.

If "No" please explain below.

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

If "No" please explain below.

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

If "No" please explain below.

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)

AUDITORS' REPORT IS ATTACHED

## AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	Tindell, Grant & Co Limited	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	6 Munro Road Springkerse Stirling FK7 7UU	
Date:	1 / 6 / 2016	
Contact name and telephone number:	Mrs Marita Scott 01786 430830	

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

## SCOTTISH SECONDARY TEACHERS' ASSOCIATION

### Independent auditors' report

#### to the members of SCOTTISH SECONDARY TEACHERS' ASSOCIATION

We have audited the accounts of Scottish Secondary Teachers' Association for the year ended 31 December 2015 which comprise the Cash Flow Statement, Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the association's members, as a body. Our audit work has been undertaken so that we might state to the association's 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 association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of the Finance Committee and Auditors

As explained more fully in the Statement of Finance Committee's Responsibilities, the Finance Committee members are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. We have been appointed under the Trade Union and Labour Relations Act 1992 and report in accordance with regulations made under this Act. Our responsibility is to audit and express an opinion on the accounts 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 (APB's) Ethical Standards for Auditors.

### Scope of audit of accounts

A description of the scope of an audit of accounts is provided on the APB's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

### Opinion on the accounts

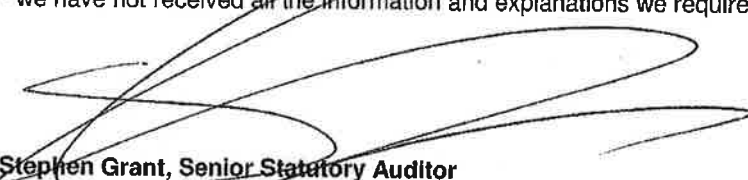
In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992; and
- the information given in the Finance Committee's Annual Report is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- the association has not kept adequate accounting records; or
- returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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.



Stephen Grant, Senior Statutory Auditor  
for and on behalf of Tindell, Grant & Co Limited  
Statutory Auditors  
6 Munro Road, Springkerse  
Stirling FK7 7UU

18/5/16  
Tindell, Grant & Co Limited is  
eligible to act as an auditor in terms  
of section 1212 of the Companies  
Act 2006.