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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 2014

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

☐

No

X

(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
22nd 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 2014

Office Bearers:

President	James Forbes	
Vice-President	Robert MacMillan	
Acting General Secretary	Fiona Dalziel	(appointed 17 August 2014)
General Secretary	Seamus Searson	(appointed 2 February 2015)
General Treasurer	Elaine Henderson	
Minutes Secretary	Alan Taylor	
Immediate Past President	Margaret Smith	

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	2,511				2,511
FEMALE	4,574				4,574
TOTAL	7,085				A 7,085

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

83

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

6,883

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	Alan McKenzie	Sheila Mechan	07/04/14
General Secretary	Sheila Mechan	Alan McKenzie	19/04/14
General Secretary	Alan McKenzie	Fiona Dalziel	17/08/14
General Secretary	Fiona Dalziel	Seamus Searson	02/02/15

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		1,047,726
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		1,047,726
Investment income (as at page 12)		22,723
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	123,816	
Total of other income (as at page 4)		123,816
	TOTAL INCOME	1,194,265
EXPENDITURE		
Benefits to members (as at page 5)		33,248
Administrative expenses (as at page 10)		1,085,668
Federation and other bodies (specify)		
STUC	11,314	
Total expenditure Federation and other bodies		11,314
Taxation		18,304
	TOTAL EXPENDITURE	1,148,534
Surplus (deficit) for year		45,731
Amount of general fund at beginning of year		1,461,755
Amount of general fund at end of year		1,507,486

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Gain on investments	114,175	
Income from Friends' Provident (pensions)	6,515	
Miscellaneous income	3,126	
TOTAL OTHER INCOME		123,816
TOTAL OF ALL OTHER INCOME		123,816

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
		brought forward	30,805
Representation – Employment Related Issues Legal representation	21,059	Education and Training services Members' training	2,443
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Members' diaries	9,746	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	30,805	Total (should agree with figure in General Fund)	33,248

(See notes 24 and 25)

FUND 2		Fund Account	
Name:	BENEVOLENT FUND	£	£
Income			
	From members		
	Investment income (as at page 12)		6,755
	Other income (specify)		
	Gain on investments	18,223	
	Miscellaneous income	2,908	
	Total other income as specified		21,131
	Total Income		27,886
Expenditure			
	Benefits to members		4,683
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		4,683
	Surplus (Deficit) for the year		23,203
	Amount of fund at beginning of year		150,822
	Amount of fund at the end of year (as Balance Sheet)		174,025
	Number of members contributing at end of year		0

FUND 3		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

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

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

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

FUND 7		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total Income	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies			
	Investment income (as at page 12)			
	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 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		
		£	£	
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 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)

			£
Administrative Expenses			
Remuneration and expenses of staff			713,110
Salaries and Wages included in above		£647,495	
Auditors' fees			6,804
Legal and Professional fees			65,627
Occupancy costs			100,902
Stationery, printing, postage, telephone, etc.			72,719
Expenses of Executive Committee (Head Office)			15,169
Expenses of conferences			16,615
Other administrative expenses (specify)			
Annual congress			53,098
Committees & ballots			8,387
Supporters fees & expenses			367
Other Outgoings			
Interest payable:			
Bank loans (including overdrafts)			
Mortgages			2,864
Other loans			
Depreciation			19,168
Taxation			
Outgoings on land and buildings (specify)			
Other outgoings (specify)			
Investment management fees			10,838
Total			1,085,668
Charged to:	General Fund (Page 3)		1,085,668
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
Total			

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
President	2,472	0	0			2,472
Vice-President	0	0	0			0
Acting General Secretary (from 01/01/14 to 06/04/14; 20/04/14 to 14/08/14)	62,244	7,673	13,585			83,502
Acting General Secretary (from 17/08/14 to 31/12/14)	34,173	4,065	5,500	Life Assurance with critical illness cover	492	44,230
General Secretary (from 07/04/14 to 19/04/14)	145,200	15,806	0			161,006
General Treasurer	5,712	0	0			5,712
Minutes Secretary	5,712	0	0			5,712
Immediate Past President	0	0	0			0

(see notes 45 and 46)

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BALANCE SHEET as at

31/12/14

(see notes 47 to 50)

Previous Year		£	£
651,974	Fixed Assets (at page 14)		648,378
	Investments (as per analysis on page 15)		
614,163	Quoted (Market value £ 846,567)	755,143	
75,826	Unquoted	84,490	
689,989	Total Investments		839,633
	Other Assets		
	Loans to other trade unions		
678	Sundry debtors		
455,578	Cash at bank and in hand	551,878	
	Income tax to be recovered		
7,500	Stocks of goods	8,500	
	Others (specify)		
463,756	Total of other assets		560,378
1,805,719	TOTAL ASSETS		2,048,389
1,461,755	General Fund (Account 1)		1,507,486
150,822	Benevolent Fund (Account 2)		174,025
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
157,030	Loans: Other		137,377
	Bank overdraft		
11,801	Tax payable		16,070
	Sundry creditors		
	Accrued expenses		185,180
13,736	Provisions		13,990
10,575	Other liabilities		14,261
193,142	TOTAL LIABILITIES		366,878
1,805,719	TOTAL ASSETS		2,048,389

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings Freehold Leasehold £ £		Office Equipment £	Computers £	Not used for union business £	Total £
Cost or Valuation						
At start of year	766,942		175,593	191,341		1,133,876
Additions				15,572		15,572
Disposals						
Revaluation/Transfer s						
At end of year	766,942		175,593	206,913		1,149,448
Accumulated Depreciation						
At start of year	116,956		175,032	189,914		481,902
Charges for year	14,224		337	4,607		19,168
Disposals						
Revaluation/Transfer s						
At end of year	131,180		175,369	194,521		501,070
Net book value at end of year	635,762		224	12,392		648,378
Net book value at end of previous year	649,986		561	1,427		651,974

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Various	755,143	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)	755,143	
	Market Value of Quoted Investment	846,567	
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Unity Trust	54,490	
	Other unquoted investments (to be specified)		
	National Savings Income Bond	30,000	
	TOTAL UNQUOTED (as Balance Sheet)	84,490	
	Market Value of Unquoted Investments	84,490	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	1,047,726		1,047,726
From Investments	29,478		29,478
Other Income (including increases by revaluation of assets)	144,947		144,947
Total Income	1,222,151		1,222,151
EXPENDITURE (including decreases by revaluation of Total Expenditure)			
	1,153,217		1,153,217
Funds at beginning of year (including reserves)	1,612,577		1,612,577
Funds at end of year (including reserves)	1,681,511		1,681,511
ASSETS			
Fixed Assets			648,378
Investment Assets			839,633
Other Assets			560,378
Total Assets			2,048,389
LIABILITIES		Total Liabilities	366,878
NET ASSETS (Total Assets less Total Liabilities)			1,681,511

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.

Employment costs and legal fees include amounts provided for settlement of a dispute with a former employee. Details of the settlement cannot be disclosed because they are subject to a confidentiality agreement. It is anticipated that there will be further legal costs which have not been provided in these accounts.

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 life:

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>Seamus Sean</u>	Chairman's Signature: <u>Euan Duncan</u> (or other official whose position should be stated) <u>President</u>
Name: <u>SEAMUS SEARSON</u>	Name: <u>EUAN DUNCAN</u>
Date: <u>28 MAY 2015</u>	Date: <u>28 MAY 2015</u>

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input 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 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)	ENCLOSE D	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input 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)

As described in the notes on page 18, the association has not fully disclosed the effects on the financial statements of an employment dispute. Except for this matter, YES the financial statements give a true and fair view of the association's affairs as at 31 December 2014.
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:	<i>Tindell, Grant & Co</i>	
Name(s):	Tindell, Grant & Co	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	6 Munro Road Springkerse Stirling FK7 7UU	
Date:	21 / 5 / 2015	
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 2014 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).

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.

Opinion on the accounts

As described in note 5, the association has not fully disclosed the effects on the financial statements of an employment dispute. In our opinion, except for this matter, the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2014 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, Statutory Auditors
6 Munro Road, Springkerse
Stirling FK7 7UU

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

7/5/15