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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 2017

List no:

5020 T

Head or Main Office:

West End House  
141 West End Place  
Edinburgh  
EH11 2ED

Website address (if available)

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

Yes

☐

No

☒

(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: 0330 109 3602

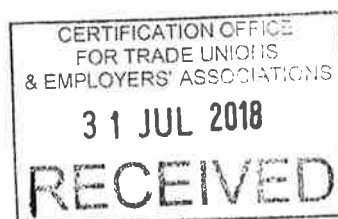
The address to which returns and other documents should be sent are:

**For Unions based in England and Wales:**

Certification Office for Trade Unions and Employers' Associations  
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

**For Unions based in Scotland:**

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



(Revised November 2017)

**SCOTTISH SECONDARY TEACHERS' ASSOCIATION**  
**Finance Committee members**  
**31 December 2017**

**Finance Committee members**

**Office Bearers:**

<b>President</b>	<b>Kevin Campbell</b>
<b>Vice-President</b>	<b>John Guldí</b>
<b>General Secretary</b>	<b>Seamus Searson</b>
<b>General Treasurer</b>	<b>Elaine Henderson</b>
<b>Minutes Secretary</b>	<b>Alan Taylor</b>

# 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	2,327				2,327
FEMALE	4,259				4,259
TOTAL	6,586				A 6,586

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

6,142

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

45

## 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 person's office.

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
President	Euan Duncan	Kevin Campbell	20/05/17
Vice-President	Kevin Campbell	John Guidi	20/05/17

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		940,481
From Members: Other income from members (specify)		
<b>Total other income from members</b>		0
<b>Total of all income from members</b>		940,481
<b>Investment income (as at page 12)</b>		24,212
<b>Other income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	74,207	
<b>Total of other income (as at page 4)</b>		74,207
	<b>TOTAL INCOME</b>	1,038,880
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		93,988
Administrative expenses (as at page 10)		912,708
Federation and other bodies (specify)		
STUC	16,216	
<b>Total expenditure Federation and other bodies</b>		16,216
<b>Taxation</b>		7,637
	<b>TOTAL EXPENDITURE</b>	1,030,549
<b>Surplus (deficit) for year</b>		8,331
<b>Amount of general fund at beginning of year</b>		1,573,785
<b>Amount of general fund at end of year</b>		1,582,116

(see notes 19 and 20)

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# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
<b>Representation – Employment Related Issues</b>		<b>brought forward</b>	<b>84,578</b>
<b>Legal representation</b>	<b>70,954</b>	<b>Education and Training services</b>	
		<b>Members' training</b>	<b>9,410</b>
<b>Representation – Non Employment Related Issues</b>			
		<b>Negotiated Discount Services</b>	
<b>Communications</b>			
<b>Members' diaries</b>	<b>13,624</b>	<b>Salary Costs</b>	
<b>Advisory Services</b>			
		<b>Other Benefits and Grants (specify)</b>	
<b>Dispute Benefits</b>			
<b>Other Cash Payments</b>			
<b>carried forward</b>	<b>84,578</b>	<b>Total (should agree with figure in General Fund)</b>	<b>93,988</b>

(See notes 24 and 25)

FUND 2		Fund Account	
<b>Name:</b>	<b>BENEVOLENT FUND</b>	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		5,623
	Other income (specify)		
	Gain on investments	41,158	
	Miscellaneous income	1,265	
	<b>Total other income as specified</b>		<b>42,423</b>
	<b>Total Income</b>		<b>48,046</b>
<b>Expenditure</b>			
	Benefits to members		1,550
	Administrative expenses and other expenditure (as at page 10)		29,427
	<b>Total Expenditure</b>		<b>30,977</b>
	<b>Surplus (Deficit) for the year</b>		<b>17,069</b>
	<b>Amount of fund at beginning of year</b>		<b>188,027</b>
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		<b>205,096</b>
	<b>Number of members contributing at end of year</b>		<b>0</b>

FUND 3		Fund Account	
<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 24 and 25)

<b>FUND 4</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 5</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 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)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<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		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<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		603,601
Salaries and Wages included in above	£509,641	
Auditors' fees		7,440
Legal and Professional fees		
Occupancy costs		106,845
Stationery, printing, postage, telephone, etc.		56,514
Expenses of Executive Committee (Head Office)		13,975
Expenses of conferences		19,733
Other administrative expenses (specify)		
Annual congress		48,696
Committees & ballots		16,322
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		1,485
Other loans		
Depreciation		22,210
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Investment management fees		15,887
Movement in loss on valuation of investments		29,427
<b>Total</b>		<b>942,135</b>
<b>Charged to:</b>		
	General Fund (Page 3)	912,708
	Benevolent Fund (Fund2)	29,427
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		<b>942,135</b>

(see notes 34 to 44 below)

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(see notes 45 and 46)

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# BALANCE SHEET as at

31/12/17

(see notes 47 to 50)

Previous Year		£	£
619,392	<b>Fixed Assets (at page 14)</b>		597,182
	<b>Investments (as per analysis on page 15)</b>		
927,529	Quoted (Market value £ 990,586)	990,586	
30,000	Unquoted	30,000	
957,529	<b>Total Investments</b>		1,020,586
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
325,158	Cash at bank and in hand	288,127	
	Income tax to be recovered		
7,250	Stocks of goods	6,000	
	Others (specify)		
332,408	<b>Total of other assets</b>		294,127
1,909,329	<b>TOTAL ASSETS</b>		1,911,895
1,573,785	General Fund (Fund 1)		1,582,116
188,027	Benevolent Fund (Fund 2)		205,096
	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		
96,814	Loans: Other		75,782
	Bank overdraft		
2,862	Tax payable		8,060
	Sundry creditors		
20,000	Accrued expenses		13,664
14,360	Provisions		14,360
13,481	Other liabilities		12,817
147,517	<b>TOTAL LIABILITIES</b>		124,683
1,909,329	<b>TOTAL ASSETS</b>		1,911,895

# 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		157,887	90,149		1,014,978
Additions						
Disposals						
Revaluation/Transfer s						
At end of year	766,942		157,887	90,149		1,014,978
<b>Accumulated Depreciation</b>						
At start of year	159,629		157,887	78,070		395,586
Charges for year	14,224		0	7,986		22,210
Disposals						
Revaluation/Transfer s						
At end of year	173,853		157,887	86,056		417,796
<b>Net book value at end of year</b>						
	593,089		0	4,093		597,182
<b>Net book value at end of previous year</b>						
	607,313		0	12,079		619,392

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>		<b>All Funds Except Political Funds £</b>	<b>Political Fund  £</b>
	<b>Equities (e.g. Shares)</b>		
	<b>Shares</b>	<b>812,510</b>	
	<b>Government Securities (Gilts)</b>		
	<b>Other quoted securities (to be specified)</b>		
	<b>Bonds</b>	<b>178,076</b>	
	<b>TOTAL QUOTED (as Balance Sheet)</b>	<b>990,586</b>	
	<b>Market Value of Quoted Investment</b>	<b>990,586</b>	
<b>UNQUOTED</b>			
	<b>Equities</b>		
	<b>Government Securities (Gilts)</b>		
	<b>Mortgages</b>		
	<b>Bank and Building Societies</b>		
	<b>Other unquoted investments (to be specified)</b>		
	<b>National Savings Income Bond</b>	<b>30,000</b>	
	<b>TOTAL UNQUOTED (as Balance Sheet)</b>	<b>30,000</b>	
	<b>Market Value of Unquoted Investments</b>	<b>30,000</b>	



# 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>		<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input checked="" type="checkbox"/>
<b>If YES name the relevant companies:</b>			
<b>COMPANY NAME</b>	<b>COMPANY REGISTRATION NUMBER (if not registered in England &amp; Wales, state where registered)</b>		

<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>
<b>If NO, state the names of the persons in whom the shares controlled by the union are registered.</b>			
<b>COMPANY NAME</b>	<b>NAMES OF SHAREHOLDERS</b>		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	940,461		940,461
From Investments	29,835		29,835
Other Income (including increases by revaluation of assets)	116,630		116,630
<b>Total Income</b>	<b>1,086,926</b>		<b>1,086,926</b>
<b>EXPENDITURE</b> (including decreases by revaluation of Total Expenditure)			
	1,061,526		1,061,526
<b>Funds at beginning of year</b> (including reserves)	1,761,812		1,761,812
<b>Funds at end of year</b> (including reserves)	1,787,212		1,787,212
<b>ASSETS</b>			
Fixed Assets			597,182
Investment Assets			1,020,586
Other Assets			294,127
<b>Total Assets</b>			<b>1,911,895</b>
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			<b>124,683</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>1,787,212</b>

## **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.**

### **Reserves**

The Benevolent fund was established in 1964 to assist in cases of necessity. It is a registered charity and separate accounts are prepared and are publicly available.

The Law Defence fund was created to provide for future legal representation. Over the years, the Finance Committee has made an appropriation to this fund when surpluses have been available. The decision was taken this year to amalgamate the Law Defence fund with the General fund.

The association does not maintain any political fund.

### **Secured Debts**

The Royal Bank of Scotland has a standard security over the property at Malcolm House, West End Place, Edinburgh.

# ACCOUNTING POLICIES

(see notes 74 and 75)

## **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" to the extent that the standard is applicable to the Association.

## **Accounting Convention**

The accounts have been prepared under the historical cost convention.

## **Subscriptions Income**

Subscriptions income is included in the financial statements in the year in which it is receivable.

## **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**

Quoted investments are stated at market value.



## **Pensions**

The association operates a defined contribution pension scheme. Contributions are included in the financial statements as they become payable.

# 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 SEANSON</u>  Date: <u>9 JUNE 2018</u>	Chairman's Signature: <u></u> <small>(or other official whose position should be stated)</small> <u>PRESIDENT</u>  Name: <u>KEVIN GAMPAGE</u>  Date: <u>9/6/18</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 checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" 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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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**

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 ATTACHED**

## **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 2017 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" to the extent that the standard is relevant to the Association.

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 (Consolidation) Act 1992 (amended 2016) 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 2017 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 (amended 2016); 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 (Consolidation) Act 1992 (amended 2016) 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.

*Marita Scott*

4/6/18

**Marita Scott, Senior Statutory Auditor**

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

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

## AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:	Marita Scott	
Name(s):	Tindell, Grant & Co Limited	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	6 Munro Road Springkerse Stirling FK7 7UU	
Date:	6/6/18	
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.		



# MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

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

NO

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

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

## MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

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

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

YES/NO

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

YES/NO

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

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

## MEMBERSHIP AUDIT CERTIFICATE


### SECTION TWO

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

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

YES

If "NO" Please explain below:

Signature	
Name	Seamus Searson
Office held	General Secretary
Date	9 JUNE 2019