

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:

Scottish Secondary Teachers' Association

Year ended:

31 December 2018

List number:

5020T

Head or Main Office address:

West End House
141 West End Place
Edinburgh
EH11 2ED

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

Yes

No

X

(Tick as appropriate)

Website address (if available)

General Secretary:

Seamus Searson

Telephone Number:

0131 313 7300

Contact name for queries regarding the completion of this return:

Elaine Henderson

Telephone Number:

0131 313 7300

E-mail:

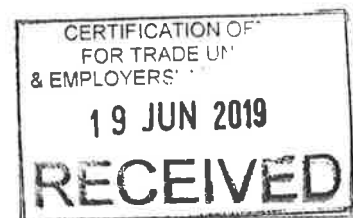
ElaineH@ssta.org.uk

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.



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	2300				2300
Female	4271				4271
Total	6571				A 6571

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

6114

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

44

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

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Kevin Campbell	President
John Guidi	Vice-President
Seamus Searson	General Secretary
Elaine Henderson	General Treasurer
Alan Taylor	Minutes Secretary

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		926,978
From Members: Other income from members (specify)		
Total other income from members		926,978
Total of all income from members		
Investment income (as at page 12)		23,898
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	77,607	
Total of other income (as at page 4)		77,607
	Total income	1,028,483
Expenditure		
Benefits to members (as at page 5)		35,516
Administrative expenses (as at page 10)		1,005,291
Federation and other bodies (specify)		
STUC	13,203	
Total expenditure Federation and other bodies		13,203
Taxation		10,617
	Total expenditure	1,064,627
Surplus (deficit) for year		(36,144)
Amount of general fund at beginning of year		1,582,116
Amount of general fund at end of year		1,545,972

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		
Other income Gain on investments Income from pensions Miscellaneous income	65,081 7,950 4,576	
Total other income		77,607
Total of all other income		77,607

Analysis of benefit expenditure shown at general fund
(see notes 21 to 23)

	£		£
		brought forward	32,885
Representation – Employment Related Issues Legal representation	20,268	Education and Training services Members' training	2,631
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications Members' diaries	12,617	Salary Costs	
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	32,885	Total (should agree with figure in General Fund)	35,516

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:	BENEVOLENT FUND	£	£
Income			
	From members		
	Investment income (as at page 12)		5,565
	Other income (specify)		
	Miscellaneous income	1,092	
Total other Income as specified			1,092
Total Income			6,657
Expenditure			
	Benefits to members		3,500
	Administrative expenses and other expenditure (as at page 10)		19,327
Total Expenditure			22,827
Surplus (Deficit) for the year			(16,170)
Amount of fund at beginning of year			205,096
Amount of fund at the end of year (as Balance Sheet)			188,926
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 21 to 23)

(See notes 21 to 23)

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		

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	£	
	Investment income (as at page 12)	£	
	Other income (specify)	£	
Total other income as specified			
Total income			
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)		£	
Expenditure F (as at page vi)		£	
Non-political expenditure (as at page vii)		£	
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	
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			
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			

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) (b) 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) (c) 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 note 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) 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) (e) 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

[illegible]

Political fund account expenditure (f)

Expenditure under section 72 (1) (f) 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	£
<div align="right"> Total Total expenditure </div>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
<div align="right"> Total Total expenditure </div>	
(c) the total amount of all other money expended	£
<div align="right"> Total Total expenditure </div>	

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		570,545
Salaries and Wages included in above	£481,184	
Auditors' fees		7,962
Legal and Professional fees		13,095
Occupancy costs		98,312
Stationery, printing, postage, telephone, etc.		56,138
Expenses of Executive Committee (Head Office)		11,149
Expenses of conferences		20,703
Other administrative expenses (specify)		
Annual congress		48,985
Committees & ballots		7,640
IT support		1,527
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		1,325
Mortgages		
Other loans		300
Depreciation		19,699
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Investment management fees		9,557
Loss on investments		217
Movement in loss on valuation of investments		157,464
Total		1,024,618
Charged to:		
General Fund (Page 3)		1,005,291
Benevolent Fund (Account 2)		19,327
Fund (Account)		
Fund (Account)		
Fund (Account)		
Total		1,024,618

Analysis of officials' salaries and benefits

(see notes 36 to 46)

[illegible]

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			21,433
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			7,722
Bank and Building Societies			
Other investment income (specify)			
National Savings Bond			308
Total investment income			29,463
Credited to:			
		General Fund (Page 3)	23,898
		Benevolent Fund (Account 2)	5,565
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
Total Investment Income			29,463

Balance sheet as at

31 December 2018

(see notes 49 to 52)

Previous Year		£	£
597,182	Fixed Assets (at page 14)		584,567
	Investments (as per analysis on page 15)		
990,586	Quoted (Market value £895,220)	895,220	
30,000	Unquoted	30,000	
1,020,586	Total Investments		925,220
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
288,127	Cash at bank and in hand	322,046	
	Income tax to be recovered		
6,000	Stocks of goods	6,000	
	Others (specify)		
294,127	Total of other assets		328,046
1,911,895	Total assets		1,837,833
1,582,116	General Fund (Account 1)		1,545,972
205,096	Benevolent Fund (Account 2)		188,926
	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		
75,782	Loans: Other	54,589	
	Bank overdraft		
8,060	Tax payable	10,617	
	Sundry creditors		
13,664	Accrued expenses	8,025	
14,360	Provisions	14,648	
12,817	Other liabilities	15,056	
124,683	Total liabilities		102,935
1,911,895	Total assets		1,837,833

Fixed assets account
(see notes 53 to 57)

	Land and Buildings Freehold Leasehold £ £		Office Equipment £	Computers £	Not used for union business £	Total £
Cost or Valuation						
At start of year	766,942		157,887	90,149		1,014,978
Additions			3,886	3,198		7,084
Disposals			(22,049)	(41,717)		(63,766)
Revaluation/Transfers						
At end of year	766,942		139,724	51,630		958,296
Accumulated Depreciation						
At start of year	173,853		157,887	86,056		417,796
Charges for year	14,224		583	4,892		19,699
Disposals			(22,049)	(41,717)		(63,766)
Revaluation/Transfers						
At end of year	188,077		136,421	49,231		373,729
Net book value at end of year	578,865		3,303	2,399		584,567
Net book value at end of previous year	593,089		0	4,093		597,182

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Shares	704,860	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Bonds	190,360	
	Total quoted (as Balance Sheet)	895,220	
	Market Value of Quoted Investment	895,220	
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 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	926,978		926,978
From Investments	29,463		29,463
Other Income (including increases by revaluation of assets)	78,699		78,699
Total Income	1,035,140		1,035,140
Expenditure (including decreases by revaluation of assets)	1,087,454		1,087,454
Total Expenditure	1,087,454		1,087,454
Funds at beginning of year (including reserves)	1,787,212		1,787,212
Funds at end of year (including reserves)	1,734,898		1,734,898
Assets			
Fixed Assets			584,567
Investment Assets			925,220
Other Assets			328,046
Total Assets			1,837,833
Liabilities			
Total Liabilities			102,935
Net assets (Total Assets less Total Liabilities)			1,734,898

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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 Y / N

Ballot 2

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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 Y / N

For additional ballots please continue on next page

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

- A: terms and conditions of employment, or the physical conditions in which any workers are required 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

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: 24 October 2016 to 31 December 2018

3. Number of days of industrial action: Continuous

4. Nature of industrial action: Action Short of a Strike

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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Ballot 3

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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 Y / N

Ballot 4

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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 Y / N

Ballot 5

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 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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 Y / N

Use a continuation sheet 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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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.

Obligations under finance leases and hire purchase contracts

Amounts payable:

within one year	777
within two to five years	<u>2,332</u>
	<u>3,109</u>

A finance lease is held for the purchase of a telephone system. The finance lease is held over a fixed period with a fixed monthly payment and will be fully repaid within five years.

Secured Debts

Secured bank loans 54,589

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

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 association does not maintain any political fund.

Accounting policies

(see notes 84 and 85)

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. Movements in market value are included in the income and expenditure account.

Taxation

A current liability is recognised for the tax payable on investment interest received and chargeable events from investment disposals.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.



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 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:  Name: <u>SEAMUS SEATON</u> Date: <u>8/6/19</u>	Chairman's Signature: (or other official whose position should be stated)  GENERAL TREASURER Name: <u>ELAINE PATRICIA HENDRICK</u> Date: <u>8/6/19</u>
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Checklist

(see notes 88 and 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 2a 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 type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input type="checkbox"/>	No	
A member's statement is: (see Note 104)	Enclosed	<input type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 to 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 relate?
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

YES

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)

YES


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)

Signature(s) of auditor or auditors: Name(s): Profession(s) or Calling(s): Address(es): Date: Contact name for enquiries and telephone number:	 Stephen Grant (for and on behalf of Tindell, Grant & Co Limited) Senior Statutory Auditor 6 Munro Road Springkerse Stirling FK7 7UU 5 June 2019 Mr Stephen Grant 01786 430830	
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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 2018 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.

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 2018 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.

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

05/06/19
Tindell, Grant & Co Limited is
eligible to act as an auditor in terms
of section 1212 of the Companies
Act 2006.

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 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 (continued)[illegible]


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	8 JUNE 2019