

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	EDUCATIONAL INSTITUTE OF SCOTLAND		
Year ended:	31 August 2019		
List no:			
Head or Main Office address:	46 MORAY PLACE		
	EDINBURGH		
Postcode	EH3 6BH		
Website address (if available)	<a href="http://WWW.EIS.ORG.UK">WWW.EIS.ORG.UK</a>		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Larry Flanagan		
Telephone Number:	0131 225 6244		
Contact name for queries regarding the completion of this return	John McLeod		
Telephone Number:	0131 225 6244		
E-mail:	jmcleod@eis.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

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

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	13,048				13,048
Female	44,618				44,618
Other					
<b>Total</b>	57,666				A 57,666

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

56,072

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

## Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
President	Alison Thornton	Bill Ramsay	June 2019
Vice President	Bill Ramsay	Carole Thorpe	June 2019
Ex-President	Nicola Fisher	Alison Thornton	June 2019

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>		
<b>From Members:</b> Contributions and Subscriptions		6,221,758
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		6,221,758
<b>Investment income (as at page 12)</b>		862,715
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	243,709	
<b>Total of other income (as at page 4)</b>		243,709
<b>Total income</b>		7,328,182
<b>Interfund Transfers IN</b>		220,000
<b>Expenditure</b>		
Benefits to members (as at page 5)		1,524,580
Administrative expenses (as at page 10)		5,766,761
<b>Federation and other bodies (specify)</b>		
TUC/ STUC Affiliations		255,536
Miscellaneous Affiliations		63,565
Education International Affiliation/ International Aid		114,739
Movement in Fair Value of Heritable Property		488,729
Movement in Pension Liability		950,000
<b>Total expenditure Federation and other bodies</b>		1,872,569
<b>Taxation</b>		
<b>Total expenditure</b>		9,163,910
<b>Interfund Transfers OUT</b>		
Surplus (deficit) for year		-1,835,728
Amount of general fund at beginning of year		22,633,653
Amount of general fund at end of year		21,017,925

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Commissions	37,398
Movement in Fair Value of Shares and Securities	206,311
<b>Total other sources</b>	<b>243,709</b>
<b>Total of all other income</b>	<b>243,709</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	1,277,149
Legal fees for members	891,707	Advisory Services	
		Helpline (Credit)	-9,600
Representation – Non Employment Related Issues		Other Cash Payments	
		Members' Insurance	98,080
		Education and Training services	
Communications			
Scottish Educational Journal	192,122		
Members' Diaries	51,955		
Salaries Campaign	141,365		
		Negotiated Discount Services	
		EIS Extra Scheme	58,951
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Donation to EIS Benevolent Funds	100,000
<b>carried forward</b>	1,277,149	<b>Total (should agree with figure in General Fund)</b>	1,524,580

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Professional Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		378,469
	Other income (specify)		
	Movement in fair value of investments		329,287
		<b>Total other income as specified</b>	329,287
		<b>Total Income</b>	707,756
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		282,218
	Administrative expenses and other expenditure (as at page 10)		41,022
		<b>Total Expenditure</b>	323,240
		Interfund Transfers OUT	220,000
		<b>Surplus (Deficit) for the year</b>	384,516
		<b>Amount of fund at beginning of year</b>	17,430,720
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	17,595,236
		<b>Number of members contributing at end of year</b>	

Fund 3		Fund Account	
Name:	LOCAL ASSOCIATIONS CONSOLIDATED	£	£
<b>Income</b>			
	From members		853,059
	Investment income (as at page 12)		8,968
	Other income (specify)		
	Movement in fair value of investments		11,762
		<b>Total other income as specified</b>	11,762
		<b>Total Income</b>	873,789
		Interfund Transfers IN	
<b>Expenditure</b>			
	Benefits to members		88,706
	Administrative expenses and other expenditure (as at page 10)		744,032
		<b>Total Expenditure</b>	832,738
		Interfund Transfers OUT	
		<b>Surplus (Deficit) for the year</b>	41,051
		<b>Amount of fund at beginning of year</b>	3,229,101
		<b>Amount of fund at the end of year (as Balance Sheet)</b>	3,270,152
		<b>Number of members contributing at end of year</b>	49,943



(See notes 21 and 23)

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>
			Interfund Transfers IN
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
			Interfund Transfers OUT
			<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>
			Interfund Transfers IN
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
			Interfund Transfers OUT
			<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 21 and 23)

Fund 6		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>			
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
		Interfund Transfers OUT		
	<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 7		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>			
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
		Interfund Transfers OUT		
	<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 21 and 23)

Fund 8		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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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 9		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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
<b>Income</b>	Members contributions and levies		71,470
	Investment income (as at page 12)		94,909
	Other income (specify)		
	Movement in Fair Value of Shares and Securities	4,611	
	Total other income as specified		4,611
		Total income	170,990
<b>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</b>			
	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)		25,845
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		7,442
		Total expenditure	33,287
		Surplus (deficit) for year	137,703
		Amount of political fund at beginning of year	2,681,649
		Amount of political fund at the end of year (as <u>Balance Sheet</u> )	2,819,352
		Number of members at end of year contributing to the political fund	39,706
		Number of members at end of the year not contributing to the political fund	17,960
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	16,366
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</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	
		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 £
<b>Total</b>	

## **Political fund account expenditure (b)**

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

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

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period
	£
<b>Total</b>	

### **Political fund account expenditure (c)**

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
<b>Total</b>			

## **Political fund account expenditure (d)**

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	



### **Political fund account expenditure (e)**

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

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

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

Name of political party	£
Scottish Labour Party	5,939
Scottish National Party	16,296
Scottish Liberal Democrats	2,160
Scottish Greens	1,450
<b>Total</b>	<b>25,845</b>

## Political fund account expenditure (f)

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

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate
--

Name of organisation or political party	£
<b>Total</b>	

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992**

**For expenditure not falling within section 72 (1) the required information is-**

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£
Investment management fees	7,299
Political Fund Ballot (Prior Year)	143

Total expenditure

**Total of all expenditures**

# Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		4,386,272
Salaries and Wages included in above	4,088,850	
Auditors' fees		42,049
Legal and Professional fees		165,742
Occupancy costs		376,333
Stationery, printing, postage, telephone, etc.		396,214
Expenses of Executive Committee (Head Office)		128,350
Expenses of conferences		152,673
Other administrative expenses (specify)		
IT Costs		130,729
Subscription Collection Expenses		32,065
Branch & Committee expenses (Incl Room Hire)		115,040
Training Courses		36,320
General Insurance		43,162
Repairs and Maintenance		22,651
Misc Officials Expenses		12,181
Costs of Learning Reps		24,565
Internal and external conference costs		74,749
Other miscellaneous costs		41,433
<b>Other Outgoings</b>		
Depreciation & Gains & Losses on Asset Disposals		294,477
Taxation		24,164
Loan Interest		29,642
Outgoings on land and buildings (specify)		
Expenses on let property		23,004
Other outgoings (specify)		
tretert		
<b>Total</b>		<b>6,551,815</b>
Charged to:	General Fund (Page 3)	5,766,761
	Professional Fund	41,022
	LOCAL ASSOCIATIONS CONSOLIDATED	744,032
<b>Total</b>		<b>6,551,815</b>

### Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
General Secretary	104,555	13,254	31,576	Car Mileage Benefits	87	136,218

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			83,804
Dividends (gross) from:			
Equities (e.g. shares)	94,874		1,157,253
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies	35		9,095
Other investment income (specify)			
	94,909		1,250,152
		Total investment income	1,345,061
		Credited to:	
		General Fund (Page 3)	862,715
		Professional Fund	378,469
		LOCAL ASSOCIATIONS CONSOLIDATED	8,968
		Political Fund	94,909
		Total Investment Funds	1,345,061

**Balance sheet as at****31 August 2019**

(see notes 49 to 52)

Previous Year			£	£
	Fixed Assets (at page 14)			5,943,477
	Investments (as per analysis on page 15)			
	Quoted (Market value £ ( 35,583,975 )			35,583,975
	Unquoted			1,984,496
	<b>Total Investments</b>			<b>37,568,471</b>
	<b>Other Assets</b>			
	Loans to other trade unions			
	Sundry debtors			1,103,606
	Cash at bank and in hand			2,984,969
	Income tax to be recovered			
	Stocks of goods			6,217
	Others (specify)			
	<b>Total of other assets</b>	<b>Total assets</b>		4,094,792
				<b>47,606,740</b>
22,633,653	General fund (page 3)			21,017,925
17,430,720	Professional Fund			17,595,236
3,229,101	LOCAL ASSOCIATIONS CONSOLIDATED			3,270,152
2,681,649	Political Fund Account			2,819,352
	<b>Liabilities</b>			
	Amount held on behalf of central trade union political fund			
	Sundry creditors			758,991
	Long Term Liability - Loan			782,843
	Pension Liabilities			3,545,000
	<b>Total liabilities</b>			5,086,834
	<b>Total assets</b>			47,606,740

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year	4,855,000		1,083,974	324,162		6,263,136
Additions	4,613		124,281	55,980		184,874
Disposals			-47,092	-84,533		-131,625
Revaluation/Transfers	885,000					885,000
At end of year	5,744,613		1,161,163	295,609		7,201,385
<b>Accumulated Depreciation</b>						
At start of year	248,974		657,078	157,255		1,063,307
Charges for year	121,490		123,944	38,621		284,055
Disposals			-46,738	-42,716		-89,454
Revaluation/Transfers						
At end of year	370,464		734,284	153,160		1,257,908
<b>Net book value at end of year</b>	5,374,149		426,879	142,449		5,943,477
<b>Net book value at end of previous year</b>	4,606,026		426,896	166,907		5,199,829



## Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Shares	35,352,914	2,100,702
Government Securities (Gilts)		
Bonds	231,061	
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	35,583,975	2,100,702
Market Value of Quoted Investment	35,583,975	
Unquoted		
Equities		
Unquoted shares	215,550	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Cash balances with fund managers	1,768,946	82,057
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)	1,984,496	82,057
Market Value of Unquoted Investments		

# Analysis of investment income (controlling interests)

(see notes 60 and 61)

**Does the union, or any constituent part of the union, have a controlling interest in any limited company?**

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
---	-----------------------------

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
EIS Financial Services Limited	Scotland (SC 122216)

**Are the shares which are controlled by the union registered in the names of the union's trustees?**

Yes <input checked="" 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)

	<b>All funds except Political Funds £</b>	<b>Political Funds £</b>	<b>Total Funds £</b>
<b>Income</b>			
From Members	7,074,817	71,470	7,146,287
From Investments	1,250,152	94,909	1,345,061
Other Income (including increases by revaluation of assets)	584,758	4,611	589,369
<b>Total Income</b>	8,909,727	170,990	9,080,717
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	10,319,888	33,287	10,353,175
<b>Funds at beginning of year</b> (including reserves)	43,293,474	2,681,649	45,975,123
<b>Funds at end of year</b> (including reserves)	41,883,313	2,819,352	44,702,665
<b>Assets</b>			
Fixed Assets			5,943,477
Investment Assets			37,568,471
Other Assets			4,094,792
		<b>Total Assets</b>	47,606,740
<b>Liabilities</b>		<b>Total Liabilities</b>	2,904,075
<b>Net Assets (Total Assets less Total Liabilities)</b>			44,702,665

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

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<input type="button" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="3"/>		
For each ballot held please complete the information below:		
<b>Ballot 1</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text" value="4,725"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text" value="2,462"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text" value="2,209&lt;sup&gt;1&lt;/sup&gt;"/>	
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text" value="252&lt;sup&gt;2&lt;/sup&gt;"/>	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text" value="1&lt;sup&gt;3&lt;/sup&gt;"/>	
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="button" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="button" value="No"/>	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>	
<b>Ballot 2</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text" value="1,045"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text" value="398"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text" value="297&lt;sup&gt;1&lt;/sup&gt;"/>	
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text" value="100&lt;sup&gt;2&lt;/sup&gt;"/>	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text" value="1&lt;sup&gt;3&lt;/sup&gt;"/>	
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="button" value="No"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="button" value="No"/>	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>	
<b>Ballot 3</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text" value="4,833"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text" value="2,652"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text" value="2,379&lt;sup&gt;1&lt;/sup&gt;"/>	
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text" value="270&lt;sup&gt;2&lt;/sup&gt;"/>	
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text" value="3&lt;sup&gt;3&lt;/sup&gt;"/>	
		<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="button" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="button" value="No"/>	
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>	

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

**Ballot 4**

Number of individual 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"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

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

**Ballot 5**

Number of individual 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"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

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

**Ballot 6**

Number of individual 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"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

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

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

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO**

Yes

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken: 16 January 2019 to 16 May 2019

3. Number of days of industrial action: 5

4. Nature of industrial action. Strike Action

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken: 15 April 2019 to 10 June 2019

3. Number of days of industrial action: 39

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

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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

## Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.



# Accounting policies



(see notes 84 and 85)

See attached document

## Signatures to the annual return

(see notes 86 & 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:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Larry Flanagan (General Secretary)	Name:	Bill Ramsay (President)
Date:	07 February 2020	Date:	07 February 2020

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

# Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

**In our opinion the financial statements:**

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

## Auditor's report (continued)

Signed report attached as a separate document.

Signature(s) of auditor or auditors:

Haines Watts Scotland

Name(s):

Haines Watts Scotland

Profession(s) or Calling(s):

Chartered Accountants and  
Registered Auditors

Address(es):

Q Court

3 Quality Street

Edinburgh

Postcode

EH4 5BP

Date

07-Feb-2020

Contact name for inquiries and  
telephone number:

Craig Hunter 01592 267849

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

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE EDUCATIONAL INSTITUTE OF SCOTLAND**

### **Opinion**

We have audited the financial statements of the Educational Institute of Scotland (the 'Institute') for the year ended 31 August 2019 which comprise the income and expenditure accounts, balance sheets, related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the recognition and measurement principles of United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Institute's affairs as at 31 August 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with the recognition and measurement principles of United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

### **Emphasis of matter – basis of accounting**

We draw attention to accounting policy 1 to the financial statements which describe the basis of accounting, which is a special purpose framework. The financial statements are prepared to assist the Institute in complying with the financial reporting provisions of its constitution and the requirement of the Trade Union and Labour Relations (Consolidation) Act 1992. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the members and should not be distributed to parties other than the members. Our opinion is not modified in respect of this matter.

### **Matters on which we are required to report by exemption**

We have nothing to report in respect of the following matters where legislation requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Finance Sub-committee**

The Finance Sub-Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the Finance Sub-Committee is responsible for assessing the Institute's ability to continue as a going concern, disclosing as applicable, matters related to going concern using the going concern basis of accounting unless the intention is either intended to liquidate the Institute or to cease operations, or have no realistic alternative but to do so.

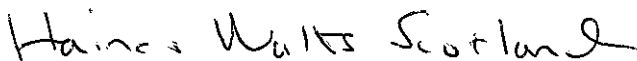
### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that include our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org/auditorsresponsibilities](http://www.frc.org/auditorsresponsibilities). This description forms part of our Report of the Auditors.

### **Use of our report**

This report is made solely to the Institute's members, as a body, in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Institute's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Institute and the Institute's members as a body, for our audit work, for this report, or the opinions we have formed.



Haines Watts Scotland  
Chartered Accountants and Statutory Auditors  
Q Court  
3, Quality Street,  
Edinburgh EH4 5BP

Date: 4 February 2020

## Membership audit certificate

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

(See notes 97 to 103)

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

**Yes**

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

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

## Membership audit certificate

### Section one

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

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

**Yes**

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

**Yes**

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

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

## Membership audit certificate (continued)

Signature of assurer	Haines Watts Scotland
Name	Haines Watts Scotland
Address	Q Court, 3 Quality Street, Edinburgh, EH4 5BP
Date	07-Feb-2020
Contact name and telephone number	Craig Hunter 01592 267849

# Membership audit certificate

## Section two

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

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

**Yes / No**

If "No" Please explain below:

Signature	
Name	
Office held	
Date	