

# 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 2019		
List no:	5020T		
Head or Main Office address:	West End House		
	141 West End Place		
	Edinburgh		
Postcode	EH11 2ED		
Website address (if available)	<a href="http://www.ssta.org.uk">www.ssta.org.uk</a>		
Has the address changed during the year to which the return relates?	Yes	No	X ('X' in appropriate box)
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

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	2,279				2,279
Female	4,286				4,286
Other					
<b>Total</b>	6,565				A 6,565

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

6,107

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

41

## 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	Kevin Campbell	John Guidi	18 May 2019
Vice President	John Guidi	Catherine Nicol	18 May 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

If yes, state the number of affiliated unions:

and names:

## Officers in post

(see note 12)

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

[illegible]

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		917,132
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		917,132
<b>Investment income (as at page 12)</b>		28,126
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	103,185	
<b>Total of other income (as at page 4)</b>		103,185
<b>Total income</b>		1,048,443
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		24,351
Administrative expenses (as at page 10)		886,513
<b>Federation and other bodies</b> (specify)		
STUC		14,895
<b>Total expenditure Federation and other bodies</b>		14,895
<b>Taxation</b>		2,331
<b>Total expenditure</b>		928,090
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		120,353
<b>Amount of general fund at beginning of year</b>		1,545,972
<b>Amount of general fund at end of year</b>		1,666,325

(see notes 19 and 20)

P4

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	12,650
Employment Related Issues		Advisory Services	
Legal representation	504		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Members' training	11,701
Communications			
Members' diaries	12,146		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
<b>carried forward</b>	12,650	<b>Total (should agree with figure in General Fund)</b>	24,351

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Benevolent Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		7,189
	Other income (specify)		
	Miscellaneous income		1,100
	Movement in gain on valuation of investments		19,120
	<b>Total other income as specified</b>		20,220
	<b>Total Income</b>		27,409
	Interfund Transfers IN		
<b>Expenditure</b>			
	Benefits to members		5,100
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		5,100
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		22,309
	<b>Amount of fund at beginning of year</b>		188,926
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		211,235
	<b>Number of members contributing at end of year</b>		

Fund 3		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	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 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)		
	<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 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)		
	<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 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)

£

£

### Political fund account 1

To be completed by trade unions which maintain their own political fund

<b>Income</b>	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 <u>Balance Sheet</u> )			
	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 contribute to the political fund			

### Political fund account 2

To be completed by trade unions which act as components of a central trade union

<b>Income</b>	Contributions and levies collected from members on behalf of central political fund			
	Funds received back from central political fund			
	Other income (specify)			
	Total other income as specified			
	Total income			
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects(specify)			
	Non-political expenditure			
	Total expenditure			
	Surplus (deficit) for year			
	Amount held on behalf of trade union political fund at beginning of year			
	Amount remitted to central political			
	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.

[illegible]

### **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

[illegible]

### 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.

[illegible]



**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	£
<b>Total</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


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		596,261
Salaries and Wages included in above	512,808	
Auditors' fees		7,908
Legal and Professional fees		
Occupancy costs		95,365
Stationery, printing, postage, telephone, etc.		51,032
Expenses of Executive Committee (Head Office)		15,086
Expenses of conferences		15,860
Other administrative expenses (specify)		
Annual Congress		55,293
Committees & ballots		13,650
IT support		6,886
<b>Other Outgoings</b>		
Interest payable - bank loan		970
Interest payable - other loan		440
Depreciation		19,181
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Investment management fees		8,581
<b>Total</b>		886,513
Charged to:	General Fund (Page 3)	886,513
	Benevolent Fund	
<b>Total</b>		886,513

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[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)			25,817
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			9,153
Bank and Building Societies			
Other investment income (specify)			
National Savings Bond			345
			35,315
		Total investment income	35,315
		Credited to:	
		General Fund (Page 3)	28,126
		Benevolent Fund	7,189
		Political Fund	
		Total Investment Funds	35,315

# Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£	£
584,567	Fixed Assets (at page 14)		579,682
	Investments (as per analysis on page 15)		
895,220	Quoted (Market value £ ( 985,348 )		985,348
30,000	Unquoted		30,000
925,220	<b>Total Investments</b>		1,015,348
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
322,046	Cash at bank and in hand		347,383
	Income tax to be recovered		
6,000	Stocks of goods		6,750
	Others (specify)		
328,046	<b>Total of other assets</b>		354,133
1,837,833	<b>Total assets</b>		1,949,163
1,545,972	General fund (page 3)		1,666,325
188,926	Benevolent Fund		211,235
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£54,589	Bank loan		33,042
£10,617	Tax payable		2,331
£8,025	Accrued expenses		8,325
£14,648	Provisions		13,288
£15,056	Other liabilities		14,617
£102,935	<b>Total liabilities</b>		71,603
£1,837,833	<b>Total assets</b>		1,949,163

# Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold      Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
<b>Cost or Valuation</b>						
At start of year	766,942		191,354			958,296
Additions			14,296			14,296
Disposals			-4,497			-4,497
Revaluation/Transfers						
At end of year	766,942		201,153			968,095
<b>Accumulated Depreciation</b>						
At start of year	188,077		185,652			373,729
Charges for year	14,224		4,957			19,181
Disposals			-4,497			-4,497
Revaluation/Transfers						
At end of year	202,301		186,112			388,413
Net book value at end of year	564,641		15,041			579,682
Net book value at end of previous year	578,865		5,702			584,567



## Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Shares	752,514	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Bonds	232,834	
	Total quoted (as Balance Sheet)	985,348	
	Market Value of Quoted Investment	985,348	
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

☐

No

☒

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

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

Yes

☐

No

☐

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	917,132		917,132
From Investments	35,315		35,315
Other Income (including increases by revaluation of assets)	123,405		123,405
<b>Total Income</b>	1,075,852		1,075,852
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	933,190		933,190
<b>Funds at beginning of year</b> (including reserves)	1,734,898		1,734,898
<b>Funds at end of year</b> (including reserves)	1,877,560		1,877,560
<b>Assets</b>			
	Fixed Assets		579,682
	Investment Assets		1,015,348
	Other Assets		354,133
	<b>Total Assets</b>		1,949,163
<b>Liabilities</b>		<b>Total Liabilities</b>	71,603
<b>Net Assets (Total Assets less Total Liabilities)</b>			1,877,560

**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>		<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>		
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: 100%;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 100%;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 100%;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 100%;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100%;" type="text"/>	3
		<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 style="width: 100%;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100%;" type="text"/>	
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: 100%;" type="text"/>
<b>Ballot 2</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 100%;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 100%;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 100%;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 100%;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100%;" type="text"/>	3
		<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 style="width: 100%;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100%;" type="text"/>	
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: 100%;" type="text"/>
<b>Ballot 3</b>		
Number of individual who were entitled to vote in the ballot	<input style="width: 100%;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 100%;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 100%;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 100%;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 100%;" type="text"/>	3
		<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 style="width: 100%;" type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 100%;" type="text"/>	
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: 100%;" type="text"/>

**Ballots & 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: 24 October 2016 to 31 December 2019

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

**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**

### Information on Industrial Action

<b>Name of Organisation:</b>		Scottish Secondary Teachers' Association		<b>Reporting Period</b>	01/01/2019 - 31/12/2019
<b>Did Union members take industrial action during the return period in response to any inducement on the part of the union?</b>			<u><b>Yes</b></u>	<b>If YES, for each industrial action taken please complete the information below</b>	
<b>Industrial Action</b>	<b>Nature of the trade dispute for which action was taken</b>	<b>Dates of the industrial action taken</b>	<b>Number of days of industrial action</b>	<b>Nature of industrial action</b>	<b>Categories of nature of Trade Dispute</b>
1	A,C	24/10/2016-31/12/2019	Continuous	Action Short of a Strike	<p>A: Terms and conditions of employment, or the physical conditions in which any workers are required to work</p> <p>B: Engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers</p> <p>C: Allocation of work or the duties of employment between workers or groups of workers</p> <p>D: Matters of discipline</p> <p>E: A worker's membership or non-membership of a trade union</p> <p>F: Facilities for officials of trade unions</p> <p>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</p>

## 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	1,555
Total	2,332

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 three years.

### Loans

#### Included in liabilities is a bank loan payable:

within one year	21,500
more than one year	11,542
Total	33,042

A bank loan is held for the purchase of property.

The bank loan is repayable with a fixed monthly payment and will be fully repaid within two years.

Secured bank loans 33,042

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 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

Investments - Quoted investments are stated at market value. Movements in market value are included in the income and expenditure

Taxation - A current liability is recognised for the tax payable on investment interest received and chargeable events from investments



Leased assets - A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All

Pensions - The association operates a defined contribution pension scheme. Contributions are included in the financial statements

## 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:	Seamus Searson	Name:	Elaine P. Henderson (General Treasurer)
Date:	20 July 2020	Date:	20 July 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	<b>X</b>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<b>X</b>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<b>x</b>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<b>X</b>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<b>x</b>	No	
A member statement is: (see Note 80)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<b>X</b>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		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

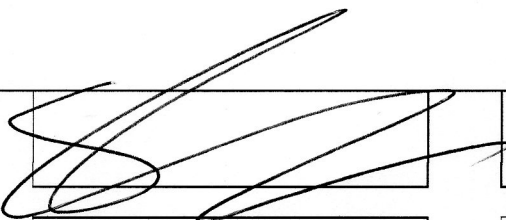
3. Your auditors or auditor must include in their report the following wording:

**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)

Signature(s) of auditor or auditors:



Name(s):

Stephen Grant (for and  
on behalf of Tindell,  
Grant & Co Limited)

Profession(s) or Calling(s):

Senior Statutory Auditor

Address(es):

6 Munro Road  
Springkerse  
Stirling  
FK7 7UU

Date:

1 / 7 / 2020

Contact name for enquiries  
and telephone number:

Mr Stephen Grant  
01786 430830

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

# **SCOTTISH SECONDARY TEACHERS' ASSOCIATION**

## **Independent auditors' report**

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

#### **Opinion**

We have audited the financial statements of SCOTTISH SECONDARY TEACHERS' ASSOCIATION for the year ended 31 December 2019 which comprise Cash Flow Statement, Income and Expenditure Account, the Balance Sheet and 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 United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice) 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 auditor's 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.

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2019 and of its surplus 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).

#### **Basis of 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 Auditor's 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 Finance Committee members use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Finance Committee members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the association'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.

#### **Other information**

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The Finance Committee members are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Finance Committee's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Finance Committee's report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the association and its environment obtained in the course of the audit, we have not identified material misstatements in the Finance Committee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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
- certain disclosures of Finance Committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of the Finance Committee


As explained more fully in the Finance Committee's responsibilities statement, the Finance Committee members are 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 Finance Committee members determine is 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 Committee members are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Finance Committee members either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

## Auditor's 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 an auditor's report that includes 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 the 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.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



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

02 June 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?

**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 inforamation 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)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

## 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	20-Jul-20