

# 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 2024		
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="https://ssta.org.uk/">https://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	John Guidi		
Telephone Number:	0131 313 7300		
E-mail:	johng@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:

[returns@certoffice.org](mailto:returns@certoffice.org)

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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
	5,966				5,966
<b>Total</b>	5,966				A 5,966

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

5,179

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

22

## 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
General Treasurer	Elaine Henderson	John Guidi	10 May 2024
Minutes Secretary	Alan Taylor	Kevin Campbell	30 August 2024

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:

## 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		897,073
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		897,073
<b>Investment income (as at page 12)</b>		26,652
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	59,746	
<b>Total of other income (as at page 4)</b>		59,746
<b>Total income</b>		983,471
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		8,590
Administrative expenses (as at page 10)		933,068
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
<b>Total expenditure</b>		941,658
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		41,813
<b>Amount of general fund at beginning of year</b>		1,487,205
<b>Amount of general fund at end of year</b>		1,529,018

(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>	8,590
Employment Related Issues		Advisory Services	
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
Members' diaries	2,568		
Members' training	6,022		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
<b>carried forward</b>	8,590	<b>Total (should agree with figure in General Fund)</b>	8,590

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Benevolent Fund	£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		4,816
	Other income (specify)		
	Gains/ loss on investments		949
	Movement in gain on valuations of investments		9,275
	<b>Total other income as specified</b>		10,224
	<b>Total Income</b>		15,040
	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>		15,040
	<b>Amount of fund at beginning of year</b>		240,455
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		255,495
	<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:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
			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 9		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
			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)

£

£

<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		
	Investment income (as at page 12)		
Other income (specify)			
Total other income as specified			
Total income			
<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>			
<b>Expenditure A</b> (as at page i)			
<b>Expenditure B</b> (as at page ii)			
<b>Expenditure C</b> (as at page iii)			
<b>Expenditure D</b> (as at page iv)			
<b>Expenditure E</b> (as at page v)			
<b>Expenditure F</b> (as at page vi)			
<b>Non-political expenditure</b> (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			
<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

[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

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

[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

[illegible]

### **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

[illegible]

### **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		658,812
Salaries and Wages included in above	489,783	
Auditors' fees		22,380
Legal and Professional fees		33,223
Occupancy costs		148,907
Stationery, printing, postage, telephone, etc.		4,780
Expenses of Executive Committee (Head Office)		1,798
Expenses of conferences		16,571
Other administrative expenses (specify)		
Annual congress		15,010
IT Support		3,459
Recruitment		6,844
Marketing		250
<b>Other Outgoings</b>		
Depreciation		16,556
Tax charge on investment gains		4,478
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		933,068
Charged to:	General Fund (Page 3)	933,068
	Benevolent Fund	
<b>Total</b>		933,068

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

[illegible]

## Analysis of investment income

(see notes 47 and 48)

[illegible]

# Balance sheet as at

31 December 2024

(see notes 49 to 52)

Previous Year		£	£
522,301	Fixed Assets (at page 14)		507,378
	Investments (as per analysis on page 15)		
1,003,640	Quoted (Market value £ (      ) )		1,058,713
30,000	Unquoted		30,000
1,033,640	<b>Total Investments</b>		1,088,713
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors		
270,487	Cash at bank and in hand		285,086
	Income tax to be recovered		
5,808	Stocks of goods		7,478
	Others (specify)		
	<b>Total of other assets</b>		292,564
	<b>Total assets</b>		1,888,655
1,487,205	General fund (page 3)		1,529,018
240,455	Benevolent Fund		255,495
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£3,426	Other loans		2,940
£1,151	Trade creditors		1,977
£6,207	Corporation tax		4,478
£13,311	Other taxation and social security		15,612
£18,691	Other creditors		19,488
£61,790	Accruals and deferred income		48,375
£104,576	<b>Total liabilities</b>		92,870
£1,832,236	<b>Total assets</b>		1,888,655

## 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	782,510		211,100			993,610
Additions						
Disposals						
Revaluation/Transfers						
At end of year	782,510		211,100			993,610
<b>Accumulated Depreciation</b>						
At start of year	260,597		210,712			471,309
Charges for year	14,535		388			14,923
Disposals						
Revaluation/Transfers						
At end of year	275,132		211,100			486,232
Net book value at end of year	507,378					507,378
Net book value at end of previous year	521,913		388			522,301



# Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Equities	546,899	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Bonds	387,739	
	Alternatives	106,105	
	Multi Asset Class and other investments	17,971	
	Total quoted (as Balance Sheet)	1,058,713	
	Market Value of Quoted Investment		
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	897,073		897,073
From Investments	31,468		31,468
Other Income (including increases by revaluation of assets)	69,970		69,970
<b>Total Income</b>	998,511		998,511
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	941,658		941,658
<b>Funds at beginning of year</b> (including reserves)	1,727,660		1,727,660
<b>Funds at end of year</b> (including reserves)	1,784,513		1,784,513
<b>Assets</b>			
Fixed Assets			507,378
Investment Assets			1,088,713
Other Assets			292,564
<b>Total Assets</b>			1,888,655
<b>Liabilities</b>		<b>Total Liabilities</b>	104,142
<b>Net Assets (Total Assets less Total Liabilities)</b>			1,784,513

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			
	<b>Total Assets</b>		
<b>Liabilities</b>			
	<b>Total Liabilities</b>		
<b>Net Assets (Total Assets less Total Liabilities)</b>			

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<div style="border: 1px solid black; padding: 2px 10px;">No</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 20px; display: inline-block;"></div>		
For each ballot held please complete the information below:		
<div> <div><b>Ballot 1</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> </div>		
<div> <div><b>Ballot 2</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> </div>		
<div> <div><b>Ballot 3</b></div> <div>                     Number of individual who were entitled to vote in the ballot                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div> <b>Number of votes cast in the ballot</b> <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div>                     Number of Individuals answering "Yes" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>1</sup> </div> <div>                     Number of individuals answering "No" to the question                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>2</sup> </div> <div>                     Number of invalid or otherwise spoiled voting papers returned                     <div style="border: 1px solid black; width: 80px; height: 20px; display: inline-block; margin-left: 10px;"></div> <sup>3</sup> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 20px; display: inline-block; margin-left: 10px;"></div> </div> </div>		

**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**

No

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:  to

3. Number of days of industrial action:

4. Nature of industrial 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:  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**

**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.**

The Notes to the accounts are included in the attached financial statements pages 11 - 22

## Accounting policies



(see notes 84 and 85)

Accounting policies included in attached financial statements pages 11 - 12

## Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		General Treasurer Signature:	
			(or other official whose position should be stated)
Name:	Seamus Searson	Name:	John Guidi
Date:	28 May 2025	Date:	28 May 2025

## 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		To follow	<input checked="" type="checkbox"/>
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)

Attached as separate document: page 5 to 8 of the financial statements

Signature(s) of auditor or auditors:	Anderson Anderson & Brown Audit LLP	
Name(s):	Angus McCuaig (for and on behalf of Anderson Anderson & Brown Audit LLP)	
Profession(s) or Calling(s):	Senior Statutory Auditor	
Address(es):	133 Finnieston Street	
	Glasgow	
Postcode	G3 8HB	
Date	30/05/2024	
Contact name for inquiries and telephone number:	Angus McCuaig 0141 739 7713	

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

**SCOTTISH SECONDARY TEACHERS' ASSOCIATION**  
**FINANCE COMMITTEE MEMBERS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# **SCOTTISH SECONDARY TEACHERS' ASSOCIATION**

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## **SCOTTISH SECONDARY TEACHERS' ASSOCIATION**

### **REFERENCE AND ADMINISTRATIVE DETAILS OF THE ASSOCIATION, ITS FINANCE COMMITTEE MEMBERS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Finance Committee members**

##### **Office Bearers:**

Seamus Searson, General Secretary  
Elaine Henderson, General Treasurer (resigned 10 May 2024)  
Alan Taylor, Minutes Secretary (resigned 30 August 2024)  
James How, Elected Member  
Andy Sinclair, Elected Member  
David Scott, Elected Member  
Karen Dickson, Elected Member  
Stuart Hunter, President  
Monique Dreon-Goold, Vice-President  
Catherine Nicol, Immediate Past President  
Mark Devlin, Elected Member  
John Guidi, Treasurer (appointed 10 May 2024)  
Kevin Campbell, Minutes Secretary (appointed 6 December 2024)

#### **Principal office**

West End House  
14 West End Place  
Edinburgh  
EH11 2ED

#### **Independent auditors**

Anderson Anderson & Brown Audit LLP  
133 Finnieston Street  
Glasgow  
G3 8HB

## **SCOTTISH SECONDARY TEACHERS' ASSOCIATION**

### **FINANCE COMMITTEE MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

The Finance Committee members present their annual report together with the audited financial statements of the Scottish Secondary Teachers' Association for the 1 January 2024 to 31 December 2024.

#### **Structure, governance and management**

##### **a. Structure**

The Scottish Secondary Teachers' Association is a trade union governed by the Trade Union and Labour Relations (Consolidation) Act 1992 (amended 2016) and its constitution.

#### **Objectives and activities**

##### **a. Objects**

The objects of the Association are to advance education, particularly secondary education in Scotland.

##### **b. Membership**

Membership is open to all registered teachers engaged in post-primary education in Scotland.

#### **Achievements and performance**

##### **a. Main achievements of the Association**

In 2024 the Association campaigned against the 'toxic culture' of extra workload and continued the drive to reduce pupil indiscipline and violence. Further to this, the Association is actively involved in the process bringing Scottish Education reforms and raising awareness of its impact on Secondary teachers and pupils.

The Association's ongoing work includes raising awareness and signposting for support for members regarding stress and mental health issues. Also, our intensive work supporting members in independent schools through the changes that they face.

Our members are informed through bulletins and webinars including training days for representatives. We are proud of the service we provide with the members being only one call or email away from our professional staff at Head Office.

Committee Meetings continue with hybrid of virtual and face to face, which enables more members to attend without the commitment of travelling to Edinburgh and reduces the direct cost.

The Association continued attending many Initial Teacher Education and Probationer events. Maintaining this initial contact remains a priority to ensure that more students and newly qualified teachers become members of the Association. Recruitment of members remains a key focus and essential to the long-term sustainability of the Association. However, maintaining and increasing membership remains key to the long-term stability of the Association and its finances. It is important to stress the invaluable role that school representatives play in supporting colleagues and recruiting new members. Once again, we are indebted to our active members, School Reps, District Secretaries, Professional Officer and Secretariat who work tirelessly to ensure that we are known presence in Secondary Schools the length and breadth of the country. A first positive contact has a profound impact on our ability to recruit new members and provide a crucial and lasting positive impression of the SSTA. The lack of face-to-face contact in previous years continues to have an impact on our work towards retaining associate members as full members.

At the end of 2024, Association has an overall working surplus of £58,048.

Overall income increased by 10.3% and income from subscriptions rose by 6.9%.

Overall expenditure in 2024 decreased significantly by £126,945 (11.9%), the Association successfully identified areas of major savings without affecting the quality of service.



## **SCOTTISH SECONDARY TEACHERS' ASSOCIATION**

### **FINANCE COMMITTEE MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Achievements and performance (continued)**

As in previous years, Salaries remain the highest individual budget heading within the budget. However, although significant, this enables the Association to support our members to the highest standard. Our thanks go to Andrew Brown, Office Manager and his staff for their part in managing the budget.

The portfolio started the year with a value of £1,003,640. From then onwards our investment portfolio continued to reflect the general trend of the Stock Exchange; it peaked in November 2024 before dropping by the end of the year at the value of £1,058,771. This is an overall increase of £55,131 (5.5%).

Income from the share portfolio amounted to £31,468 up 9.5% on 2023.

The Association continues to meet regularly with our Investment Advisors to ensure that our investment portfolio and resulting income is as profitable as the Stock Market allows. The Finance & General Purposes Committee, on behalf of the Association extends our thanks to Barclays Wealth for their work on our behalf.

After lengthy discussion, the Finance & General Purposes Committee considered and approved budget figures for 2025. It was agreed to set a tight budget, and to continue a single day Congress every second year for the near future as highlighted by the successful 2024 Congress in Glasgow.

Council approved an increase of £0.63 per month or 3.5% in the rate of subscription. This will mean that the subscription rate will be increased to £204.93 for annual payers. For those who choose to pay monthly, this will mean payments changing to £18.63 per month.

The Committee acknowledge that the increase in the subscription is provide the high quality and unique service that we provide to members and will continue to look at every possible avenue to make savings. It remains incumbent upon us all to keep the Association financially sustainable to continue to support and care for our membership.

My thanks and appreciation for their help and advice go to my predecessor Elaine Henderson, the Secretariat, Office Staff, Finance & General Purposes Committee, Area/District Treasurers and our Auditors, Anderson, Anderson & Brown.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Finance Committee members have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## SCOTTISH SECONDARY TEACHERS' ASSOCIATION

### FINANCE COMMITTEE MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### Statement of Finance Committee members' responsibilities

The Finance Committee is responsible for preparing the report and accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Finance Committee is responsible for preparing accounts for each financial year which give a true and fair view of the state of affairs of the Association and of the surplus and deficit for that period. In preparing those accounts, the Finance Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Finance Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association. It is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Disclosure of information to auditors

Each of the persons who are Finance Committee members at the time when this Finance Committee members' report is approved has confirmed that:

- so far as that Finance Committee member is aware, there is no relevant audit information of which the association's auditors are unaware, and
- that Finance Committee member has taken all the steps that ought to have been taken as a Finance Committee member in order to be aware of any relevant audit information and to establish that the association's auditors are aware of that information.

#### Auditors

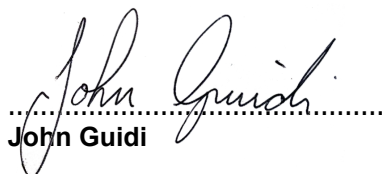
The auditors, Anderson Anderson & Brown Audit LLP, have indicated their willingness to continue in office. The designated Finance Committee members will propose a motion reappointing the auditors at a meeting of the Annual congress.

Approved by order of the members of the board of Finance Committee members and signed on their behalf by:



.....  
**Seamus Searson**

Date: 23 May 2025

  
**John Guidi**

## **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 (the 'Association') for the year ended 31 December 2024 which comprise the Statement of financial activities, the Balance sheet and the related notes, 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 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 association's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993.

#### **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 association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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**

In auditing the financial statements, we have concluded that the Finance Committee members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Finance Committee members with respect to going concern are described in the relevant sections of this report.

## **SCOTTISH SECONDARY TEACHERS' ASSOCIATION**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTISH SECONDARY TEACHERS' ASSOCIATION (CONTINUED)**

#### **Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Finance Committee members are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

#### **Opinion on other matters prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993**

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

- The Association has kept proper accounting records in accordance with the requirements of Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 and has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
- the financial statements agree with the accounting records.

#### **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 and the Trade Union Reform and Employment Rights Act 1993 requires us to report to you if, in our opinion:

- the information given in the Finance Committee members' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; 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 trustees**

As explained more fully in the Finance Committee members' responsibilities statement, the Finance Committee members are responsible for the preparation of the financial statements which 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.

## SCOTTISH SECONDARY TEACHERS' ASSOCIATION

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTISH SECONDARY TEACHERS' ASSOCIATION (CONTINUED)

#### Auditors' 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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations – this responsibility lies with management with the oversight of the Finance Committee. Based on our understanding of the Association and industry, discussions with management and directors we identified financial reporting standards as having a direct effect on the amounts and disclosures in the financial statements. As part of the engagement team discussion about how and where the Association's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- completing a risk-assessment process during our planning for this audit that specifically considered the risk of fraud;
- enquiry of management about the Association's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review, where applicable, of the Finance Committees' minutes;
- enquiry of management, about litigations and claims and inspection of relevant correspondence
- analytical procedures to identify any unusual or unexpected relationships;
- specific audit testing on and review of areas that could be subject to management override of controls and potential bias, most notably around the key judgements and estimates, including the carrying value of fixed assets and accruals;
- considering management override of controls outside of the normal operating cycles including testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements including evaluating the business rationale of significant transactions, outside the normal course of business;

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organised schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

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 Auditors' report.

## SCOTTISH SECONDARY TEACHERS' ASSOCIATION

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTISH SECONDARY TEACHERS' ASSOCIATION (CONTINUED)

#### Use of our report

This report is made solely to the Association's Finance Committee, as a body, in accordance with Chapter 3 Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993. 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 organisation and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Anderson Anderson & Brown Audit LLP*

**Angus McCuaig**  
**Senior Statutory Auditor**

for and on behalf of Anderson Anderson & Brown Audit LLP  
Statutory Auditors  
133 Finnieston Street

Glasgow

G3 8HB

Date: 29 May 2025

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	General Fund 2024 £	Benevolent Fund 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Income from activities	3	934,697	5,765	940,462	852,756
<b>Total income</b>		<u>934,697</u>	<u>5,765</u>	<u>940,462</u>	<u>852,756</u>
<b>Expenditure on:</b>					
Expenditure	4				
Benefits to members		41,813	-	41,813	19,988
Professional & educational		33,379	-	33,379	96,840
Administrative costs		861,988	-	861,988	937,340
Payments to members		-	-	-	3,750
Tax charge		4,478	-	4,478	6,207
<b>Total expenditure</b>		<u>941,658</u>	<u>-</u>	<u>941,658</u>	<u>1,064,125</u>
<b>Net (expenditure)/income before net gains on investments</b>		<u>(6,961)</u>	<u>5,765</u>	<u>(1,196)</u>	<u>(211,369)</u>
Unrealised investment movement		48,773	9,275	58,048	39,492
<b>Net movement in funds</b>		<u>41,812</u>	<u>15,040</u>	<u>56,852</u>	<u>(171,877)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,487,205	240,455	1,727,660	1,899,537
Net movement in funds		41,812	15,040	56,852	(171,877)
<b>Total funds carried forward</b>		<u>1,529,017</u>	<u>255,495</u>	<u>1,784,512</u>	<u>1,727,660</u>

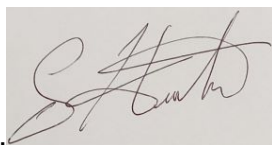
The notes on pages 11 to 22 form part of these financial statements.

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

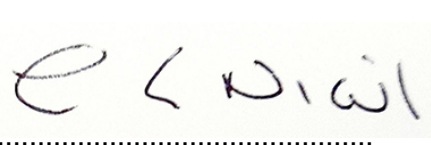
## BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	507,378	522,301
Investments	9	1,088,713	1,033,640
		<u>1,596,091</u>	<u>1,555,941</u>
<b>Current assets</b>			
Stocks		7,478	5,808
Cash at bank and in hand		285,086	270,487
		<u>292,564</u>	<u>276,295</u>
Creditors: amounts falling due within one year	10	(90,418)	(90,133)
<b>Net current assets</b>		<u>202,146</u>	<u>186,162</u>
<b>Total assets less current liabilities</b>		<u>1,798,237</u>	<u>1,742,103</u>
Creditors: amounts falling due after more than one year	11	(2,452)	(2,940)
Deferred Income	12	(11,273)	(11,503)
<b>Total net assets</b>		<u><u>1,784,512</u></u>	<u><u>1,727,660</u></u>
<b>Represented by</b>			
Benevolent Fund	13	255,495	240,455
General Fund	13	1,529,017	1,487,205
<b>Total funds</b>		<u><u>1,784,512</u></u>	<u><u>1,727,660</u></u>

The financial statements were approved and authorised for issue by the Finance Committee members and signed on their behalf by:



.....  
**Stuart Hunter**



.....  
**Catherine Nicol**

Date: 23 May 2025

The notes on pages 11 to 22 form part of these financial statements.



# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. Accounting policies

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards, including Financial Reporting Standard 102 Section 1A – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The format of the financial statements has been adapted from that prescribed by the Companies Act 2006 to better reflect the nature of the Association's activities.

The accounts have been prepared under the historical cost convention.

Turnover represents the value, net of value added tax and any discounts, of goods provided to customers and work carried out in respect of services provided to customers.

#### 1.2 Going concern

After making appropriate enquiries, the Finance Committee members have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### 1.3 Taxation

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

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Buildings	-	2%
Office equipment	-	15%
Computer equipment	-	25%

#### 1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Income and expenditure account.

#### 1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. Accounting policies (continued)**

**1.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.8 Liabilities**

Liabilities and provisions are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Association anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.9 Pensions**

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

**1.10 Grants**

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to statement of financial activities at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Financial activities account in the same period as the related expenditure.

**2. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 3. Income from activities

	General Fund 2024 £	Benevolent Fund 2024 £	Total funds 2024 £	Total funds 2023 £
Subscriptions	897,073	-	897,073	838,990
Income from investments	26,652	4,816	31,468	28,744
Gain/(loss) on investments	5,289	949	6,238	(16,038)
Miscellaneous income	5,683	-	5,683	1,060
	<u>934,697</u>	<u>5,765</u>	<u>940,462</u>	<u>852,756</u>

### 4. Analysis of expenditure on activities

#### Summary by fund type

	General Fund 2024 £	Benevolent Fund 2024 £	Total 2024 £	Total 2023 £
Benefits to members	41,813	-	41,813	26,423
Professional & educational	33,379	-	33,379	96,840
Administrative costs	866,466	-	866,466	937,112
Payments to Members	-	-	-	3,750
	<u>941,658</u>	<u>-</u>	<u>941,658</u>	<u>1,064,125</u>

### 5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £	Total funds 2023 £
Benefits to members	41,813	41,813	26,423
Professional & educational	33,379	33,379	96,840
Administrative costs	866,466	866,466	937,112
Payments to Members	-	-	3,750
	<u>941,658</u>	<u>941,658</u>	<u>1,064,125</u>

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 5. Analysis of expenditure by activities (continued)

#### Analysis of direct costs

	Benefits to members 2024 £	Professional & educational 2024 £	Administrativ e costs 2024 £	Payments to Members 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	-	-	658,812	-	658,812	713,160
Depreciation	-	-	16,556	-	16,556	18,694
Legal representation	33,223	-	-	-	33,223	13,583
Members' diaries	2,568	-	-	-	2,568	11,875
Members' training	6,022	-	-	-	6,022	965
Executive Committee expenses	-	1,798	-	-	1,798	3,380
Conference expenses	-	16,571	-	-	16,571	19,624
Annual congress	-	15,010	-	-	15,010	61,268
Payments to members	-	-	-	-	-	3,750
STUC	-	-	-	-	-	12,568
Recruitment	-	-	6,844	-	6,844	4,074
Auditors' other services	-	-	8,780	-	8,780	11,429
Property costs	-	-	61,958	-	61,958	60,046
Marketing	-	-	250	-	250	-
Stationery, printing, postages & telecom	-	-	4,780	-	4,780	13,542
IT support	-	-	3,459	-	3,459	7,940
Miscellaneous expenses	-	-	86,949	-	86,949	66,392
Auditors' remuneration	-	-	13,600	-	13,600	15,600
Taxation on investment income & gains	-	-	4,478	-	4,478	6,207
Investment management fees	-	-	-	-	-	9,005
Ballot costs	-	-	-	-	-	11,023
	<u>41,813</u>	<u>33,379</u>	<u>866,466</u>	<u>-</u>	<u>941,658</u>	<u>1,064,125</u>

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 6. Salaries of officials

Included in staff costs and pensions are:

	Gross Salary	Employer's NI	Employer's Pension	2024	2023
	£	£	£	£	£
President	3,471	355	-	3,826	3,390
Vice President	-	-	-	-	-
General Secretary	112,779	14,308	20,300	147,387	148,893
General Treasurer	7,959	949	-	8,908	7,485
Minutes Secretary	7,959	949	-	8,908	7,485
	<u>132,168</u>	<u>16,561</u>	<u>20,300</u>	<u>169,029</u>	<u>167,253</u>

	2024	2023
Average number of employees	<u>14</u>	<u>13</u>

### 7. Operating Surplus / (Deficit)

This is stated after charging:

	2024	2023
	£	£
Depreciation of owned fixed assets	14,923	18,111
Depreciation of fixed assets under finance leases	-	583
Operating lease rentals - plant and machinery	-	1,826
Auditors' remuneration for audit services	13,600	15,600
Auditors' remuneration for other services	<u>8,780</u>	<u>9,600</u>

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 8. Tangible fixed assets

	Buildings £	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2024	782,510	139,724	71,376	993,610
At 31 December 2024	<u>782,510</u>	<u>139,724</u>	<u>71,376</u>	<u>993,610</u>
<b>Depreciation</b>				
At 1 January 2024	260,597	139,336	71,376	471,309
Charge for the year	14,535	388	-	14,923
At 31 December 2024	<u>275,132</u>	<u>139,724</u>	<u>71,376</u>	<u>486,232</u>
<b>Net book value</b>				
At 31 December 2024	<u>507,378</u>	<u>-</u>	<u>-</u>	<u>507,378</u>
At 31 December 2023	<u>521,913</u>	<u>388</u>	<u>-</u>	<u>522,301</u>
Net book value of plant and machinery included above held under finance leases and hire purchase contracts			<u>-</u>	<u>388</u>

### 9. Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
<b>Cost or valuation</b>			
At 1 January 2024	1,003,640	30,000	1,033,640
Additions	69,166	-	69,166
Disposals	(72,141)	-	(72,141)
Revaluations	58,048	-	58,048
At 31 December 2024	<u>1,058,713</u>	<u>30,000</u>	<u>1,088,713</u>
<b>Net book value</b>			
At 31 December 2024	<u>1,058,713</u>	<u>30,000</u>	<u>1,088,713</u>
At 31 December 2023	<u>1,003,640</u>	<u>30,000</u>	<u>1,033,640</u>

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	General Fund	Benevolent Fund	Total
	£	£	£
<b>Quoted Investments</b>			
<b>Market value</b>			
At 1 January 2024	782,545	221,095	1,003,640
Additions	59,540	9,626	69,166
Disposals	(44,598)	(27,544)	(72,142)
At 31 December 2024	797,487	203,177	1,000,664
 Movement in gain/(loss) on valuation in the year	48,774	9,275	58,049
 <b>Market value of quoted investments</b>			
At 31 December 2024	846,261	212,452	1,058,713
At 31 December 2023	782,545	221,095	1,003,639
 <b>Unquoted Investments</b>			
<b>Cost</b>			
As at 31 December 2024	-	30,000	30,000
As at 31 December 2023	-	30,000	30,000
 <b>Total Investments at 31 December 2024</b>	846,261	242,452	1,088,713

The cost of investments as at 31 December 2024 for the general fund is £780,186 and £205,247 for the benevolent fund .

### 10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other loans	488	486
Trade creditors	1,977	1,151
Corporation tax	4,478	6,207
Other taxation and social security	15,612	13,311
Other creditors	19,488	18,691
Accruals and deferred income	48,375	50,287
	90,418	90,133

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 11. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Other loans	2,452	2,940
	<u>2,452</u>	<u>2,940</u>

### 12. Deferred Income

	2024 £	2023 £
Grants	11,273	11,503
	<u>11,273</u>	<u>11,503</u>

Grant income received in relation to Fixed assets has been deferred and released in line with the depreciation policy.

	2023 £	2024 £
At 1 January 2024	-	-
Additions	11,738	11,503
Less: Released to Statement of Financial Activities	(235)	(230)
At 31 December 2024	<u>11,503</u>	<u>11,273</u>



# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 13. Statement of funds

#### Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
<b>Reserves</b>					
General Fund	1,487,205	934,697	(941,658)	48,773	1,529,017
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Benevolent Fund	240,455	5,765	-	9,275	255,495
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	1,727,660	940,462	(941,658)	58,048	1,784,512
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 13. Statement of funds (continued)

#### Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
<b>Reserves</b>					
General Fund	1,652,740	848,838	(1,060,375)	46,002	1,487,205
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
 Benevolent Fund	 246,797	 3,918	 (3,750)	 (6,510)	 240,455
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
 <b>Total of funds</b>	 1,899,537	 852,756	 (1,064,125)	 39,492	 1,727,660
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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.

# SCOTTISH SECONDARY TEACHERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### List of Investments

#### Benevolent Fund

£30,000	National Savings	Income Bond
		BlackRock ICS Sterling Liquidity Fund - Premier
1,121	BlackRock	Bluebay Investment Grade Global Govt Bond Fund
18	Bluebay Funds	Global Real Return Fund -INS- Hedged
413	Pimco Funds	Global Government Bond UCITS ETF
122	Xtrackers II	Global Corporate Bond Fund -J- Hedged
842	Abrdn II	Global Access Global Corporate Bond
22,685	Barclays	Global Corp Bond UCITS ETF Hedged
2,048	iShares	GlobalAccess Global High Yield Bond Fund
24,620	Barclays	USD High Yield Corp Bond UCITS ETF
1,017	iShares	GlobalAccess Emerging Market Local Currency Debt Fund - USD
16,576	Barclays	GlobalAccess Emerging Markets Debt Fund - GBP
9,868	Barclays	Fxd Incm Dublin - iShs Emkts Governmnt Bd
533	BlackRock	J.P. Morgan USD EM Bond UCITS ETF - Hedged
573	iShares	US Equity Income Fund
2,287	JPMorgan	Loomis Sayles US Growth Eq Fd
54	Natixis International	S&P 500 UCITS ETF
52	Vanguard	Income Fund Shs -I- (GBP)
4,734	Artemis	Capital Mgmt Umbrella Fund
8,505	J O Hambro	FTSE 100 UCITS ETF
175	Vanguard	Continental European Income Fund Shs -D- (GBP)
3,398	BlackRock	Janus Henderson Global Equity Income Fund
5,047	Henderson Investment Fund	MSCI World Swap ETF
171	Xtrackers	Asia Fund
425	Fidelity Investment Funds	Core MSCI EM IMI UCITS ETF
2,838	iShares	QI Emerging Conservative Equities
35	Robeco	Globalaccess Emerging Markets Equity Fund
6,941	Barclays	Multi-Strategy Enhanced Commodities
383	L&G	Strategic Funds - Global Event Driven Fund - I5- Hedged
34	BlackRock	Liquid Alternative Strategies
696	Barclays	Janus Henderson Absolute Return Fund - G1- (GBP)
531	Janus Henderson Fund	Trend Alternative (GBP)
35	Man AHL	Fund Managers Income I Inc
<b>General Fund</b>		Multi-Manager Global Access Emerging Market Debt
18,877	Artemis	
39,473	Barclays	

## SCOTTISH SECONDARY TEACHERS' ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

27,762	Barclays	Multi-Manager Global Access Emerging Market Equity
63,976	Barclays	Multi-Manager Global Access Emerging Market Loc C (USD)
96,740	Barclays	Multi-Manager Global Access Global Corp Bond
90,740	Barclays	Multi-Manager Global Access Glb Equity Income Fund
2,785	Barclays	Portfolio Liquid Alternative Strategies R GBP
13593	Blackrock	Fund Managers Ltd Continental European Income D Units In
20,188	Henderson Investment	Global Equity Income G
2,292	iShares	J.P. Morgan USD EM Bond
11,352	iShares	Core MSCI World UCITS (2)
8,169	iShares	Global Corp Bond UCITS ETF
4,069	iShares	USD High Yield Corp Bond UCITS ETF Hedged
33,916	J O Hambro	Capital Mgmt Umbrella Fund- UK Equity Income
2,124	Janus Henderson	UK Absolute Return Fund
8,945	JP Morgan	US Equity Income Fund
138	Man UK	UK Income Fund
216	Natixis	Int Fund (Lux) Loomis Sayles US Growth
1,654	Pimco Funds	Pimco Funds GIS Global Real Return Fund
141	Robeco Luxembourg SA	Growth Emerging Constv Equities GBP
3,369	Bluebay Funds	Bluebay Investment Grade Global Govt Bond
701	Vanguard	Investment Series FTSE 100 ETF
208	Vanguard	S&P 500 UCITS ETF
489	Xtrackers II	Global Government Bond UCITS ETF
682	Xtrackers	MSCI World Swap ETF
3,369	Abrdn II	Global Corporate Bond Fund -J- Hedged
2,131	BlackRock	Fxd Incm Dublin - iShs Emkts Governmnt Bd Indx
137	BlackRock	Strategic Funds - Global Event Driven Fund
4,484	BlackRock	ICS
1,533	L&G	Multi-Strategy Enhanced Commodities UCITS ETF
1,701	Fidelity Investment Fund	Asia Fund

## 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?

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

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	28/05/2025



# Document

Double-click on icon to open guidance