

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 2025				
List no:	5020T				
Head or Main Office address:	West End House				
	141 West End Place				
	Edinburgh				
Postcode	EH11 2ED				
Website address (if available)	https://ssta.org.uk/				
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

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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
	5,815				5,815
Total	5,815				A 5,815

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

5,104

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

18

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	Stuart Hunter	Monique Dreon-Goold	10 May 2025
Vice President	Monique Dreon-Goold	Paul Cochrane	10 May 2025

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)

	£	£
Income		
From Members: Contributions and Subscriptions		912,691
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		912,691
Investment income (as at page 12)		24,820
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	69,767	
Total of other income (as at page 4)		69,767
Total income		1,007,278
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		5,401
Administrative expenses (as at page 10)		1,014,653
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		1,020,054
Interfund Transfers OUT		
Surplus (deficit) for year		-12,776
Amount of general fund at beginning of year		1,529,017
Amount of general fund at end of year		1,516,241

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	5,401
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications			
Members' diaries	3,112		
Members' training	2,289		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	5,401	Total (should agree with figure in General Fund)	5,401

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Benevolent Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		7,030
	Other income (specify)		
	Gains/(loss) on investments		-48
	Movement in gains on valuation investments		17,147
	Total other income as specified		17,099
	Total Income		24,129
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		3,529
	Total Expenditure		3,529
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		20,600
	Amount of fund at beginning of year		255,495
	Amount of fund at the end of year (as Balance Sheet)		276,095
	Number of members contributing at end of year		

Fund 3		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		

(See notes 21 and 23)

Fund 4		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 5		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	

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	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 7		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		

(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)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as <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	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of 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

[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.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (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	£
Total	

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	£
Total	

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

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

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

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)

		£
Administrative Expenses		
Remuneration and expenses of staff		719,344
Salaries and Wages included in above	560,731	
Auditors' fees		23,545
Legal and Professional fees		
Occupancy costs		143,101
Stationery, printing, postage, telephone, etc.		7,128
Expenses of Executive Committee (Head Office)		21,716
Expenses of conferences		1,843
Other administrative expenses (specify)		
Annual congress		28,985
IT Support		12,317
Recruitment		8,439
STUC		12,450
Investment management fees		12,470
Ballot costs		4,579
Other Outgoings		
Depreciation		18,823
Tax charge on investment gains		3,442
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		1,018,182
Charged to:		
General Fund (Page 3)		1,014,653
Benevolent Fund		3,529
Total		1,018,182

Analysis of officials' salaries and benefits
(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contributions £	Other Benefits		£
				Description	Value	
					£	
President	3,610	477				4,087
General Secretary	117,465	16,239	21,144			154,848
General Treasurer	8,277	1,083				9,370
Minutes Secretary	8,277	1,093				9,370

Analysis of investment income

(see notes 47 and 48)

[illegible]

Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
507,378	Fixed Assets (at page 14)		502,624
1,058,713	Investments (as per analysis on page 15)		
30,000	Quoted (Market value £ (1,135,113)		1,135,113
	Unquoted		30,000
	Total Investments		1,165,113
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
285,086	Cash at bank and in hand		234,865
	Income tax to be recovered		
7,478	Stocks of goods		6,203
	Others (specify)		
	Total of other assets		241,068
	Total assets		1,908,805
1,529,017	General fund (page 3)		1,516,241
255,495	Benevolent Fund		276,095
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£2,940	Other loans		2,451
£1,977	Trade creditors		9,112
£4,478	Corporation tax		3,442
£15,612	Other taxation and social security		17,565
£19,488	Other creditors		24,022
£48,375	Accruals and deferred income		59,877
	Total liabilities		116,469
	Total assets		1,908,805

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold				
	£	£	£	£	£	£
Cost or Valuation						
At start of year	782,510		211,100			993,610
Additions			17,592			17,592
Disposals	-5,505		-8,715			-14,220
Revaluation/Transfers						
At end of year	777,005		219,977			996,982
Accumulated Depreciation						
At start of year	275,132		211,100			486,232
Charges for year	14,425		4,398			18,823
Disposals	-1,982		-8,715			-10,697
Revaluation/Transfers						
At end of year	287,575		206,783			494,358
Net book value at end of year	489,430		13,194			502,624
Net book value at end of previous year	507,378					507,378

Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Equities	603,900	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Bonds	452,676	
	Alternatives	58,781	
	Multi Asset Class and other investments	19,756	
	Total quoted (as Balance Sheet)	1,135,113	
	Market Value of Quoted Investment	1,135,113	
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 £
Income			
From Members	912,691		912,691
From Investments	31,850		31,850
Other Income (including increases by revaluation of assets)	86,866		86,866
Total Income	1,031,407		1,031,407
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	1,023,583		1,023,583
Funds at beginning of year (including reserves)	1,784,512		1,784,512
Funds at end of year (including reserves)	1,792,336		1,792,336
Assets			
	Fixed Assets		502,624
	Investment Assets		1,165,113
	Other Assets		241,068
	Total Assets		1,908,805
Liabilities	Total Liabilities		116,469
Net Assets (Total Assets less Total Liabilities)			1,792,336

Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?		No
If Yes How many ballots were held: 2		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	5,283	
Number of votes cast in the ballot	1,829	
Number of Individuals answering "Yes" to the question	1,448 ¹	
Number of individuals answering "No" to the question	374 ²	
Number of invalid or otherwise spoiled voting papers returned	7 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	No	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	Yes	
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 2		
Number of individual who were entitled to vote in the ballot	5,283	
Number of votes cast in the ballot	1,829	
Number of Individuals answering "Yes" to the question	1,707 ¹	
Number of individuals answering "No" to the question	107 ²	
Number of invalid or otherwise spoiled voting papers returned	15 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	No	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	Yes	
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 3		
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 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

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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

Number of individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

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

***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 "SSTA signed accounts FY25" pages 11 to 21

Accounting policies

(see notes 84 and 85)

Accounting policies included in attached "SSTA Signed Accounts" pages 10 to 11

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's Signature:	
			(or other official whose position should be stated)
Name:	Seamus Searson	Name:	John Guidi
Date:	01 June 2026	Date:	01 June 2026

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	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed		To follow	X
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	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: "SSTA Signed accounts pages 5 to 7"

Signature(s) of auditor or auditors:	Signature attached on auditors report	
Name(s):	Angucs McCuaig (for and on behalf of AAB Audit & Accountancy Limited)	
Profession(s) or Calling(s):	Senior Statutory Auditor	
Address(es):	133 Finnieston Street	
	Glasgow	
Postcode	G3 8HB	
Date	01-Jun-26	
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 2025

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

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Income and Expenditure account	8
Balance sheet	9
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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 2025

Finance Committee members

Office Bearers:

Stuart Hunter, President (resigned 10 May 2025)
Monique Dreon-Goold, President (appointed 10 May 2025)
Monique Dreon-Goold, Vice-President (resigned 10 May 2025)
Paul Cochrane, Vice-President (appointed 30 August 2024)
Stuart Hunter, Immediate Past President (appointed 10 May 2025)
Seamus Searson, General Secretary
John Guidi, General Treasurer
Kevin Campbell, Minutes Secretary
James How, Elected Member
Andy Sinclair, Elected Member (resigned 10 May 2025)
David Scott, Elected Member (resigned 10 May 2025)
Karen Dickson, Elected Member
Mark Devlin, Elected Member (resigned 10 May 2025)
Grant McAllister, Elected Member (appointed 10 May 2025)
Gemma Milne, Elected Member (appointed 10 May 2025)
Lee Carnley, Elected Member (appointed 10 May 2025)
Sam Cahil, Elected Member (appointed 10 May 2025)

Principal office

West End House
14 West End Place
Edinburgh
EH11 2ED

Independent auditors

AAB Audit & Accountancy Limited
133 Finnieston Street
Glasgow
G3 8HB

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

FINANCE COMMITTEE MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Finance Committee members present their annual report together with the audited financial statements of the Scottish Secondary Teachers' Association for the 1 January 2025 to 31 December 2025.

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

Throughout 2025 the Association pushed for a reduction of class contact time. The campaign of delivering the 90 Minutes and Protecting Secondary Teachers led to launch of the formal postal ballot for industrial action by the end of the year. The campaign highlighted the National discrepancy on delivering the additional non-contact time for all secondary teachers. The Association also welcomed the Relationships and Behaviour Action Plan and being actively involved in the process bringing Scottish Education reforms through the Curriculum Improvement Cycle 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 work related stress (workload) 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 successful 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.

A successful in-person October council meeting took place in Glasgow followed by a school Rep training day in November. The focus now is to have more frequent in-person meetings with school and Health and Safety representatives.

The Association continued to attend a wide range of Initial Teacher Education and Probationer events. Maintaining this early contact remains a priority in encouraging more students and newly qualified teachers to join the Association. Recruitment continues to be a key focus and is essential to the Association's long-term sustainability and financial stability. We also wish to emphasise the invaluable role played by school representatives 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 a strong SSTA presence in secondary schools across the country. A positive first contact has a significant impact on our ability to recruit and to provide a lasting, positive impression of the SSTA. The reduced face-to-face contact in recent years continues to affect our efforts to retain associate members as full members.

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

FINANCE COMMITTEE MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

At the end of 2025, Association has an overall net movement in funds of £7,824.

Overall income increased by 0.9% and income from subscriptions rose by 1.7%.

Overall expenditure in 2025 increased by £81,925 (8.7%), reflecting continued investment in supporting members without affecting the quality of service.

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 £1,088,713. From then onwards our investment portfolio continued to reflect the general trend of the Stock Exchange at the the year end it held the value at the value of £1165,113. This is an overall increase of £76,400 (7%).

Income from the share portfolio amounted to £31,850 up 1.2% on 2024.

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.

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, AAB Audit & Accountancy Limited

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 2025

Statement of Finance Committee members' responsibilities

The Finance Committee members are responsible for preparing the Finance Committee members' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Finance Committee members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Finance Committee members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 members are responsible for keeping adequate accounting records that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed. They are 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.

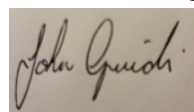
Auditors

The auditors, AAB Audit & Accountancy Limited, 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



John Guidi

Date: 1 June 2026

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 2025 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 2025 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

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. This description forms part of our Auditors' report.

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.

AAB Audit & Accountancy Limited

Angus McCuaig
AAB Audit & Accountancy Limited
Statutory Auditor
133 Finnieston Street
Glasgow
G3 8HB

Date: 1 June 2026

AAB Audit & Accountancy Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	General Fund 2025 £	Benevolent Fund 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Income from activities	3	942,261	6,982	949,243	940,462
Total income		<u>942,261</u>	<u>6,982</u>	<u>949,243</u>	<u>940,462</u>
Expenditure on:					
Expenditure	4				
Benefits to members		5,401	-	5,401	41,813
Professional & educational		64,994	-	64,994	33,379
Administrative costs		946,217	3,529	949,746	861,988
Tax charge		3,442	-	3,442	4,478
Total expenditure		<u>1,020,054</u>	<u>3,529</u>	<u>1,023,583</u>	<u>941,658</u>
Net (expenditure)/income before net gains on investments		(77,793)	3,453	(74,340)	(1,196)
Unrealised investment movement		68,540	17,147	85,687	58,048
Other recognised gains/(losses):					
Loss on disposal of fixed asset		(3,523)	-	(3,523)	-
Net movement in funds		<u>(12,776)</u>	<u>20,600</u>	<u>7,824</u>	<u>56,852</u>
Reconciliation of funds:					
Total funds brought forward		1,529,017	255,495	1,784,512	1,727,660
Net movement in funds		(12,776)	20,600	7,824	56,852
Total funds carried forward		<u>1,516,241</u>	<u>276,095</u>	<u>1,792,336</u>	<u>1,784,512</u>

The notes on pages 10 to 21 form part of these financial statements.

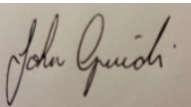
SCOTTISH SECONDARY TEACHERS' ASSOCIATION

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	502,624	507,378
Investments	9	1,165,113	1,088,713
		<u>1,667,737</u>	<u>1,596,091</u>
Current assets			
Stocks		6,203	7,478
Cash at bank and in hand		234,865	285,086
		<u>241,068</u>	<u>292,564</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(103,458)	(90,418)
		<u>137,610</u>	<u>202,146</u>
Net current assets			
		<u>1,805,347</u>	<u>1,798,237</u>
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	11	(1,963)	(2,452)
Deferred Income		(11,048)	(11,273)
		<u>1,792,336</u>	<u>1,784,512</u>
Total net assets			
		<u>1,792,336</u>	<u>1,784,512</u>
Represented by			
Benevolent Fund	13	276,095	255,495
General Fund	13	1,516,241	1,529,017
		<u>1,792,336</u>	<u>1,784,512</u>
Total funds			
		<u>1,792,336</u>	<u>1,784,512</u>

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


.....
Seamus Searson


.....
John Guidi

Date: 1 June 2026

The notes on pages 10 to 21 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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.

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

3. Income from activities

	General Fund 2025 £	Benevolent Fund 2025 £	Total funds 2025 £	Total funds 2024 £
Subscriptions	912,691	-	912,691	897,073
Income from investments	24,820	7,030	31,850	31,468
Gain/(loss) on investments	(153)	(48)	(201)	6,238
Miscellaneous income	4,903	-	4,903	5,683
	<u>942,261</u>	<u>6,982</u>	<u>949,243</u>	<u>940,462</u>

4. Analysis of expenditure on activities

Summary by fund type

	General Fund 2025 £	Benevolent Fund 2025 £	Total 2025 £	Total 2024 £
Benefits to members	5,401	-	5,401	41,813
Professional & educational	64,994	-	64,994	33,379
Administrative costs	949,659	3,529	953,188	866,466
	<u>1,020,054</u>	<u>3,529</u>	<u>1,023,583</u>	<u>941,658</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £	Total funds 2024 £
Benefits to members	5,401	5,401	41,813
Professional & educational	64,994	64,994	33,379
Administrative costs	953,188	953,188	866,466
	<u>1,023,583</u>	<u>1,023,583</u>	<u>941,658</u>

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Benefits to members 2025 £	Professional & educational 2025 £	Administrativ e costs 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	-	-	719,344	719,344	658,812
Depreciation	-	-	18,823	18,823	16,556
Legal representation	-	-	-	-	33,223
Members' diaries	3,112	-	-	3,112	2,568
Members' training	2,289	-	-	2,289	6,022
Executive Committee expenses	-	21,716	-	21,716	1,798
Conference expenses	-	1,843	-	1,843	16,571
Annual congress	-	28,985	-	28,985	15,010
STUC	-	12,450	-	12,450	-
Recruitment	-	-	8,439	8,439	6,844
Auditors' other services	-	-	8,795	8,795	8,780
Property costs	-	-	54,497	54,497	61,958
Marketing	-	-	-	-	250
Stationery, printing, postages & telecom	-	-	7,128	7,128	4,780
IT support	-	-	12,317	12,317	3,459
Miscellaneous expenses	-	-	88,604	88,604	86,949
Auditors' remuneration	-	-	14,750	14,750	13,600
Taxation on investment income & gains	-	-	3,442	3,442	4,478
Investment management fees	-	-	12,470	12,470	-
Ballot costs	-	-	4,579	4,579	-
	<u>5,401</u>	<u>64,994</u>	<u>953,188</u>	<u>1,023,583</u>	<u>941,658</u>

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

6. Salaries of officials

Included in staff costs and pensions are:

	Gross Salary	Employer's NI	Employer's Pension	2025	2024
	£	£	£	£	£
President	3,610	477	-	4,087	3,683
Vice President	-	-	-	-	-
General Secretary	117,465	16,239	21,144	154,848	147,388
General Treasurer	8,277	1,093	-	9,370	8,581
Minutes Secretary	8,277	1,093	-	9,370	8,581
	<u>137,629</u>	<u>18,902</u>	<u>21,144</u>	<u>177,675</u>	<u>168,233</u>

	2025	2024
Average number of employees	<u>13</u>	<u>13</u>

7. Operating Surplus / (Deficit)

This is stated after charging:

	2025	2024
	£	£
Depreciation of owned fixed assets	14,425	14,923
Depreciation of fixed assets under finance leases	-	-
Operating lease rentals - plant and machinery	1,575	1,500
Auditors' remuneration for audit services to benevolent fund	13,175	12,100
Auditors' remuneration for audit services to Association	14,750	13,600
Auditors' remuneration for other services	<u>8,795</u>	<u>8,780</u>

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

8. Tangible fixed assets

	Buildings £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 January 2025	782,510	139,724	71,376	993,610
Additions	-	-	17,592	17,592
Disposals	(5,505)	-	(8,715)	(14,220)
At 31 December 2025	<u>777,005</u>	<u>139,724</u>	<u>80,253</u>	<u>996,982</u>
Depreciation				
At 1 January 2025	275,132	139,724	71,376	486,232
Charge for the year	14,425	-	4,398	18,823
On disposals	(1,982)	-	(8,715)	(10,697)
At 31 December 2025	<u>287,575</u>	<u>139,724</u>	<u>67,059</u>	<u>494,358</u>
Net book value				
At 31 December 2025	<u>489,430</u>	<u>-</u>	<u>13,194</u>	<u>502,624</u>
At 31 December 2024	<u>507,378</u>	<u>-</u>	<u>-</u>	<u>507,378</u>

9. Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2025	1,058,713	30,000	1,088,713
Additions	429,832	-	429,832
Disposals	(439,119)	-	(439,119)
Revaluations	85,687	-	85,687
At 31 December 2025	<u>1,135,113</u>	<u>30,000</u>	<u>1,165,113</u>
Net book value			
At 31 December 2025	<u>1,135,113</u>	<u>30,000</u>	<u>1,165,113</u>
At 31 December 2024	<u>1,058,713</u>	<u>30,000</u>	<u>1,088,713</u>

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

9. Fixed asset investments (continued)

	General Fund	Benevolent Fund	Total
	£	£	£
Quoted Investments			
Market value			
At 1 January 2025	846,261	212,452	1,058,713
Additions	343,899	85,906	429,805
Disposals	(350,859)	(88,197)	(439,056)
At 31 December 2025	839,301	210,161	1,049,462
Movement in gain/(loss) on valuation in the year	68,540	17,147	85,687
Market value of quoted investments			
At 31 December 2025	907,841	227,308	1,135,149
At 31 December 2024	846,261	212,452	1,058,713
Unquoted Investments			
Cost			
As at 31 December 2025	-	30,000	30,000
As at 31 December 2024	-	30,000	30,000
Total Investments at 31 December 2025	907,841	257,308	1,165,149

The cost of investments as at 31 December 2025 for the general fund is £752,285 and £188,377 for the benevolent fund .

10. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other loans	488	488
Trade creditors	9,112	1,977
Corporation tax	3,442	4,478
Other taxation and social security	17,565	15,612
Other creditors	24,022	19,488
Accruals and deferred income	48,829	48,375
	103,458	90,418

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

	2025 £	2024 £
Other loans	1,963	2,452

12. Deferred Income

	2025 £	2024 £
Grants	11,048	11,273

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

	2025 £	2024 £
At 1 January	11,503	11,738
Less: Released to Statement of Financial Activities	(455)	(235)
At 31 December	11,048	11,503

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
Reserves					
General Fund	1,529,017	942,261	(1,020,054)	65,017	1,516,241
Benevolent Fund	255,495	6,982	(3,529)	17,147	276,095
Total of funds	1,784,512	949,243	(1,023,583)	82,164	1,792,336

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
Reserves					
General Fund	1,487,205	934,697	(941,658)	48,773	1,529,017
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 Benevolent Fund	 240,455	 5,765	 -	 9,275	 255,495
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 Total of funds	 1,727,660	 940,462	 (941,658)	 58,048	 1,784,512
	<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 2025

List of Investments

Benevolent Fund

£30,000	National Savings	Income Bond
122.00	Xtrackers II	Global Government Bond UCITS ETF
18.00	Bluebay Investment	Grade Global Govt Bond Fund
932.00	iShares	Global Corp Bond UCITS ETF
15,532.28	Barclays	GlobalAccess Global Corporate Bond
5,956.63	Barclays	Global access Emerging Markets Debt Fund
18,774.67	Barclays	Global Access Global High Yield Bond Fund
175.00	Vanguard	FTSE 100 UCITS ETF
52.00	Vanguard	S&P 500 UCITS ETF
171.00	Xtrackers	MSCI World Swap ETF
5,047.00	Henderson	Global Equity Income Fund
3,674.64	Artemis	Income Fund
7,176.82	J O Hambro	UK Equity Income Fund
3,398.00	BlackRock	Continental European Income Fund
2,887.88	JPMorgan	US Equity Income Fund
54.00	Natixis	Loomis Sayles US Growth Equity Fund
6,941.00	Barclays	Globalaccess Emerging Markets Equity Fund
246.14	Fidelity	Asia Fund
19.01	Robeco QI	Emerging Conservative Equities
		Multi-Strategy Enhanced Commodities UCITS ETF
383.00	L&G	Liquid Alternative Strategies
166.3	Barclays	Absolute Return Fund
292.00	Janus Henderson	Physical Gold ETC
49.00	Ishares	Blackrock ICS Serling Liquidity Fund
3,959.61	Blackrock	GlobalAccess Global Government Bond Fund -M- (GBP) / Dist
		Broad Global Govt Bond ETF
18,868.96	Barclays MM	Emerging Market Debt
7,682.00	Ishares	USA Swap ETF
222.36	Neuberger Berman	MSCI EM UCITS ETF USD
164.00	Xtrackers Msci	
29.00	iShares	

General Fund

216	Natixis	Loomis Sayles US Growth
13,592	BlackRock	Continental European
20,187.94	Henderson	Global Equity
981.83	Fidelity	Asia Fund
682.00	Xtrackers	MSCI World Swap EFT
75.83	Robeco QI	Emerging Conservative
27,762.83	Barclays	GlobalAccess EM Equity
1,533.00	L&G	Multi-Strategy Enhanced Commodities

SCOTTISH SECONDARY TEACHERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

663.34	Barclays	Liquid Alternative Strategies
£1,164.75	Janus Henderson	Absolute Return
£11,519.34	JPMorgan	Us Equity Income Fund
15,794.33	BlackRock	ICS Sterling Liquidity fund
		MM GlobalAccess Global Government Bond Fund
75,265.59	Barclays	Investment Grade Global Govt Bond
69.75	Bluebay	Broad Global Govt Bond ETF
30,646.00	Ishares	Global Government Bond ETF
489.00	Xtrackers	GlobalAccess Global Corporate Bond
61,956.03	Barclays	Global Corp Bond ETF
3,716.00	iShares	Global High Yield Bond Fund
74,889.48	Barclays	EM Debt Fund
23,762.41	Barclays	Emerging Market Debt
887.06	Neuberger Berman	Msci USA Swap ETF
655.00	Xtrackers	MSCI EM UCITS ETF USD
115.00	iShares	Physical Gold ETC
196.00	iShares	

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?

N/A

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

N/A

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	01-Jun-26