

**Scottish Secondary Teachers' Association** 

Scottish Secondary Teachers' Association
West End House
14 West End Place
Edinburgh EH11 2ED

fb.me/sstatradeunion

@sstatradeunion

t: 0131 313 7300 e: info@ssta.org.uk

#### NEWSLETTER OF THE SCOTTISH SECONDARY TEACHERS' ASSOCIATION - JULY 2022

# Fair Work • Fair Pay • Fair Dues 77th Annual Congress, 13-14 May 2022

#### **Catherine Nicol, Presidential Address**

In October 2021 we were all aware that the Pandemic was not yet over. At that time news of Omicron was emergent but the impact it would have on society was unknown. It was clear that the measures teachers had called for to safeguard the health and wellbeing of our colleagues our families and friends, pupils, care givers and other service users must remain in place.

Trade Unions remained steadfast and ensured the continuance of mitigations to protect workers from harm. Other voices advocated for their reduction and even removal thus demonstrating a shameful lack of recognition of the risks taken by teachers and fellow public sector employees. The entire Education community pulled together. Many of those employed in the sector left the safety of their homes to ensure continuity of education for the young people of Scotland. There was a palpable sense of trepidation in schools. We all remained optimistic that the hand cleaning, oneway systems, face coverings, increased ventilation and carbon dioxide detectors would decrease the likelihood of serious infection. We hoped that the vulnerable were protected as staff and youngsters waited their turn to get the next dose of the vaccine.

As the Christmas break approached the impact of this highly contagious variant was all too apparent. Infection rates increased massively, and staff and pupil absence rose sharply. Whole classes and entire year groups were sent home because insufficient numbers of staff were present to teach all classes. The SSTA recognised that this would have a detrimental impact on the health and well- being of members and on teaching, learning and assessment. The union consulted members and advocated strongly for school closures and a return to remote learning. This fell on deaf ears as the rhetoric for keeping schools open to maintain pupil engagement got louder. The work undertaken during the pandemic by secondary teachers and other practitioners to upskill and use digital technology looked to go unheeded. Our determination to prepare high quality



SSTA President, Catherine Nicol

learning resources for all young people seemed to be disregarded. The cost and effort that had been incurred to equip secondary teachers with resources to deliver lessons using technology appeared to be overlooked.

In early 2022 it became evident that levels of pupil and staff absence in schools had reached critical levels.

Members were reporting timetables were becoming unsustainable and disruption to teaching and learning was the inevitable result. The availability of Supply Teachers was extremely limited Head Teachers, Deputy Heads, and Principal Teachers had time normally earmarked for management and organisation revoked so classes could be covered.

Teachers taught for the maximum number of hours allowable in any given week, redeployment of staff that normally worked in additional support roles became necessary. Classes were sent to Assembly Halls on rotation, pupils were sent home to isolate in large numbers, sometimes entire year groups were sent home because of staffing shortages. Teachers struggled on however the expectation that we could deliver lessons to pupils that were in school and simultaneously provide for those who were working from home became prevalent. The workload of those who remained in school rocketed. Pupil, Parent and Teacher anxiety about missing course work and internal assessment increased, worry about producing evidence for attainment escalated. Pupils' ability to prepare fully for examinations became more uncertain. The pressure over the past two years has been relentless, in the past six months more acute than ever This has taken a heavy toll on the mental and physical well-being of many teachers and pupils.

The drive to measure Equity and Excellence led to a steep rise in monitoring and recording to provide evidence that teachers are compliant with policy. This has imposed additional burdens on classroom teachers. A moratorium on Lesson Observations, Lesson Studies, Learning Rounds and the like that was in place during the pandemic due to the need to lessen the risk of transmission has been rescinded. This at a time when teachers have little capacity to absorb the additional pressure and could do with some breathing space. The efficacy and suitability of these for demonstrating improvement in Education is subject to debate and their reintroduction during a period where large numbers of staff remain absent or are recovering is appalling. The manner in which these types of supervision are conducted is crucial all too often they only serve to feed the accountability culture; demonstrate a lack of trust in teacher professionalism and drive down teacher's mental health and sense of wellbeing.

Where schools and Directorates worked with Trade Union representatives the scrutiny and improvement agenda were paused to reduce workload and alleviate stress. Unbelievably this was not the case across the board. In some places measures to alleviate workload were not enacted revealing a shocking disregard by some employers for the health and wellbeing of teachers and staff fulfilling supporting roles.

In response to members concerns, the SSTA gathered information about their experience of working in schools. This has resulted in actions such as our call for the suspension of the examination diet however this was rejected. The SSTA challenged the SQA to provide greater support for teachers and pupils; this was answered however the guidance and resources that were produced were heavily criticised by teachers, pupils and parents. The SSTA maintained

that Education Scotland should suspend school Inspections and provide more resources to support teachers' health and wellbeing. This message was taken on board. The Cabinet Secretary for Education and Skills was made aware of the concerns that SSTA members had about workload, working conditions, and deteriorating behaviour in schools. We trust that the viewpoints expressed on behalf of members influenced decisions concerning the future direction of the Education system.

## The Curriculum for Excellence has been in a continual state of flux since its inception....

Education Scotland list eight Policy Drivers that have direct impact on Secondary education. A complex web of Implementation Plans, Frameworks and Delivery Plans underlie.

Policy drivers emanating from the Learning Directorate have impacted on the work done in Local Government setting. This forced remodelling of existing procedures and policy and necessitated changes to Local Authority Education Improvement plans causing Head Teachers to alter School Improvement Plans so that national and local priorities are included. On occasion Negotiations that should take place before embarking on any new schemes did not occur.

An unintended consequence of the multi-layered policy environment has led to multiple interpretations and confusion in the system. This has resulted in teachers being confined to highly prescriptive structural frameworks for lesson planning.

Please follow link to see in full the <u>President's Address</u> to <u>SSTA Congress</u>.

#### SSTA President 2021-2023, Catherine Nicol

Catherine Nicol hails from Kilmarnock in East Ayrshire. Catherine took up her first post at Greenwood Academy in Irvine at the start of the millennium and has worked in schools in East and South Ayrshire and Renfrewshire during her career. Catherine has continued to develop her skills in teaching and learning throughout her career and achieved a master's degree in Professional Enquiry in Education from the University of Stirling while working at Auchenharvie Academy.

## Guest Speaker, Professor Ken Muir

Professor Ken Muir, University of the West of Scotland and Independent advisor to the Scottish Government delivered the Guest speech at the 77th SSTA Annual Congress. Professor Muir spoke about his report "Putting Learners at the Centre: Towards a Future Vision for Scottish Education" and the SSTA response to the public consultation. You can view Professor Muir's Guest Speech here.

### **SSTA General Secretary Report to Congress 2022**

The pandemic created a scenario that none of us could have expected. Secondary teachers went beyond all expectations to deliver national qualifications despite all the hurdles, to ensure our young people did not lose out. Secondary teachers kept education on track and did their best to keep teaching and learning taking place and give some stability to all our young people.

Today we are on the verge of a new era in Scottish education. The things that we have accepted as normal, if there ever could be anything normal in education, is about to change. But we must learn from the past and not make the same mistakes again.

As you all know, the Government is embarking on a new direction for education. The various OECD reports, the International Panel of Experts reports, the recent Professor Ken Muir Education Reform report and the forthcoming Reforming Qualifications and Assessment Review being conducted by Professor Louise Hayward that is due by the end of the year.

Unfortunately, the track record of the Government on some of these reviews is to ignore the teacher trade union voice. It often appears that the Scottish Government that the teachers voice is a selected few individuals, that have no mandate but are speaking on behalf of teachers. This is merely a tick box exercise like most consultations. They don't represent the profession and are not accountable to the profession, and most importantly they do not represent the SSTA.

One thing I do know is that teacher trade unions are not stakeholders. Teacher unions are Partners in education. Teacher unions represent its members, are the voice of its members, and most importantly is accountable to its members.

Government and others must not by-pass teacher unions this time or the same mistakes will be made.

It was well documented during the pandemic the admiration teachers received particularly from the parents who struggled with 'home schooling' when the schools were closed. I was hopefully this admiration would be more than just words but a real reward for the efforts of teachers not only during the pandemic but every day in every school in Scotland.

It cannot be underestimated the importance of teachers' pay in the battle to retain and recruit teachers in Scotland. The performance of COSLA who represent the employers in delaying for more than a year to reach an agreement with the teacher unions for pay due on the 1 April 2021 is in excusable. What was finally offered in March 2022 could have been offered a year before when inflation was below 2%.



In the previous pay deal, there was a focus on increasing the pay of newly qualified teachers and the pay scale was reduced to 5 points and an enhanced starting salary. This was a recruitment measure and there was an understanding that the issue of retention was to be addressed in 2021. Unfortunately, this did not happen.

The SSTA has repeatedly argued that retention must be the priority and keeping the teachers we have. It makes no sense not to value the experienced teachers and any attempt to focus on recruitment alone would miss the point.

The SSTA is serious about a restorative pay deal that acknowledges and rewards those teachers who have served their time and give so much. Teachers at the top of the pay scale and those in management positions need to see a major change in salary levels.

The SNCT pay claim for April 2022 is 10%, it should be probably more considering the increases in the cost of living and the additional national insurance contributions.

The SNCT claim 10% pay increase is for all grades. This 10% claim must be the next step in a restorative pay claim. The Government needed to support and value its teachers by making a major effort to restore teacher pay levels.

I call upon all the teacher unions across these islands to work together in every school to ensure that teachers are paid properly and that drastic reductions in teacher workload is achieved. This joint movement has already begun and the first battle is our 10% for all teachers at all grades.

Please follow link to see in full Report of the General Secretary

#### **Motions Passed at Congress 2022**

Please find below a note of all the motions passed at the 77th Annual Congress of the SSTA. You can view a recording of the debate for all of the motions passed at Congress on the SSTA website at <a href="https://www.ssta.org.uk/congress-2022/congress-2022-motions/">www.ssta.org.uk/congress-2022/congress-2022-motions/</a>

#### **Motion A**

Congress calls on the Scottish Government to direct Local Authorities to recognise the critical nature of excessive class contact time in obstructing progress in CFE by allocating 90 minutes per week to teachers within the WTA as an interim measure before full implementation of the 21 hours maximum teaching time.

#### **Motion B**

Congress notes the failure of COSLA to recognise the importance of school teachers in the education system and its failure to enter into respectful negotiations with the SNCT Teachers' Side throughout the pandemic and notably during the current teacher pay negotiations.

Congress calls on the Scottish Government to remove COSLA from the SNCT (the tripartite negotiating body for teachers' pay and conditions) and enter into direct negotiations with the Teaching Unions.

#### **Motion C**

Congress is alarmed by the inconsistent approach by Local Authorities to the place of Home Economics in the curriculum and the failure to ensure that all pupils at all ages in secondary schools have their entitlement to Home Economics fulfilled.

Congress notes the findings of the recent SSTA survey on Home Economics which highlights the excessive workload expected of Home Economic teachers which is often ignored by Local Authorities. There is a concern that this suggests discrimination of these specialist and predominantly female teachers.

Congress calls upon the Scottish Government for

- i. a major review of Home Economics and its place in the curriculum
- ii. a major recruitment programme for Home Economic teachers
- iii. trained technician support for HE
- iv. a commitment at SNCT to ensure that Home Economics teacher workload is recognised and measures adopted to ensure that the exploitation of HE teachers ceases.

#### **Motion D**

Congress welcomes the Scottish Government's manifesto commitment to reduce the maximum amount of pupil contact time from 22.5 hours to 21 hours per week, believing that for Scotland's pupils to receive the quality of education they deserve, Scotland's teachers require sufficient time to enable this to be delivered.

However, Congress is concerned that the Scottish Government and COSLA have not shown the willingness to increase salary levels sufficiently to address the current shortages of secondary teachers being experienced by schools across the country, let alone to increase the numbers of secondary teachers to the levels that will be required for the manifesto commitment to be achieved.

Congress therefore calls on the Scottish government to make delivering on this manifesto commitment a top priority and to support this by financing the kind of pay increase for teachers that will be needed to attract sufficient extra secondary teachers into the profession.

Congress also calls for the SNCT handbook to be updated to change the formula for 'personal time' from a 1/3rd of maximum pupil contact time, at present, to 3/7th when maximum contact time is reduced to 21 hours, so as to ensure that all the extra time removed from teaching duties is added to the proportion of time under the direct control of individual teachers.

#### Motion E

Congress calls upon the Scottish Education Secretary and the SNCT to instigate an immediate review of the priorities in the School Working Time Agreement (WTA).

The WTA mechanism, which is supposed to control the amount of time teachers must commit to collegiate tasks to 5 hours per week within the notional 35 hour working week, has proved itself unable to protect teachers from excessive, unplanned, additional work pressures in the face of continual changes to course content and assessment arrangements being made by Scotland's exam body.

A new agreement must put the role of teaching and learning related tasks in the classroom as the overriding priority, reduce time spent on other tasks and ring-fence significant time to be available, should changes to course content or assessment arrangements generate work that needs to be completed during the life of a current Working Time Agreement.

#### **Motion F**

Congress calls on the Scottish Government to ensure that teachers' professional associations are given the opportunity to engage fully in consultations and planning relating to any changes arising from Professor Muir's report "Putting Learners at the Centre: Towards a Future Vision for Scottish Education".

#### **Motion G**

Class sizes should reflect the workload involved in meeting learners' needs. To achieve excellence and equity for all learners, and to reduce teacher workload, archaic maximum class size arrangements which do not meet modern curricular aspirations must be reviewed.

Congress calls on the Scottish Government to work with the SNCT to dynamically reduce maximum class sizes, thereby addressing the spectrum of learners' needs.

#### **Motion H**

Congress notes that education has changed considerably since the division of subjects into practical and non- practical subjects for maximum class size purposes. It also notes that the proportion of pupils with significant additional support needs, and often requiring more individual teacher time and input, is much higher than when the current maximum class sizes were set.

Congress believes that, in light of the current education landscape, the time for maximum class sizes to be reviewed is well overdue and calls on the Government to instigate such a review without delay.

#### Motion I

More than ever teachers report feeling stressed and vulnerable as a result of behaviour issues amongst pupils which are currently beyond schools' ability to address. Poor behaviour impacts negatively on learning and teaching and the wellbeing of the whole learning community. Teachers and pupils are entitled to a safe working and learning environment.

Congress calls on the Scottish Government to carry out an urgent review of behaviour support and management in schools to identify and fund additional resources which aim to ensure that teachers and pupils are fully supported.

#### **Motion J**

With regard to the Scottish Government's revised GIRFEC documentation, Congress calls for the role of Named Person to be allocated only to staff of sufficient seniority, with a full training programme for the role and appropriate responsibility payment.

Congress further calls for sufficient protected time to be allocated to this important role within a school, particularly in view of the extensive communication with external agencies called for in the documentation.

#### **Motion K**

In line with the Equalities Duties on Public Bodies, Congress calls on Scottish Local Authorities to continue to record and monitor the sex of employees as part of addressing Equalities of the protected characteristic Sex. This should be supplemented by also seeking information on the Gender Identity of employees to help monitor and address Equalities of transgender members of staff.

#### Motion L

Congress supports the Government's intention to reduce class contact time for teachers. Congress notes that, for this to be achievable across all subject areas, meaningful targets for Initial Teacher Education (ITE) and student teacher recruitment in specialist subjects such as Technical are required.

Congress is also concerned that Post Graduate Diploma in Education ITE training in technical subjects lacks sufficient instruction on practical woodworking and metalworking skills, relying on teachers in placement schools to provide this. Congress calls for this to become a greater emphasis as part of the ITE training course for these students.

#### **Motion M**

Congress congratulates the Scottish Government and COSLA in their ambition to support the mental health of young people as part of their COVID recovery plan

Congress calls on these bodies to extend this ambition to improve mental health in schools to include staff. This would require free meaningful support and active strategies to improve staff wellbeing.

#### **Motion N**

Congress recognises that the past two sessions have been challenging for all PGDE students and Newly Qualified Teachers (NQT). These challenges have resulted in a lack of ITE instruction and placement practice for practical subject students. Congress calls for a programme of further practical instruction throughout the NQT year for all practical subject teachers.

#### **Emergency Motion 1**

The SSTA supports the Scottish Government in their response in both welcoming and supporting all refugees.

Most recent figures from UNHCR suggest that there are currently 5.4 million refugees from the war in Ukraine. Most of these displaced people are women and children. However, research from School Education Gateway Europe states that:

"Challenges facing child refugees to integrate is an issue that teachers are expected to solve." (Cosmin Nada SEG.EU)

The European Union has made funding available across Europe to support teachers in their crucial role in supporting child refugees integrate whilst dealing with the trauma of war. In Scotland, much of the support offered to refugees will and does fall on the shoulders of extremely hard pressed ASN colleagues. Budgets have been squeezed and ASN staff numbers are under serious pressure.

The SSTA calls upon the Scottish Government to ensure that funding is made available to all local authorities that is ring fenced for the sole purpose of providing the support required for all child refugees to preserve their own individual identity in an already diverse classroom and culture.

#### **Emergency Motion 2**

The Scottish Government has announced that it intends to replace SQA by 2024, along with the reform of exams and national qualifications. The Cabinet Secretary for Education has stated that new qualifications will be developed to ensure learners' achievements are fairly recognised. It is expected that externally marked exams will remain part of the new assessment approach. This will be a major reform for Secondary schools in Scotland. The SSTA calls on the Scottish Government to publish a clear timeline of how the substantial changes to assessment will be achieved."

#### **FINANCIAL INFORMATION YEAR 2021**

#### SCOTTISH SECONDARY TEACHERS' ASSOCAITION

Statement to members for period ended 31 December 2021 as required by section 32a of trade union and labour relations (consolidation) act 1992

#### **Income and Expenditure**

The total income of the union for the period was £1,006,154. This amount included payments of £905,123 in respect of membership income of the union. The union's total expenditure for the period was £893,094.

#### **Political Fund**

The Association does not maintain a political fund.

#### **General Secretary Salary and Other benefits**

The General Secretary of the union was paid £103,457 in respect of salary and £17,992 in respect of benefits

#### Irregularity statement

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

## Independent auditors' report to the members of SCOTTISH SECONDARY TEACHERS' ASSOCIATION

#### Opinion

We have audited the financial statements of the Sciottish Secondary Teachers Association for the year ended 31 December 2021 which comprise the statement of income and expenditure, the balance sheet and notes to the financial statements, including a summary of 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 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993.

#### Basis of opinion

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

#### Conclusions relating to going concern

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

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

#### Other information

The Finance Committee is responsible for the other information. The other information comprises the information in the Report of the Finance Committee, but does not include the financial statements and our Report of the Auditors thereon. Our Report of the Auditors does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## 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.

## Independent auditors' report to the members of SCOTTISH SECONDARY TEACHERS' ASSOCIATION (continued)

#### 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 require us to report to you if, in our opinion:

- Proper books of account have not been kept by the Union in accordance with the requirements of the legislation;
- A satisfactory system of control over transactions has not been maintained by the Union in accordance with the requirements of the legislation
- the statement of income and expenditure to which our report relates, and the balance sheet are not in agreement with the books of account of the union; and
- We have not obtained all the information and explanations necessary for the purposes of our audit.

#### **Responsibilities of the Finance Committee**

As more fully explained in the Finance Committee's responsibilities statement, the Finance Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Finance Committee determines 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 is 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 either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable asurance 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.

#### Extent to which the audit is capable of detecting irregularities, including fraud

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 identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

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.

## Independent auditors' report to the members of SCOTTISH SECONDARY TEACHERS' ASSOCIATION (continued)

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/audit responsibilities. This description forms part of our Report of the Auditors.

#### Use of our report

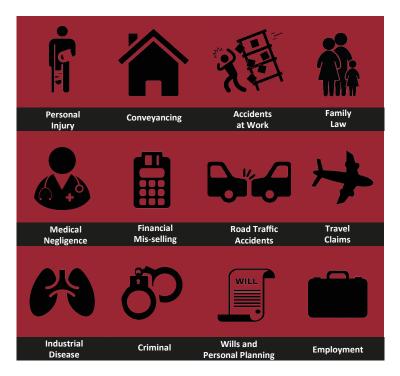
This report is made solely to the Association's Finance Committee, as a body, in accordance with Chapter 3 Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### Angus McCuaig, Senior Statutory Auditor

for and on behalf of Anderson Anderson & Brown Audit LLP Statutory Auditors Chartered Accountants Citypoint 2 25 Tyndrum Street Glasgow G4 0JY

Date 21/06/2022

# SSTA Legal Services cover more than you think







## Call **0800 081 2207**Visit **TalkToThompsons.com**

#### Are you and your family prepared for the future?

We all know that we should have a Will but statistics show that less than 50% of Scottish adults have one. It is difficult but it is not morbid. It is just about ensuring that your wishes are expressed and followed and it is about ensuring that your family are properly catered for. But a Will is only one of three key legal documents that experts advise everyone should have these days for the future protection of their family.

The three documents are a Will, a Power of Attorney and an advanced Directive. Our legal partners, Thompsons Solicitors, will explain the importance of these three documents and answer any questions that you may have.

#### The SSTA's best kept secret – complete legal services for you and your family

You will know that if you have an employment issue you will have the full support of the SSTA's legal service. You may know that if you have an accident at work you will also receive expert legal support for free. But there is so much more to the legal support you and your family receive as an SSTA member.

In fact, our aim is to provide a complete package of free or discounted legal services so that we can be your one stop shop for every legal issue you may have.

Our legal partners will describe the full range of legal services and support available to you as an SSTA member, how you may access them and some of our success stories over the years.

#### **HMRC** – Tax Relief

We wrote all members in January after we saw evidence indicating over 50% of taxpayers in the teaching profession have been given the wrong tax code by HMRC in the past 4 years causing them to pay too much tax.

Apart from explaining the problem is caused because HMRC relies on you checking your tax code and informing HMRC if they give you the wrong code, we also offered members the opportunity to receive a free online review of their current and last 4 years tax codes.

The review, provided by leading PAYE tax specialists, The Tax Refund Company, identifies any errors that caused an employer to deduct too much tax and will help get your money back from HMRC where this has occurred.

Since then, hundreds of members have taken advantage of this new service and gone on to request a full tax review. Of those that have finished their review, 65% have found they were owed money back from HMRC. So far, the average tax refund is £178 each, but some members have received over £2,550 back!

There is no charge for this review. If you have paid the correct amount of tax, the review is free. If the review concludes you have paid too much tax, The Tax Refund Company will correspond with HMRC to try and recover your money. Where they are successful, there is a fee of £38 for amounts up to £100 or 38p per £1 where the amount recovered is over £100.

This fee only relates to money you overpaid in previous tax years. Any money you overpaid in the current tax year will be included as part of the review and recovered free of charge. In the rare event the review concludes you have underpaid, only you will be told, not HMRC. However, for complete peace of mind, if you receive an unexpected tax bill as a direct result of using this service, The Tax Refund Company will pay the bill for you. (T&C's apply)

To take advantage of this new service, please go to <a href="www.sstatax.co.uk">www.sstatax.co.uk</a> You will find out within a few minutes if you might have paid too much tax and if so, you will be able to register for a full review.

Please note – HMRC has a deadline for reclaiming overpaid tax so if you want to avoid losing money you could get back, you should consider reviewing your tax affairs as soon as possible.

#### Office Bearers 2021-2023

President, Catherine Nicol Vice President, Stuart Hunter Immediate Past President, John Guidi General Secretary, Seamus Searson General Treasurer, Elaine Henderson Minutes Secretary, Alan Taylor

#### National Executive 2021-2023

#### **Elected Members:**

Kevin Campbell, Fife
Paul Cochrane, Inverclyde
James Cowans, East Renfrewshire
Monique Dreon-Goold, Lothians
James How, Glasgow
Ward McCormick, Ayrshire
Gordon West, Aberdeenshire

#### **SSTA Committee & Panel Conveners**

ASN Panel	Ruth Nicoll, Ayrshire Area
Education Committee	James Cowans, Renfrew Area
Equalities Panel	Maggie Nesbitt, Central Area
Finance Commitee	Elaine Henderson, Aberdeenshire
Health & Safety Panel	Grant McAllister, Fife
Recruitment Committee	Catherine Ross, Professional Officer
Salaries & Conditions of Service	Paul Cochrane, Inverclyde

#### **SSTA Social Media Channels**

You can follow the SSTA on Facebook, Twitter and Instagram for updates on current issues and campaigns, publication of advice notes and information on training events.







## **SSTA** District Secretaries

Argyll and Bute: Donald Holmes	Highland: Sandra Mills
City of Aberdeen: Vacancy	Inverclyde: Paul Cochrane
Angus: Kevin Madill	Midlothian: Sandra Richardson
Aberdeenshire: Vacancy	Moray: Pete Kelly
Clackmannanshire: Maggie Nesbitt	North Ayrshire: Catherine Nicol
Dundee City: Andy Sinclair	North Lanarkshire: Peter Brandon
Dumfries & Galloway: Jay Young	Orkney: Shona Ferguson
East Ayrshire: Ward McCormick	Perth & Kinross: Matthew Mackie
City of Edinburgh: Lynn Myles	Renfrewshire: Jane Liston
East Dunbartonshire: Sally Shearer	South Ayrshire: Ruth Nicoll
East Lothian: Monique Dreon-Goold	Scottish Borders: Duncan Taylor
East Renfrewshire: John Guidi	Shetland: Vacancy
Eilean Siar: Vacancy	South Lanarkshire: Karen Dickson
Falkirk: Chris McDonald	Stirling: Vacancy
Fife: Kevin Campbell	West Dunbartonshire: Claire Mackenzie
City of Glasgow: James How	West Lothian: Douglas Bringhurst

# Ten **good** reasons to join the

# SSTA

- 1. To advance Scottish Education
- 2. To ensure that the secondary voice is heard
- 3. To safeguard and promote interests of secondary teachers
- 4. To advise teachers on curricular matters
- To support in teacher negotiations
- 6. To represent teachers views at national committees
- 7. District secretary to support you in your local authority
- 8. School rep to support you in your local educational community
- 9. On-line support available for support and guidance
- 10. Headquarters in Edinburgh therefore advice given usually within 24hrs

#### Contact:-

West End House 14 West End Place Edinburgh EH11 2ED

info@ssta.org.uk
Tel 0131 3137300
www.ssta.org.uk/join

- 1. To enhance and advance real improvements in Scottish Education
- 2. To ensure the voices of secondary school teachers are heard at national forums
- 3. To safeguard and promote the interests of Scottish Secondary school teachers
- 4. Advice given on the implementation of curricular matters
- 5. We support negotiations on salaries and terms & conditions
- 6. Representation at
  - SNCT
  - SQA
  - GTCS
  - SCRS
  - Education Scotland
- 7. District secretaries
  in place in your local
  education authorities
  who are nominated to
  promote, support and
  defend teachers' rights
- 8. School Representation

To support you with:
- W.T.A, support and
mentoring, SSTA and GTCS
updates, grievances, local
and national policies

- 9. SSTA Website is available to all members to keep them updated on current issues pertaining to all areas of legislation and practice.
- 10. Headquarters in
  Edinburgh where support
  is available from a team
  of Professional Officers
  who will support you
  with individualised issues
  either via phone or by
  arranged visits.