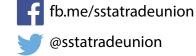


Scottish Secondary Teachers' Association West End House 14 West End Place Edinburgh EH11 2ED



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

NEWSLETTER OF THE SCOTTISH SECONDARY TEACHERS' ASSOCIATION - JULY 2023

Invested in Secondary Education 78th Annual Congress, 12-13 May 2023

Catherine Nicol, Presidential Address

The Trade union movement is still a force to be reckoned with.

Trade union members need to be alert to the neoliberal forces in the press, political sphere and social media that strive to create division in our ranks. There is no room for unilateral and partisan action if we are to achieve our shared aims. Holding the line when others seek to break it down is crucial. When those ranked against us succeed in causing division, they take delight in conflict between grassroots members. When our opponents gain the upper hand, this causes misplaced anger and argument between those at the heart of our collective movement. Energy that should be directed into the mission is deflected, purpose is lost, resolution is delayed, and solidarity becomes the victim.

Over the years we have learned that members must be mobilised if we are to achieve our aims and that swift communication and seamless co-ordination is essential. We know that good organisation is necessary and that this is achieved through clear and concise messaging. We recognise that the people that we are fighting for are our strongest asset. We understand that backing each other to the hilt in the fight for the common cause is vital.

Every member of the Scottish Secondary Teachers Association who cast a vote in indicative surveys and formal ballots demonstrated that Secondary Teachers are willing and able to engage in action. Today I want to pay tribute to District Secretaries, School Representatives and grassroots members who facilitated and took part in our successful industrial action. The Office Bearers, members of the Salaries and Conditions of Service and Executive Committees deserve high praise. All of you stepped up to the mark whenever the call came: you persevered despite a punishing schedule. You listened to the membership throughout and had the courage to make decisions



SSTA President, Catherine Nicol

that others shied away from. Accolades also go to the SSTA Secretariat and Office staff who worked relentlessly to ensure our members were kept informed and supported during the pay campaign. Our General Secretary stood at the helm throughout and steered a course through the dark pools & treacherous waters during negotiations. The pay agreement was reached after extensive wrangling between all sides of the SNCT and the final resolution was achieved -in no small part- due to the considerable negotiating prowess of the SSTA's Commander in Chief.

In March, the Teachers Side of the Scottish Negotiating Committee for Teachers voted for acceptance of a pay settlement brokered by the government and offered by employers. This offer came after a war of attrition between all three sides, it was decent but make no mistake it only goes part of the way to restoring our incomes to the level required to remunerate dedicated professionals. A majority of members of the SSTA concluded the deal agreed was adequate given current circumstances.

Insult was added to injury when a few employers delayed making good on the back pay due. What a disgraceful way to treat professionals who had been so recently lauded and applauded. Some Local Authorities, a shout out for North Ayrshire, honoured their commitments and demonstrated that the teachers they employ are valued and trusted professionals. They ensured payment due was received in whole by the end of March. One rule for some of the 32 and another rule for others. COSLA need to get their act together if they are to remain part of the negotiating mechanism that determines teachers' pay and conditions. They keep giving us reasons to chuck them out of the way! Our dispute has come to an end but colleagues in Northern Ireland fight on. Members of the Northern Ireland Teachers Council, which includes the UTU, INTO, NEU, NASUWT and NAHT are working together in a joint effort to demand better for education and educators. They have unified in action to achieve a fair pay award. Today I send a message of solidarity from the SSTA.

The struggle continues in England too. I was heartened to see the leaders of all 4 teacher unions sit down together to announce that they will co-ordinate action in their fight to obtain a fair pay deal. This happened on the anniversary of the day in 1789 that Fletcher Christian led a mutiny against the infamous Captain William Bligh on the Bounty; and hopefully the UK governments intransigent attitude will take a walk off the plank.

Members of other public sector unions are prepared to take action to obtain decent pay for a fair day's work; as did we. Their members are willing to stand with colleagues during days of National strike action: as did we. We stand with you and beside you in spirit and cheer you on. Today, I send a message of fellowship to all sister unions still engaged in battle.

The SSTA hope that sense prevails, that the public purse is opened and that sister unions campaigns bring about pay awards that recognise the essential work that you do; all your members deserve better. Have no doubt, the general public and parents who benefit from the work that we do to deliver high quality public services are on your side. Everyone here wishes you well!

While our attention has been focused on the pay dispute the reconfiguring of the education landscape has moved on at pace. Education reform has spawned a variety of reviews and consultations. A rapid response from the SSTA was required. We adopted digital forms of communication to connect with SSTA members in this fast moving and ever-changing environment. The SSTA is grateful to all members who took the time to read our frequent updates thoroughly, contributed to surveys or contacted the office to share their views. The information you have provided the SSTA leadership team has been invaluable during social dialogue with national and global partners.

Members responses have created a rich source of evidence that committees and Office Bearers have drawn on. The data you provided has determined the SSTA position in negotiations, consultative groups and discussions with national education bodies. Knowing your perspectives on teaching in the secondary sector has enabled us to speak with authority on behalf of Secondary Teachers at conferences organised by Education International. You have enabled your representatives to provide advice for the Organisation for Economic Co-operation and Development which will influence their research and resultant education policy. You have helped the SSTA to build partnerships and foster good relationships with trade unionists around the world. You are invested in education, your views matter. You can rest assured that everyone that sits at the table during Congress does everything in their power to ensure the voice of secondary teachers is heard wherever and whenever the opportunity arises. You may be asking yourself why all of that is important!

Why must this be stated?

Last year we heard much of visions and grand plans. Announcements were made about the whole sale restructuring of the education system. Education Scotland were to be transformed. The Inspectorate were to morph and the SQA was to be no more by 2024. So, what happens next Cabinet Secretary? Secondary School teachers need to know where we are heading.

The Hayward Review presented us with the best opportunity we have had in a generation to create an assessment structure that truly captures the knowledge base and aptitudes of all learners. The review seeks a reimagining of the type and range of qualifications that learners could achieve.

A wide-ranging consultation has taken place, but this has involved many stakeholders. Professor Hayward envisaged that every secondary teacher in the land would participate in some way. However, this hope was not realised. Largely, since teachers were not given the time to access and digest the materials or respond to surveys during In-Service days. This grave mistake was highlighted by the SSTA, and the lack lustre response of employers led us to provide all our members with a direct link to the review web pages. It is essential that Secondary Teachers are not just heard, we must be listened to. Policy makers and decision-making bodies must be made to realise the implications of their latest Visions, Values and Proposals.

To view the Presidential Address in full, plesae <u>follow</u> <u>the link to the SSTA Website</u>

SSTA- Where professional support is only a phone call away. 0131 313 7300 www.ssta.org.uk info@ssta.org.uk







68%

of our customers paid less than £350 for their cover!*

Visit cornmarketinsurance.co.uk/teachers-car-insurance

Trustpilot



Don't forget to tell your spouse or partner that they too

We compare quotes so you can save on your cover.

can get the same great insurance premiums from us!

Call 028 90 44 5031



*68% of Cornmarket customers paid less than £350 for their car insurance between 01/10/22 & 31/12/22.

Trustpilot score correct as at 13/06/2023 based on 713 reviews. Terms, conditions & acceptance criteria apply. Cornmarket Insurance Services Ltd is a wholly owned subsidiary of Cornmarket Group Financial Services Ltd. Cornmarket Group Financial Services Ltd is a member of the Irish Life Group Ltd. which is part of the Great-West Lifeco Group of companies. Cornmarket Insurance Services Ltd is authorised and regulated by the Financial Conduct Authority (FCA) registration number 308099. You may check this on the Financial Services Register by visiting the FCA's website or by contacting the FCA on 0800 111 6768. Cornmarket Insurance Services, registered in Northern Ireland, company number NI030039. Registered Office: First Floor, Boucher Plaza, 4 – 6 Boucher Road, Belfast, BT12 6HR. 19451 SSTA Car Insurance Ad 06-23

SSTA General Secretary Report to Congress 2023

What can happen in a year? Last year I said.

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 embarked on a new direction for education. The various OECD reports, the International Panel of Experts reports, the Muir Education Review and the Reforming Qualifications and Assessment Review being conducted by Professor Louise Hayward that is due be completed at the end of the month.

Unfortunately, the track record of the Government on some of these reviews is to ignore the teacher trade union voice. The Scottish Government has relied on the view of the 'establishment' who 'know best' to make policy decisions. Speaking to a few selected teachers is not the voice of the profession. They have no mandate but are only speaking on behalf of themselves. They don't represent the profession and are not accountable to the profession, and most importantly they do not represent the views of SSTA members.

The SSTA is the only voice of Scottish secondary teachers and must be seen as partner in Scottish education. Government and others must not by-pass the SSTA this time or the same mistakes will be made again.

I hope with the new Cabinet Secretary Jenny Gilruth, who was a teacher, that there is new dawn, and the teacher voice comes front and centre. The SSTA is ready to work in partnership with the Scottish Government to bring about the changes that the Scottish education system needs to develop and thrive.

National Qualifications

The SSTA has challenged the SQA's plan to revert to the national qualification pre-pandemic requirements in 2024 on two fundamental grounds. The pupils are not ready and most importantly the teachers are not ready. Schools are still addressing education recovery; pupils moving into the senior phase are not in the place they need to be if they are to meet their true potential. This together with the proposals in the Hayward Review will fundamentally change the assessment and qualification system in the very near future, is a 'foolhardy' step by SQA and further unnecessary source of teacher workload. The SSTA Education Committee went to members to seek their views.

A member said in response in the SSTA survey.



Seamus Searson General Secretary

"I have not spoken to anyone who is in favour of this. Many of us completed the consultative surveys from the SQA and it appears we, the teachers' voice, have been completely ignored. It is more likely that there will be a detrimental impact, on pupil stress and teacher workload, by bringing them back."

To reintroduce pre-pandemic exam arrangements in 2024 when teachers say that only 12% of pupils are ready is a stubborn and self-interest move by an organisation that is oblivious of the realities in secondary schools.

"The damage to pupils' learning and the task for teachers in trying to bridge the gap cannot be underestimated, and the SQA must think again. Members are concerned about the wellbeing of their pupils and the immeasurable workload demands on a profession that is already 'on its knees'. The SQA needs to listen to the teachers who are in schools everyday trying to support pupils and deliver the national qualifications. I challenge the SQA to engage with the profession and consider the findings of the SSTA survey. 2,124 secondary teachers, SSTA members cannot all be wrong.

The largest resistance to the SQA proposals came from teachers delivering higher qualification with up to 91% in some subjects.

71% of teachers said that their pupils would need a lot or a great deal of support to be able to meet the requirements of the pre-pandemic arrangements. In addition, 76% said that increase in teacher workload would go up a lot or a great deal. This is a situation that cannot be ignored, and I hope the Scottish Government will intervene and protect our pupils who already struggling and teachers that have no capacity to meet these imposed changes.

To view the Report of the General Secretary in full, please <u>follow the link to the SSTA Website</u>

Motions Passed at Congress 2023

Please find below a note of all the motions passed at the 78th Annual Congress of the SSTA.

Motion A

Congress calls on the Scottish Government to improve teacher health and well-being in secondary schools by promoting strategies that reduce workload and increase opportunities for secondary teachers to focus more on their health rather than the endless needs of the education system.

Motion B

Congress notes with concern the ever-increasing workload which teachers face in their working week. Meeting the increasingly diverse support needs of pupils, fulfilling onerous reporting schedules, covering for absent colleagues addressing the additional demands from school and authority leadership teams, amongst a host of other duties, leaves little time for crafting the high quality teaching and learning that pupils and parents rightly expect.

Coupled with the increasing stresses from a deterioration in standards of behaviour, the result is teacher burnout and the loss of experienced and effective staff from the profession.

Congress calls upon the Scottish Government to:

fully fund 1.5 hours reduction in non-contact time and mandate its implementation across all Local Authorities from Aug 2024

- train and fund additional teachers, particularly in shortage subjects
- train and fund additional specialist teaching staff
- train and fund additional pupil support staff
- work with schools to reduce the frequency of reporting

Motion C - Defeated

Motion D - Remited to National Executive Committee

Motion E

SQA has announced that they are returning to full exams for the 2024 diet. Pupils are still in the process of recovering from the disruption to their education caused by the COVID pandemic. SQA is being replaced and exams are being replaced.

The SSTA calls on the Scottish Government to direct the SQA to suspend the return of the National Qualification arrangements.

Motion F

A quality appeal system is vital to ensure fairness and equity for pupils who have faced difficulties fulfilling their potential on the day of an exam. SQA has announced that appeals will only be a marking check, and recount for 2023. The Appeal system is one of fairness taking account of unforeseen circumstances.

The SSTA call on the Scottish Government to instruct SQA to run a full Appeal service for 2023.

Motion G

The SSTA calls on the Scottish Government and the SQA to give clarity on the time frame for the replacement of national qualifications to be introduced.

Motion H

School behaviour policies are failing. Learning and teaching in the classroom is being undermined by the time lost in class due to poor behaviour. This must be impacting on our pupils attainment.

The SSTA calls on the Scottish Government and COSLA, to ensure that robust, constructive and effective policies are in place which minimise the time lost due to poor behaviour in classrooms. This would allow all pupils to have full access to their education and fulfil their potential.

Motion I

The Scottish Government's policy, 'Language Learning in Scotland: A 1+2 Approach' is now a fully implemented policy. Despite investment, the number of pupils who choose to do a National Qualification in a modern language in the senior phase has steadily declined. Scotland needs young citizens who appreciate the language and culture of other countries, in Europe and around the world, and have the knowledge and skills to be global citizens.

The SSTA calls on the Scottish Government to review the 1+2 policy and make changes to this policy which will solve iniquities in delivery across the country and ensure that our young people enjoy language learning through feasible delivery, a review of the MFL Experiences and Outcomes and a clear line of progression with pathways beyond senior phase.

Motion J

The SSTA calls on the Scottish Government to set a new directive, once the new Inspectorate is established, to develop a new quality assurance system which focusses on teaching and learning and to ensure the effectiveness of educational policy.

Motion K

The SSTA calls on COSLA to actively implement and promote Zero Tolerance Abuse Policies for all employees in their schools, fulfilling their duty of care to all teachers and staff within their schools.

Motion L

The SSTA is concerned about behaviour management policies. There are a mixed bag of interventions and outcomes which claim to promote positive behaviour effectively, efficiently and have appropriate consequences.

In light of the various approaches adopted by schools and Local Authorities the SSTA calls upon the Scottish Government to commission research regarding the application and effectiveness of behaviour management policies with a view to inform and train Secondary teachers in best practice.

Motion M

"Restorative practice" and "restorative meetings" are becoming increasingly popular with school managements as part of their behaviour management policies. However, they are very time consuming. Also, if mishandled, they can result in severe damage to teachers' classroom authority.

Congress calls on COSLA to ensure that:

- All middle and senior management involved in restorative practice are fully trained;
- Restorative meetings only take place with the consent of the teacher concerned;
- Time is provided both for the meeting itself and any required preparation.

Motion N

Positive behaviour is crucial for learning and teaching in the classroom. It is important that all teachers have opportunities to access and attend high quality proven Continuous Lifelong Professional Learning (CLPL) in promoting positive behaviour.

The SSTA calls on COSLA and the Scottish Government to ensure access to CLPL which helps towards the promotion of positive behaviour creating a learning and teaching environment which allows all our pupils to flourish.

Motion O

This association calls on the Scottish Government and Local Authorities to recognise the increasing level of additional pupil need in our secondary schools and ensure that Additional Support for Learning provision in mainstream and specialist schools is adequately staffed thus ensuring that our most vulnerable pupils have equitable access to the support they need to succeed.

Motion P

The number of pupils with an identified ASN is currently over 76,000, yet the majority of ASN teachers supporting these pupils have little to no training or formal qualifications.

This SSTA calls on the Scottish Government to ensure that all teachers are given appropriate training in additional support needs education from the Initial Teacher Education stage through to specialist ASN qualifications for those working with the most vulnerable in our schools.

The SSTA further calls on Local Authorities to guarantee appropriate resourcing to ensure that we as educators can support our pupils in a system that gives them what they need, not just what is available.

Motion Q

Congress continues to acknowledge and value the principles of Inclusion and Getting It Right For Every Child. Local Authorities must investigate and recognise the impact that disruptive behaviour is having on the learning within schools that are doing their best in meeting the needs of the increasingly complex and vulnerable ASN learners. Individual needs are overwhelming schools and ASN provision.

Congress recognises that addressing these growing needs will require growing resources for ASN education and calls on Local Authorities to respond to this need as a matter of urgency.

Motion R

This association calls on Local Authorities to ensure that each school provides the most appropriate physical environment for pupils with ASN. This is to ensure our most vulnerable pupils get the best possible support to succeed in an environment appropriate to all needs.

Motion S

In 2022, the Consortium for Research in Deaf Education (CRIDE) survey stated that the number of fully qualified Teachers of the Deaf had fallen by 40% in a decade, over twice the rate as in other areas of the UK. In December 2022, the National Deaf Children's Society (NDCS) in Scotland called for councils, the Scottish Government and universities to address this, to ensure every deaf child in Scotland gets the support they are legally entitled to.

Congress supports the call of the NDCS to councils, universities and the Government to work collectively in addressing this dramatic and worrying drop in Qualified Teacher of the Deaf numbers, through appropriate training, funding and recognition of the onerous qualifications required.

Motion T

Congress calls upon public bodies, including Local Authorities and professional organisations, to ensure that teachers with disabilities, such as restrictions to hearing, are not disadvantaged and are provided with appropriate facilities when required to access training or meetings online.

Motion U

The SSTA calls on COSLA to have in place constructive, positive and practical policies to support teachers who experience menopause.

Motion V

Congress applauds the work done by colleagues, schools and Local Authorities in developing inclusive settings and practices for neurodiverse students.

Congress now challenges Scottish Government, Educational Organisations, Local Authorities and schools to make their settings, training and policies equally inclusive for neurodivergent students and teachers.

Motion W

UK government figures for the year 20/21 stated that 50% of all health absence is due to work related stress.

HSE research cites the causes of this stress are poor work organisation, poor work design, and poor management.

Our own Association evidence shows that workload, behaviour, and associated stress are significant issues for our members.

The Management of Health, Safety and Welfare Regulations (1999) place a requirement on all employers to carry out a mental health risk assessment.

Congress calls on Local Authorities to have completed mental health risk assessments appropriate for each education setting by the end of session 23/24, with appropriate control measures to ensure the safety of all employees.

Statement to members for period ended 31 December 2022 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 £912,256. This amount included payments of £888,287 in respect of membership income of the union. The union's total expenditure for the period was £1,025,189.

Political Fund

The Association does not maintain a political fund.

General Secretary Salary and Other benefits

The General Secretary of the union was paid £103.396 in respect of salary and £23,059 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 AUDITOR'S TO THE MEMBERS REPORT SCOTTISH SECONDARY TEACHERS' ASSOCIATION

Opinion

We have audited the financial statements of Scottish Secondary Teachers' Association (the 'Association') for the year ended 31 December 2022 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 2022 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 Auditor's 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.

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's 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 g unless the Finance Committee members either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Our audit procedures included:

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

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

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organised schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's 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 Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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 Citypoint 2, 25 Tyndrum Street, Glasgow, G4 0JY

SSTA Legal Services cover more than you think



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.



Cornmarket Insurance Services

We are pleased to announce that the SSTA has reached an agreement with Cornmarket Insurance Services to be the provider of general insurance services for members. The SSTA has worked hard to find a company that will be able to provide comprehensive beneficial services to members. Cornmarket has worked alongside other teacher unions and prides itself on the level of service it provides for individual teachers.

If you are looking for car, home, motorbike or travel insurance, we would encourage you to make contact with Cornmarket as a good place to start. As an introductory offer, you can be entered into a competition to win a <u>Nextbase 622GW Dash Cam</u> by <u>registering your insurance policy renewal date(s)</u> before the end of July 2023.

Futher information on Cornmarket and the introductory offer can be <u>viewed here</u>. Don't miss out on this new service and any other exclusive offers that members can avail of

HMRC – Tax Relief

I am pleased to tell you that since launching our professional tax review service in 2019, over 1,000 members have already taken advantage of the service and the results are eye-opening!

You may recall we decided to launch the service after we saw evidence indicating over 50% of taxpayers in the teaching profession have been given the wrong tax code by HMRC which had resulted in them paying too much tax.

The problem is caused because HMRC relies on you checking your tax code and informing them if they give you the wrong code.

The review, provided by leading PAYE tax specialists, The Tax Refund Company, identifies any tax code errors that caused members to pay too much tax and helps them get their money back from HMRC.

Since launching the service, it turns out significantly more than 50% of SSTA members have been given the wrong tax codes!

To date, 67% of SSTA members finishing a review were identified as having been given the wrong tax codes causing them to pay too much tax. The average amount HMRC has given back is £164.29 each, although some members have had over £2,550 back!

If you haven't used the service yet, please bear in mind there is no charge for a 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 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 up to 4 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 it looks like 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 the service, please go to www.sstatax.co.uk

In a matter of minutes you will find out if you could 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 handing back 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 2023-2025

President, Stuart Hunter Vice President, Monique Dreon-Goold Immediate Past President, Catherine Nicol General Secretary, Seamus Searson General Treasurer, Elaine Henderson Minutes Secretary, Alan Taylor

National Executive 2023-2025

Elected Members:

Kevin Campbell, Fife Paul Cochrane, Renfrew Area James Cowans, Renfrew Area John Guidi, Renfrew Area James How, Glasgow Grant McAllister, Fife Lynn Myles, Lothians 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	Ward McCormick, Ayrshire
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.



fb.me/sstatradeunion

@sstatradeunion

@sstatradeunion

SSTA District Secretaries

Argyll and Bute: Donald Holmes	Highland: Sandra Mills
City of Aberdeen: Jason Currie	Inverclyde: Paul Cochrane
Angus: Chritine Kelt (temporary)	Midlothian: vacancy
Aberdeenshire: Luke Wright	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: Raymond Kane
East Dunbartonshire: Jacqueline O'Kane	South Ayrshire: Ruth Nicoll
East Lothian: Monique Dreon-Goold	Scottish Borders: Duncan Taylor
East Renfrewshire: John Guidi	Shetland: Vacancy
Eilean Siar: Amanda Macdonald	South Lanarkshire: Karen Dickson
Falkirk: Chris McDonald	Stirling: Gavin Black
Fife: Kevin Campbell	West Dunbartonshire: Claire Mackenzie
City of Glasgow: James How	West Lothian: Lorna Webster