

INSPIRING WORLD-CLASS
TEACHING PROFESSIONALISM



Annual Report and Financial Statements for the year ended 31 March 2021

Registered Charity: SC006187

General Teaching Council for Scotland

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Welcome

Convener's Report

The last year has been challenging for everyone in Scottish education, from learners and their families to student teachers, teachers, lecturers and everyone who works in schools or education services across the country. This has also been the case for GTC Scotland. Our organisational resilience has been strongly tested. At the start of the pandemic we were ready for home working thanks to our robust business continuity measures, which allowed for the majority of our business-as-usual processes to take place from a remote working platform. Throughout the year, our working arrangements and service provision continued to be revised. While social distancing and remote working meant that we had to reassess some of our processes – including how we hold Fitness to Teach hearings – in other cases these measures presented an opportunity for us to do things differently and reduce our carbon footprint – such as holding virtual Council and Committee meetings.

Our focus has always been on supporting registrants to become, to be and to grow as a teacher in Scotland. This was reflected in the theme for our Annual Lecture in January at which we discussed the changes and challenges faced by Scottish education and launched the Professional Standards for Teachers in Scotland 2021. They define what it means to be a teacher in Scotland today, giving greater emphasis (among other aspects) to the teacher as a form of 'social glue'. They clearly outline what the profession wants for itself.

We redoubled our efforts to support probationers, who faced a year like no other. We worked with new partners to produce resources such as, *Preparing for your probation*, a document full of advice and resources to help support mental health and wellbeing as well as running a series of webinars for probationer supporters. In response to the unique challenges faced by probationers on the Flexible Route, we launched the Virtual School, a digital platform providing additional help and support. Recognising the paramount importance of health and wellbeing and the potentially damaging effect of the pandemic on this, we continued to engage wellbeing experts and provide support through our Health and Wellbeing Hub.

Much has also been achieved in partnership this year. We contributed to the Scottish Government's Covid-19 Education Recovery Group, which was tasked with supporting teachers, children and young people and other stakeholders through remote learning to planning a safe return to schools after lockdown. With Scottish Government funding of a support package to help build capacity in the profession we helped to develop two key programmes with Education Scotland: Stepping Stones, which supports teachers in their first four years post probation; and the delivery of coaching and mentoring targeted at specific groups of teachers. Most of our work involves engagement with others and collaboration has been key to progressing a number of critical projects such as the registration of college lecturers. A successful pilot registration programme with three colleges is now informing a national roll out which will see GTC Scotland welcome college lecturers on to the Register of Teachers.

Throughout the shadow of the pandemic there were moments to shine a light on the dedication and commitment of teachers. In June 2020 we celebrated over 100 teachers who were awarded the Standard for Headship and recognised the achievements of probationer teachers and their supporters.

David Innes
Convener of Council

Fàilte

Aithisg an Neach-gairm

Tha a' bhliadhna a chaidh seachad air dùbhlain a thoirt dhan h-uile neach a tha an sàs ann am foghlam an Alba, eadar luchd-ionnsachaidh agus an teaghlaichean agus feadhainn a tha a' trèanadh gu bhith nan tidsearan, tidsearan, òraidichean agus a h-uile neach a tha ag obair ann an sgoiltean no ann an seirbheisean foghlaim air feadh na dùthcha agus tha seo air a bhith fìor a thaobh GTC Alba cuideachd.

Tha fulangas ar buidhne air a bhith air a làn dhearbhadh. Aig toiseach a' mhòr-ghalair bha sinn deiseil airson a bhith ag obair bhon dachaigh is sinn taingeil gun robh seòlaidhean leantainneachd gnothaich làidir againn, a bha a' leigeil leis a' mhòr chuid den gnothaich àbhaisteach againn leantainn air adhart bho ùrlar-obrachaidh aig astar. Tron bhliadhna, chumar a' dol ag ath-leasachadh ar n-ullachaidhean obrachaidh agus ar solar seirbheis. Ged a bha astarachadh sòisealta agus obair aig astar a' ciallachadh gun robh againn ri cuid de ar pròiseasan ath-mheasadh – a' gabhail a-steach mar a bhios sinn a' cumail èisteachdan lomchaidh airson Teagasg – agus ann an cùisean eile tha na tomhasan sin a' toirt dhuinn cothrom nithean a dhèanamh ann an dòigh diofraichte agus ar lorg carboin a lùghdachadh – mar a bhith a' cumail choinneamhan Comhairle agus Comataidh ann am modh bhiortail.

Tha ar cuimse an còmhnaidh air a bhith air a bhith a' toirt taic do chlàraichean a bhith a' tighinn gu bhith, a bhith, agus a bhith a' fàs mar thidsear ann an Alba. Tha seo air fhoillseachadh sa chuspair airson ar n-Òraid Bhliadhnail san Fhaoilleach an uair a bha sinn a' bruidhinn mu na h-atharrachaidhean agus na dùbhlain a bha ro fhoghlam ann an Alba agus chaidh Inbhean Proifeiseanta airson Tidsearan ann an Alba 2021 a chur air bhog. Tha iad a' mìneachadh dè a tha e a' ciallachadh a bhith nad thidsear ann an Alba san là an-diugh, a' cur tuilleadh cudrom (am measg nithean eile) air an tidsear a bhith mar sheòrsa de 'ghlaodh shòisealta'. Tha iad a' mìneachadh gu soilleir na tha am proifeisean ag iarraidh air a shon fhèin.

Dh'ath-dhùblaich sinn ar n-oidhirpean taic a thoirt do thidsearan probhaidh, aig a bheil ri dèiligeadh ri bliadhna air leth. Dh'obraich sinn le com-pàirtichean ùra gus stòrasan ullachadh mar *Ag ullachadh airson do phrobhadh*, sgrìobhainn luma làn comhairle agus stòrasan gus taic a thoirt le slàinte inntinn agus sunnd cho math ri bhith a' ruith sreath de dh'oidheachadh-lìn airson luchd-taic tidsearan probhaidh. Mar thoradh air na dùbhlain air leth a bha ro na tidsearan probhaidh air an t-Slighe Shùbailte, chuir sinn air chois Sgoil Bhiortail, ùrlar didseatach a tha a' toirt tuilleadh cuideachadh agus taic. Ann a bhith ag aithneachadh cho air leth cudromach 's a tha slàinte agus sunnd agus an droch bhuaidh a dh'fhaodadh a bhith aig a' mhòr-ghalair air a seo, lean sinn oirnn a' cumail luchd-eòlais an sàs agus a' toirt taic tro ar Hub Slàinte agus Sunnd.

Tha mòran air a bhith air a choileanadh ann an com-pàirteachas am bliadhna. Chuir sinn ri Buidheann Ath-leasachaidh Foghlaim Covid-19 Riaghaltas na h-Alba, aig an robh an dleastanas taic a thoirt do thidsearan, clann agus daoine òga agus luchd-ùidh eile tro ionnsachadh aig astar gu bhith a' planadh tilleadh air ais sàbhailte gu sgoiltean an dèidh a' ghlasaidh. Le maoin bho Riaghaltas na h-Alba mar phaca taic gus cuideachadh a' togail comas sa phroifeisean chuidich sinn le bhith a' leasachadh dà phrìomh phrògram còmhla ri Foghlam Alba: Stepping Stones, a bhios a' toirt taic do thidsearan sa chiad ceithir bliadhna an dèidh probhadh; agus a bhith a' libhrigeadh coidseadh agus meantaradh a tha ag amas air buidhnean sònraichte de thidsearan. Tha a' mhòr chuid de ar n-obair co-cheangailte ri dol an sàs le feadhainn eile agus tha co-obrachadh air a bhith mar phrìomhachas ann a bhith ag adhartachadh grunnan phròiseactan riatanach leithid a bhith a' clàradh òraidichean colaiste. Tha prògram pileat clàraidh soirbheachail le trì colaistean a-nis a' fiosrachadh ruith a-mach nàiseanta a chì GTC Alba a' cur fàilte air òraidichean colaiste gu bhith air Clàr nan Tidsearan.

Fo sgàil a' mhòr-ghalair air fad bha amannan ann a bu chòir solas a chur air dìcheall agus dealas thidsearan. Anns an Ògmhios 2020 chomharraich sinn còrr air 100 tidsear a fhuair an Inbhe airson Ceannardas agus chaidh aithne a thoirt do choileanaidhean tidsearan probhaidh agus an luchd-taic.

David Innes
Neach-gairm na Comhairle

Chief Executive's Statement

Over this reporting period, our Covid-19 response saw us undertake significant unplanned work including the creation of a Health and Wellbeing Hub, significant contingency planning for student placements as well as extending support for new and existing probationer teachers. Reprioritisation of Professional Update sign-off and revalidations has taken place, alongside changing arrangements for hearings and panels to take place virtually. The creation of a virtual school for flexible route probationers and leading on contacting lapsed teachers has required us to flexibly divert resource whilst maintaining as close to business-as-usual working practice as possible in a virtual environment.

Significant engagement with Scottish and Westminster governments, the profession and partners was also required in relation to the Internal Market Bill to manage the potentially damaging implications for the professionalism of Scottish teaching qualifications. Participation in the Scottish Child Abuse Inquiry was also prioritised and required allocation of extensive staffing resource to provide information, analyse documents and provide evidence.

There have been a number of consequences from this activity. For example, a number of our unplanned activities have called for the provision of accurate data at short notice and whilst we have delivered on these requests, we have had pause to consider the optimisation of our data. New timelines have also been established for the development of core aspects of our work such as the review of Professional Codes.

Ensuring GTC Scotland remains contextually literate in our work is critical to our provision of services and contribution to Scottish education. Looking outwards and horizon scanning is an essential element of our strategic planning. It is acknowledged that there are a number of current issues that require to inform our thinking and work. Some of these issues are fundamental, such as the current debate with regard to the future of education. Significant change is also underway with regard to working practices with organisations actively exploring alternative working arrangements and considering what an effective place of work look likes post Covid-19. Included in this thinking are some very practical concerns along with some human ones – how do organisations continue to keep people safe, well and engaged in their own and the organisation's development.

Looking forward, within this context, it also seems appropriate for GTC Scotland to ensure we advocate for education and teaching, encourage and support honest and innovative discussions with the profession and adapt to meet changing needs and expectations. Our focus needs to consider how we engage with others, what role we can play in supporting some of the conversations for change and how we can use our data to shape and inform thinking, planning and practice.

Whilst the last year has brought significant challenge, we have also embraced the opportunities to learn more about our partners and ourselves. Some aspects of our engagement has grown and improved with the support of virtual working and although we look forward to returning to some more regular face-to-face working practices, we will be embracing our new learning to continue to improve our quality of service provision to our registrants.

In his final keynote in *Teaching Scotland* magazine, Ken Muir challenged the profession to question if Scottish education had learnt the lessons of the past. As the new Chief Executive and Registrar for GTC Scotland, I need to learn from the past to help us look to the future. The pandemic has unearthed stark inequalities and sent an overdue wake-up call that things must change. The continued lack of diversity in the teaching workforce is just one example. There are many more. We need to move beyond 'problem elaboration', we know what the issues are, we need to deliver solutions. Now is the time to create space for important conversations the profession needs to have about how our collective experiences can inform the future of Scottish education. GTC Scotland looks forward to supporting those future conversations.

Dr Pauline Stephen
Chief Executive and Registrar

Aithris a' Cheannaird

Thar an ama mu bheil sinn ag aithris, b' e am freagairt a thug sinn do Chovid-19 tòrr obair nach robh air a phlanadh a' gabhail a-steach a bhith a' cruthachadh Hub Slàinte agus Sunnd, ullachadh tuiteamach cudromach airson suidheachaidhean oileanach cho math ri bhith a' leudachadh taic do thidsearan probhaidh ùra agus feadhainn a bha ann a-cheana. Tha ath-phrìomhachas de shoighneadh dheth agus ath-dhearbhadh de Ùrachadh Proifeiseanta air àite a ghabhail, agus ullachaidhean airson èisteachdan agus pannalan a bhith a' gabhail àite ann an dòigh bhiortail. Tha a bhith a' cruthachadh sgoil bhiortail airson luchd-probhaidh air slighe shùbailte agus a' toirt stiùireadh ann a bhith a' cur fios gu tidsearan a bha air tuiteam air falbh a' toirt oirnn a bhith gu sùbailte ag atharrachadh stòras ach aig an aon àm a bhith a' fantainn cho faisg air an àbhaist a thaobh modh-obrach ann an àrainn bhiortail.

Bha feum cuideachd air dol an sàs cudromach le riaghaltasan na h-Alba agus Westminster, am proifeisean agus com-pàirtichean a thaobh a' Bhile Margaid A-staigh gus rianachd a dhèanamh a thaobh nam buaidhean a dh'fhaodadh a bhith millteach airson proifeiseantachd theisteanasan teagaisg Alba. Chaidh prìomhachas a thoirt cuideachd do chom-pàirteachas anns an Rannsachadh Droch-dhiol Chloinne agus bha feum air stòras farsaing de luchd-obrach a chleachdadh gus fiosrachadh a thabhann, sgrìobhainnean a sgrùdadh agus fianais a thoirt seachad.

Tha grunnan bhuilean air a bhith an cois a' ghnìomh seo. Mar eisimpleir, tha grunnan de na gnìomhan neo-phlanaichte air a bhith feumach air solar de dhàta gu sgiobalta agus ged a tha sinn air a bhith a' lìbhrigeadh an lùib nan iarrtasan sin, tha againn ri stad gus beachdachadh air mar a bheireadh sinn piseach air an dàta againn. Tha loidhnichean-ama ùra cuideachd air a bhith air an suidheachadh airson a bhith a' leasachadh prìomh thaobhan den obair againn leithid lèirmheas de na Còdan Proifeiseanta.

Tha a bhith a' dèanamh cinnteach gu bheil GTC Alba a' fantainn litearra gu co-theacsail deatamach don t-solair againn de sheirbheisean agus do na tha sinn a' cur ri foghlam ann an Alba. Tha a bhith a' coimhead air adhart agus a' cumail sùil air na tha romhainn na eileamaid riatanach den phlanadh ro-innleachdail againn. Thathar mothachail gu bheil grunnan chùis làithreach ann a dh'fheumas a bhith a' cumail fiosrachadh ri ar smuaintean agus ar n-obair. Tha cuid de na cùisean sin bunaiteach, leithid an deasbad a tha a' dol an-dràsta mu na tha an dàn do fhoghlam san àm ri teachd. Tha atharrachadh mòr cuideachd a' gabhail àite a thaobh mhodhan-obrach an cois bhuidhnean a tha gu gnìomhach a' sgrùdadh ullachaidhean obrach eile agus a' beachdachadh air co-ris a bhios àiteachan-obrach èifeachdach coltach and dèidh Covid-19. Air a ghabhail a-steach sa bhreithneachadh seo tha uallachaidhean gu math practaigeach agus cuideachd feadhainn a tha a' buntainn ri daoine – ciamar a chumas buidhnean orra a' cumail dhaoine sàbhailte, fallain agus an sàs ann a bhith gan leasachadh fhèin agus a' bhuidheann.

A' coimhead air adhart, sa cho-theacsa seo, tha e cuideachd a' coimhead iomchaidh gum biodh GTC Alba a' dèanamh cinnteach gu bheil sinn a' tagradh airson foghlam agus teagasg, a' brosnachadh agus a' toirt taic do chonaltraidhean onarach agus ùr-ghnàthasach leis a' phroifeisean agus ag atharrachadh gus coinneachadh ri feumalachdan agus sùileachaidhean a tha a' caochladh. Feumaidh ar cuimse beachdachadh air an dòigh sam bi sinn a' dol an sàs le daoine eile, an dreuchd a bhios againn ann a bhith a' toirt taic do chuid de na conaltraidhean a thaobh atharrachadh agus mar a chleachdas sinn an dàta againn gus cumadh agus fios a chur ri breithneachadh, planadh agus practas.

Ged a tha dùbhlann mòr air a bhith an cois na bliadhna a chaidh seachad, tha sinn cuideachd air gabhail ri cothroman gus tuilleadh ionnsachadh mu ar com-pàirtichean agus mu ar deidhinn fhèin. Tha cuid de thaobhan de ar cur an sàs air fàs agus air leasachadh le taic bho obrachadh bhiortail agus ged a tha sinn a' coimhead air adhart ri bhith a' tilleadh gu cuid de mhodhan-obrach aghaidh ri aghaidh a tha nas riaghailtich, bidh sinn a' cumail ris an ionnsachadh ùr gus leantainn oirnn a' leasachadh càileachd ar solair seirbheis do ar luchd-clàraidh.

Sa phuing mu dheireadh a rinn e san iris *Teaching Scotland*, thug Ken Muir dùbhlann don phroifeisean iad ceasnachadh an robh foghlam ann an Alba air leasan ionnsachadh bhon àm a chaidh seachad. Mar an Ceannard ùr agus an Clàraiche airson GTC Alba, feumaidh mi ionnsachadh on àm a dh'fhalbh gus ar cuideachadh a bhith a' coimhead ris an àm ri teachd. Tha am mòr-ghalair air neo-ionannasan eagallach a thoirt am fianais agus air rabhadh a thoirt a bha làn thìde a thighinn, gu feumadh cùisean atharrachadh. Tha an dìth iomadachd san sgioba teagaisg mar aon eisimpleir. Tha iomadh fear eile

ann. Feumaidh sinn gluasad bho bhith ‘a’ sgèimheachadh duilgheadas’, tha fios againn de na cùisean a tha ann, feumaidh sinn fuasglaidhean a libhrigeadh. Is e seo an t-àm gus àite a dhèanamh airson conaltraidhean cudromach a dh’fheumas am proifeisean a chumail mu mar as urrainn ar fèin-fhiosrachaidhean cruinnichte cur ri foghlam na h-Alba san àm ri teachd. Tha GTC Alba a’ coimhead air adhart ri bhith a’ toirt taic dha na conaltraidhean sin san àm ri teachd.

An t-Oll Pauline Stephen
Ceannard agus Clàraiche

Trustees' Report

1 Objectives and Activities

1.1 About GTC Scotland

GTC Scotland is the world's oldest, self-regulating professional body for teaching. It was set up in 1965 after teachers raised concerns about the increasing number of uncertified teachers in Scotland's schools. There was a strong view that establishing GTC Scotland was an important factor in enhancing the public status of the teaching profession by giving the teaching profession itself responsibility for its own standards.

The organisation in its current form was established by the Public Services Reform (General Teaching Council for Scotland) Order 2011 and is a charity registered with the Office of the Scottish Charity Regulator (OSCR) (SC006187). We have statutory responsibilities for contributing towards improving the quality of teaching and learning and maintaining and improving teachers' professional standards.

Our vision is inspiring world-class teaching professionalism.

Our strategic outcomes in our Strategic Plan 2020–23 are:

- (i) Upholding public trust and confidence in teaching professionals;
- (ii) Inspiring and influencing the ongoing transformation in the leadership and professional learning of teaching professionals;
- (iii) Delivering innovative, data-informed and high-quality accessible services to registrants and other stakeholders.

We embed our values – fairness, trust and respect, integrity, professionalism and sustainability – in all our work.

2 Achievements and Performance

2.1 Upholding public trust and confidence in teaching professionals

2.1.1 Registration

The creation and management of a Register of Teachers was one of the key responsibilities given to GTC Scotland when it was established. It is a legal requirement that individuals on the Register of Teachers only teach in accordance with their registration category, be it Primary, Secondary (Subject) or Further Education. Maintaining the integrity of registration of teachers in Scotland is therefore central to the work of GTC Scotland.

This year, the number of teachers registered with GTC Scotland increased to 77,386 (76,756 teachers were on the Register of Teachers in 2019-20). Table 1 below illustrates the number of registrants according to voting category. The effects of Brexit have not been substantial with 477 people qualified in EU Member States registering (545 for 2019-20). We also registered 1,314 applicants via Qualified Outside Scotland processes (1,040 in 2019–20). This year 2,839 probationer teachers were awarded Full Registration via the Teacher Induction Scheme from the 2020-21 cohort (previous year 2,872), while the total number of probationer teachers who completed ITE programmes in the 2020-21 session and are currently on the Flexible Route is 1,310 (previous year 1,352). Thirty-six teachers were awarded GTC Scotland registration in additional support needs (54 in 2019-20). Professional Registration allows teachers who hold full registration to add additional subjects/ sectors to their current registration. Professional Registration is available for both primary and secondary teachers. This year 263 registrants received Professional Registration (341 last year).

Table 1: Number of registrants according to voting category

	As at 31 March 2021	As at 31 March 2020	As at 31 March 2019
Primary Headteachers	803	940	1,085
Primary Teachers	39,282	38,949	38,011
Secondary Headteachers	112	139	165
Secondary Teachers	36,153	36,110	35,943
Further Education (College Sector)	819	481	448
Teacher Education Institutions	119	137	132
Other	98	-	-
Total	77,386	76,756	75,784

Focused work has continued in 2020-21 to support the registration of teachers in the independent sector prior to the deadline for their registration. The deadline for registration was 1 October 2020 but was pushed back to June 2021 as a result of the pandemic. We have analysed our database and compared it to the census returns of each school in this sector and provided information to support each school to ensure that it meets the registration requirements. At this point we expect that most teachers will be registered by the deadline. All schools with teachers who are not yet registered have been asked by the Registrar of Independent Schools to confirm their plans should these members of staff not be registered by 1 June 2021.

Work is also underway to draft new Registration Standards and Rules to support college lecturer registration and update a number of key areas. These Rules are informed by GTC Scotland's underpinning legislation, the Public Services Reform (GTC Scotland) Order 2011. The 2011 Order allows GTC Scotland to register and regulate teachers on a Register of Teachers. Entry to the Register is based on teaching qualification. While all teachers (Primary, Secondary and FE) sit on the same Register in distinct categories, the legislative requirements for a teaching qualification for a teacher of school education sit separately from the legislative requirements for a teacher in FE. New Rules will be the subject of public consultation later in 2021.

2.1.2 Refreshing the Professional Standards for Teachers and Revising the Professional Code

There was a strong view that establishing GTC Scotland was an important factor in enhancing the public status of the teaching profession by giving the teaching profession itself responsibility for its own standards. In 2017, work began to refresh the Professional Standards for Teachers. The refreshed and restructured [Professional Standards for Teachers 2021](#) were launched at the GTC Scotland Annual Lecture in January 2021. Following their launch, a period of enactment support began, allowing teachers and others to engage, explore and understand the relevance of the Professional Standards before formal enactment on 2 August 2021. Recognising the ongoing demands on teachers a suite of easy to access resources have been made available on the [GTC Scotland website](#).

The Professional Standards for Teachers 2021 are the product of collaboration, engagement and consensus building across Scottish education. This involved the convening of strategic working groups, a national conversation, commissioned research from Children in Scotland giving a voice to children and young people and public consultations.

The Professional Standards are values-based and encourage professional criticality and self-evaluation with teachers' values and beliefs guiding their actions, classroom relationships and pedagogy. The Professional Standards highlight inclusion as a universal value, which requires all teachers to embrace the diverse needs of every learner and promote equity, equality, respect and compassion.

There are multiple purposes for the Professional Standards in Scotland. They are used as a benchmark and professional competency; to provide a framework for initial teacher education; to support career-long professional growth; to develop and enhance professionalism; to create a shared language for teaching professionals; and to ensure and enhance public trust and confidence in the teaching profession. Through these purposes they can offer a narrative that prioritises the diverse needs of children and acknowledges their place as citizens of now and tomorrow, premised on the strong foundation of social justice.

Using the Professional Standards as tools to support professional growth enables the continued development of teachers' identity and the undertaking of appropriate professional learning to support the diverse needs of learners. The suite of Professional Standards provides a guide to professional learning that is aspirational and represents what it means to be a teacher in Scotland.

A revised Professional Code was also consulted on in 2019. However, following the impact of Covid-19 and the priority on education recovery, it was decided that work to follow-up on the outcomes and feedback from this consultation would be paused. When the time is right, we will continue engagement with teachers and lecturers to inform our work in this important area.

2.1.3 Ensuring Effective Regulation

Our Fitness to Teach (FtT) process is about ensuring that we have a teaching profession in Scotland that is and remains fit to teach so that public trust and confidence in teachers is maintained and the learning of our children and young people is protected. While our work this year has been significantly affected by the pandemic, we have remained focused on ensuring that our regulation processes are robust and fair. We have established and embedded a virtual hearings process to ensure appropriate cases progress and conclude. Even when physical hearings can resume, we will consider continuing to conduct some hearings virtually. Over the next year, our work will focus on streamlining the process to ensure effective case progression.

We received 161 cases during 2020-21, a 29% decrease from the 228 new cases we received in 2019-20. The impact of the pandemic and school closures may explain the decrease in referrals. As with previous years, the majority of cases related to conduct. Of the 161 cases received, 143 were conduct referrals (89%), competence referrals totalled 14 (9%) and three related to other FtT processes including subsequent registration and registration reviews (2%). This means that we received FtT referrals in respect of 0.2% of our total number of registrants (0.3% in 2019-20). Open conduct cases by stage and year of receipt is illustrated in Tables 2 and 3.

In terms of referral source, 40 cases were referred by the public, a 42% decrease from 2019-20 which saw 69 cases from the public; and 56 cases were referred by employers, a 3.5% decrease from 2019-20 which saw 58 cases from employers. Sixty-five cases were referred from other sources including: Disclosure Scotland, Police Scotland and self-referrals. Referral source is illustrated in Images 1 and 2.

Just under a quarter of cases (12 out of 54) received prior to 2019 concluded this year. This represents a reduction of 22%, which is lower than the previous year which saw a reduction of 50% in cases received prior to 2018. This can largely be attributed to the challenges of conducting full FtT hearings this year. We closed 144 cases during 2020-21, a 30% decrease from the 206 cases closed in 2019-20 and of the 144 cases the average length was 113 days. Cases closed is illustrated in Image 3.

FtT panels are made up of independent members. Work continued during the year to provide an ongoing professional learning programme for members. This consisted of a virtual two-day training event in September 2020, which included a session on equality and diversity; a session raising awareness of grooming behaviours; and webinars on assessing and scrutinising evidence in conduct cases, virtual hearings and the Professional Standards.

In addition, virtual meetings were held with a number of parent groups in different local authorities to improve understanding regarding the Fitness to Teach referral process. Support continues to be provided to local authorities and other employers as well as Professional Associations.

Image 1: Referral Source 2020-21

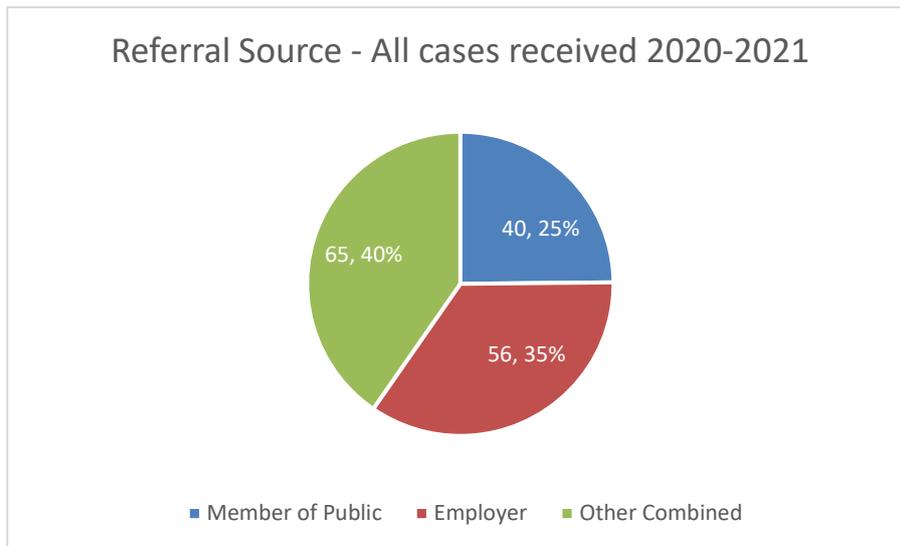


Image 2: Referral Source 2019-20

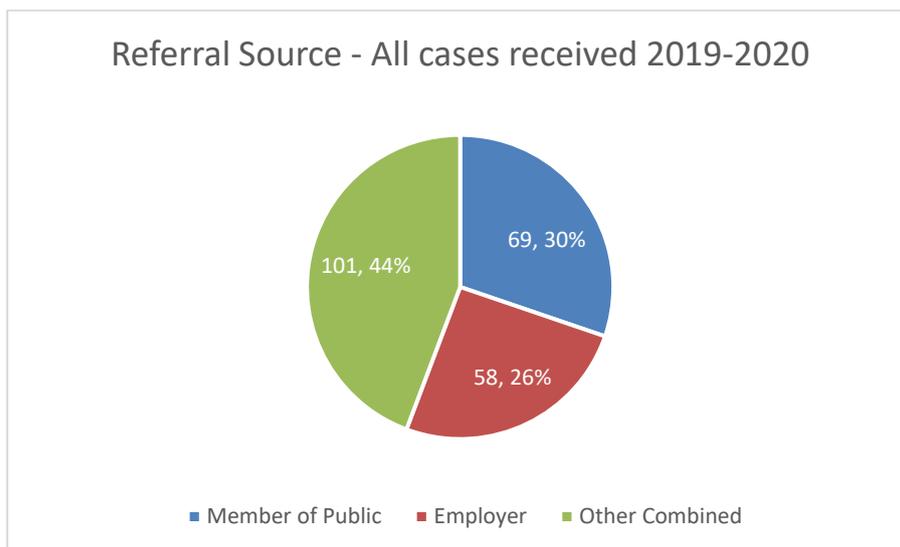


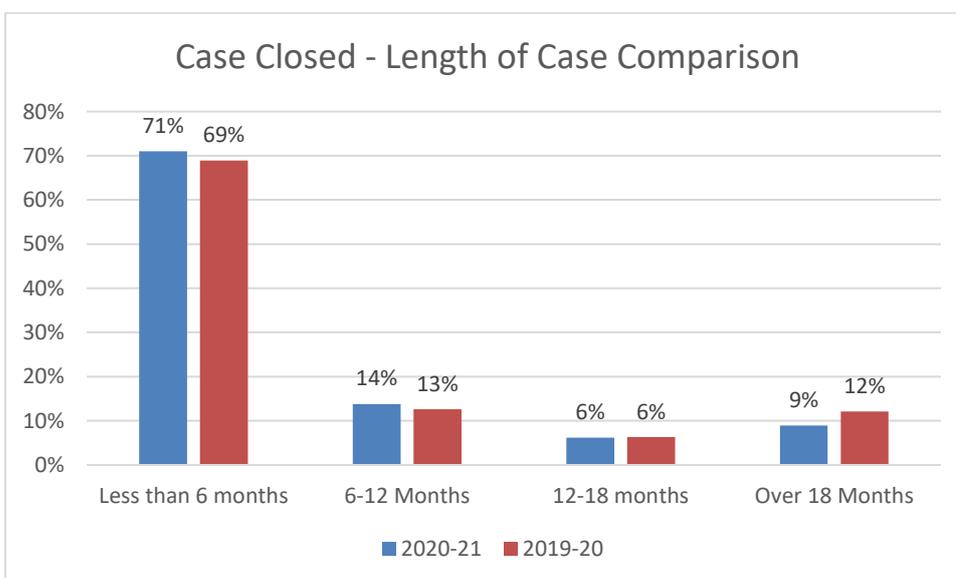
Table 2: Open conduct cases by stage and year of receipt at 31 March 2021

Stage / Year of Receipt	2014	2015	2016	2017	2018	2019	2020	2021	Total
Initial Consideration	-	-	-	-	-	-	-	8	8
Investigation	-	1	2	2	7	32	45	19	108
Hearing	2	2	-	-	17	15	1	-	46
Total	2	3	2	11	24	47	46	27	162

Table 3: Open conduct cases by stage and year of receipt at 1 April 2020

Stage / Year of Receipt	2014	2015	2016	2017	2018	2019	2020	Total
Initial Consideration	-	-	-	-	-	-	3	3
Investigation	-	2	2	5	22	63	27	121
Hearing	2	1	2	7	9	2	-	23
Total	2	3	4	12	31	65	30	147

Image 3: Case closed: length of case comparison



2.1.4 Registration of College Lecturers

We have continued our work to register college lecturers. Work is underway to develop pathways to college lecturer registration, and support lecturer professional learning through the partnership group, the College Lecturer Registration Working Group.

GTC Scotland piloted lecturer registration with three of Scotland's Colleges – Dundee and Angus College, Forth Valley College and Glasgow Kelvin College – from November 2020 to March 2021. The national pilot allowed us to test the suitability of our registration infrastructure, processes and associated guidance to inform the national rollout of registration for Scotland's college lecturer workforce from August 2021.

GTC Scotland was asked by the Scottish Government to review the Teaching Qualification in Further Education (TQFE) landscape in Scotland and we issued our findings in December 2020.

The report, *Findings Relating to the Teaching Qualification in Further Education (TQFE) and Teaching Qualifications Landscape in Scotland in Relation to Registration of College Lecturers*, made five key recommendations. GTC Scotland is committed to working with partners to support effective teaching qualifications for college lecturers.

2.1.5 Accreditation of Initial Teacher Education (ITE) Programmes

GTC Scotland, in partnership with ITE providers, continues to explore new and innovative ways to attract people into the teaching profession in Scotland. A programme of accreditation and reaccreditation throughout the year has seen new and existing programmes of teacher education accredited to ensure that high standards are maintained. These programmes are listed in Table 4.

Table 4: ITE accredited programmes

Higher Education Institute	Name of ITE Programme	Date of Accreditation	New or existing programme
University of Strathclyde	BSc Physics with Teaching Qualification BSc Mathematics with Teaching Qualification MSc Chemistry with Teaching Qualification	26 May 2020	Existing
University of Glasgow	Glasgow's Master of Education with Teaching Qualification (Primary)	25 August 2020	Existing
University of Glasgow (Dumfries Campus)	Post-Graduate Certificate in Education (Primary)	4 September 2020	New
University of the Highlands and Islands	BA (Hons) Moral and Philosophical Studies with Religious Education	24 November 2020	New
University of Edinburgh	MA (Hons) Physical Education PGDE Primary Education PGDE Secondary Education	7 December 2020	Existing

In addition to the reaccreditation cycle, we have piloted an interim enhancement visit with the support of the University of Dundee, see Table 5. The interim visit provides an opportunity for the ITE provider to share any minor changes that have taken place since accreditation and also facilitates professional dialogue looking forward to the re-accreditation process. The interim visit will occur during year three of the accreditation cycle and will be agreed as part of the accreditation process.

Table 5: Interim enhancement visit

Initial Teacher Education Provider	Name of Programme	Date of interim review (Pilot)
University of Dundee	MA (Hons) Education Professional Graduate Diploma in Education (PGDE) Postgraduate Certificate in Education (PGCE)	23 October 2020

2.1.6 Providing advice to the education system

We have responded to two UK-wide consultations this year: the Recognition of Professional Qualifications and Regulation of Professions, and the UK Internal Market Bill. We are also currently engaging with the UK Government's Department for Business, Energy and Industrial Strategy on the new Bill for professional qualifications recognition. As part of our efforts to lobby for change to the UK Internal Market Bill we wrote to teachers, parent groups, education stakeholders and MPs in Scotland outlining our concerns and asked them to raise these with their representatives and colleagues. This resulted in a positive outcome, safeguarding teaching standards in Scotland.

This year we contributed to the Scottish Government's Covid-19 Education Recovery Group (CERG), which had been tasked with plotting a way in and out of lockdown for teachers, children and young people. We continue to work collaboratively with our partners on CERG to deliver a package of support for school staff including new professional learning opportunities for post-probation teachers (named Stepping Stones) and targeted opportunities for coaching and mentoring for teachers.

2.2 Inspiring and influencing the ongoing transformation in the leadership and professional learning of teaching professionals

2.2.1 Championing equality and diversity, and health and wellbeing

GTC Scotland knows that a diverse teaching profession is essential to building an inclusive environment for teachers and learners. To this end we have been working with many partners including the national working group to respond to Professor Rowena Arshad CBE's report (2018), *Teaching in a Diverse Scotland: increasing and retaining minority ethnic teachers*. Three key areas of work this year have focused on:

- ❖ Supporting teachers' professional learning on equality and diversity by creating an [Equality and Diversity Hub](#). This signposts teachers to our newly created *Equality and Diversity Professional Guide*, two professional learning modules, and other resources, especially relating to the protected characteristics, and equality and diversity learning for leaders. We have also published a number of interviews and features in *Teaching Scotland* magazine;
- ❖ Listening to children and young people to gauge the true nature of diversity in Scottish education. We commissioned Children in Scotland and Intercultural Youth Scotland to carry out this work, focusing on children and young people's experience in school. Work continues and we look forward to sharing their findings in due course; and
- ❖ Highlighting the importance of the Professional Values of social justice, trust and respect and integrity, with a specific focus on equality and diversity. To achieve this, and to honour the legacy of trailblazer in race relations, we created a new Professional Learning Award: The Saroj Lal Award for a Pioneering Spirit in Equality and Diversity. The award celebrates the efforts of teachers who exceed expectations and demonstrate a pioneering spirit, show determination and challenge adversity in a bid to promote and facilitate a culture and ethos of equality and diversity, and actively challenge discrimination.

The Health and Wellbeing Hub was created as a swift measure to support teacher wellbeing throughout the pandemic. A wealth of resources have built up throughout the year on a variety of topics including resilience, managing stress, leadership, meditation and coaching. We continue to support teachers and lecturers through Wellbeing Wednesday webinars hearing from both wellbeing experts and other educationalists who are willing to share their experiences. This work has been cognisant of the ongoing changing expectations and has been responsive to feedback. Live webinars are advertised across numerous platforms and all recordings and materials are available on the [Health and Wellbeing Hub](#). We also continue to promote the health and wellbeing resources delivered by our partners in education, including Place2Be and Barnardo's Scotland, as part of the package of Scottish Government funded support.

2.2.2 Grow and award high-quality professional learning through our programmes

❖ Professional Recognition

GTC Scotland's Award of Professional Recognition recognises the enhanced, significant and sustained enquiry a teacher has undertaken and the development of their professional learning in a particular area. The award is held for five years. In response to the pandemic, GTC Scotland moved to an online Professional Recognition Programme Panels process. In 2020-21, 439 teachers were awarded Professional Recognition (2019-20: 592). Currently over 3,300 teachers hold the Professional Recognition Award with 68 different areas being recognised.

Education providers can apply to have their professional learning and development programmes accredited with the award of Professional Recognition. By successfully completing one of these accredited courses, participants will automatically be awarded Professional Recognition. To date, 55 professional learning programmes have been awarded Professional Recognition. This year 19 programmes applied and 17 successfully achieved accreditation or reaccreditation.

- (i) Tapestry Partnership, Making Thinking Visible Programme - Leading Learning in Making Thinking Visible (Re-accreditation).
- (ii) The Wood Foundation, Global Learning Partnerships Programme - Learning for Sustainability (Re-accreditation).
- (iii) Fife Council, Middle Leadership Programme - Middle Leadership Development.
- (iv) Tree of Knowledge, VIBE for Middle Leaders Programme – Middle Leadership Development: Self-evaluation.
- (v) Open University and Scotland's National Centre for Languages, Teachers Learning to Teach Languages Programme - Teaching Languages in the Primary School (French), (Mandarin Chinese), (Spanish) or (German).
- (vi) University of Aberdeen, Mindfulness Programme – Mindfulness (Re-accreditation).
- (vii) Wild Things! Woodland Activity Leadership Training Programme – Learning for Sustainability (Outdoor Learning) (Re-accreditation).
- (viii) Wild Things! Coastal Activity Leadership Training Programme – Learning for Sustainability (Outdoor Learning).
- (ix) Royal Conservatoire of Scotland, Post Graduate Diploma in Learning and Teaching in the Arts – Creative Arts Education.
- (x) Primary Engineer, Post Graduate Certificate in Engineering STEM Learning Programme - Engineering STEM Learning (Re-accreditation).
- (xi) Dundee City Council, Teaching Reading Programme – Teaching Reading (Re-accreditation).
- (xii) University of Glasgow Post Graduate Certificate in Inclusive Education Programme– Inclusive Education.
- (xiii) University of Glasgow Post Graduate Diploma in Inclusive Education and Practitioner Enquiry Programme – Inclusive Education (Practitioner Enquiry).
- (xiv) University of West Coast of Scotland Post Graduate Certificate in Primary Physical Education Programme – Primary Physical Education (Re-accreditation).
- (xv) South Lanarkshire Council, UK Literacy Association / Open University Teachers' Reading Group Programme - Reading for Pleasure Pedagogy.
- (xvi) Glasgow City Council, Glasgow's Improvement Challenge: Glasgow Counts and Literacy for all Programmes- Excellence and Equity in Learning and Teaching (Literacy) or (Numeracy).
- (xvii) West Lothian Council, Supporting Inclusive Practice through Practitioner Enquiry – Supporting Inclusive Practice.

❖ Professional Learning Award for Organisations

The first panel was held online in November 2020 and helped pilot the new processes, guidance and formats. Support materials for both panel members and organisations have

been redrafted with the award extended to five years in line with other GTC Scotland awards. The Royal Highland Education Trust was awarded the professional learning award for organisations in November 2020.

❖ Leadership and Standard for Headship

The Into Headship Re-accreditation Panel took place in March 2021. The Into Headship programme was reaccredited unconditionally with the Panel commending a number of key areas including the genuine partnership working that is central to the way Into Headship is designed, delivered and supported, through the collaborative endeavours of the Universities, Local Authorities and Education Scotland colleagues. Successful completion of the Into Headship programme evidences that an individual meets the Standard for Headship.

As of August 2020, any teacher appointed to their first permanent headteacher post in local authority or grant aided schools must have been awarded the GTC Scotland Standard for Headship. The Into Headship launch conference for cohort 6 was held online in September 2020 with over 260 starting this programme. GTC Scotland offered the keynote on the new Professional Standards with a particular focus on the Standard for Headship. Feedback from the workshops showed a very positive reaction to the new Professional Standards. [The GTC Scotland website](#) has been updated to show the UK headship qualifications deemed as equivalent to meeting the Standard for Headship, applications for equivalency for other headship qualifications or through employment as a headteacher and advice for employers.

A conference paper on ‘the Standard for Headship – Scotland’s collaborative professional learning approach to support strategic change and build leadership capacity’ was delivered to the IPDA conference in November 2020 in partnership with Education Scotland.

2.2.3 Professional Learning

This year, GTC Scotland developed a suite of Professional Guides to support teachers’ reflection and consider whether they may need further advice or professional learning as well as complement the increased focus given to certain topics in the refreshed Professional Standards for Teachers. The first guide was fast tracked for publication as a result of the pandemic and the shift to remote learning. *Engaging online* was endorsed by all the Professional Associations and launched in April 2020. This was followed in August 2020 by our *Equality and Diversity* Professional Guide and the Equality and Diversity Hub.

The second phase of Professional Guides focused on learners and learning and were created in partnership with specialists. In pursuit of our aim to support an inclusive Scotland by fostering teaching professionals’ knowledge and skills in understanding diversity and additional support needs, we published three professional guides on this area in November 2020: *Understanding neurodiversity in the context of equality and inclusive practice* in partnership with Salvesen Mindroom; *Meeting the needs of Dyslexic Learners* in partnership with Dyslexia Scotland; and *Meeting the needs of Autistic Learners* in partnership with the National Autism Implementation Team, National Autistic Society Scotland, Scottish Autism and Children in Scotland. Two further guides in this series have been published: *A Children’s Rights-based approach* in partnership with Education Scotland and *Learning for Sustainability* in partnership with Learning for Sustainability Scotland (this guide will be supported by two online professional learning modules within our Resources Hub).

A range of workshops to support enquiry as a key aspect of the Professional Standards were delivered through in-service days. The South East Improvement Collaborative INSET focused on ‘enquiry as stance’ and the East Lothian primary teachers’ conference focused on enquiry and the Professional Standards. We also supported the ‘Returning to Teaching programmes’ at Edinburgh University with workshops to support teacher professionalism and engaging with the Professional Standards. Results from this year’s Professional Update (PU) annual survey have indicated that less than a fifth of teachers use practitioner enquiry as a mode of professional

learning. In order to support a culture of teacher leadership we will work with our partners to create a professional learning support around practitioner enquiry.

In January 2021 Professor Donaldson gave our Annual Lecture, addressing the turbulent year the education sector had experienced, along with what the future might hold for our young people. Over 640 teaching professionals attended the event and over 1,600 have watched the recording. In the lecture, Professor Donaldson identified three areas for immediate change: enhancing digital pedagogies, teaching ethics and global citizenship, and the role and types of assessment. That evening, Professor Donaldson started a conversation about the future of education which we have continued through articles in *Teaching Scotland* magazine and plan to develop further.

In this year's PU survey, registrants reported that their professional learning was informed mostly by their own self-evaluation, they had ownership of it, and it was relevant and challenging. As with the previous reports, collaborative learning was the most popular approach to professional learning and was also perceived as being the most valuable. In response to the survey results we will produce further guidance on what makes for meaningful, relevant and appropriate professional learning with a strong focus on evidence of impact of professional learning.

GTC Scotland continues to champion professional learning for lecturers with tailored professional learning support. This year we have created a new college area on our website with information on registration, the Professional Standards for Lecturers in Scotland's colleges, COPAC, professional learning, Professional Update, research, awards and coaching and mentoring. We have created a bespoke interface within MyPL for college lecturers ensuring that resources and messaging is contextualised to the lecturing role and the college sector. An A-Z of professional learning is being created, which will showcase examples of high-quality professional learning in the context of professional update and the Professional Standards for Lecturers in Scotland's colleges. A scoping exercise is currently underway with partners to develop a national coaching strategy for colleges and related Professional Review and Development guidance.

2.2.4 Lead effective enactment of high-quality PRD

GTC Scotland were mindful that teachers may not have had their usual Professional Review and Development (PRD) experience because of the pandemic. As a result, we created a PRD Support week in May 2020, sharing daily information through blogs, Sways and articles providing information as to what PRDs might look like during lockdown.

Our publication, *Unlocking the Potential of PRD* has been highlighted as useful in helping teachers engage with self-evaluation against the Professional Standards and enhancing their PRD experience. Additionally, focus groups reported that the greatest impact on their thinking and practice is through collaborative approaches and a wide range of professional learning activities.

Professional Update is now into its sixth year, with the very first cohort now in the process of completing Professional Update for the second time. The findings from our Professional Update (PU) annual evaluation revealed that the vast majority of respondents are engaging in PRD as part of the PU process. Within the PRD process, most individuals have had opportunities for on-going professional dialogue with their line manager and, overall, it is believed that PRD has the right balance of support and challenge for reviewees. More reviewees discussed evidence of impact with their reviewer during their PRD and a significant majority believe they have ownership of the process and it is meeting their needs.

Concerns were raised, however, about the bureaucratic nature of some PRD, particularly where coaching was not being used to support professional dialogue. There also remains a disconnect between the perception of reviewees and reviewers in respect to coaching and mentoring, with reviewees reporting that this occurs less frequently than is reported by reviewers. There was a marked difference between reviewees and reviewers on the focus on career planning through PRD discussions, with reviewees reporting far less focus than reviewers. We will continue

working with our partners and employers to offer professional learning opportunities for reviewees and reviewers to develop coaching approaches.

A substantial programme of revalidation of PU within local authorities and with ITE providers continued this year, with a further seven local authorities and a further two ITE providers revalidated. The remaining six local authorities and two ITE providers are scheduled for revalidation by the end of June or September 2021 and independent schools by the end of December 2021.

2.2.5 Promoting research

GTC Scotland understand the importance of promoting engagement with research at all levels so that evidence and data can be harnessed to inform practice. To this end we refreshed our research strategy in May 2020, centring this on four key themes:

- (i) encouraging engagement with research;
- (ii) supporting enquiry;
- (iii) understanding registrants; and
- (iv) informing the education system.

In advancement of theme one, in November 2020 we piloted support for ‘pracademics’ in partnership with SERA. There was low uptake for the pilot, perhaps due to the pandemic; we will offer this again early next academic session. We have also set the importance of teachers practising as research-informed professionals as the foreground in the ‘Being a teacher in Scotland’ section of the Professional Standards for Teachers 2021.

For theme two, we have updated the resources on EBSCO to include Accel5, which has been tailored to specific groups of teachers and lecturers; are in progress of developing a Practitioner Enquiry Hub on our website; and worked in partnership with Education Scotland to develop and support the Stepping Stones project, which facilitates engagement between middle leaders (as coaches) and early career teachers (coachees) in coaching approaches. This is part of the partnership approach to a national coaching model.

On theme four, our progress has included refreshing and disseminating the Initial Teacher Education (ITE) accreditation policy, criteria for accreditation and related evaluation framework.

2.2.6 Increase engagement with our professional learning platforms

GTC Scotland continue to develop and improve MyPL, our national online portal where teachers evidence and reflect on their professional learning. This year our efforts on a successful national roll-out of MyPL, were recognised and we are in proud receipt of Connect’s Award for Project Delivery 2020. MyPL is available to all fully registered teachers and college lecturers and has been adapted to reflect the different contexts of our registrants. We are committed to continuous improvements as a result of user feedback, to ensure we provide the best service possible to all registrants. MyPL Coordinator function has been developed and will shortly be shared with local authorities, in the first instance, to support the PU processes in local authorities.

2.2.7 Supporting the National Gaelic Language Plan 2018-2023

In September 2020, we launched our revised Gaelic Language Plan, outlining our commitment to promoting Gaelic in Scotland over the next three years and setting out four key commitments. Our plan complements the National Gaelic Language Plan 2018-2023, which aims to promote the Gaelic language and culture in Scotland. As with many areas of our work, collaboration with our partners in education will be key to reaching our goal. This is exemplified in our second commitment, in which we will work with Bòrd na Gàidhlig and other key stakeholders to support individuals to become Gaelic language teachers by ensuring our teacher registration processes and information are clear and helpful.

Work carried out so far includes issuing a survey to all registrants to find out more about the desire teachers have to become Gaelic or Gaelic Medium teachers. Just over 2% (1,552) of those on the Register of Teachers responded to the survey. This helped us to find out what barriers are in place and what supports are needed to help interested teachers in achieving their professional goals. This work is ongoing and will inform future planning for Gaelic education in Scotland.

2.3 Delivering innovative, data-informed and high-quality accessible services to registrants and other stakeholders

2.3.1 Enhancing digital services

Development of our new management information system, Dynamics 365, which we have named 'Atlas', is core to our commitment to embrace changing digital needs and ensure registrants are central to the design and delivery of our services. A key milestone was reached with Atlas this year when a full data migration from our old platform allowed us to de-commission this legacy technology. Our annual collection of fees and lapsing processes were subsequently completed on Atlas. A user-centric approach is integral to the design of Atlas and all our digital products – MyPL, Student Placement System (SPS), Flexible Route Profile, ITE Profile – with feedback from users informing our ongoing cycle of improvement. Planned improvement to Atlas includes more options for users to “self-serve”.

Planned development of MyPL also took place this year to further improve user experience. MyPL provides registrants with the functionality to import their professional learning from an external system; partnership working with Education Scotland was key to further improvement of this feature. We would like to continue working with our partners to influence streamlining of digital services to improve user experience.

To help enrich registrants' learning experience, we have enhanced the learning resources and research available through MyGTCS. The EBSCO platform has been refreshed to include Accel5, which has been tailored along the teaching journey of becoming an educator, being an educator and growing as an educator and includes recommended books and videos.

As a result of the pandemic some of our priorities changed. An example was the development and launch of the Virtual School to support probationers on Flexible Route during this very challenging year. The Virtual School includes helpful videos and other resources, including news updates, and gives probationers direct access to support from GTC Scotland. A more flexible approach to the operation of the Student Placement System was also required to meet the changing demands of Covid-19 on schools and student placements. This year GTC Scotland placed 6,073 students across Scotland (6,434 in 2019-20). Significant partnership work continues to support students to achieve the Standard for Provisional Registration throughout their ITE programme. To meet our changing priorities, we have refreshed our digital strategy and are revising our structure and operating model. These unforeseen priorities have meant that we have not yet started working to achieve ISO 9001 (Quality), 14001 (Environmental) and 27001 (Information Security), but we hope to start work on this shortly.

In order to keep safe the data we hold we ensure GDPR principles are central to all our digital product development and follow best practice in cyber security. Our ongoing cyber security programme includes annual penetration testing, quarterly PCI scanning and renewal of Cyber Essentials accreditation. Website uptime for 1 April 2020 to 31 March 2021/21 was 99.95%.

2.3.2 Improving data analysis

In line with our strategic plan, our goal over the next three years is to optimise the use and presentation of our data. We have started on our path toward this by establishing a Data and Improvement Team from existing staff, which will focus on the integrity of our data, data analysis and how we use that data to support a culture of continuous improvement. The creation of this new team not only firmly places data and analytics at the centre of our digital transformation strategy, but will also improve our quality assurance processes.

2.3.3 Developing a skilled workforce

Last year, Council asked GTC Scotland to undertake a transformational change programme to ensure it remains fit for purpose. A potential roadmap for the transformational change programme was shared with employees in September 2020 and work to prepare for change began. This included revisiting our values and reviewing key processes. Our learning since then has identified the need for nine internal workstreams in relation to what is now termed our 'design and delivery' programme. As part of reviewing our digital services resource, we have created a Digital Product Manager role and plan to recruit for a new IT Manager.

Annual engagement survey results were good compared to industry benchmarks. Feedback was particularly positive on our response to the pandemic and on health and safety with home-working risk assessments being undertaken for all employees. Career opportunities were identified as an area for development. An employee-led project is in progress, looking at how we can promote a positive and effective learning culture which ensures all employees are given equal opportunity to learn as part of their day-to-day job and to develop their careers.

An equality monitoring exercise is also underway which will allow us to have a fuller and more accurate picture of the current diversity within our organisation and will help us to continue to improve our equality and inclusion work. We continued our programme of Equality and Diversity training with nearly all employees attending an interactive session in the new year. Employees learned about the three mottos behind equality and inclusion: that dominant identity shapes the world; advantage is invisible to those that have it; and we judge ourselves by our intentions and we judge others by their impact.

2.3.4 Project management

A project is well underway to review the governance and delivery of projects in GTC Scotland. The two strands of the project will ensure the establishment of an effective and efficient governance framework within which the project management process can operate and the delivery of a user-friendly interface to allow employees to utilise project management via an easy to understand and use facility. The aim of the project is to enable GTC Scotland to operate and drive the organisation forward by delivering projects efficiently to achieve the strategic objectives in addition to providing transparency and to enable flexibility and informed decision-making.

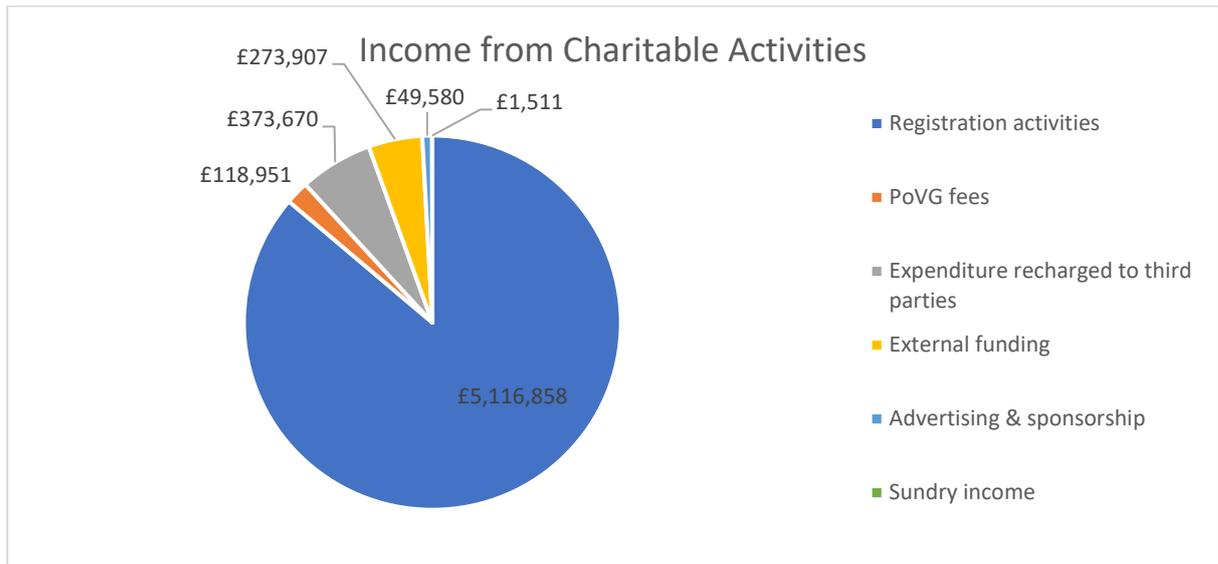
2.4 Financial Review

2.4.1 Overview

The organisation recorded net income, before other recognised gains/losses, of £74,000 for the year ended 31 March 2021 (2019-20: net expenditure of £569,000) as reported under the Charities Statement of Recommended Practice (SORP) (FRS102). Key movements in income and expenditure are outlined below.

2.4.2 Income

Covid-19 has had very little impact on GTC Scotland's income. Total income from charitable activities during the financial year was £5.94m (2019-20: £5.89m).



Registration activities

GTC Scotland is funded predominantly from fees paid by teachers who are required under the Public Services Reform (General Teaching Council for Scotland) Order 2011 to be registered with GTC Scotland in order to teach in Scotland.

The number of registered teachers continued to increase during 2020–21 with over 77,000 on the register at the end of the year (2019–2020: over 76,000 registered teachers) generating income of £5.12m (2019–2020: £5.08m). Further detail on the number of registered teachers is provided on page 4.

Expenditure recharged to third parties

To promote, support and develop the professional learning of teachers, GTC Scotland carries out a wide range of initiatives.

The Student Teacher Placement process is a national placement programme which includes a system that enables automatic matching of student teachers to school placement offers throughout Scotland. GTC Scotland develops, maintains and hosts the system on behalf of the universities, local authorities and schools. The total number of student placements made in the year was 12,695 (2019–2020: 15,677). The total cost recharged to the universities and local authorities by GTC Scotland for providing this service during 2020–21 was £276k (2019–20: £276k).

In partnership with the Scottish Government, GTC Scotland is responsible for the administration of the Teacher Induction Scheme (TIS). This scheme provides a guaranteed one-year training post in a local authority to every eligible student graduating with a teaching qualification from one of Scotland’s universities. The total cost recharged to the Scottish Government by GTC Scotland for administering this scheme during 2020–21 was £49k (2019–20: £49k).

A further £34k was recharged during the year by GTC Scotland for employees seconded to other organisations (2019–20: £99k).

GTC Scotland also recharges expenditure relating to activities such as Teach in Scotland call handling, the Leadership Awards and study visits for overseas delegations. The total amount recharged in 2020-21 was £15k (2019-20: £18k).

External funding

GTC Scotland also receives funding from external third parties to support specific projects. The Measuring Quality in Initial Teacher Education (MQiITE) project which involves research to follow 2017-18 teacher education graduates as they progress through the first five years of their career, concluded its fourth year in 2020-21. £72k was received from the Scottish Government for this project (2019-20: £63k).

GTC Scotland secured three new sources of external funding in 2020-21.

£165k was received from Colleges Scotland towards the College Lecturers registration project; £30k was received from Education Scotland for the Stepping-Stones project which aims to provide new professional learning opportunities for post-probation teachers; and £7k was received from Bòrd na Gàidhlig's Gaelic Language Act Implementation Fund to support the implementation of GTC Scotland's Gaelic Language Plan.

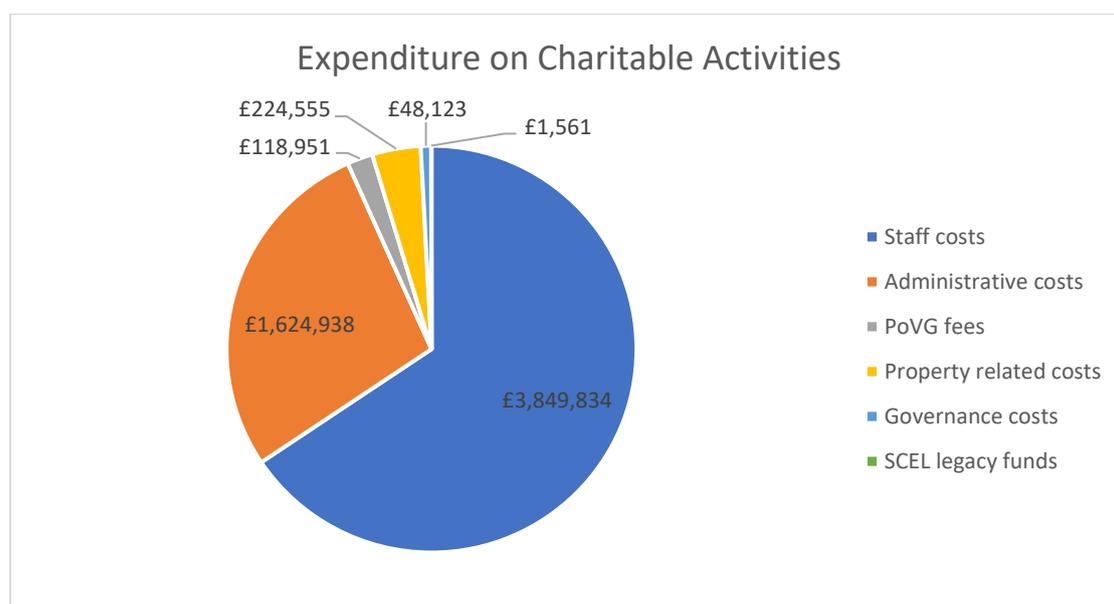
Advertising and sponsorship

GTC Scotland offers a range of support services to teachers, including the *Teaching Scotland* magazine, which issues four times a year to all registrants (2019-20: 5 times per year). The production of the magazine generated advertising income of £39k during the year (2019-20: £43k). A further £10k (2019-20: £11k) of advertising income was generated as a result of the MyBenefits App which was launched during 2018-19. Advertising and sponsorship opportunities are considered on a case-by-case basis; principal considerations are relevance to registrants and adherence to GTC Scotland's values.

There was no sponsorship income generated in 2020-21 as a result of Covid-19 (2019-20: £6k).

2.4.3 Expenditure

Total expenditure on charitable activities has decreased by almost 10% from £6.49m in 2019-20 to £5.87m in 2020-21. This is largely due to the impact of Covid-19 and the requirement to move towards wholly online ways of working.



Staff costs

As a service-based organisation GTC Scotland wouldn't be able to operate without its staff. Staff costs during 2020-21 were £3.85m (2019-20: £3.97m) and accounted for approximately 66%

(2019–20: 61%) of the organisation's expenditure on charitable activities. All new posts are considered by the Leadership Team (LT) and only once they are approved does recruitment take place. Further information regarding staff costs can be found in note 6 to the financial statements.

The majority of staff are members of the Strathclyde Pension Fund. At 31 March 2021 GTC Scotland's share of the Strathclyde Pension Fund (SPF) defined benefit pension liability was £5.8m, an increase of £2.6m from £3.2m at 31 March 2020. A reconciliation of the net liability and details of the amounts recognised in the Statement of Financial Activities (SoFA) can be found in note 13 to the financial statements.

Administrative costs

Administrative costs reflect the non-staff costs that GTC Scotland incurs in providing services to registrants. The cancellation of planned events combined with enforced travel restrictions and delays with Fitness to Teach hearings have resulted in a significant reduction in administrative costs from £1.84m in 2019-20 to £1.62m in 2020-21.

Property costs

Property costs reflect the costs associated with the running and maintenance of GTC Scotland's offices, Clerwood House and amounted to £225k during the year (2019-20: £372k). Although the office has been closed to staff during the pandemic, routine maintenance and statutory inspections of all plant have continued throughout the year. Risk assessments have been undertaken and control measures are in place to ensure that the building can re-open for staff when it is safe to do so.

Governance costs

Governance costs totalled £48k during the year (2019–20: £110k) and reflect the costs associated with the governance arrangements of the charity which relate to the general running of the charity. The impact of Covid-19 saw all Council and Committee meetings move online and resulted in a £42k reduction in travel, subsistence and catering costs. Covid-19 also resulted in fewer panel meetings and as such compensation claims were £16k less during 2020-21.

2.4.4 Fixed assets

Capital expenditure during the year was £324k (2019–20: £239k). Of this, £307k related to the continued investment in IT development.

2.4.5 Supplier payment performance

GTC Scotland supports the CBI Prompt Payment Code and pays its suppliers in accordance with the principles of the Code. Properly authorised invoices are paid within 10 days in line with best practice. GTC Scotland has an approach to procurement which is designed to achieve good value and is subject to regular review.

2.4.6 Cash balances

As at 31 March 2021, GTC Scotland had cash balances totalling £4.9m (2020: £4.5m). Those balances not needed for short-term operational reasons are placed on deposit with highly rated banks to generate interest. Deposits are spread across a number of banks and GTC Scotland is satisfied that it is not exposed to any significant liquidity risk.

2.4.7 Reserves policy

Council reviewed the reserves policy in March 2021. They considered the level of working capital required to manage the day-to-day operations of the charity along with the impact of risks to

expenditure. In doing so, a target range for free reserves of £2.5m - £3.5m has been set and of this at least the equivalent of three months running costs (c£1.5m) should be held in liquid funds.

The free reserves of the charity at 31 March are:

	2021	2020
	£'000	£'000
Total funds	2,609	4,725
Less: restricted funds	(74)	(71)
Less: fixed assets	(3,971)	(3,883)
Less: long term liabilities	6,082	3,429
Free reserves	4,646	4,200

Free reserves at 31 March exceed the target range and work is underway to develop a plan on how to best to invest the excess reserves to further the objects of the charity. The requirement to hold at least £1.5m in liquid funds has been met with cash balances totalling £4.9 at the year end.

The reserves policy will be reviewed at least annually in conjunction with GTC Scotland's budget setting process and achievement of the policy will be monitored throughout the financial year.

2.4.8 Funds held as custodian trustee on behalf of others

GTC Scotland acts as the agent of the Scottish College of Educational Leadership (SCEL) Legacy Fund and has no discretion over how bursaries are awarded, acting only in accordance with instructions of the SCEL Legacy Fund Selection Committee. As such, these funds are recognised in a restricted fund, as shown in note 14 to the financial statements. £2k was spent on this fund in the year leaving a balance of £55k at 31 March 2021.

2.4.9 Principal risks

GTC Scotland is committed to ensuring that risk management underpins and supports the delivery of its Strategic Plan and the discharge of GTC Scotland's statutory duties, and that an efficient and effective risk management system is in place. Council has overall responsibility for ensuring that effective arrangements are in place to provide assurance on risk management, governance and internal control.

GTC Scotland maintains a risk register to support the delivery of our strategic priorities. The risk register is reviewed weekly by LT; at all team meetings across the organisation; at every committee meeting; and by full Council at each of its quarterly meetings.

The key risks to the delivery of our strategic priorities are set out below.

Public Protection

GTC Scotland has robust Fitness to Teach Rules and processes in place including continuity arrangements in respect of Covid-19. However, a lack of information sharing from other agencies is impacting adversely on GTC Scotland's Fitness to Teach proceedings. Petitions have been lodged with the Court of Session to compel the sharing of information accordingly.

College Lecturer Registration

GTC Scotland is preparing to register college lecturers from 1 April 2022. There is a risk that the agreed timescales are not met as a result of contextual issues and a lack of buy-in, however, GTC Scotland are working hard to ensure that this does not happen. The College Lecturer Registration Working Group (CLRWG) has been in place for over a year and is now well established to deliver against the agreed workplan. Discussions remain ongoing with the Scottish

Government on changes required to the 2005 Regulations and/or the 2011 Order in relation to TQFE.

2.4.10 Plans for future periods

The three-year Strategic Plan 2020-2023 was published in March 2020 and sets out GTC Scotland's vision of inspiring world-class teaching professionalism.

The strategic outcomes that GTC Scotland aims to achieve over the three-year period are:

- ❖ upholding public trust and confidence in teaching professionals;
- ❖ inspiring and influencing the ongoing transformation in the leadership and professional learning of teaching professionals; and
- ❖ delivering innovative, data-informed and high-quality accessible services to registrants and other stakeholders.

A lot has changed in the short space of time since the plan was published.

GTC Scotland's Covid-19 response, in addition to managing the impact on our staff internally, saw us undertaking significant unplanned work. Ensuring that GTC Scotland remains contextually literate in our work is critical to our provision of services and contribution to Scottish education. It is acknowledged that there are a number of current issues that require to inform our thinking and work and some of these issues are fundamental, such as the current debate with regard to the future of education. Education has always been highly politicised and a review of manifestos in relation to the May Parliamentary elections demonstrates a significant focus on education, with some clear potential implications for GTC Scotland alongside particular direct references to our work.

Taking this external analysis of GTC Scotland's working context alongside the work that is underway internally to transform our practice, it is necessary to ensure coherence of our overall change programme.

A full review of the three-year Strategic Plan 2020-23 has been undertaken to account for unplanned work and a refresh of this plan is proposed. The refresh suggests that business as usual activity is clearly outlined, as is improvement focused work. This approach allows for consistent improvement management and monitoring in line with demand and resource availability. A fourth strategic priority – to ensure sustainable, healthy and future proof working arrangements, will be proposed.

GTC Scotland is a modernising organisation at the forefront of Scottish education. We will continue to embrace our mission to be a world-class organisation acting in the public interest to regulate the teaching profession while supporting its ongoing professional learning and development.

3 Structure, Governance and Management

3.1 The organisation

GTC Scotland was registered as a Scottish Charity (SC006187) on 17 October 1966 with the charitable purpose of advancing education.

GTC Scotland is governed by a Council of 37 members who act as Charitable Trustees and is referred to as Council.

3.2 Council members

Council is comprised of 19 elected registrants, 11 educational stakeholder nominees and seven lay members appointed by an independent Appointments Committee.

Council membership is based on a four-year term of office and follows a rolling programme, with election, nomination and appointments processes taking place every two years and half of the members stepping down at the end of each two-year period.

A full two-day induction session is normally delivered to all new and returning Council Members at the start of each new Council. A further induction session takes place in advance of the first formal meeting of the various Committees. This ensures that Members are well informed and confident in carrying out their role as Charitable Trustees. Members joining mid-term are provided with a summarised induction programme in advance of attending their first Committee and Council meeting. Half-day professional learning events for Committees are scheduled to take place annually in order to ensure that Members continue to be well informed on areas pertinent to the work of the Committee on which they serve. Further professional learning sessions are arranged as required. As a result of the pandemic, Committee and Council meetings were held virtually this year.

Details of Council membership for 2020–21 are set out on page 27 of the report.

3.3 Scope of responsibility

Council is responsible for setting the organisation's vision and strategic direction and for monitoring progress to achieve these, while complying with their duties as Charitable Trustees. Council is also responsible for holding the Chief Executive and Registrar to account and ensuring that the organisation is managed effectively and efficiently. In March 2020, Ken Muir retired as Chief Executive and Registrar after serving seven years in the role. Dr Pauline Stephen, who joined GTC Scotland in 2019 as Director of Education, Registration and Professional Learning, succeeds Ken.

3.4 Council members' responsibilities regarding the accounts

As Charitable Trustees, Council Members are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Scotland requires Council Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, Council Members are required to:

- ❖ select suitable accounting policies and apply them consistently;
- ❖ observe the methods and principles in the Charities SORP (FRS 102);
- ❖ make judgements and estimates that are reasonable and prudent;
- ❖ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ❖ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Council Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 Public Services Reform (General Teaching Council for Scotland) Order 2011. They are also responsible for

safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Council Members are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

3.5 Governance framework

Much of the work of Council is conducted through its Committees which have delegated responsibilities in certain areas. The Committees formulate and recommend policies for approval by Council and implement and monitor policies approved by Council. They also advise, inform, and put forward recommendations or proposals on other matters for Council or its other Committees or Sub-Committees as appropriate.

Council Members serve on one or more of the following Committees and Sub-Committees.

- ❖ Education Committee;
- ❖ Executive Committee;
- ❖ Finance and Corporate Services Committee;
- ❖ Professional Regulatory Assurance Committee;
- ❖ Audit Sub-Committee;
- ❖ Staffing Sub-Committee.

GTC Scotland's Leadership Team (LT) is responsible for the day-to-day management of the organisation.

The appointment of the Chief Executive and Registrar (Chief Executive) is effected by the Council. The Chief Executive's remuneration is determined by the Convener of Council at a level which reflects the significance of the role whilst taking into consideration the Scottish Government's Pay Policy. The remuneration of other members of LT is determined by the Convener of Council and the Chief Executive taking into consideration the Scottish Government's Pay Policy.

3.6 The purpose of a governance framework

The system of governance is designed to manage risk rather than eliminate all risk of failure to achieve the GTC Scotland strategic priorities. The system of governance is based on an ongoing process designed to identify the principal risks to the achievement of the GTC Scotland's strategic priorities; to evaluate the nature and extent of those risks; and to manage them efficiently, effectively and economically.

It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

3.7 Review of effectiveness

As Convener of Council, I have responsibility for reviewing the effectiveness of the system of governance. My review is informed by:

- ❖ The work of Council and the strategic direction it gives the organisation;
- ❖ The work of the Committees and Sub-Committees;
- ❖ The managers within the organisation who have responsibility for the development and maintenance of the internal control framework; and
- ❖ Comments made by the external auditor in its management letter and other reports.

3.8 Matters arising

There were no matters arising other than those already laid out in this report.

3.9 Conclusion

Based on the assurance provided to me, I have concluded that the internal control system is operating effectively and that appropriate action plans are in place to address any weaknesses identified and to ensure continuous improvement of the system.

By order of Council:



Dr Pauline Stephen
Chief Executive and Registrar



David Innes
Convener of Council

29 September 2021

Membership of Council – 2 April 2020 to 1 April 2021

I ELECTED MEMBERS

(a) Primary/Nursery Teachers (including Headteachers) (9)

*Lilian Field	HT+	(2022)
*Ben Horsburgh	HT+	(2024)
*Thomas Britton	Teacher	(2022)
*Elaine Burt	Teacher	(2024)
*Omar Kettlewell	Teacher	(2022)
*Joan Lennon	Teacher	(2024)
*Adela Mansur	Teacher	(2024)
*Lorraine McBride	HT	(2022)
*Ann Murdoch	Teacher	(2024)

(b) Secondary Teachers (including Headteachers) (8)

*John Devine	HT+	(2022)
*David Innes	HT+	(2024)
*Allan Connell	Teacher	(2022)
*Iain Macmillan	Teacher	(2024)
*Jane McKeown	Teacher	(2024)
*Catherine Nicol	Teacher	(2024)
*Adam C Sutcliffe	Teacher	(2022)
*Lyn Wilson	Teacher	(2024)

+ Reserved Headteacher Places

(c) Further Education (1)

*John Kelly	[2022]	(2024)
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(d) Universities providing courses of Initial Teacher Education (1)

*Khadija Mohammed	(2024)
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* Registered Teacher

(2022) or (2024) indicates the year in which the term of office for a particular Council seat ends on 1 April

[] Dates in square brackets indicate the year in which a Council seat is filled by a member until 1 April where this is shorter than the term of office applicable to the seat in question.

II NOMINATED MEMBERS

(a) Convention of Scottish Local Authorities (following consultation with the Association of Directors of Education in Scotland) (3)

John Bell	(2022)
David Dodds	(2022)
*Laurence Findlay	(2024)

(b) Universities Scotland (following consultation with universities providing courses of Initial Teacher Education) (3)

*Donald Gillies	(2022)
*Neil Simco	(2022)
Mary Lappin	(2024)

(c) Further Education Colleges (1)

David Alexander	(2022)
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(d) Scottish Council of Independent Schools (1)

*Elaine Selley	(2024)
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(e) Church of Scotland (1)

Charles Smith	(2024)
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(f) Roman Catholic Church (1)

Patricia Scott	(2022)
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(g) Parent Councils and Combined Parent Councils (1)

Barrie Sheppard	(2022)
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III APPOINTED LAY MEMBERS (7)

Coral Bain	(2022)
Jackie Brock	(2024)
Lynsey Cleland	(2024)
Nazim Hamid	(2022)
Linda Jamieson	(2024)
Jane Malcolm	(2022)
Carole Wilkinson	(2024)

Reference and Administrative Details

Principal Office

General Teaching Council for Scotland
Clerwood House
96 Clermiston Road
Edinburgh EH12 6UT
Telephone: 0131 314 6000

Charity Number

SC006187

Bankers

Bank of Scotland
PO Box 1000
BX2 1LB

Royal Bank of Scotland
36 St Andrews Square
Edinburgh
EH2 2AD

Clydesdale Bank
83 George Street
Edinburgh
EH2 3ES

Santander
Bootle
Merseyside
L30 4GB

Solicitors

Anderson Strathern LLP
1 Rutland Court
Edinburgh
EH3 8EY

External Auditor

RSM UK Audit LLP
First Floor, Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

Council, Committees and Sub-Committees

Council
Executive Committee
Professional Regulatory Assurance Committee
Education Committee
Finance and Corporate Services Committee
Audit Sub-Committee
Staffing Sub-Committee

Convener

David Innes
David Innes
Lorraine McBride
Iain Macmillan
Neil Simco*
John Devine
John Devine

Vice-Convener

Khadija Mohammed
Khadija Mohammed
Thomas Britton
Jane Malcolm
Lilian Field
Jane McKeown
Elaine Burt

*John Devine will act as interim Convener Aug 21 – Jul 22

Key Management Personnel

Dr Pauline Stephen	Chief Executive and Registrar (appointed March 2021, previously Director of Education, Registration and Professional Learning)
Kenneth Muir	Chief Executive and Registrar (retired March 2021)
Jennifer Macdonald	Director of Regulation and Legal Services
Victoria Smith	Director of Education, Registration and Professional Learning (appointed April 2021)
Martin Osler	Director of Corporate Services (appointed Director of Change August 2020, left GTC Scotland December 2020)

Independent Auditor's Report to Council Members of the General Teaching Council for Scotland

Opinion

We have audited the financial statements of the General Teaching Council for Scotland (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- ❖ give a true and fair view of the state of the charity's affairs as at 31 March 2021 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 requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Public Services Reform (General Teaching Council for Scotland) Order 2011.

Basis for opinion

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 regulations made under that Act.

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 charity 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 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 trustees' 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 charity'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 trustees 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 and financial statements other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, 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.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- ❖ the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- ❖ proper accounting records have not been kept; or
- ❖ the financial statements are not in agreement with the accounting records; or
- ❖ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 27 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity 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.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- ❖ obtained an understanding of the nature of the sector, including the legal and regulatory frameworks, that the charity operates in and how the charity is complying with the legal and regulatory frameworks;
- ❖ inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- ❖ discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and evaluating advice received from internal advisers.

The most significant laws and regulations that have an indirect impact on the financial statements is the Protection of Vulnerable Groups (Scotland) Act 2007 as well as other generally applicable laws and regulations including: Data Protection Act 1998. We performed audit procedures to inquire of management and those charged with governance whether the charity is in compliance with these law and regulations and inspected correspondence with regulatory authorities. Nothing was identified.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates and examining the assumptions made by the scheme actuary in reaching the valuation of the pension liability to confirming they are reasonable.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://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 charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Public Services Reform (General Teaching Council for Scotland) Order 2011. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

RSM UK Audit LLP
Statutory Auditor
Chartered Accountants
First Floor, Quay 2
139 Fountainbridge
Edinburgh EH3 9QG

4 October 2021

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Financial Statements

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted £'000	Restricted £'000	2021 Total £'000	Unrestricted £'000	Restricted £'000	2020 Total £'000
Income from:							
Charitable activities	3	5,541	393	5,934	5,888	-	5,888
Investments	4	8	-	8	28	-	28
Total		5,549	393	5,942	5,916	-	5,916
Expenditure on:							
Charitable activities	5	5,478	390	5,868	6,467	18	6,485
Total		5,478	390	5,868	6,679	18	6,485
Net Income/(Expenditure)							
		71	3	74	(551)	(18)	(569)
Other recognised (losses)/gains:							
Gain on property revaluation	8	-	-	-	625	-	625
Actuarial (losses)/gains	13	(2,190)	-	(2,190)	1,856	-	1,856
Net movement in funds							
		(2,119)	3	(2,116)	1,930	(18)	1,912
Reconciliation of funds:							
Total funds brought forward	14	4,654	71	4,725	2,724	89	2,813
Total funds carried forward	14	2,535	74	2,609	4,654	71	4,725

All income and expenditure are derived from continuing activities.

The notes on pages 36 to 50 form part of these financial statements.

Balance Sheet as at 31 March 2021

	Note	2021 £'000	2020 £'000
Fixed assets:			
Intangible assets	7	500	331
Tangible assets	8	3,471	3,552
Total fixed assets		3,971	3,883
Current assets:			
Debtors	9	177	279
Cash at bank and in hand	10	4,895	4,485
Total current assets		5,072	4,764
Current liabilities:			
Creditors: Amounts due within one year	11	(352)	(493)
Net current assets		4,720	4,271
Total assets less current liabilities		8,691	8,154
Provisions	12	(233)	(243)
Defined Benefit Pension Liability	13	(5,849)	(3,186)
Net assets		2,609	4,725
Funds of the Charity:			
Restricted income funds	14	74	71
Unrestricted funds	14	6,489	5,920
Revaluation reserve	14	1,895	1,920
Unrestricted funds excluding pension reserve		8,384	7,840
Defined benefit pension scheme reserve	14	(5,849)	(3,186)
Total unrestricted funds		2,535	4,654
Total funds		2,609	4,725

The financial statements of the General Teaching Council for Scotland, registered charity number SC006187, were approved by the Trustees of Council and authorised for issue on 29 September 2021. They were signed on its behalf by



David Innes
Convener of Council



John Devine
Convener of the Finance and Corporate Services Committee

The notes on pages 36 to 50 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2021

	Note	2021 £'000	2020 £'000
Cashflows from operating activities:			
Net cash inflow from operating activities	21	<u>720</u>	<u>370</u>
Cashflows from investing activities:			
Interest received		8	27
Purchase of fixed assets		(321)	(211)
Net cash used in investing activities		<u>(313)</u>	<u>(184)</u>
Cashflows from financing activities:			
SCEL legacy fund		(2)	(18)
Bòrd na Gàidhlig		5	-
Net cash inflow/(outflow) from financing activities		<u>3</u>	<u>(18)</u>
Change in cash and cash equivalents in the reporting period		410	168
Cash and cash equivalents at 1 April		<u>4,485</u>	<u>4,317</u>
Cash and cash equivalents at 31 March		<u>4,895</u>	<u>4,485</u>

The notes on pages 36 to 50 form part of these financial statements.

Notes to the Financial Statements

For the year ended 31 March 2021

1 Accounting Policies

1.1 Basis of Preparation

The General Teaching Council for Scotland (GTC Scotland) is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC006187. Details of the principal address can be found on page 31 of these financial statements.

The objective of GTC Scotland is to promote and regulate the teaching profession in Scotland. As such, the charity meets the definition of a public benefit entity under FRS 102.

Without limiting the information given, the financial statements meet the requirements of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities and Trustee Investment (Scotland) Act 2005 and are prepared under Financial Reporting Standard (FRS) 102, the financial reporting standard applicable in the UK and Ireland, and the Charities Statement of Recommended Practice (SORP) FRS 102.

The financial statements are prepared under the historical cost convention modified to account for the revaluation of tangible fixed assets.

The principal accounting policies applied in the preparation of these financial statements are noted below. These policies have been consistently applied from year to year unless otherwise stated.

The presentation currency of these financial statements is Sterling. All amounts have been rounded to the nearest £1,000 unless otherwise stated.

1.2 Going Concern

GTC Scotland has assessed a period of 12 months from the date of approval of the financial statements, taking into account the financial impact of Covid-19, and considered that no material uncertainties exist that cast doubt on the ability of the charity to continue as a going concern. The charity has substantial cash reserves and a forward planning cycle of three years which is sufficiently robust to provide early indication of any potential unmanageable losses. Through the teacher registration fee GTC Scotland has a stable source of future income which has not been impacted by Covid-19. In addition, the Corporate Management Team reviews the GTC Scotland risk register on a regular basis.

The Trustees therefore consider it appropriate to prepare these financial statements on a going concern basis.

1.3 Income Recognition

All income is included in the Statement of Financial Activities when GTC Scotland is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy. All income is accounted for net of Value Added Tax (VAT). The following specific policies are applied to particular categories of income.

Fee Income

The principal source of income is fee income from teacher registration which is accounted for over the period of registration, 1 April to 31 March.

External Funding

GTC Scotland receives funding from external third parties. External funding is reflected in the Statement of Financial Activities when relevant conditions for entitlement have been met, it is

probable that it will be received, and the amounts can be quantified with sufficient reliability. Where donors specify that external funding is for a particular purpose, the income is included in incoming resources within restricted funds when receivable. Funding of a revenue nature is credited to the Statement of Financial Activities in the period to which it relates.

Other Income

Other income includes outward secondments, interest on investments and advertising income generated from the Teaching Scotland magazine. All other income is accounted for on an accruals basis.

1.4 Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates either in the Statement of Financial Activities or capitalised as part of the cost of the related asset.

Expenditure on Charitable Activities

Expenditure on charitable activities comprises those costs incurred by GTC Scotland in the delivery of its activities and services.

Governance costs are costs associated with meeting the statutory requirements of GTC Scotland and include those costs incurred in holding Council election, by Council members in attending committee and other meetings and the costs of professional services such as external audit.

1.5 Taxation

GTC Scotland is a registered charity and has no liability to corporation tax on its charitable activities under the Corporation Tax Act 2010 (chapters 2 and 3 of part ii, section 466 onwards) or section 256 of the Taxation for Chargeable Gains Act 1992, to the extent any surpluses are applied to its charitable purposes.

1.6 Intangible Fixed Assets

Expenditure on intangible fixed assets, which includes the purchase of computer software licences, software and website costs, has a threshold for capitalisation of £1,000.

GTC Scotland recognises an intangible fixed asset when it is probable the asset will bring future economic benefits and where costs can be measured reliably. Intangible fixed assets are valued initially at cost and amortised over their life on an individual basis not exceeding 3 years. Amortisation of intangible assets is charged to Expenditure on Charitable Activities in the Statement of Financial Activities.

1.7 Tangible Fixed Assets

Expenditure is only capitalised where the cost of the asset acquired exceeds £1,000. On initial recognition, tangible fixed assets are measured at cost including any costs directly attributable to bringing them into working condition.

All fixed assets are reviewed annually for impairment and are carried at cost less any impairment. Heritable Property is stated at its current revaluation less depreciation based on the valuation policy noted below. All other assets are stated at cost, net of depreciation and any provision for impairment.

Heritable Property

Full valuations of heritable property are undertaken at least every five years. A full valuation of Clerwood House was undertaken at 31 March 2020 when it was valued at open market value for

existing use. It is included in the accounts at the valuation amount less accumulated depreciation since the revaluation.

Depreciation

Depreciation is provided on tangible fixed assets on a straight-line basis at rates sufficient to write down their cost, less estimated residual value, over their estimated useful lives. The depreciation periods for each category of assets are:

Buildings	50 years
Office furniture	5 years
Computer equipment	3 years

Assets in the course of construction are not depreciated until the asset is brought into use.

1.8 Cash and Cash Equivalents

Cash and cash equivalents in the Balance Sheet comprise balances on short term deposits and cash at bank and in hand.

1.9 Leases

All GTC Scotland leases where substantially all the risks and benefits of ownership of the asset have not transferred to GTC Scotland are classified as operating leases. Rentals payable are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease.

There are no assets held under finance lease.

1.10 Provisions

Provisions are recognised when GTC Scotland has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources will be required to be settle the obligation and a reliable estimate can be made of the amount of the obligation.

Pension Provision

GTC Scotland is required to meet the additional costs of benefits beyond the normal pension scheme benefits in respect of employees who retire early. GTC Scotland provides in full for these costs when the early retirement has been agreed. Pension related provisions are discounted where appropriate, using the discount rate as advised by Hymans Robertson. Where discounting is used, the carrying amount of a provision increases in each year to reflect the passage of time. This change is recognised as an expense and included in the Statement of Financial Activities.

1.11 Financial Instruments

The financial assets and liabilities held by GTC Scotland qualify as basic financial instruments as described in Section 11 of FRS 102. Basic financial instruments, comprising trade debtors, cash and cash equivalents and trade creditors, are initially recognised at transaction value and subsequently measured at their settlement value. Trade debtors and trade creditors consist of balances outstanding at the financial year end. Cash held on short term deposits are with highly rated banks and do not create any significant interest-rate risk. As GTC Scotland's principal source of income is from teacher registration fees the charity is not exposed to any significant liquidity or credit risk.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

1.12 Debtors

Trade debtors are recognised at the undiscounted amount of cash receivable, which is normally the invoiced amount, less any allowance for doubtful debts.

Prepayments are valued at the amount prepaid net of any trade discount due.

1.13 Creditors

Creditors are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Creditors are recognised at their settlement amount after allowing for any trade discount due.

1.14 Fund Accounting

Unrestricted funds are available to spend on activities which further any of the purposes of the charity.

Restricted funds must be used in accordance with the wishes of the donor or grantor. In 2018-19, GTC Scotland became the agent for the administration of the SCEL legacy fund. As agent, the Trustees of GTC Scotland have no discretion about the use to which the SCEL legacy fund is put. GTC Scotland can only act in accordance with the instructions of the principal of fund.

1.15 Revaluation Reserve

The revaluation reserve records changes in the value of the heritable property. Depreciation is charged to the Statement of Financial Activities on the revalued amount of heritable property. An element of the depreciation arises from the increase in valuation and is in excess of the depreciation that would be charged on the historic cost of the asset. The amount relating to this excess is the realised gain on revaluation and is transferred from the revaluation reserve to unrestricted funds.

The revaluation reserve is a fund not supported by cash and is not available for use.

1.16 Pension Costs

All eligible employees are entitled to membership of the Strathclyde Pension Fund (SPF), a defined benefit scheme administered by Glasgow City Council. Employees who are already members of the Scottish Teachers' Superannuation Scheme (STSS) are instead entitled to maintain their membership of that scheme. Employer's contributions to the STSS are charged to the Statement of Financial Activities as they fall due.

Employer's contributions to the SPF are based on the recommendation of the scheme actuary. The current and past service costs are charged to the Statement of Financial Activities so as to spread the expected cost of providing pensions over the employees' period of service with GTC Scotland.

2 Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision

affects only that period, or in the period of the revision and future period if the revision affects both current and future periods.

The principal assumptions used in determining the pension liability included in these financial statements are outlined in note 13. The assumptions used reflect market conditions at the reporting date but as they are, in effect, projections of future investment returns and demographic experience many years into the future there is inevitably a great deal of uncertainty inherent in what constitutes “best estimate” with such projections. The pension liability also includes the effect of the McCloud judgement and GMP equalisation.

The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

3 Income from Charitable Activities

	2021	2020
	£'000	£'000
Registration fees	5,117	5,083
Expenditure recharged to third parties	374	442
External funding	274	123
Protecting vulnerable groups (PVG) fees	119	172
Advertising and sponsorship	49	60
Sundry income	1	8
	<u>5,934</u>	<u>5,888</u>

All external funding received is for specific projects and as such is classed as restricted income. PVG fee income is also restricted as it can only be used to pay for PVG disclosure checks. All other income is unrestricted.

4 Income from Investments

	2021	2020
	£'000	£'000
Short term deposit interest	<u>8</u>	<u>28</u>

5 Expenditure on Charitable Activities

	2021	2021	2020	2020
	£'000	£'000	£'000	£'000
Staff costs		3,850		3,967
<i>Administration costs</i>				
IT and digital services	438		513	
Legal costs	212		328	
PR, marketing, and advertising	252		237	
Depreciation and amortisation	236		199	
Consultancy and professional services	259		191	
Other staff costs	94		140	
Defined benefit liability interest cost	78		111	
Meetings, conferences, and events	5		87	
Printing, postage, and office supplies	25		53	
Sundry expenditure	26		27	
Recovered input VAT	-		<u>(43)</u>	
		1,625		1,843

Property costs	224	372
Disclosure and other fees	119	175
SCEL legacy fund	2	18
	<u>5,820</u>	<u>6,375</u>
<i>Governance – General Expenses</i>		
Council, Committee and Panel Member		
Compensation	28	44
Travel and subsistence	1	44
Auditor's remuneration	19	15
Election costs	-	7
	<u>48</u>	<u>110</u>
	<u>5,868</u>	<u>6,485</u>
Split:		
Unrestricted	5,478	6,467
Restricted	390	18
	<u>5,868</u>	<u>6,485</u>

GTCS registered for VAT with HMRC during 2019-20. As the effective date of registration was 1 July 2016, GTCS was able to recover some of the input VAT charged by suppliers between that date and 31 March 2019. The amount recovered is included within administration costs in 2019-20.

A GTCS Members Expenses and Compensation Scheme Policy is in operation for Council, Committee and Panel members. As part of the Compensation Scheme, an agreement is in place between GTC Scotland and the Convention of Scottish Local Authorities (COSLA) to ensure the availability of registered teacher Council and Panel Members employed in a local authority to participate in Council, Committee or Panel meetings or professional learning events.

Travel and subsistence wholly represent the cost of reimbursing Council, Committee and Panel Members for expenses incurred by them in attending meetings. During the year 1 member (2019-20: 26 members) made travel and subsistence claims.

The amount payable to the auditor was £18,583 (2019-20: £14,892). The amount payable to the auditor's related entities for services relating to VAT was £nil (2019-20: £7,740) and for other tax services was £nil (2019-20: £1,800).

6 Staff Costs

	2021 £'000	2020 £'000
Wages and salaries	2,596	2,526
Social security costs	269	260
Employers pension contributions	489	481
Staff salary costs	<u>3,354</u>	<u>3,267</u>
Realised pension movement	395	612
Temporary staff	101	88
Total staff costs	<u>3,850</u>	<u>3,967</u>

The average number of persons employed by GTC Scotland during the year was 71 (2019-20: 73), of which 17 were part-time (2019-20: 18). During the year there were on average 54 full time equivalent employees (2019-20: 68).

The Key Management Personnel include the Members of the GTC Scotland Council and its Corporate Management Team (see reference and admin details on pages 28).

No Council members received any remuneration from GTC Scotland in the year ended 31 March 2021 (2019-20: nil). The total amount of employee pay and benefits paid to the Corporate Management Team in the year was £422,888 (2019-20: £375,955). The Corporate Management Team's salary progression is subject to annual performance review.

Chief Executive's Remuneration	2021 £'000	2020 £'000
Salary	110	107
Employer's pension contributions	21	21
Total remuneration	131	128

Employees receiving benefits, excluding pension costs, of more than £60,000:

	2021 Number	2020 Number
Banding:		
£60k – 69k	4	-
£70k – 79k	-	1
£80k – 89k	2	-
£90k – 99k	-	-
£100k - £109k	-	1
£110k - £119k	1	-
Total	7	2

Seven higher paid staff accrued retirement benefits under a defined benefit scheme (2019-20: 2).

7 Intangible Assets

	Software £'000	Website £'000	Total £'000
Cost			
At 1 April 2020	185	893	1,078
Additions	152	155	307
Reclassification	(108)	108	-
Disposals	-	-	-
At 31 March 2021	229	1,156	1,385
Amortisation			
At 1 April 2020	11	736	747
Charge for the year	6	132	138
Disposals	-	-	-
At 31 March 2021	17	868	885
Net Book Value			
At 31 March 2021	212	288	500
At 31 March 2020	174	157	331

8 Tangible Assets

	Heritable Property £'000	Office Furniture & Equipment £'000	Computer Equipment £'000	Total £'000
Cost or valuation				
At 1 April 2020	3,739	114	179	4,032
Additions	17	-	-	17
Disposals	-	-	-	-
At 31 March 2021	3,756	114	179	4,049
Depreciation				
At 1 April 2020	239	69	172	480
Charge for the year	77	18	3	98
Disposals	-	-	-	-
At 31 March 2021	316	87	175	578
Net Book Value				
At 31 March 2021	3,440	27	4	3,471
At 31 March 2020	3,500	45	7	3,552

The heritable property was valued by DM Hall LLP on 27 March 2020 at £3.5m on the basis of the property being owner occupied and with full vacant possession. This value has been reflected above under Heritable Property.

9 Debtors

	2021 £'000	2020 £'000
Trade debtors	59	144
Prepayments and accrued income	118	135
	177	279

10 Cash at Bank and In Hand

	2021 £'000	2020 £'000
Short term deposits	4,852	4,446
Cash at bank and in hand	43	39
	4,895	4,485

11 Creditors

	2021 £'000	2020 £'000
VAT	3	9
Other taxation and social security	1	67
Trade creditors	49	60
Other creditors	1	54
Accruals	298	303
	352	493

12 Provisions

	Pension £'000	Legal Costs £'000	VAT £'000	Total £'000
Provision at 1 April 2020	178	60	5	243
Amounts used during year	(16)	-	(5)	(21)
Amounts released during year	-	(60)	-	(60)
Amounts provided for during year	-	50	-	50
Unwinding of discount	21	-	-	21
Provision at 31 March 2021	183	50	-	233

The pension provision relates to the future obligations to former members of staff. The provision is based on a calculation as at 31 March 2021 using information relating to each recipient. Date of birth, gender and any entitlements of a spouse are taken into account. A discount rate of 2.0% was used as advised by Hymans Robertson. The provision is released as payments are made to each recipient.

Of the provision for legal costs, £30k relates to two fitness to teach appeal cases. One appeal has been upheld and GTCS has received a motion for expenses. The second appeal is currently being defended by GTCS in the Court of Session and a provision has been made to cover expenses should the appeal be upheld. GTCS has raised 5 document recovery petitions with the Court of Session and a provision of £20k has been made to cover the cost of expenses should they be awarded against GTCS.

During 2018-19, GTC Scotland's taxable income breached HMRC's VAT registration threshold which placed a requirement on GTC Scotland to register for VAT. On further investigation, it appeared that the threshold had also been breached in prior years. A provision was made for the estimated VAT liability due to HMRC whilst work continued to determine the effective date of registration. That work concluded during 2019-20 and GTCS is now VAT registered. A provision was held to cover the cost of the late registration penalty which was paid during the year.

13 Pensions

GTC Scotland participates in two pension schemes. Eight employees contributed to the Scottish Teachers' Superannuation Scheme (STSS) during the year (2019-20 Six). The employee contributions ranged from 8.7% to 11.5% (2019-20: 10.4% to 11.5%) for employees and 23% for employers (2019-20: 17.2% 1 April 2019 - 31 August 2019, 23% from 1 September 2019 to 31 March 2020).

The STSS is a defined benefit scheme administered by the Scottish Government with contribution rates based on notional assets set for the area covered as a whole. The scheme is unable to identify each individual body's share of the underlying assets and liabilities on a consistent and

reasonable basis. Council therefore accounts for these pension costs as if it were a defined contribution scheme. Amounts charged to the Statement of Financial Activities in respect of defined contribution plans total £82,480 (2019-20: £67,389).

Employees of Council participate principally in the Strathclyde Pension Fund (SPF), a defined benefit scheme administered by Glasgow City Council. The scheme is a multi-employer scheme. Annual contributions to the scheme are based on the recommendation of the scheme actuary. Current and past service costs and are charged to the Statement of Financial Activities so as to spread the expected cost of providing pensions over the employees' period of service with Council. Employees contribute between 5.5% and 9.8% of their salary. Employers' contributions were 19.3% for 2020-21 (2019-20: 19.3%).

Unfunded early retirement pension enhancements for which Council is liable are provided for in full when employees retire and are charged against the provision when paid. Employer contributions for the year to 31 March 2022 will be approximately £609,000.

A formal valuation of the SPF was carried out as at 31 March 2020 by a qualified independent actuary, Hymans Robertson LLP. In order to assess the actuarial value of the SPF's liabilities as at 31 March 2021, the Scheme's actuaries have rolled forward the actuarial value of the liabilities allowing for changes in financial assumptions as prescribed under FRS 102, the Financial Reporting Standard applicable in the UK and Ireland.

The pension liability included in these financial statements includes the effect of the McCloud judgement and GMP equalisation.

The principal assumptions used as at 31 March 2021 were as follows:

	2021	2020
	% per annum	% per annum
Inflation / Pension increase rate	2.85%	1.90%
Salary increases	3.55%	3.00%
Discount rate	2.00%	2.30%

The demographic assumptions adopted are consistent with those used for the formal funding valuation as at 31 March 2021. Life expectancy for pensioners and non-pensioners is based on the PMA/PFA92 "year of birth" mortality tables. It has been assumed that 5% of retiring members will opt to increase their lump sums to the maximum allowed.

The assumed life expectations from age 65 are:

		2021	2020
		Years	Years
Current pensioners	Males	19.8	20.7
	Females	22.6	22.9
Future pensioners	Males	21.2	22.2
	Females	24.7	24.6

The assets in the scheme and expected rates of return of the SPF investments as at 31 March were as follows:

	Split of assets	
	2021	2020
Equities	66%	59%
Bonds	23%	26%
Property	9%	13%
Cash	2%	2%

13.1 Statement of Financial Activities analysis

The amounts recognised in the Statement of Financial Activities are as follows:

	2021 £'000	2020 £'000
Current Service Cost	751	950
Employer's Contributions	(353)	(335)
Contributors Unfunded Benefits	(3)	(3)
Interest on Obligation	361	418
Expected Return on Plan Assets	(283)	(307)
Net Expense	473	723

The net expense is recognised in the following line items within Expenditure on Charitable Activities in the Statement of Financial Activities:

	2021 £'000	2020 £'000
Staff costs	395	612
Administration costs	78	111
	473	723

13.2 Balance Sheet analysis

The amounts recognised in the Balance Sheet are as follows:

	2021 £'000	2020 £'000
Fair Value of Employer Assets (A)	15,518	12,345
Present Value of Funded Liabilities (B)	(21,328)	(15,493)
Present Value of Unfunded Obligations (B)	(39)	(38)
Net Liability	(5,849)	(3,186)

A: Reconciliation of Fair Value of Employer Assets

	2021	2020
	£'000	£'000
Opening Fair Value of Scheme Assets	12,345	12,699
Expected Return on Scheme Assets	283	307
Actuarial (Losses) / Gains	2,941	(849)
Contributions by Employer	353	335
Contributions by Participants	149	149
Estimated Benefits Paid (Net of Transfer)	(553)	(296)
Closing Fair Value of Scheme Assets	<u>15,518</u>	<u>12,345</u>

B: Reconciliation of Defined Benefit Obligation

	2021	2020
	£'000	£'000
Opening Defined Benefit Liability	15,531	17,018
Service Cost	751	950
Interest Cost	361	418
Actuarial (Gains) / Losses	5,131	(2,705)
Estimated Benefits Paid (Net of Transfer)	(553)	(296)
Unfunded Benefits Paid	(3)	(3)
Contributions by Participants	149	149
Closing Defined Benefit Liability	<u>21,367</u>	<u>15,531</u>
Being:		
Funded liability	21,328	15,493
Unfunded obligation	39	38
	<u>21,367</u>	<u>15,531</u>

13.3 Reconciliation of Net Liability

	2021	2020
	£'000	£'000
Opening Liability	(3,186)	(4,319)
Current Service Cost	(751)	(950)
Past Service Cost	-	-
Employer's Contributions	353	335
Contributors Unfunded Benefits	3	3
Interest Cost	(361)	(418)
Expected Return on Employer Assets	283	307
Actuarial (Losses)/Gains	(2,190)	1,856
Closing Liability	<u>(5,849)</u>	<u>(3,186)</u>
	2021	2020
	£'000	£'000
Actual Return on Scheme Assets	<u>3,224</u>	<u>(542)</u>

14 Analysis of Funds and Net Assets of the Charity

Analysis of Funds	As at 31 March 2020 £'000	Income £'000	Expenditure £'000	Recognised Gains / (Losses) £'000	Transfer between Reserves £'000	As at 31 March 2021 £'000
George D Gray CBE MA Award	14	-	-	-	-	14
SCEL Legacy Fund	57	-	(2)	-	-	55
MQuITE	-	72	(72)	-	-	-
College Lecturer Registration	-	165	(165)	-	-	-
Stepping Stones	-	30	(30)	-	-	-
Encouraging Growth of the Gaelic Language	-	1	-	-	-	1
Supporting Gaelic Medium Education	-	3	-	-	-	3
Raising Awareness of Gaelic	-	1	-	-	-	1
So You Want to Teach in Gaelic	-	2	(2)	-	-	-
Protecting Vulnerable Groups Fees	-	119	(119)	-	-	-
Total restricted reserves	71	393	(390)	-	-	74
Accumulated unrestricted reserves	5,920	5,549	(5,478)	-	498	6,489
Revaluation reserve	1,920	-	-	-	(25)	1,895
Defined benefit pension reserve	(3,186)	-	-	(2,190)	(473)	(5,849)
Total unrestricted reserve	4,654	5,549	(5,478)	(2,190)	-	2,535
Total funds of the charity	4,725	5,942	(5,868)	(2,190)	-	2,609

The George D Gray CBE MA Award is an annual award for the best undergraduate thesis or enquiry in initial teacher education (ITE) in Scotland. George D Gray CBE MA was the first Registrar of GTCS Scotland and when he died, a trust fund was set up by his widow, Dr Ethel Gray CBE, as a memorial to her husband and as a means of encouraging high quality research by undergraduates.

The Scottish College for Educational Leadership (SCEL) Legacy Fund is a bursary scheme to support teaching practitioners to engage in research. The funding is available as a legacy of SCEL which has become part of Education Scotland. Funding allocations are assessed by the SCEL selection committee on an individual basis with up to £2,000 available per application.

£25k relating to the excess depreciation charged to the Statement of Financial Activities is the realised gain on revaluation and has been transferred from the Revaluation Reserve to Unrestricted Funds.

£473k charged to the Statement of Financial Activities is the additional pension cost arising from the actuarial valuation has been transferred from the Defined Benefit Pension Reserve to Unrestricted Funds.

Net Assets	Fixed Assets £'000	Cash £'000	Other Net Current Liabilities £'000	Provisions £'000	Total £'000
Restricted reserves	-	71	-	-	71
Unrestricted reserves	1,963	4,414	(214)	(243)	5,920
Revaluation reserve	1,920	-	-	-	1,920
Defined benefit pension reserve	-	-	-	(3,186)	(3,186)
Total funds at 31 March 2020	3,883	4,485	(214)	(3,429)	4,725
Restricted reserves	-	74	-	-	74
Unrestricted reserves	2,076	4,821	(175)	(233)	6,489
Revaluation reserve	1,895	-	-	-	1,895
Defined benefit pension reserve	-	-	-	(5,849)	(5,849)
Total funds at 31 March 2021	3,971	4,895	(175)	(6,082)	2,609

15 Financial Assets and Liabilities

	2021 £'000	2020 £'000
Financial assets at amortised cost	4,964	4,629
Financial liabilities at amortised cost	(351)	(493)
	4,613	4,136

Financial assets and liabilities include all current assets and liabilities with the exception of prepayments.

16 Operating Leases

Lease payments recognised as an expense in the year are £6,916 (2019-20: £6,916).

Future minimum lease payments under non-cancellable operating leases for each of the following periods are:

	2021 £'000	2020 £'000
Equipment:		
Not later than 1 year	7	7
Later than 1 year and not later than 5 years	7	13
Later than 5 years	-	-
	14	20

17 Capital Commitments

An approved budget of £350k is available for capital and/or project costs in 2021-22. Of this, £175k has been identified as revenue related expenditure and at 31 March GTC Scotland had future capital commitments of £39,000 (2019-20: £156,000). Council recognises there may be possible capital spend amounting to £136,000 (2019-20: £170,000 for the year 2020-21) which has been budgeted for but not yet committed.

18 Indemnity Insurance

GTC Scotland paid £13,865 (2019-20: £12,910) for professional indemnity insurance during the year ended 31 March 2021.

19 Related Parties

There have been no related party transactions during the year that require disclosure other than the transactions with Council Members disclosed in note 6.

20 Post Balance Sheet Events

There are no material post balance sheet events that require to be adjusted in the financial statements or to be disclosed.

21 Reconciliation of Net (Expenditure) / Income to Net Cash Flow from Operating Activities

	2021 £'000	2020 £'000
Net Income / (Expenditure) for the reporting period	74	(569)
Adjusted for:		
Depreciation and amortisation	236	199
Interest received	(8)	(28)
Donations (received) / paid	(3)	18
Decrease / (increase) in debtors	102	(93)
(Decrease) / increase in creditors	(144)	138
(Decrease) in provisions	(10)	(18)
Realised pension movement	395	612
Defined benefit interest cost	78	111
Cash inflow from operating activities	720	370

22 Analysis of Changes in Net Funds

	At 1 April 2020 £'000	Cash Flows £'000	Foreign Exchange Movements £'000	At 31 March 2021 £'000
Cash at Bank and in Hand	4,485	410	-	4,895

Inspiring world-class teaching professionalism

GTC Scotland *Comhairle Choitcheann Teagaisg na h-Alba*

The General Teaching Council for Scotland is the independent professional body which maintains and enhances teaching standards and promotes and regulates the teaching profession in Scotland. We strive to be a world leader in professional education issues.

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