

INSPIRING WORLD-CLASS
TEACHING PROFESSIONALISM



Annual Report and Financial Statements for the year ended 31 March 2022

Registered Charity: SC006187

General Teaching Council for Scotland

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Welcome

Convener's Report

GTC Scotland was created almost 60 years ago following calls from teachers for a body to ensure teacher standards. It exists to help maintain and enhance public trust in the teaching profession. It is funded by the teaching profession and is accountable to the profession through its Council, the majority of whom are teachers or college lecturers.

As Convener of Council, I feel it important to convey the responsibility that Council Members have to the teaching profession. Our role is to establish the strategic direction of GTC Scotland. As GTC Scotland is a statutory body with charitable status, Council Members are its trustees. This means that we commit to carrying out our stewardship of GTC Scotland according to the principles of good governance. These principles are selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

I learned so much about the importance of good governance and collective responsibility as Vice Convener of Council over the past two years. I had a superb mentor in my predecessor, David Innes. In April, new members were elected to Council and both current and new members were put through their paces over a two-day induction during which we all learned something new.

As teachers and college lecturers, learning is at the heart of what we do. The last year has provided an abundance of learning opportunities as we continued to recover from the pandemic and adapted to a changed world. In December 2021 we published our refreshed strategic plan for 2020-23. The addition of a fourth strategic outcome – ensure sustainable, healthy and future proof working arrangements – was as a direct result of our learning from the pandemic and in response to the post-Covid landscape.

We have also learned over the past year that our role in the education system is not always well understood by our partners and even by the teachers and college lecturers whom we register. GTC Scotland has a unique role to play in Scottish education as the teaching profession's independent registration and regulation body. Unlike other education bodies, we are fully independent of government. We have identified understanding of our part in the education system as an area we would like to improve and I hope the commentary that follows in this annual report can go some way to achieve this.

Khadija Mohammed
Convener of Council

Fàilte

Aithisg an Neach-gairm

Cha mhòr nach eil 60 bliadhna air a dhol seachad on chaidh GTC Alba a stèidheachadh an dèidh iarrtasan bho thidsearan, buidheann a chur air chois gus inbhean thidsearan a dhaingneachadh. Tha e ann airson earbsa a' phobaill a chumail suas agus àrdachadh sa phroifeisean teagaisg. Tha e air a mhaoineachadh leis a' phroifeisean teagaisg agus tha e cunntachail don phroifeisean tron Chomhairle aige, agus is e tidsearan no òraidichean colaiste a the sa mhòr chuid dhiubh.

Mar Neach-gairm na Comhairle, tha mi a' faireachdainn gu bheil e cudromach a bhith a' mineachadh an dleastanais a tha aig Buill na Comhairle don phroifeisean teagaisg. Is e ar dreuchd a bhith a' stèidheachadh stiùir ro-innleachdail GTC Alba. Leis gur e buidheann reachdail a tha ann an GTC Alba le inbhe carthannais, is e na h-urrasairean, Buill na Comhairle. Tha seo a' ciallachadh gu bheil sinn dealasach mu bhith a' coileanadh ar stiùbhartachd de GTC Alba a rèir phrionnsabalan de dheagh riaghlachas. Is iad na prionnsabalan sin neo-fhèinealachd, treibhdhireas, neo-chlaonachd, cunntalachd, fosgarrachd, fireantachd agus ceannardas.

Dh'ionnsaich mi uimhir mu cho cudromach 's a tha deagh riaghlachas agus uallach coitcheann an uair a bha mi nam Iar-Neach-gairm na Comhairle thairis air an dà bhliadhna a chaidh seachad. Bha sàr mheantar agam san neach a bha ann romham, Daibhidh Innes. Sa Ghiblean, chaidh buill ùra a thaghadh air a' Chomhairle agus chaidh na buill a bha ann agus an fheadhainn ùra a chuir tro cheumannan thairis air prògram inntrigidh a mhair dà là an uair a dh'ionnsaich sinn uile nithean ùra.

Mar thidsearan agus òraidichean colaiste, tha ionnsachadh aig cridhe na tha sinn a' dèanamh. Tha a' bhliadhna mu dheireadh air pailteas de chothroman ionnsachaidh a thoirt dhuinn is sinn a' leantainn oirnn a' faighinn seachad air a' mhòr-ghalair agus a' tighinn suas ri saoghal a tha air atharrachadh. San Dùbhlachd 2021 dh'fhoillsich sinn ar plana ro-innleachdail ùraichte airson 2020-23. Bha an ceathramh buil ro-innleachdail a chaidh a chur ris - a' dèanamh cinnteach à ullachaidhean-obrach seasmhach, fallain agus iomchaidh airson an àm ri teachd – mar thoradh dìreach air na dh'ionnsaich sinn bhon mhòr-ghalair agus a rèir an t-sealladh-tìre an dèidh a' mhòr-ghalair.

Tha sinn cuideachd air ionnsachadh thar na bliadhna a chaidh seachad nach eil an dreuchd a tha againn ann an siostam an fhoghlaim an-còmhnaidh air a thuigsinn gu math le ar com-pàirtichean agus eadhoin leis na tidsearan agus òraidichean colaiste a bhios sinn a' clàradh. Tha dreuchd air leth aig GTC Alba ann am foghlam Gàidhlig mar bhuidheann clàraidh agus riaghlachaidh. Eu-coltach ri buidhnean foghlaim eile, tha sinn gu tur neo-eisimeileach bhon riaghaltas. Tha sinn air tuigse den phàirt againn san t-siostam foghlaim a chomharrachadh mar raon a bu mhath leinn a leasachadh agus tha mi an dòchas gun tèid an aithris a tha a' leantainn san aithisg bhliadhnail seo pàirt dhan t-slighe ann a bhith a' coileanadh seo.

Khadija Mohammed
Neach-gairm na Comhairle

Chief Executive's Statement

What does it mean to belong to the teaching profession of Scotland?

On an academic level, it's having a degree and teaching qualification if you are a teacher, and if you are a college lecturer, both a teaching qualification and the highest level of subject or vocational qualification available. GTC Scotland was created in 1965 following concerns that unqualified teachers were working in Scottish schools. Teaching in Scotland is, proudly, a qualifications-based profession. Our Registration Rules enshrine the entry requirements to the profession and in October 2021 we launched a consultation on proposed new rules, to address changes to both Scottish education and GTC Scotland's own policy context.

On an ethical level, it's having shared values. In summer 2021 we launched refreshed and restructured Professional Standards for Teachers, which are rooted in the professional values of social justice, trust and respect and integrity. In March we launched the [A-Z of Professional Learning](#), where college lecturers reflect on their professional values: students at the centre, leadership of learning, and continuous professional development. At our Annual Lecture in January we started a conversation on ethics; our work on this will continue as we provide a platform to debate ethics in the profession.

On a practical level, it's meeting and maintaining certain standards. This year 3,340 probationer teachers were awarded Full Registration, over 13,000 teachers and college lecturers confirmed their commitment to ongoing learning through professional update, we recognised the expertise of 545 teachers in particular areas of learning and teaching, we received 229 concerns about a teacher or college lecturer, and we awarded the Standard of Headship to more than 100 teachers.

On a professional level, it's being registered with GTC Scotland. There are now over 80,000 individuals on the Register of Teachers. Thanks to the partnership working in the College Lecturer Registration Working Group, over 2,000 college lecturers have joined us this year. Our management of the Register of Teachers ensures that individuals are registered where they meet established criteria.

Our work this year also looked at what it means to be a good employer. Following feedback from our colleagues our organisational values changed, now aligning with the professional values for teachers. These values continue to guide both our business as usual activity and the work on our organisational change programme.

GTC Scotland advocates for high standards in the teaching profession as an independent body. This year, we took the opportunity to highlight areas for improvement in professional learning in the Scottish Government's Education Review; we sought and achieved amendment to the UK Government's Professional Qualifications Bill which lead to greater clarity and reassurance for us and other professional bodies; and we identified a gap in system regulation at the Scottish Child Abuse Inquiry.

For almost 60 years GTC Scotland has been upholding the high standards that the teaching profession demands of itself. As we look forward to our next strategic planning cycle we will continue to uphold these standards which underpin what it is to belong to the teaching profession of Scotland.

Dr Pauline Stephen
Chief Executive and Registrar

Aithris a' Cheannaird

Dè a tha e a' ciallachadh buntanas a bhith agad ri proifeisean teagaisg na h-Alba?

Aig ìre acadaimigeach, tha e a' ciallachadh ceum a bhith agad agus teisteanas teagaisg mas e tidsear a tha annad, agus ma tha thu nad òraidiche colaiste, an dà chuid teisteanas teagaisg agus an ìre as àirde de chuspair no teisteanas dreuchdail a tha ri fhaotainn. Chaidh GTC Alba a stèidheachadh ann an 1965 an dèidh uallaichean nochdadh gun robh tidsearan nach robh teisteanach ag obair ann an sgoiltean na h-Alba. Tha sinn pròiseil gu bheil teagasg ann an Alba, na phroifeisean a tha stèidhichte air teisteanasan. Tha na Riaghailtean Clàraidh againn a' gabhail a-steach nan riathanasan inntigridh dhan phroifeisean agus san Dàmhair 2021 chuir sinn air chois co-chomhairleachadh mu riaghailtean ùra a bhathar a' moladh, gus dèiligeadh ri atharrachaidhean ann am foghlam ann an Alba agus co-theacsa poileasaidh GTC Alba fhèin.

Aig ìre eitigeil, tha e a' ciallachadh luachan co-roinnte a bhith againn. As t-samhradh 2021 chuir sinn air chois Inbhean Proifeiseanta airson Tidsearan, a tha freumhaichte anns na luachan proifeiseanta de cheartas sòisealta, earbsa agus treibhdhreas. Sa Mhàrt chuir sinn air chois an [A-Z de Ionnsachadh Proifeiseanta](#), sa bheil òraidichean colaiste a' meòrachadh air an luachan proifeiseanta: oileanaich aig an ionad, ceannardas ionnsachaidh, agus leasachadh proifeiseanta leantainneach. Aig an Òraid Bhliadhnail againn san Fhaoilleach thòisich sinn a' conaltradh mu eitic; leanaidh ar n-obair air seo agus sinn a' tabhann ùrlar gus a bhith a' deasbad mu eitic sa phroifeisean.

Aig ìre phractaigeach, tha e a' ciallachadh a bhith a' coinneachadh agus a' cumail suas inbhean sònraichte. Am bliadhna fhuair 3,340 tidsear pròbhaidh Là Theisteanachaidh, dhearbhadh còrr air 13,000 tidsear agus òraidiche colaiste an dealas a thaobh ionnsachadh leantainneach tro ùrachadh proifeiseanta, thug sinn aithne do ealantas 545 tidsear ann an raointean sònraichte de ionnsachadh agus teagasg, fhuair sinn fios mu uallach mu 229 tidsear no òraidiche colaiste, agus thug sinn an Inbhe Ceannardais do chòrr air 100 tidsear.

Aig ìre phroifeiseanta, tha e a' ciallachadh a bhith clàraichte le GTC Alba. Tha a-nise còrr air 80,000 neach air Clàr nan Tidsearan. Tha sinn taingeil don obair com-pàirteachais leis a' Bhuidheann Obrach Clàradh Òraidichean Colaiste gu bheil còrr air 2,000 òraidiche colaiste air a thighinn thugainn am bliadhna. Tha an riaghladh againn air Clàr nan Tidsear a' dèanamh cinnteach gu bheil daoine air an clàradh an uair a ruigeas iad na slatan-tomhais stèidhichte.

Sheall sinn cuideachd am bliadhna ri dè a bha e a' ciallachadh a bhith nad dheagh fhastaiche. An dèidh fios air ais bho ar co-obraichean dh'atharraich ar luachan buidhne, a-nis a' dol a rèir luachan proifeiseanta thidsearan. Tha na luachan sin a' leantainn orra a' stiùireadh an dà chuid ar n-obair gnìomh àbhaisteach agus an obair air ar prògram atharrachadh luachan.

Tha GTC Alba a' tagradh airson inbhean àrda sa phroifeisean teagaisg mar bhuidheann neo-eisimeileach. Am bliadhna, ghabh sinn an cothrom raointean airson an leasachadh ann an ionnsachadh proifeiseanta a chomharrachadh ann an Lèirmheas Foghlam Riaghaltas na h-Alba; shir sinn agus fhuair sinn air atharrachadh a dhèanamh air Bile Teisteanasan Proifeiseanta Riaghaltas na RA a lean air adhart gu barrachd soilleireachd agus ath-mhisneachadh dhuinne agus do bhuidhnean proifeiseanta eile; agus chomharraich sinn beàrn san t-siostam riaghlachaidh aig Rannsachadh Droch-Dhiol Chloinne na h-Alba.

Airson faisg air 60 bliadhna tha GTC Alba air a bhith a' cumail suas nan inbhean àrda a tha am proifeisean teagaisg a' cur roimhe fhèin. Ann a bhith a' coimhead air adhart chun ath chearcall planaidh ro-innleachdail leanaidh sinn oirnn a' cumail suas nan inbhean sin air a bheil ar proifeisean teagaisg ann an Alba stèidhichte.

An t-Oll Pauline Stephen
Ceannard agus Clàraiche

Trustees' Report

1 Objectives and Activities

1.1 About GTC Scotland

GTC Scotland was set up in 1965. It was created following calls from teachers for a body to ensure teacher standards and was one of the first teaching councils in the world.

In 2012, it became the world's first independent professional and regulatory body for teaching. GTC Scotland's Council governs GTC Scotland and sets strategic policy. Council membership is set by law. The majority of Council are elected teachers or college lecturers.

GTC Scotland sets the standards of professionalism with and for Scotland's teachers and college lecturers. It is a legal requirement for all teachers working in Scottish schools to be registered with GTC Scotland. In 2018, there was a national agreement to register all lecturers working in Scotland's colleges through GTC Scotland.

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.

In 2021 we refreshed our organisational values to align with the professional values for teachers. Our organisational values are now trust and respect, integrity and social justice and our principles are we care, we add value, we learn, we communicate and we collaborate.

2 Achievements and Performance

2.1 Upholding public trust and confidence in teaching professionals

2.1.1 Registration

Trust in the teaching profession is essential to an effective education system. GTC Scotland's role, as the independent registration and regulation body of the teaching profession, is to help maintain that trust.

We do this by setting the Professional Standards for teachers as well as the entry criteria to the profession. We apply and ensure these criteria and standards are met and maintained through our registration and regulatory processes, and we support teachers' commitment to ongoing learning through Professional Update. At the heart of our work is keeping the Register of Teachers. Belonging to the teaching profession in Scotland means being registered with GTC Scotland.

This year, the number of teachers registered with GTC Scotland increased to 80,695 (77,386 teachers were on the Register of Teachers in 2020-21). Table 1 below illustrates the number of registrants according to voting category.

The major route to entry on the Register of Teachers is through probation, either via the Teacher Induction Scheme or the Flexible Route. This year 3,096 probationer teachers were awarded Full Registration via the Teacher Induction Scheme from the 2020-21 cohort (previous year 2,839), while the total number of probationer teachers who applied to the Register following completion of an ITE programme in the 2021-22 session and are currently on the Flexible Route is 263 (184 for the 2020-21 session). 40 have already gained Full Registration as a result of following the Flexible Route.

"Probationers are a real benefit to the department because they bring in new curricular and development ideas, and it really encourages the other teachers in the department to develop their own ideas."

- Martin Beattie, Principal Teacher of Design and Technology at Largs Academy and probationer mentor for more than 20 years

GTC Scotland supports probationer teachers on their career journey and in October 2021 launched, in partnership with probation managers, a [Probationer Support Package](#) which combines a series of webinars, a Sway to promote professional growth and a rubric which illustrates the progression from Provisional to Full Registration.

Another route to entry on the Register of Teachers is the Qualified Outside Scotland route. GTC Scotland received 1,321 applications for registration via this route this year (1,314 in 2020-21), of which the majority were awarded either Provisional or Full Registration. Most applicants were qualified in other parts of the UK, but we also received a significant number of applications from teachers qualified in South Africa, Jamaica and Hong Kong.

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. Seventy-seven teachers were awarded GTC Scotland registration in Additional Support Needs this year (while this was reported as 36 in 2020-21, a more advanced calculation has revised this to 62).

GTC Scotland supports experienced registrants on their career journey by enabling them to add additional subjects/ sectors to their current registration. This is called 'Professional Registration' and is available for both primary and secondary teachers. This year 247 registrants were awarded Professional Registration (263 last year).

Holding the GTC Scotland Standard for Headship became a prerequisite for substantive headteachers on 1 August 2020 under the Head Teachers Education and Training Standards (Scotland) Regulations 2019. One exemption to this was for permanent headteachers who were appointed to a position in a school before these changes. GTC Scotland worked with the Directors of Education across the 32 local authorities to award the Standard for Headship, based on post, to all headteachers that applied. Holding this professional award now forms part of the GTC Scotland search the register. The Register of Teachers has been updated and now records the Standard for Headship on registrant's records, allowing members of the public to Search the Register and check if a registrant holds the standard.

The GTC Scotland and Education Scotland Leadership Award Celebration was hosted virtually in May 2021 with 137 teachers awarded the Standard for Headship. The event had positive feedback with [congratulations offered by Local Authorities, Universities and supporters across the education sector](#).

We continue to support the registration of teachers in the independent sector and all teachers in the sector are now registered with GTC Scotland.

Table 1: Number of registrants according to voting category

	As at 31 March 2022	As at 31 March 2021	As at 31 March 2020
Primary Headteachers	757	803	940
Primary Teachers	40,131	39,282	38,949
Secondary Headteachers	112	112	139
Secondary Teachers	36,868	36,153	36,110
Further Education (College Sector)	2,670	819	481
Teacher Education Institutions	131	119	137
Other	26	98	-
Total	80,695	77,386	76,756

2.1.2 Revising the Registration Rules

Over the last 6 years there have been many changes to Scottish education, teaching and GTC Scotland's own policy context. Brexit has also taken place. Recognising all these factors and following engagement with key stakeholders, GTC Scotland launched a consultation on proposed new Registration Rules in October 2021. The consultation analysis was prepared by an external independent researcher.

GTC Scotland's Council considered what action was needed in response to the feedback provided and determined that there is a need for further engagement and consultation with partners.

"To maintain registration there should be a minimum number of days taught in a year e.g. 25 days"

- Respondent to the Registration Rules consultation

This decision meant that new registration rules did not come into place from April 2022, as originally planned. GTC Scotland will continue to operate within the Registration and Standards Rules 2015. The registration rules form one of the main policy pillars for GTC Scotland and are our legal position in terms of registration requirements – essentially, they outline what it means to be identified as a teacher in Scotland. There are a number of policy improvements that can take place within this existing framework, and we will continue to undertake this important work across 2022/23.

2.1.3 Refreshed and Restructured Professional Standards for Teachers

"With Learning for Sustainability part of the Professional Standards, our staff and probationers are very aware of actively embracing and promoting the principles and practices of LfS throughout the curriculum and we are very excited about the opportunities for teaching and learning such relevant and meaningful outcomes."

- Elaine Gallagher, Headteacher, Bantaskin Primary School

The Professional Standards for Teachers 2021 came into effect on 2 August 2021 and describe teacher professionalism through what it means to become, be and grow as a teacher in Scotland.

The Professional Standards support and promote partnership, leadership, enquiry and professional learning and have multiple purposes:

- to create a shared language for teaching professionals
- as a benchmark for professional competency (Standard for Provisional Registration and Standard for Full Registration)
- to develop and enhance professionalism
- to support career-long professional growth
- to provide a framework for Initial Teacher Education, probation and leadership pathways and professional learning programmes
- support for self-evaluation and reflection for teachers in, and aspiring to, formal leadership roles and contribution to dialogue about leadership and management
- to inform the process of recruitment and selection
- to ensure and enhance public trust and confidence in the teaching profession.

A comprehensive range of resources and professional learning support materials were created in 2021 to affirm, inform, shape and guide professional development and practice. A new Learning for Sustainability Hub launched in February 2022 and aims to help teachers reflect on, engage with and enhance Learning for Sustainability in both practice and the wider life of their setting and learning community.

2.1.4 Revising the Code of Professionalism and Conduct (CoPAC)

Teaching is complex relational and intellectual work. It requires hour by hour, sometimes minute by minute, effective ethical reasoning. A two-year plan to create a contemporary Code of Professionalism and Conduct (CoPAC) is underway, starting with a conversation about ethics.

This conversation kicked off in January 2022 with Annual Lecture Presenter Dr Shirley Van Nuland, a Canadian academic, discussing how ethics are intertwined with teaching and the crucial role that teaching professionals have in the leadership of change. It gained momentum in March with the publication of two provocation videos asking: what is education for, and who is it for? Throughout the year, GTC Scotland will host this discussion on ethics in the teaching profession through a series of provocation videos and roundtables to stimulate thinking and provide opportunities for college lecturers and teachers to feedback.

“Much of our time is spent often making ethical decisions without even realising we’re doing so.”

- Dr Shirley Van Nuland, GTC Scotland Annual Lecture 2022

A Practitioner Working Group, Expert Group and Partner Group have been established to explore and discuss ethics and the teaching profession in depth. Their work will then help set the direction of the consultation on, and suggested revisions to, CoPAC.

You can watch the videos and access related resources at www.gtcs.org.uk/ethics

2.1.5 Ensuring Effective Regulation

Trust in teachers is essential to an effective education system. Without it, our schools and colleges would be very different places. GTC Scotland’s role, as the profession’s independent registration and regulation body, is to help maintain trust in teachers.

Implicit in belonging to a self-regulating profession is a collective responsibility to uphold the reputation of that profession. The reputation of the teaching profession comes into question where trust in a teacher or college lecturer has been breached.

GTC Scotland's regulatory process – called fitness to teach (FtT) – is the mechanism by which the teaching profession addresses breaches and upholds its reputation.

In line with the Refreshed Strategic Plan 2020-2023, we have undertaken our key development work by:

- engaging with the college sector regarding the FtT process by providing booklets and leading information sessions with college employers, lecturers and EIS FELA covering both the FtT process and referral obligations on colleges as employers. The information sessions have been well received with bespoke sessions delivered to college employers and HR teams, EIS FELA Branch Secretaries and college lecturers; and
- providing support to all independent schools in their understanding of the FtT process by outlining their legal obligation to refer teachers to GTC Scotland along with their ability to make discretionary referrals in serious cases. We also provided an information booklet on the FtT process and highlighted how to make a referral. Professional learning events regarding teacher conduct have been delivered across the independent sector to raise awareness of the Code of Professionalism and Conduct and the important role that it plays in supporting teacher professionalism.

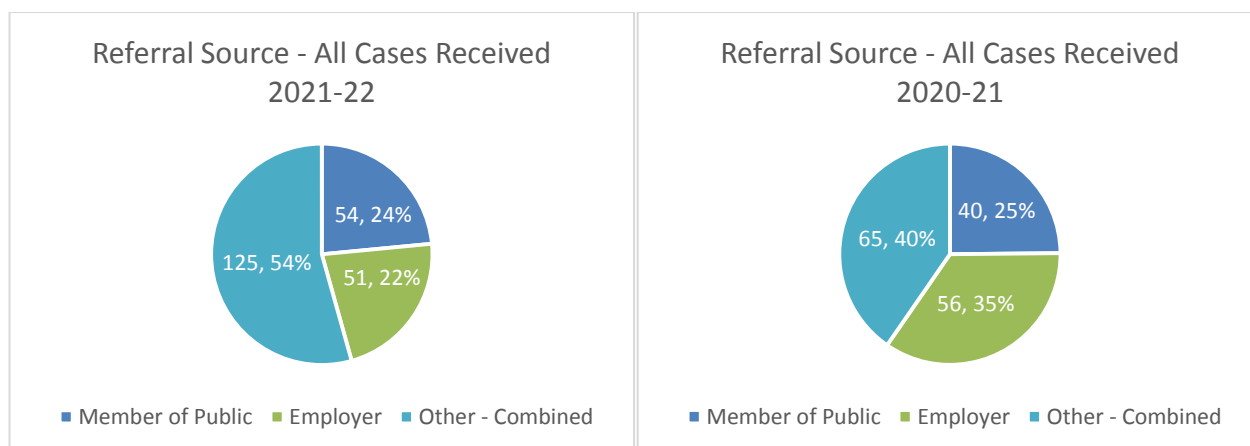
Our other key development this year was to manage the Covid-19 recovery of FtT casework. We required to finely balance the need to progress and conclude cases with the effect of the pandemic on registered teachers, including panel members and witnesses. We have been acutely aware of the pressures that those registered teachers have been under within their teaching roles. This has inevitably prevented some cases from concluding earlier. However, we have remained focused on ensuring that our regulation processes are robust and fair. The majority of hearings have taken place virtually, allowing us to continue to operate and conclude cases during government restrictions. In some cases, a FtT Panel decided that a physical hearing was required. Of the five cases in which such a decision was made, four hearings have taken place. Significant work was required to arrange physical hearings while the office remained closed.

We received 230 cases during 2021-22, a 43% increase from the 161 new cases we received in 2020-21 but in line with 2019-20 (228). As with previous years, the majority of cases (206; 90%) related to conduct (in 2020-21 there were 143 (89%) conduct referrals). There were 17 (7%) competence referrals (14 (9%) in 2020-21), four (2%) registration reviews and three (1%) subsequent registration applications. This means that we received FtT referrals in respect of 0.3% of our total number of registrants (0.2% in 2020-21; 0.3% in 2019-20).

In terms of referral source, 54 cases were referred by the public, a 35% increase from 2020-21 which saw 40 cases from the public; and 51 cases were referred by employers, a 9% decrease from 2020-21 which saw 56 cases from employers. This represents a further drop in employer referrals with 58 having been received in 2019-20 and 66 received in 2018-19. We continue to work with employers to ensure that referrals are made to us as appropriate. One hundred and twenty five cases were referred from other sources including: Disclosure Scotland and self-referrals from applicants, 41 of which were as a result of college lecturer applications through phase 1 of the national rollout of college lecturer registration. Referral source is illustrated in Image 1.

We closed 174 cases in 2021-22, a 20% increase from the 144 cases closed in 2020-21. The average length of closed cases was 249 days (2020-21: 113 days). We concluded 23 Full Hearings (conduct and competence) over the course of 101 days, which meant that on average hearings took 4.4 days.

Image 1: Referral Source 2021-22 and 2020-21



In addition to the engagement work carried out with the college sector and independent schools, virtual meetings were held with a number of parent groups. A guidance document was also published in June 2021, entitled GTC Scotland's Fitness to Teach Process and Parental Referrals, which provides advice to members of the public on when it would be appropriate to refer a teacher to us.

Catch up meetings have been offered to all local authorities on a six-month rolling basis to support their understanding of our regulatory role and professional learning sessions delivered to probationer teachers and headteachers. Support continues to be provided to other employers as well as Professional Associations.

GTC Scotland relies on employers and other partners to inform us of concerns about teachers. Police Scotland are one of these partners and for some time we had been encountering difficulties with their position that they are unable to share relevant information with us. In October 2021, [the Court of Session confirmed](#) our position that Police Scotland can and should share critical evidence. This information sharing allows us to carry out our statutory Fitness to Teach function and, in turn, our key role in public, and child, protection.

2.1.6 Registration of College Lecturers

"While the professionalism of lecturers has always been recognised within colleges, registration with GTC Scotland is an important step in recognising the contribution lecturers make to the Scottish education system more widely and in acknowledging the professional status of everyone delivering qualifications to students across our colleges."

- Audrey Cumberford is Edinburgh College Principal and CEO and Chair of the College Principal's Group

We have concluded tranche one of the college lecturer registration programme in partnership with Colleges Scotland and the Scottish Funding Council. Tranche one invited 3,666 eligible lecturers to register with GTC Scotland and 2,340 were registered at 31 March 2022. Work continues to register college lecturers with tranche two taking place between 2 May 2022 and 30 June 2022 for those lecturers with recognised teaching qualifications gained outside Scotland.

It was intended that the proposed Registration Rules would map out further routes for registration, coming into effect from April 2022. The consultation report, however, identified that further engagement and consultation with stakeholders was required to clarify various important elements. Registration with GTC Scotland provides a supportive framework for enhancing

lecturer professionalism, ultimately improving outcomes for learners and upholding trust in the lecturer profession. The College Lecturer Registration Working Group is actively engaging with the findings of the consultation report. It continues its collective efforts to work with key partners to promote, support and widen access to TQFE for all lecturers requiring registration with GTC Scotland as part of their terms and conditions of employment. Work continues on ways to increase capacity and build routes to registration and realise the ambitions of the college sector.

2.1.7 Accreditation of Initial Teacher Education (ITE) Programmes

To ensure high standards of entry into the teaching profession, GTC Scotland works in partnership with ITE providers to accredit and reaccredit new and existing programmes of teacher education. Programmes are accredited for six years, with an interim visit due in year three. Five programmes were accredited or reaccredited this year, and two programmes received an interim visit. These are listed in Table 4.

Table 4: ITE accredited programmes

Higher Education Institute	Name of ITE Programme	Date of Accreditation / Interim visit	New or Existing Programme
Royal Conservatoire of Scotland	BEd Music with Education	23 June 2021 (interim visit)	Existing
University of Buckingham	iPGCE	21 June 2021 (accredited)	New
University of Edinburgh	MSc Dance with Teaching Qualification	28 September 2021 (reaccredited)	Existing
University of Glasgow	Professional Graduate Diploma in Education	11 June 2021 (reaccredited)	Existing
University of the Highlands and Islands	PGDE (Independent Sector) (previously named PGDip Teaching Qualification (Practitioner Route))	25 August 2021 (reaccredited)	Existing
University of the Highlands and Islands	BA (Hons) Food, Nutrition and Textiles	23 August 2021 (interim visit)	Existing
University of Stirling	BSc Professional Education (Secondary) with Chemistry or Physics	29 June 2021 (accredited)	New

2.1.8 Advising the education system

“Effective public protection requires each part of the system to play its part. Our query relates to the management of events where there is a systemic failure and how we ensure that trust in the education system as a whole can best be maintained.”

- Dr Pauline Stephen commenting on the Muir Review

One of GTC Scotland’s duties is to advise the Scottish Government and other partners on issues within our specific remit. In our [response to the consultation](#) on the replacement of the Scottish Qualifications Authority and the reform of Education Scotland, GTC Scotland called for careful consideration as to the function and operation of each part of the education system. In particular, we stressed the need to ensure that system regulation is clearly understood, and functions across agencies are aligned. This call to action stemmed from the evidence presented by GTC Scotland during the Scottish Child Abuse Inquiry in the Case Study into abuse at Scottish Boarding Schools, which lead to the question of which agency or body is the system regulator of education in Scotland. These concerns were raised again both with the Scottish Government and the Scottish Parliament’s Education, Children and Young People Committee.

We have continued to engage with and participate in the Scottish Child Abuse Inquiry. In early 2022 we were invited to provide a closing statement in which we took the opportunity to continue to highlight key concerns GTC Scotland has in relation to child protection practices and effective regulation of the education system. We await the final report of the Scottish Child Abuse Inquiry.

We welcomed one-to-one meetings with colleagues from the UK Government’s Department for Business, Energy and Industrial Strategy on the Professional Qualifications Bill to express concerns we had about the impact, intended or unintended, of the wording of the Bill. As a result of these engagements, amendments were made to the Bill to provide greater clarity and reassurance for professional bodies like GTC Scotland. While it has gone only so far in providing that reassurance, our engagement with BEIS was positive and effected change.

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

“My daughter wants to be a teacher. I said to her she could take on a leadership role within education. Her reply was that there are not many ethnic minority leaders out there and not any ethnic minority teachers in her school.”

- Farasha Bashir on her leadership journey as a BAME teacher

GTC Scotland knows that a diverse teaching profession is essential to building an inclusive environment for teachers and learners. To this end we continue to support teachers’ professional learning on equality and diversity through the promotion of the [Equality and Diversity Hub](#) and by publishing features in Teaching Scotland magazine.

Last year, Scottish Government provided funding for a National Race Diversity role to lead on improving race diversity in the teaching profession. GTC Scotland was deemed the most appropriate education body for the role to sit in, and we welcomed our new colleague in April 2022. Work with Children in Scotland and Intercultural Youth Scotland to gauge the true nature of diversity in Scottish education continues; you can hear an update from August 2021 in [The](#)

[Children in Scotland Podcast.](#)

[Theo Ogbhemhe](#), Religious, Moral and Philosophical Studies teacher at Kirkwall Grammar School, became the first ever recipient of the Saroj Lal Award in September 2021. The Orkney teacher dedicated the award to his father who instilled the powerful virtues within him and the people of Orkney who made it possible for him to demonstrate the qualities and values that won the award. Theo works tirelessly to make society a better place for everyone, challenging discrimination and promoting equality. The award was set up to commemorate the legacy of Saroj Lal, a trailblazing teacher working at the forefront of multicultural and anti-racist education in its early years and laying the foundations for many others to build on.

Work continues to promote health and wellbeing across the profession. GTC Scotland's [Health and Wellbeing Hub](#) and the wellbeing resources delivered by our partners in education as part of the package of Scottish Government funded support to aid pandemic recovery, are highlighted through Teaching Scotland magazine, e-newsletters and on Twitter.

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

"The job of a headteacher is one of the most important in our education system. Headteachers are role models, leaders and they are accountable. They have a dynamic job, to say the least. The role is not just about sitting in an office or attending the school assemblies every couple of months, the role is about being there for young people, doing your work for young people and shaping young people,"

- Liam Fowley, MSYP representing Kilmarnock and Irvine Valley congratulating headteachers awarded the Standard for Headship

❖ Professional Recognition

One of the ways GTC Scotland supports teachers and college lecturers throughout their careers is by awarding Professional Recognition.

Professional Recognition recognises the enhanced, significant and sustained enquiry a teacher has undertaken and the development of their professional learning in a particular area. In 2021-2022, 545 teachers were awarded Professional Recognition (2020-21 439). Currently over 3,000 teachers hold the Professional Recognition Award with 59 different areas of accomplishment 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. In 2021-2022, six programmes successfully achieved accreditation or reaccreditation.

- (i) Dyslexia Scotland's Dyslexia and Inclusive Practice Professional Recognition Programme - 'Dyslexia and Inclusive Practice'.
- (ii) East Lothian Council, Midlothian Council, Fife Council, Scottish Borders Council & West Lothian Council Partnership's Coaching for Success programme - 'Coaching'. (Re-accreditation).
- (iii) Screen Education Edinburgh's Using Filmmaking to Develop Your Teaching Practice Programme - 'Filmmaking in Education'.
- (iv) Scottish Council of Independent Schools, Positive People Development, Glasgow City Council, North Ayrshire Council, South Ayrshire Council, East Ayrshire Council and Moray Council Partnership – Coaching for Success programme with the award of Professional Recognition in 'Coaching' (Re-accreditation).
- (v) Fife Council's Leading Learning through Practitioner Enquiry programme -

-
- 'Practitioner Enquiry' (Re-accreditation).
- (vi) University of Edinburgh's Introduction to Learning for Sustainability programme - 'Learning for Sustainability' (Re-accreditation).

❖ Professional Learning Award for Organisations

This award celebrates organisations that support and promote teacher professional learning and that aim through their work: "to develop and enhance teachers' knowledge, expertise and skill; [and] develop their professionalism, and to impact positively on learning experiences and outcomes of children and young people" National Professional Learning Model. Across 2021-22, five organisations applied for this award and three were successful:

- Tree of Knowledge
- SSERC
- Do Be Mindful

2.2.3 Professional Learning

"A theme of the book that is related to my practice is that my room needs to be fit for purpose for a number of different groups and ages throughout the week. Therefore, I must ensure that my displays are generic, accessible, relevant, and useful to all learners. Certain displays may be more suited to older pupils as supports, resources and examples."

- Greig Gardiner, a Stepping Stones Reading Group participant

GTC Scotland has continued to lead the strategic development of coaching in partnership with Education Scotland. Coaching has played a key role in the targeted Covid recovery strategy bringing forward a comprehensive package of coaching support from 1 to 1 coaching to the development of national professional learning programmes to support coaching development and enable staff wellbeing communities of practice. The GTC Scotland Coaching for Success programme was successfully completed by 18 local authority lead officers, headteachers and school leaders, 12 of whom went on to complete the GTC Scotland support programme and begin delivery within their own local authority and school settings.

Stepping Stones is another package of support put in place for Covid recovery. This programme focused on post-probation teachers and aimed to help build capacity in the profession. Stepping Stones is now embedded with over 1,000 registered participants including representation from every local authority in Scotland. The programme runs a Reading Group, workshops and offers networking support.

A diverse range of workshops to support engagement with the Professional Standards 2021 were delivered through headteachers and in-service days, network meetings and online twilight sessions, for example, supporting the 'Returning to Teaching programme' at Edinburgh University with workshops on teacher professionalism and engaging with the Professional Standards. GTC Scotland continued to build the [suite of Professional Guides](#) to support teacher professional learning and reflection. The suite now includes:

- Teaching and supporting deaf learners – in partnership with Scottish Sensory Centre
- Meeting the needs of learners with visual impairment – in partnership with Scottish Sensory Centre
- Creativity in Learning and Teaching – in partnership with the National Creativity Network

The [A-Z of Professional Learning](#) for college lecturers launched on 1 March 2022. In it college lecturers share examples of professional learning that has had an impact on them and their students and reflect of their professional values: students at the centre, leadership of learning, and continuous professional development.

2.2.4 Lead effective enactment of high-quality Professional Review and Development (PRD)

"If it feels like you are just ticking boxes, you need to challenge that because you deserve so much more."

- Susan Ward, Headteacher of Kingsland Primary School, *Peebles on the Power of PRD*

In May 2021, GTC Scotland held PRD Support Month, sharing resources, thoughts and advice from across the profession to help reviewees and reviewers with their PRD. The month focused on renewal and educational recovery as we came out of lockdown. Blog posts discussed using the PRD meeting as an opportunity to discuss and implement change and to reflect on wellbeing, while ['The Power of PRD' video](#) looked at the importance of considering your personal life when planning professional goals.

Professional Update (PU), the process for teachers to maintain their standing on the Register of Teachers by confirming their ongoing professional learning, is now into its seventh year. The PU sign-off deadline for the 2020-21 cohort was extended to 31 October 2021 as a result of ongoing disruption caused by the pandemic. Approximately 13,000 teachers and lecturers confirmed their professional learning through PU in 2021.

A portal for PU Coordinators has been developed within MyPL to help support local authorities with the management of the Professional Update process. This is being rolled out to local authorities from April 2022. We will be running a usability study of the new MyPL Co-ordinator Portal to ensure it meets the needs of users.

2.2.5 Promoting research

Our partnership with the Scottish Educational Research Association (SERA) continued with Dr Pauline Stephen, Chief Executive and Registrar of GTC Scotland giving the [keynote at SERA's November conference](#) and with Dr Nicola Carse, President of SERA and Dr Angela Jaap, Vice President of SERA writing about the importance of people-centred research in the November edition of Teaching Scotland magazine.

In February 2022, University of Strathclyde published its research into the individual impact on pupils' exam results of absence for various reasons in the journal [AERA Open](#). The research

"As a result of my own study... I was able to observe the excitement and engagement of the learners in my classes while preparing for and taking part in a few gamified lessons"

- Roxanne McKenzie, a teacher of Business Education at Carrick received a grant from the SCEL Legacy Fund for her project on games-based learning

was carried out in partnership with GTC Scotland.

The Scottish College for Educational Leadership (SCEL) legacy fund has a small residual balance of £41k (2021: £55k) which is used to support teachers in their professional learning and is managed by GTC Scotland. This year, 14 Bursaries were granted. The financial support can be

used for professional learning programmes, activities or courses which allow teachers to improve their practice, pedagogy, subject knowledge and leadership, and to support improved outcomes for children and young people in Scotland.

2.2.6 Increase engagement with our professional learning platforms

"I'd really like teachers to be supported in becoming empowered and building their sense of agency so they are not always under pressure to deliver what the Senior Leadership Team want, but instead have the opportunity to flourish in what interests them as teachers which, in turn, will always benefit learners."

- @NUthmani, in response to our question on what is needed for the future of Scottish education

GTC Scotland operates in a unique space in Scottish education: an independent space. We believe there is scope for GTC Scotland to help component parts of the education system understand the impact and consequences of their actions on other parts of the system. In October 2021, in response to the national consultation on Education Scotland and the SQA, we asked teachers and learners to share their views on what is needed for the future of Scottish education. Feedback covered myriad topics including time in the classroom, teacher agency, skills development and initial teacher education. You can [hear what teachers had to say](#) and what [learners wanted](#) from the review in the [November edition of Teaching Scotland magazine](#).

2.2.7 Supporting the National Gaelic Language Plan 2018-2023

Tha Gàidhlig mar phàirt mhòr nam bheatha agus tha i air leth cudromach rium. Chanainn gu bheil i mar phàirt dha m' fhèin-aithne. Chan urrainn dhomh smaoineachadh air beatha às aonais Gàidhlig idir. Tha agus bidh i mar phàirt mhòr nam bheatha gu bràth.

– Lauren Matheson discussing her passion for teaching

This year our work to promote Gaelic in Scotland has focused on interviewing inspiring teachers who teach Gaelic or in the medium of Gaelic in *Teaching Scotland* magazine. In January 2022, we heard from probationer teacher Lauren Matheson who combines her interests in teaching and Gaelic to inspire the next generation, and in November 2021 probationer Kirsty Elder discussed why she was drawn to Gaelic Medium Education. We have also been ensuring our key communications are translated into Gaelic with translations of our corporate webpages and four out of five of the Professional Standards now available in Gaelic.

To promote the language within GTC Scotland, five colleagues undertook a 3-day online Gaelic 1 course with Sabhal Mor Ostaig in summer 2021. Colleagues found this a valuable learning opportunity and have been offered the chance to study for the next level in 2022. Both the translations and professional learning opportunities were funded by Bòrd na Gàidhlig. Insights gathered from last year's survey to teachers (which gauged interest in becoming Gaelic or Gaelic Medium teachers), have been used to connect local authorities with interested teachers and to create a Padlet with consolidated resources for improving language skills.

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

2.3.1 Enhancing digital services

"Wow wow wow! What a refresh and it looks incredible! Bravo @gtcs



- @OmarKettlewell, GTC Scotland Council Member, commenting on the new website

Our new website launched in November 2021, featuring a modern design and slimmed-down pages. Work has started on phase two of the website project, which will see a search function added and the integration of the In2Teaching website into our main website, gtcs.org.

The ongoing development of our management information system, Dynamics 365, is core to our commitment to embrace changing digital needs and ensure registrants are central to the design and delivery of our services. Our Register of Teachers and all our registration processes are now managed through this platform. We continue to build on this to bring all digital processes over to this platform, while reviewing and optimising the solution.

We have been focusing on improving and streamlining the application processes for our prospective registrants through our online Application Portal. A new application service for those who qualified outside of Scotland will be launched within this portal in August 2022. This will bring the service in line with student and college applications for registration.

We continue to provide access to the EBSCO platform for our registrants. This service has been tailored along the teaching journey of becoming an educator, being an educator and growing as an educator and includes recommended books and video. It is available via the MyPL Resources platform.

A more flexible approach to the operation of the Student Placement System was still required this year to meet the changing demands of Covid-19 on schools and student placements. The Student Placement System placed 6,698 students across Scotland for session 2021/22 (6,073 in 2020-21). Significant partnership work continues to support students to achieve the Standard for Provisional Registration throughout their ITE programme.

Our ongoing cyber security programme includes annual penetration testing, quarterly PCI scanning and renewal of Cyber Essentials accreditation. Website uptime for 1 April 2021 to 31 March 2022 was 99.94% (2020-21: 99.95%).

2.3.2 Improving data analysis

Work undertaken this year focused on the structure and integrity of the data on our management information system and internal data analysis and reporting. The review of some processes and procedures has provided focus for data integrity and quality.

While data improvements have facilitated the ease in which we are able to respond to some freedom of information (FOI) requests, this remains a very resource-intensive process. This year we received 74 requests (2020-21: 61 requests). The nature of some of the requests has highlighted a lack of understanding of our role within education. In a bid to increase transparency of the requests we receive we created an FOI [disclosure log in February which can be accessed on our website](#). This year we received 14 Data Protection Subject Access Requests (2020-21: 25).

2.3.3 Project Management

The completion of the review of our project management framework in summer 2021 identified the need for excellent project management and dedicated resource. A Head of Design and Delivery was appointed in October. The postholder is responsible for governance and delivery of the Project Runway and Project Management framework.

2.4 Ensure sustainable, healthy and future-proof working arrangements

2.4.1 Developing a skilled workforce

GTC Scotland's transformational change programme continued this year. Stage 1 of the formal restructure began in January 2022 and sought feedback from colleagues on the design of our organisational structure, specifically looking at what functions, teams and roles we should have. Consultation on an organisational change policy also took place at this stage. Assessing what our future digital services might look like and what investment is needed was a key part of this. Work on a refreshed digital strategy began as did a review of our existing digital delivery in partnership with external digital experts.

Annual engagement survey results were good compared to industry benchmarks. Engagement levels were rated high and had improved since the previous year. The results showed confidence in leadership and management, and that people felt empowered to make decisions and suggest improvements. Career opportunities were identified as an area for development. We are actively looking at how we can further promote a positive learning culture, which will include a stronger emphasis on learning and career development at one-to-one conversations between managers and employees. Cross-unit collaboration was also flagged as an area for improvement. An employee-led group is looking at how we can improve collaboration and connection now that the majority of employees are working remotely.

2.4.2 Flexible working

In summer 2021 we conducted a flexible working listening exercise with the support of Flexibility Works. The aim of this was to establish how we work at GTC Scotland and how we want to work together in the future. The key insights from this listening exercise have driven and informed the proposal that we move away from a traditional office-based working model to a hybrid and flexible first model. In early 2022 flexible working was formally implemented and colleagues have already started to adapt their working practices to suit their individual circumstances and around the organisation's requirements.

2.4.3 Taking action on climate change

In October 2021, GTC Scotland became a supporter of the Professional Bodies Climate Action Charter, pledging to: chart the path to sustainability for registrants; speak with a unified voice to and with professional bodies, government and the public; and empower and inspire registrants to drive sustainable growth. In August 2021, we started producing a digital version of *Teaching Scotland* magazine and have been encouraging registrants to switch to digital and update their details in order to reduce paper waste, and in February 2022 the new Learning for Sustainability Hub launched.

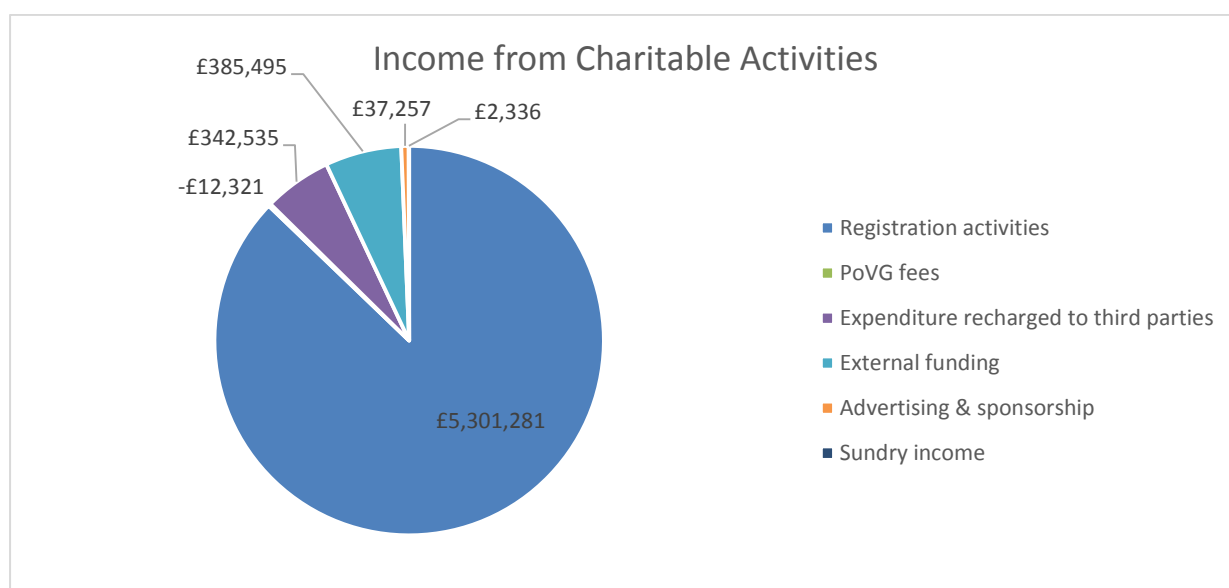
2.5 Financial Review

2.5.1 Overview

The organisation recorded net expenditure, before other recognised gains/losses, of £173,000 for the year ended 31 March 2022 (2020-21: net income of £74,000) as reported under the Charities Statement of Recommended Practice (SORP) (FRS102). Key movements in income and expenditure are outlined below.

2.5.2 Income

Total income from charitable activities during the financial year was £6.06m (2020–21: £5.93m).



Registration activities

GTC Scotland is funded predominantly from fees paid by teachers who are required under either the Requirements for Teachers (Scotland) Regulations 2005 or The Registration of Independent Schools (Prescribed Person) (Scotland) Regulations 2017 to be registered with GTC Scotland in order to teach in Scotland.

Registration with GTC Scotland now forms part of the agreed national terms and conditions of employment for all college lecturers. During 2021–22, all lecturers covered by this national agreement who hold a TQFE or other GTC Scotland recognised Primary or Secondary teaching qualification have been invited to apply for registration.

The number on the Register of teachers has therefore increased during 2021–22 to over 80,000 at the end of the year (2020–2021: over 77,000 registered teachers) generating income of £5.30m (2020–2021: £5.12m). Further detail on the number of registered teachers is provided on page 7.

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 15,259 (2020–2021: 12,695). The total cost recharged to the universities and local authorities by GTC Scotland for providing this service during 2021–22 was £281k (2020–21: £276k).

GTC Scotland is responsible for certain aspects of the administration of the Teacher Induction Scheme (TIS) on behalf of the Scottish Government. 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 aspects of this scheme during 2021–22 was £50k (2020–21: £49k).

GTC Scotland also recharges expenditure relating to activities such as outward secondments, Teach in Scotland call handling, the Leadership Awards and study visits for overseas delegations. The total amount recharged in 2021-22 was £12k (2020-21: £49k).

External funding

GTC Scotland also receives funding from external third parties to support specific projects.

The Measuring Quality in Initial Teacher Education (MQulTE) project which involves research to follow 2017-18 teacher education graduates as they progress through the first five years of their career, concluded its fifth year in 2021-22. £79k was received in the year from the Scottish Government for this project (2020-21: £72k).

Work also continued throughout the year in preparation for the registration of College Lecturers and £141k (2020-2021: £165k) was received from Colleges Scotland to support this work.

A further £77k (2020-2021: £30k) was received from Education Scotland for the Stepping-Stones project which aims to provide new professional learning opportunities for post-probation teachers; and as part of the Covid-19 education recovery programme £91k was received from the Scottish Government to fund additional support for probationers in the year (2020-21: £nil).

Funding of £3k received from Bòrd na Gàidhlig in 2020-21 had to be repaid in 2021-22 as the planned work could no longer take place as a result of the impact of Covid-19.

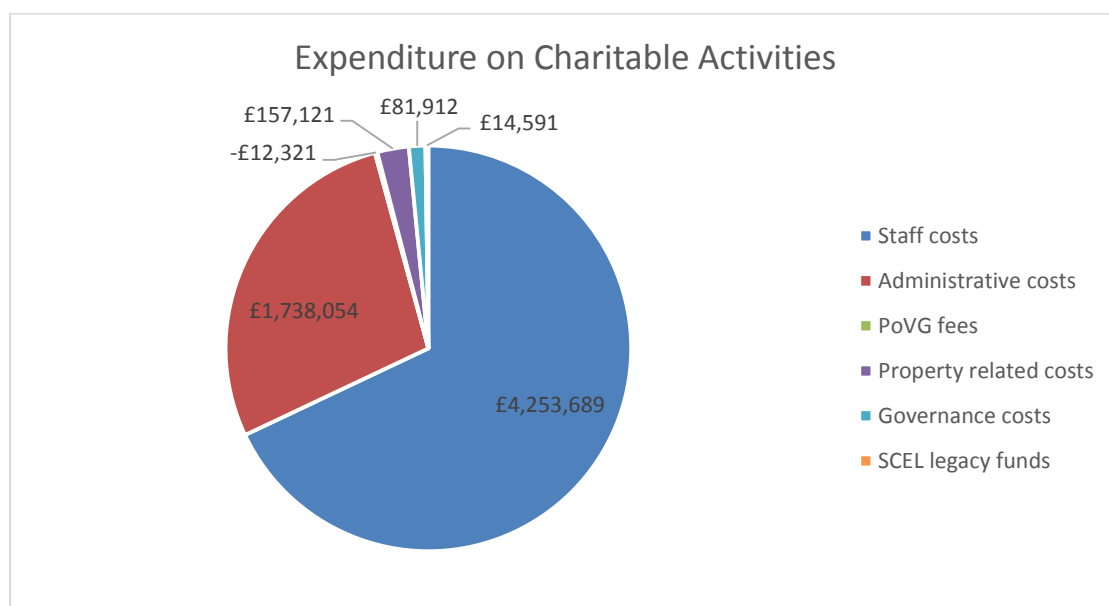
Advertising and sponsorship

GTC Scotland publishes *Teaching Scotland* magazine four times a year to all registrants (2020-21: 4 times per year). The production of the magazine generated advertising income of £26k during the year (2020–21: £39k). A further £11k (2020-21: £10k) 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.

Due to the impact of Covid-19 on GTC Scotland's events, no sponsorship income has been generated in the year (2020–21: £nil).

2.5.3 Expenditure

Total expenditure on charitable activities has increased by approximately 6% from £5.87m in 2020-21 to £6.23m in 2021-22. This is to be expected to some extent as we emerge from the pandemic and see normal services resume.



Staff costs

As a service-based organisation GTC Scotland wouldn't be able to operate without its staff. Staff costs during 2021–22 were £4.25m (2020–21: £3.85m) and accounted for approximately 68% (2020–21: 66%) of the organisation's expenditure on charitable activities. A number of appointments were made during the year in key areas of the organisation where additional capacity has been required, namely to support our continued focus on education recovery post Covid-19 and the registration of college lecturers project. Most appointments have been made on fixed-term contracts with the knowledge that an organisational restructure is due to be implemented before the end of the current strategic plan period. 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 2022 GTC Scotland's share of the Strathclyde Pension Fund (SPF) defined benefit pension liability was £3.8m, a decrease of £2.0m from £5.8m at 31 March 2021. 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 the running of the organisation and providing services to registrants. 2021-22 has seen administrative costs increase to £1.74m from £1.63m in 2020-21 and is mainly attributable to project related spend, increased capital charges as a result of recent investment in IT systems and additional spend on IT hardware to support hybrid working arrangements for staff.

Property costs

Property costs reflect the costs associated with the running and maintenance of GTC Scotland's offices, Clerwood House and amounted to £157k during the year (2020-21: £224k). Although the office has been closed to staff during the pandemic, routine maintenance and statutory inspections of all plant have continued throughout the year with the reduction in costs attributable to completion of the car park upgrade in 2020-21. The office fully re-opened for staff at the beginning of April 2022 in line with the Scottish Government's easing of Covid-19 restrictions.

Governance costs

Governance costs totalled £82k during the year (2020–21: £48k) and reflect the costs associated with GTC Scotland's governance arrangements. The number of panel meetings has almost returned to pre-Covid levels resulting in increased compensation payments during the year. This, along with the cost of Council elections and appointments, which takes place every two years, accounts for the increased governance costs in 2021-22.

2.5.4 Fixed assets

Capital expenditure during the year was £233k (2020–21: £324k). Of this, £227k (2020-2021: £307k) related to the continued investment in IT development.

2.5.5 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.

2.5.6 Cash balances

As at 31 March 2022, GTC Scotland had cash balances totalling £5.4m (2021: £4.9m). 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.

2.5.7 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:

	2022 £'000	2021 £'000
Total funds	5,180	2,609
Less: restricted funds	(56)	(74)
Less: fixed assets	(3,899)	(3,971)
Less: long term liabilities	3,927	6,082
Free reserves	5,152	4,646

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 £5.4m (2020-21: £4.9m) 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.

2.5.8 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. £14k was spent on this fund in the year leaving a balance of £41k at 31 March 2022.

2.5.9 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.

The risk management framework in place ensures that risks are identified and managed operationally through GTC Scotland's day to day work and supporting reporting structure. An assessment and update of risks at a strategic level is provided at each Committee and Council meeting.

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

Child and Public Protection

GTC Scotland has robust Fitness to Teach (FtT) Rules and processes in place including continuity arrangements in respect of Covid-19. However, a lack of information sharing from other agencies continues to adversely impact on GTC Scotland's Fitness to Teach proceedings. Although the judgement received from the Court of Session for petitions lodged to compel the sharing of information ruled in GTC Scotland's favour, the change in practice required by the other agencies has been slow to take effect and this is the subject of further discussion with the Scottish Government. GTC Scotland has also taken pro-active steps to remind employers of their FtT responsibilities and to seek assurance that all FtT referrals have been made appropriately.

Register and Registration Management

GTC Scotland's Register of Teachers is a qualifications based register and its integrity requires registrants to meet certain standards. While GTC Scotland has worked hard to ensure that college lecturers who hold a TQFE or other GTC Scotland recognised Primary or Secondary teaching qualification are registered, the extension to lecturers currently ineligible to register is dependent on new Registration Rules that ensure lawful compliance and work is ongoing in this space. A legislative change is also required to enable GTC Scotland to register instrumental music instructors (IMIs) which the Scottish Government has determined is a priority. GTC Scotland is actively working to ensure clarity and coherency of legislative change, within the context of educational reform, to support a number of registration and other improvements.

2.5.10 Plans for future periods

GTC Scotland's work over the next year will continue to focus on the achievement of the four outcomes published in the refreshed strategic plan, which are:

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

Alongside that, work has already begun to develop a new strategic plan which will cover a 5-year period from April 2023 to March 2028. In recognition of the challenges that the new plan will bring, work has already begun to shape and better position the organisation so that it is ready for delivering the plan. The organisational restructure which is currently in progress and is due to be implemented by April 2023, aims to ensure that the organisation has the right people in the right

roles to deliver its functions effectively and efficiently. A review of our current digital infrastructure and delivery has also been commissioned to help deliver a strategy and plan that will ultimately achieve our ambition to be a digital first organisation.

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 business meetings continued to be held virtually this year with the Council induction meeting held in person.

Details of Council membership for 2021–22 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.

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

GTC Scotland's governance framework is principally set through its Standing Order and Committee Scheme (the "SOCS"). The SOCS sets out the structure, membership, role and operation of Council's committees and sub-committees and how GTC Scotland's powers and functions are delegated. The SOCS is supported by the Code of Conduct and Membership Scheme as well as Election and Appointments Schemes.

The SOCS and committee remits were reviewed and revised during the year with a view to streamlining them, thereby making them easier to follow and understand, as well as ensuring greater coherence and alignment with the overarching role of Council.

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

- ❖ Education Committee;
- ❖ Conveners Committee;
- ❖ Finance and Corporate Services Committee;
- ❖ Professional Regulatory Assurance 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

26 October 2022



Khadija Mohammed
Convener of Council

Membership of Council – 2 April 2021 to 1 April 2022

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 (left Dec 2021)	[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 (left Dec 2021)	(2022)
*Neil Simco	(2022)
Mary Lappin	(2024)

(c) Further Education Colleges (1)

David Alexander (left Jun 2021)	(2022)
Jon Vincent (joined Jun 2021)	

(d) Scottish Council of Independent Schools (1)

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

Charles Smith (left Feb 2022)	(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 (left Aug 2021)	(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
Third Floor
2 Semple Street
Edinburgh
EH3 8BL

Council and Committees

Council
Executive Committee
Professional Regulatory Assurance Committee
Education Committee
Finance and Corporate Services Committee

Convener

Khadija Mohammed
Khadija Mohammed
Thomas Britton
Omar Kettlewell
John Devine

Vice-Convener

Iain Macmillan
Iain Macmillan
Adela Mansur
Jane McKeown
Lilian Field

Key Management Personnel

Dr Pauline Stephen	Chief Executive and Registrar
Jennifer Macdonald	Director of Regulation and Legal Services
Victoria Smith	Director of Education, Registration and Professional Learning (appointed April 2021)

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 2022 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 2022 and of its incoming resources and application of resources, for the year then ended;
- ❖ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ❖ have been prepared in accordance with the 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 24 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 and Public Services Reform (General Teaching Council for Scotland) Order 2011. 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
Statutory Auditor
Chartered Accountants
Third Floor
2 Semple Street
Edinburgh EH3 8BL

RSM UK Audit LLP

31 October 2022

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 2022

	Note	Unrestricted £'000	Restricted £'000	2022 Total £'000	Unrestricted £'000	Restricted £'000	2021 Total £'000
Income from:							
Charitable activities	3	5,684	373	6,057	5,541	393	5,934
Investments	4	4	-	4	8	-	8
Total		5,688	373	6,061	5,549	393	5,942
Expenditure on:							
Charitable activities	5	5,843	391	6,234	5,478	390	5,868
Total		5,843	391	6,234	5,478	390	5,868
Net (Expenditure)/Income		(155)	(18)	(173)	71	3	74
Other recognised gains/(losses):							
Actuarial gains/(losses)	13	2,744	-	2,744	(2,190)	-	(2,190)
Net movement in funds		2,589	(18)	2,571	(2,119)	3	(2,116)
Reconciliation of funds:							
Total funds brought forward	14	2,535	74	2,609	4,654	71	4,725
Total funds carried forward	14	5,124	56	5,180	2,535	74	2,609

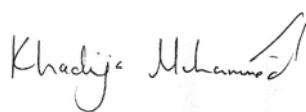
All income and expenditure are derived from continuing activities.

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

Balance Sheet as at 31 March 2022

	Note	2022 £'000	2021 £'000
Fixed assets:			
Intangible assets	7	512	500
Tangible assets	8	3,387	3,471
Total fixed assets		3,899	3,971
Current assets:			
Debtors	9	239	177
Cash at bank and in hand	10	5,389	4,895
Total current assets		5,628	5,072
Current liabilities:			
Creditors: Amounts due within one year	11	(420)	(352)
Net current assets		5,208	4,720
Total assets less current liabilities		9,107	8,691
Provisions	12	(144)	(233)
Defined Benefit Pension Liability	13	(3,783)	(5,849)
Net assets		5,180	2,609
Funds of the Charity:			
Restricted income funds	14	56	74
Unrestricted funds	14	7,037	6,489
Revaluation reserve	14	1,870	1,895
Unrestricted funds excluding pension reserve		8,907	8,384
Defined benefit pension scheme reserve	14	(3,783)	(5,849)
Total unrestricted funds		5,124	2,535
Total funds		5,180	2,609

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 26 October 2022. They were signed on its behalf by



Khadija Mohammed
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 2022

	Note	2022 £'000	Restated 2021 £'000
Cashflows from operating activities:			
Net cash inflow from operating activities	20	<u>718</u>	<u>723</u>
Cashflows from investing activities:			
Interest received		4	8
Purchase of fixed assets		(228)	(321)
Net cash used in investing activities		<u>(224)</u>	<u>(313)</u>
Change in cash and cash equivalents in the reporting period		494	410
Cash and cash equivalents at 1 April		4,895	4,485
Cash and cash equivalents at 31 March		<u>5,389</u>	<u>4,895</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 2022

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 28 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 at least three years which is sufficiently robust to provide early indication of any potential unmanageable losses. Through the annual registration fee GTC Scotland has a stable source of future income which has not been impacted by Covid-19. In addition, GTC Scotland has an effective risk management framework in place to ensure that risks are identified and managed operationally through GTC Scotland's day to day work and supporting reporting structure. An assessment and update of risks at a strategic level is provided at each Committee and Council meeting.

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 annual 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 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' Pension Scheme (STPS) are instead entitled to maintain their membership of that scheme. Employer's contributions to the STPS 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

	2022 £'000	2021 £'000
Registration fees	5,301	5,117
External funding	386	274
Expenditure recharged to third parties	343	374
Advertising and sponsorship	37	49
Sundry income	2	1
Protecting vulnerable groups (PVG) fees	(12)	119
	<u>6,057</u>	<u>5,934</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. The negative balance of PVG fees represents refunds due as a result of disclosure checks being free for a period of time during Covid-19. All other income is unrestricted.

4 Income from Investments

	2022 £'000	2021 £'000
Short term deposit interest	<u>4</u>	<u>8</u>

5 Expenditure on Charitable Activities

	Restricted £'000	Unrestricted £'000	2022 Total £'000	Restricted £'000	Unrestricted £'000	2021 Total £'000
Staff costs	285	3,969	4,254	195	3,655	3,850
<i>Administration costs</i>						
Digital services	-	470	470	-	438	438
Depreciation & amortisation	-	301	301	-	236	236
Consultancy & prof. services	103	196	299	72	187	259
PR, marketing, & advertising	1	232	233	3	249	252
Legal costs	-	196	196	-	212	212
Defined benefit liability interest	-	122	122	-	78	78
Printing, postage & office supplies	-	45	45	-	25	25
Other staff costs	-	32	32	-	94	94
Sundry expenditure	-	26	26	-	26	26
Meetings, conferences & events	-	13	13	-	5	5
Loss on disposal of assets	-	2	2	-	-	-
	104	1,635	1,739	75	1,550	1,625
Property costs	-	157	157	-	224	224
Disclosure fees	(12)	-	(12)	119	-	119
SCEL legacy fund	14	-	14	2	-	2
	391	5,761	6,152	391	5,429	5,820
<i>Governance – General Expenses</i>						
Council, Committee & Panel						
Member Compensation	-	51	51	-	28	28
Auditor's remuneration	-	19	19	-	19	19
Travel & subsistence	-	6	6	-	1	1
Election costs	-	6	6	-	-	-
	-	82	82	-	48	48
	391	5,843	6,234	391	5,477	5,868

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 10 members (2020–21: 1 member) made travel and subsistence claims.

The amount payable to the auditor was £18,636 (2020–21: £18,582). No amounts were payable to the auditor's related entities for VAT or other tax services (2020–21: £nil).

6 Staff Costs

	2022 £'000	2021 £'000
Wages and salaries	2,626	2,596
Social security costs	275	269
Employers pension contributions	647	489
Staff salary costs	3,548	3,354
Other pension movement	622	395
Temporary staff	84	101
Total staff costs	4,254	3,850

The average number of persons employed by GTC Scotland during the year was 74 (2020-21: 71), of which 17 were part-time (2020-21: 17). During the year there were on average 69 full time equivalent employees (2020-21: 65).

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

No Council members received any remuneration from GTC Scotland in the year ended 31 March 2022 (2020-21: £nil). The total amount of employee pay and benefits paid to the Leadership Team in the year was £325,423 (2020-21: £422,888). The Leadership Team's salary progression is subject to annual performance review.

Chief Executive's Remuneration	2022 £'000	2021 £'000
Salary	98	110
Employer's pension contributions	25	21
Total remuneration	123	131

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

	2022 Number	2021 Number
Banding:		
£60k – 69k	2	4
£70k – 79k	1	-
£80k – 89k	1	2
£90k – 99k	1	-
£100k - £109k	-	-
£110k - £119k	-	1
Total	5	7

Five higher paid staff accrued retirement benefits under a defined benefit scheme (2020-21: 7).

7 Intangible Assets

	Software £'000	Website £'000	Total £'000
Cost			
At 1 April 2021	229	1,156	1,385
Additions	221	6	227
Reclassification	(88)	88	-
Disposals	(7)	-	(7)
At 31 March 2022	355	1,250	1,605
Amortisation			
At 1 April 2021	17	868	885
Charge for the year	35	170	205
Impairment charge	3	5	8
Disposals	(5)	-	(5)
At 31 March 2022	50	1,043	1,093
Net Book Value			
At 31 March 2022	305	207	512
At 31 March 2021	212	288	500

8 Tangible Assets

	Heritable Property £'000	Office Furniture & Equipment £'000	Computer Equipment £'000	Total £'000
Cost or valuation				
At 1 April 2021	3,756	114	179	4,049
Additions	2	-	4	6
Disposals	(6)	-	(8)	(14)
At 31 March 2022	3,752	114	175	4,041
Depreciation				
At 1 April 2021	316	87	175	578
Charge for the year	75	12	3	90
Disposals	(6)	-	(8)	(14)
At 31 March 2022	385	99	170	654
Net Book Value				
At 31 March 2022	3,367	15	5	3,387
At 31 March 2021	3,440	27	4	3,471

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 included above under Heritable Property.

9 Debtors

	2022 £'000	2021 £'000
Trade debtors	123	59
Prepayments and accrued income	116	118
	<u>239</u>	<u>177</u>

10 Cash at Bank and In Hand

	2022 £'000	2021 £'000
Short term deposits	5,357	4,852
Cash at bank and in hand	32	43
	<u>5,389</u>	<u>4,895</u>

11 Creditors

	2022 £'000	2021 £'000
Other taxation and social security	2	4
Trade creditors	71	49
Other creditors	3	1
Accruals and deferred income	344	298
	<u>420</u>	<u>352</u>

12 Provisions

	Pension £'000	Legal Costs £'000	Total £'000
Provision at 1 April 2021	183	50	233
Amounts used during year	(15)	(14)	(29)
Amounts released during year	(27)	(36)	(63)
Amounts provided for during year	21	8	29
Unwinding of discount	(26)	-	(26)
Provision at 31 March 2022	<u>136</u>	<u>8</u>	<u>144</u>

The pension provision relates to the future obligations to former members of staff. The provision is based on a calculation as at 31 March 2022 using information relating to each recipient. Date of birth, gender and any entitlements of a spouse are taken into account. A discount rate of 2.7% was used as advised by Hymans Robertson. The provision is released as payments are made to each recipient.

Of the two Fitness to Teach appeal cases provided for last year, one was upheld and GTC Scotland paid the related expenses of £14k in December and released the balance of the provision (£1k). The other appeal was unsuccessful and the provision of £15k has been released in full. The Court of Session ruled in GTC Scotland's favour in relation to the document recovery petitions and the provision of £20k has been released in full. Two small provisions have been made this year for potential expenses in relation to an appeal (£3k) and a judicial review hearing (£5k).

13 Pensions

GTC Scotland participates in two pension schemes. Seven employees contributed to the Scottish Teachers' Pension Scheme (STPS) during the year (2020-21 Eight). The employee contributions ranged from 8.7% to 11.5% (2020-21: 8.7% 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 2022).

The STPS 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. GTC Scotland 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 £91,779 (2020-21: £82,480).

Employees of GTC Scotland 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 GTC Scotland. Employees contribute between 5.5% and 9.8% of their salary. Employers' contributions were 25.8% for 2021-22 (2020-21: 19.3%).

Unfunded early retirement pension enhancements for which GTC Scotland 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 2023 will be approximately £613,000.

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 2022, 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 2022 were as follows:

	2022	2021
	% per annum	% per annum
Inflation / Pension increase rate	3.2%	2.85%
Salary increases	3.9%	3.55%
Discount rate	2.7%	2.00%

The demographic assumptions adopted are consistent with those used for the formal funding valuation as at 31 March 2020. 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:

	2022	2021
	Years	Years
Current pensioners		
Males	19.6	19.8
Females	22.4	22.6

Future pensioners	Males	21.0	21.2
	Females	24.5	24.7

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

	Split of assets	
	2022	2021
Equities	64%	66%
Bonds	24%	23%
Property	10%	9%
Cash	2%	2%

13.1 Statement of Financial Activities analysis

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

	2022 £'000	2021 £'000
Current Service Cost	1,116	751
Employer's Contributions	(560)	(353)
Contributors Unfunded Benefits	-	(3)
Interest on Obligation	436	361
Expected Return on Plan Assets	(314)	(283)
Net Expense	678	473

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

	2022 £'000	2021 £'000
Staff costs	556	395
Administration costs	122	78
	678	473

13.2 Balance Sheet analysis

The amounts recognised in the Balance Sheet are as follows:

	2022 £'000	2021 £'000
Fair Value of Employer Assets (A)	17,112	15,518
Present Value of Funded Liabilities (B)	(20,893)	(21,328)
Present Value of Unfunded Obligations (B)	(2)	(39)
Net Liability	(3,783)	(5,849)

A: Reconciliation of Fair Value of Employer Assets

	2022 £'000	2021 £'000
Opening Fair Value of Scheme Assets	15,518	12,345
Expected Return on Scheme Assets	314	283
Actuarial Gains	902	2,941
Contributions by Employer	560	353
Contributions by Participants	146	149
Estimated Benefits Paid (Net of Transfer)	(328)	(553)
Closing Fair Value of Scheme Assets	17,112	15,518

B: Reconciliation of Defined Benefit Obligation

	2022 £'000	2021 £'000
Opening Defined Benefit Liability	21,367	15,531
Service Cost	1,116	751
Interest Cost	436	361
Actuarial (Gains) / Losses	(1,842)	5,131
Estimated Benefits Paid (Net of Transfer)	(328)	(553)
Unfunded Benefits Paid	-	(3)
Contributions by Participants	146	149
Closing Defined Benefit Liability	20,895	21,367
Being:		
Funded liability	20,893	21,328
Unfunded obligation	2	39
	20,895	21,367

13.3 Reconciliation of Net Liability

	2022 £'000	2021 £'000
Opening Liability	(5,849)	(3,186)
Current Service Cost	(1,116)	(751)
Employer's Contributions	560	353
Contributors Unfunded Benefits	-	3
Interest Cost	(436)	(361)
Expected Return on Employer Assets	314	283
Actuarial Gains/(Losses)	2,744	(2,190)
Closing Liability	(3,783)	(5,849)
	2022 £'000	2021 £'000
Actual Return on Scheme Assets	1,216	3,224

14 Analysis of Funds and Net Assets of the Charity

Analysis of Funds	As at 31 March 2021 £'000	Income £'000	Expenditure £'000	Recognised Gains / (Losses) £'000	Transfer between Reserves £'000	As at 31 March 2022 £'000
George D Gray CBE MA Award	14	-	-	-	-	14
SCEL Legacy Fund	55	-	(14)	-	-	41
MQuITE	-	79	(79)	-	-	-
College Lecturer Registration	-	141	(141)	-	-	-
Stepping Stones	-	77	(77)	-	-	-
Probationer Support	-	91	(91)	-	-	-
Encouraging Growth of the Gaelic Language	1	-	-	-	-	1
Supporting Gaelic Medium Education	3	(3)	-	-	-	-
Raising Awareness of Gaelic	1	-	(1)	-	-	-
Protecting Vulnerable Groups Fees	-	(12)	12	-	-	-
Total restricted reserves	74	373	(391)	-	-	56
Accumulated unrestricted reserves	6,489	5,688	(5,843)	-	703	7,037
Revaluation reserve	1,895	-	-	-	(25)	1,870
Defined benefit pension reserve	(5,849)	-	-	2,744	(678)	(3,783)
Total unrestricted reserve	2,535	5,688	(5,843)	2,744	-	5,124
Total funds of the charity	2,609	6,061	(6,234)	2,744	-	5,180

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.

Until March 2021 individuals seeking to join the Register of Teachers paid GTC Scotland a fee on application to join Disclosure Scotland's Protecting Vulnerable Groups (PVG) scheme. GTC Scotland would then submit an application on the individual's behalf to Disclosure Scotland and pass the PVG fee onto Disclosure Scotland on receipt of an invoice. From April 2021 the process changed and applications to join the PVG scheme are made directly to Disclosure Scotland by the individual. This change in process highlighted that GTC Scotland had received PVG fees from individuals which, in response to the Covid-19 pandemic, were not chargeable by Disclosure Scotland. The movement in the PVG fees restricted fund therefore reflects that the balance of fees

received by GTC Scotland are no longer payable to Disclsoure Scotland but are instead refundable to the individuals.

Further details of the remaining restricted funds can be found in the External Funding section of the financial review on page 20.

£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.

£678k 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	-	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
Restricted reserves	-	56	-	-	56
Unrestricted reserves	2,029	5,333	(181)	(144)	7,037
Revaluation reserve	1,870	-	-	-	1,870
Defined benefit pension reserve	-	-	-	(3,783)	(3,783)
Total funds at 31 March 2022	3,899	5,389	(181)	(3,927)	5,180

15 Operating Leases

Lease payments recognised as an expense in the year are £6,930 (2020-21: £6,916).

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

	2022 £'000	2021 £'000
Equipment:		
Not later than 1 year	5	7
Later than 1 year and not later than 5 years	18	7
Later than 5 years	-	-
	23	14

16 Capital Commitments

A budget of £350k was approved for capital and/or project costs in 2022-23. Of this, £212k has been identified as revenue related expenditure and at 31 March GTC Scotland had future capital commitments of £29,000 (2020-21: £39,000). Council recognises there may be possible capital spend amounting to £138,000 (2020-21: £136,000 for the year 2021-22) which has been budgeted for but not yet fully committed.

17 Indemnity Insurance

GTC Scotland paid £18,100 (2020-21: £13,865) for professional indemnity insurance during the year ended 31 March 2022.

18 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.

19 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.

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

	2022 £'000	2021 £'000
Net (Expenditure) / Income for the reporting period	(173)	74
Adjusted for:		
Depreciation and amortisation	301	236
Interest received	(4)	(8)
Loss on disposal of fixed assets	2	-
(Increase) / (decrease) in debtors	(62)	102
Increase / (decrease) in creditors	65	(144)
(Decrease) in provisions	(89)	(10)
Realised pension movement	556	395
Defined benefit interest cost	122	78
Cash inflow from operating activities	718	723

21 Analysis of Changes in Net Funds

	At 1 April 2021 £'000	Cash Flows £'000	Foreign Exchange Movements £'000	At 31 March 2022 £'000
Cash at Bank and in Hand	4,895	494	-	5,389

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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