



Annual Report and Accounts 2024 to 2025

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1. Convener and CEO Foreword



Omar Kettlewell, GTC Scotland Convener

On 31 March 2025, I marked the end of my first year as Convener of GTC Scotland Council, having been elected first as a Council member in 2020 and becoming Convener of the Education Committee in 2022. I expect most people in similar positions to mine say this, but it has been a whirlwind of a year: a massively steep learning curve that has encompassed experiences I don't usually have in my day job as Acting Deputy Headteacher in a South Ayrshire primary school.

As a Council member, I was involved in the creation of GTC Scotland's strategic plan: Trusted Teaching. According to the Ipsos veracity index 2024, teachers are the 5th most trusted profession in the UK. But are we simply talking about public trust in teaching from learners, parents and carers, or should we also be looking at political trust in teaching and what government and politicians think of the profession? This is where political insight and awareness among the profession is crucial, so that teachers know what is expected of them and what aspects of policy are helpful in their different settings.

This engagement benefits policy makers as well, which is why the work GTC Scotland does to engage and inform government and politicians is so important. We have welcomed the opportunity to offer our experience and expertise as the independent regulator for teachers in Scotland on a range of initiatives: the priorities for education that we would like political parties to consider as they put together their manifestos in advance of the next elections were informed by the engagement we've had to date.

In my experience, individual teachers I work with take great pride in what they do and view their job as a vital one. However, many feel that they do not have the right tools and support, or the infrastructure around them, to work to the best of their ability. This can have an impact on public perception of their role and in turn can lead to a feeling of disconnection with the professional standards that our route to qualification taught us to value so highly.

This points to the need for us to work in collaboration to identify what the barriers to teaching being viewed as an attractive profession are and together create the conditions for trusted teaching to thrive. It is why I am proud to represent GTC Scotland in these discussions.

By the time this report is published I will be halfway through my final year as Convener. It has been fascinating looking back at GTC Scotland's 60-year history and how much society and the education landscape have changed in that time. While Council conveners come and go, GTC Scotland's role as the regulator for teachers in setting and upholding standards has been steadfast.



“ This points to the need for us to work in collaboration to identify what the barriers to teaching being viewed as an attractive profession ”

Omar Kettlewell,
GTC Scotland Convener

Dr Pauline Stephen, Chief Executive and Registrar, GTC Scotland

If 'change' was the overarching theme of last year's annual report – the first under our 2023 to 2028 strategic plan, Trusted Teaching – then this year's is about how we've been sustaining the changes we introduced. This time last year, we were just coming out of the implementation of a major organisational restructure, which not only saw us redefine our teams and many of the roles within them, but also how we structure our work.

As we said then, change can be challenging and although we felt strongly that we ended the year in a positive place to build on our strategic objectives, we knew this second year would be crucial in determining whether we had built strong enough foundations to sustain that change, or whether we would revert to the comfort of the familiar.

Looking back on what we have achieved over the past year, I can say with confidence that the foundations of Year 1 allowed us to be bold and ambitious in advancing our vision for Trusted Teaching.

We began the year with more change: 17 new members joined our 37-member Council led by a new Convener, Omar Kettlewell.

From the outset, Council has had some big issues to consider, from overseeing plans to bring an expert body in to conduct an independent review of our Fitness to Teach conduct process; to approving the first rise in registration fees that we have implemented in over 8 years. These were important strategic decisions and we remain convinced that they will enhance the quality of our work and the impact that we have in safeguarding the quality of teaching and learning in Scotland.

On the theme of improving quality and efficiency, we also made substantial progress in realising our new MyGTCS platform, which will bring all our digital services for provisional and full registration together in one place. This will modernise and streamline the registrant journey while delivering improvements to user experience. The development of this new platform has been informed by engagement with and feedback from teachers, including provisionally registered teachers and their supporters, to ensure that it better meets the needs of all our registrants. It will be rolled out to provisionally registered teachers at the start of the 2025 to 2026 academic year, and to all registrants from early 2026.

Externally, the changes we have made to how we aim to influence the legislative and policy agenda, particularly through more targeted engagement and better use of our data, are beginning to yield results. The biggest legislative development has been the progress of the Education (Scotland) Bill, which by the end of this operating year was awaiting its second stage in Parliament. Our main objective was to raise the prospect of expanding the role of the new independent inspectorate to strengthen system regulation by scrutinising how effectively organisations meet their respective responsibilities. Although this was not reflected in the final version of the Bill, we succeeded in raising awareness of the issue and securing commitment to further exploration of how we achieve this in practice. Whether progress is made on this will be a matter for a future report.



“ Looking back on what we have achieved over the past year, I can say with confidence that the foundations of Year 1 allowed us to be bold and ambitious in advancing our vision for Trusted Teaching ”

Dr Pauline Stephen, Chief Executive and Registrar, GTC Scotland



While all of these changes have been driving our actions, one thing has stayed the same: our commitment to speaking up for high standards in teaching. We knew this year that political parties would be turning their attention to the 2026 parliamentary elections.

We decided to take every opportunity in the run-up to those elections to call for trusted teaching to be a central feature of the work of any future Scottish Government.

Towards the end of the 2024 to 2025 operating year, we developed 5 key themes that we launched formally as manifesto priorities on the 60th anniversary of GTC Scotland (the Teaching Council (Scotland) Act received Royal Assent on 2 June 1965). We will promote these as a call to action for politicians who want to respond to the challenges facing education today by ensuring that high teaching standards continue to be championed and supported.

To me, this sums up Year 2 of Trusted Teaching. Looking inwards at ourselves and our ambitions as a regulator, we have sustained and built on the changes we made in our first year to begin to drive forward improvements to how we deliver our core functions. At the same time, we continue to look outwards at the critical role trusted teaching plays in our communities and the responsibility we all have to ensure that high standards are not sacrificed for short term gain. We will keep advocating for what teachers fought for 60 years ago.

2. About GTC Scotland



Our role

The General Teaching Council for Scotland (GTC Scotland) is the independent regulator for teachers in Scotland. We work in the public interest to enhance trust in teachers by setting, upholding and promoting high standards. Our role is to regulate teachers and college lecturers. We do this by keeping a public register and setting and regulating the standards for entering and remaining in the teaching profession. Our principal aims and statutory functions are set out in the Public Services Reform (General Teaching Council for Scotland) Order 2011.

Our principal aims are:

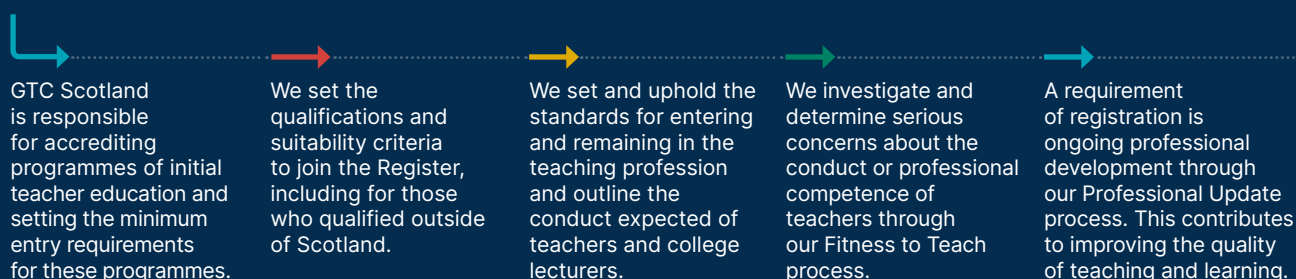
- to contribute to improving the quality of teaching and learning
- to maintain and improve teachers' professional standards.

Our statutory functions are:

- to keep the register
- to establish (and to review and change as necessary):
 - the standards of education and training appropriate to school teachers
 - the standards of conduct and professional competence expected of a registered teacher
- to investigate the fitness to teach of individuals who are, or who are seeking to be, registered
- to keep ourselves informed of the education and training of individuals undertaking courses for the education and training of teachers
- to consider, and to make recommendations to the Scottish Ministers about, matters relating to:
 - teachers' education, training, career development and fitness to teach
 - the supply of teachers (except matters of remuneration or conditions of service)
- to keep such other registers of other individuals working in educational settings as we think fit.

We use the insights from our work to speak up for high standards and to improve the quality of teaching and learning in Scotland.

Our core functions



Best regulatory practice

Our legislation says that we must have regard to the public interest in the performance of our functions, and we must perform our functions in a way that conforms to best regulatory practice.

This means that our actions must be proportionate, accountable, transparent and consistent, and are targeted only where action is needed.

Our governance

Our governing body is our Council, which is made up of 19 elected registered teachers, 11 educational stakeholder nominees and 7 lay members. The 7 lay members are appointed by an Appointments Committee which is made up of independent members.

The Council sets our strategic plans and strategic policy and measures our performance against them.

We are accountable to the Scottish Parliament. We are also a registered charity and are required to report annually to the Office of the Scottish Charities Regulator (OSCR).

Our structure

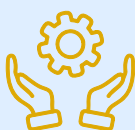
The executive team, which is formed of Chief Executive and Registrar Dr Pauline Stephen, and Strategic Directors Jennifer Macdonald and Victoria Smith, provides strategic leadership of GTC Scotland, ensuring the organisation delivers its statutory functions and strategic objectives, upholding trust in the teaching profession.

Together with the heads of the functional areas of GTC Scotland, they form the strategic leadership team.

The functional areas of GTC Scotland are:



Education and Standards



Delivery



Digital



People and Finance



Policy



Regulatory Investigations

As at 31 March 2025, there are 83 members of staff working for GTC Scotland.

Our values and principles

We use these values and principles to guide our work.

Our values



Trust and respect

We know that GTC Scotland is about all of us and that we are all equally important. We actively seek out and listen to the views of others. We support each other and take time to build positive working relationships. We recognise and celebrate success and strive to deliver high-quality services to registrants.



Integrity

We do what we say we will. Our integrity is important to us and at GTC Scotland we deliver on our plans and effectively communicate with registrants, our partners, the public, our Council members and within the organisation. We are committed to continual learning and improving what we do.



Social justice

Working at GTC Scotland means embracing diversity and recognising and celebrating differences. We understand that effective wellbeing is at the heart of professionalism and seek to support each other and our registrants. We take our responsibility to actively challenge discrimination seriously.



Our principles



We care

We care about teaching standards, quality of education and better outcomes for learners. We care about our world and act responsibly in how we use our resources.



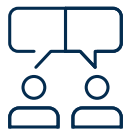
We add value

We focus on understanding factors that impact on our registrants. We use data to ensure our services are of high quality, provide a voice for registrants and reflect the expectations of our registrants and the public.



We learn

We are all learners. We know we have a responsibility to keep learning, to share learning and to work creatively to seek positive solutions.



We communicate

We are transparent in what we do. We work to convey our messages clearly and listen to others in a way that gains the full meaning of what's being said. We recognise that effective communication means understanding the contexts in which we work and distilling the essence of complex matters.



We collaborate

We work with our registrants, colleagues and partners to achieve our overall aims and enhance teaching professionalism. We understand that effective collaboration involves putting ourselves in the shoes of others and seeing an issue from their point of view.



3. Trusted Teaching: our strategic plan 2023 to 2028



This report marks the end of the second year of our 5-year strategic plan, Trusted Teaching. The main themes of our plan are trust and impact. The work that we have taken forward over the past year, including initiatives to improve our digital services, review our Fitness to Teach conduct process and influence the education reform legislative process, demonstrate how we are putting those themes into action.

Our vision

Trusted Teaching



Our mission

To maintain the integrity of registration and regulation of the teaching profession as a safeguard for the quality of education in Scotland. To enhance trust in teaching at an individual, group and system level. This ensures the best possible outcomes for learners.



Strategic outcome 1

Trust in teaching is enhanced at an individual, group and system level, positively impacting learners and guiding educational change.

To achieve this, we will:

Strengthen our registration and regulation frameworks.

Objectives

- Strengthen accreditation processes in teacher education and work with partners to effectively quality assure.
- Deeply embed the Professional Standards and Code of Professionalism and Conduct.
- Educate and engage our partners on our registration and regulation frameworks and respective responsibilities.
- Engage with partners to revise our registration and Fitness to Teach rules.
- Evaluate the teaching profession's feedback on 10 years of Professional Update to enhance career-long professional learning and inform improvement of the MyPL system.

Speak up for high standards in teaching.

Objectives

- Lead and support initiatives to improve diversity in teaching and tackle discrimination.
- Promote teaching as a positive professional career.
- Enhance opportunities to hear what matters most to becoming, being and growing as a teacher to inform our policy and feed back into the education system.
- Identify topical issues and facilitate targeted conversations, for and with the teaching profession, to enhance teacher education and standards.

Strategic outcome 2

Improve our performance and impact, for the teaching profession and in the public interest.

To achieve this, we will:

Enhance our data, systems and processes to better meet needs and ensure our sustainability.

Objectives

- Enhance our documented processes so we are more resilient.
- Improve our use of data and ensure our work is critically informed.
- Lead an ambitious programme of digital change and improvement to ensure our digital products and systems are user-focused, efficient and add value.
- Develop and embed a process for assessing the economic, social and environmental impact of significant organisational activity.
- Understand our environmental footprint and reduce this.

Value and support our people to deliver with impact.

Objectives

- Align our organisational culture with our values.
- Grow the knowledge, skills and capabilities of our people so we are high performing.
- Coordinate and target the resources we have so we maximise our impact and are more resilient.
- Develop and embed delivery and impact indicators that drive organisational improvement.



Our key priorities

In addition to these main strategic objectives, our work is supported by 4 underlying strategies – Digital, Education, People and Sustainability – and measures to track if we are meeting our objectives set out in our plans.

More about our performance over the past year, including a review in numbers and the progress of our work to date under this plan, are set out in the next 2 sections.

Digital strategy

2023 to 2028



Our aim

We are a continually evolving digital organisation. Informed by data and new technology, we continually improve the quality and efficiency of our services with integrated digital solutions that are modern, accessible, secure, and resilient. We develop services that are so easy to access online that digital is the default route for our service users. We ensure our digital transformation is user-centred and that we place the needs and inclusion of all our users at the heart of all digital service design.

Education strategy

2023 to 2028



Our aim

The teaching profession is trusted and recognised as leading education with high standards at its heart. This means the profession is heard and has influence. Teaching standards are the centre of what it means to become, to be and to grow as a teaching professional and to belong to the teaching profession in Scotland. Key stakeholders understand who we are, what we do and why GTC Scotland registration and teaching standards matter.

People strategy

2023 to 2028



Our aim

We want our people to thrive and be proud to be part of GTC Scotland. We understand that our organisation and our impact is all about people. We see ourselves as 1 team and know that the contribution we each make individually and together is deeply connected to ensuring standards in the teaching profession and advancing trusted teaching. Our people grow and share their learning. Knowing this helps us deliver the best we can for the teaching profession and improves our organisational performance.

Sustainability strategy

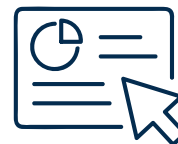
2023 to 2028



Our aim

We want to ensure that we are consistently doing the right thing – for our registrants, our people, our suppliers and partners, and for the environment. We continually strive to make sustainable and ethical use of our resources through effective planning, prioritisation and coordination of energies. In doing so, we consider the economic, social and environmental impact of all significant organisational activity.

4. The year in numbers



These are some of the high-level figures that represent who we are and what we do, and demonstrate our performance in Year 2 of our strategic plan as compared to Year 1. They are correct as at 31 March 2025.

2024 to 2025



81,148

Total number of individuals on the Register



93,262

Total number of registrations

2023 to 2024



81,806

Total number of individuals on the Register



94,175

Total number of registrations

The entries in bold are among the strategic key performance indicators that we report on regularly to Council.

Registration

2024 to 2025



3,005

registration applications received* – Qualified inside Scotland (QIS)



803

registration applications received – Qualified outside Scotland (QOS)



83%

percentage of completed QOS applications which resulted an offer to join the Register



91%

registration applications decided within 3 months

2023 to 2024



3,237

registration applications received* – Qualified inside Scotland (QIS)



1,261

registration applications received – Qualified outside Scotland (QOS)



76%

percentage of completed QOS applications which resulted an offer to join the Register



77%

registration applications decided within 3 months

* This includes provisional conditional applications from college lecturers where a teaching qualification may not be held at the point of application.

Fitness to Teach

2024 to 2025

226
referrals received

233
cases closed

207
open cases at year-end

29
teachers removed from the Register

92%
of teachers participated in the process

76%
of cases were concluded within 15 months

2023 to 2024

192
referrals received

204
cases closed

212
open cases at year-end

29
teachers removed from the Register

80%
of teachers participated in the process

68%
of cases were concluded within 15 months



* Case figures reported in last year's report may show slight differences in this year's publication. This can occur when cases are updated retrospectively, or minor data anomalies are identified and corrected as part of our ongoing data quality assurance processes. These adjustments are standard practice and ensure the accuracy and completeness of our reporting over time.

Other services

2024 to 2025



32,698
online enquiries received



85%
enquiries resolved in 7 calendar days



10
number of service complaints received



100
number of freedom of information (FOI) requests received (not including reviews and appeals)

2023 to 2024



41,169
online enquiries received



72%
enquiries resolved in 7 calendar days



16
number of service complaints received



95
number of FOI requests received (not including reviews and appeals)

5. Performance review



While Year 1 of Trusted Teaching saw us set out ambitious plans for what we want to achieve over the course of our 5-year strategic plan, identifying where we need to direct our resources and prioritising our work accordingly has been a major focus for us this year.

What this has meant in practice is that while we still have strong ambitions for where we want to get to by the end of this strategic plan, we have taken a more analytical approach to what our short- and longer-term priorities are and how to use our resources more intelligently to deliver them.

As an organisation that is committed to operating sustainably, the biggest tension that we always face is balancing the proactive work we want to do to improve our performance with ongoing reactive work. Additionally, complying with the various statutory frameworks within which we operate can at times divert our resource.

We therefore took the decision in 2024 to 2025 to commit extra resource to our Legal and Governance team. This built on our work to enhance our Delivery and Regulatory Investigations teams. We have experienced slightly more staff turnover (18%) than our planned optimal range (8% to 15%). This second year since our major organisational restructure has seen some continued staff movement and the impact from the employment of temporary staff.

At the end of 2024, we communicated to registrants that we would be increasing the registration fee from April 2025 for the first time since 2018. As with many other organisations we have experienced increased costs over the 8 years that we chose to maintain the fee at £65. This means that our income has not been meeting the cost of our work.

Raising the fee allows us to deliver our statutory functions in a more financially sustainable way, meaning we can use some reserves to pay for improvement work. This will allow us to modernise our processes and systems to improve our services and better meet needs.

More information about our annual income and expenditure is available in the financial review section of this report.

Highlights from 2024 to 2025

The following highlights from our work in 2024 to 2025, including achievements to date and details of longer-term projects, show how we are meeting our strategic objectives. We also provide updates on some of the work we highlighted last year.

Strategic outcome 1

Trust in teaching is enhanced at an individual, group and system level, positively impacting learners and guiding educational change.

We will achieve this by:

- strengthening our registration and regulation frameworks
- speaking up for high standards in teaching.

Fitness to Teach rules review

What is it?

A review of the rules that govern the Fitness to Teach process to make it as efficient and effective as possible while aligning with current best regulatory practice.

Work to date: this is a significant piece of work, planned to run from the end of 2023 and into 2028. By the end of this operating year, we had issued a call for views to interested parties about their experiences of the Fitness to Teach process, had held stakeholder events and we were awaiting delivery of the Professional Standards Authority's findings following their independent review of our Fitness to Teach conduct process.

Next steps: the PSA report highlights areas where we know we want to make improvements, some of which we have already taken steps to address. Other recommendations will need input from others, particularly the Scottish Government, to deliver collective change. We will consider the PSA's recommendations in full and in the context of the wider review that they will inform. We will present an action plan for the next phase of our review to our Professional Regulatory Assurance Committee.

ITE programme accreditation review

What is it?

Following on from our review of the Memorandum on Entry Requirements to Programmes of Initial Teacher Education, the revised version of which was published in June 2024, we have moved on to reviewing our policy and process for accrediting new and existing programmes of teacher education. The purpose of the review is to make the accreditation process more straightforward, proportionate, learn from contemporary practice elsewhere and consider how the process of accreditation may better reflect system requirements.

Work to date: we have carried out a programme of engagement with higher education institutions to find out what their experiences of our current process are and how they think we could refine our work. We have put in place transitional arrangements for those providers whose programmes need to be reaccredited during 2025 and 2026.

Next steps: the next steps will be to draft a revised accreditation process to be issued for targeted consultation planned for early 2026.

In September, we published a report on increasing diversity in teaching by using a Sponsoring approach to enhance career progression among Black and Minority Ethnic (BME) teachers.

The report, *Sponsoring for Diversity in Teacher Progression*, was funded by the Scottish Government's Anti-Racism in Education Programme (AREP) as part of their central aim to identify measures which will address race inequality which remains evident in schools.



Review of the Code of Professionalism and Conduct

What is it?

The Code of Professionalism and Conduct (COPAC) sets out key principles and values for registered teachers in Scotland. COPAC sits within the wider framework of Professional Standards and provides advice and guidelines for teachers when making judgements within and outwith the classroom. This project aimed to deliver a refreshed digital version of the Code and resources to support the use and embedding of COPAC (including how it sits with the professional standards).

Work to date: we published the refreshed digital version on our website in November, and in February we produced a webinar on the importance of ethics, explaining how the Code should be used as a tool alongside the Professional Standards to support teachers by providing key principles to follow when faced with any challenges or concerns.

Next steps: this project has now been completed, although we will continue to monitor engagement with the digital Code and consider how we continue to promote and support its use through our resources.



Updates from last year

- We are still in the process of bringing college lecturers on to our Register, including those who do not yet hold a recognised teaching qualification. We continue to work with the Scottish Government on the Further Education Teaching Qualification (TQFE) accreditation arrangements which will be included within GTC Scotland's accreditation processes for teacher education.
- We reported that we, along with the SCEL Legacy Fund, had commissioned an independent review to evaluate the impact of Professional Update (PU) and consider whether it remains contextually appropriate after 10 years and reflects the Trusted Teaching vision. We are expecting to receive this in the summer of 2025. We will consider the outcomes of this research along with key messages from the data we have gathered about PU over the last decade before deciding what to do next.

Highlights from other core area of work:

- We began 2024 by publishing a 5-year insight report on our Fitness to Teach work and what we have learned by investigating conduct and professional competence concerns raised with us about teachers between 2018 and 2023.
- In December, we published a snapshot of the data on the Register of Teachers, covering the registration year 1 April 2023 to 31 March 2024. The snapshot report also features the results of an equality survey of provisionally registered teachers and a survey taken by individuals leaving the Register. We used this data to provide insight about teacher supply and inform national discussion focused on teacher workforce planning.
- We continue to engage with government and politicians on proposals for legislation. This past year we gave views on the Education (Scotland) Bill, the Scottish government's equality and human rights mainstreaming strategy, public services reform and proposals for legislation on Scottish languages and learning disabilities, autism and neurodivergence.



Strategic outcome 2

Improve our performance and impact for the teaching profession and in the public interest.

We will achieve this by:

- enhancing our data, systems and processes to better meet needs and ensure our sustainability
- valuing and supporting our people to deliver with impact.

Launch of new MyGTCS platform

What is it?

To improve users' experience, and bring our digital services up to date, we are introducing a new MyGTCS platform, which will host provisional registration profiles and functionality for recording professional learning and submitting Professional Update (replacing MyPL).

Work to date: last year, we reported on our service design work, which continued throughout 2024. We worked with an external company to understand and document the complexity around our service delivery and outline the pain points and opportunities in the user journeys. This involved engagement and interviews with 187 teachers to learn about their experiences of our existing services and understand their needs.

We engaged in detailed planning and design work, from establishing the principles we wanted a new platform to embody to designing a platform that meets our business requirements and improves the user experience. We carried out extensive user testing with current users using a prototype of the new platform to evaluate how well the design met user needs.

By the end of 2024, we had procured a digital supplier to build the platform and had communicated roll-out plans to government, professional associations and directors of education. Since then we have continued to communicate our progress and suggest that time and space is planned for registrants to familiarise themselves with the new platform.

Next steps: the new MyGTCS platform will roll out in 2 stages: first in August 2025 to all provisionally registered teachers and their supporters, then to all teachers from early 2026.

Data capture and cataloguing

In autumn 2024, we began a wide-reaching Data Review programme to improve our organisational resilience and how we use our data more strategically. The programme has 3 distinct projects contained within it: data capture and catalogue; data governance and data improvement.

Work to date: starting with the data capture and catalogue project, we have begun a process of cataloguing all digital and physical documentation that we hold to ensure compliance with our records retention and information security policies.

Next steps: this is likely to be a long-term project and once this programme of work is complete, our objective is to extend our use of data, using data visualisations and analysis to effectively communicate insights from GTC Scotland's Register of Teachers to inform us, the teaching profession and wider stakeholder groups.

Disclosure (Scotland) Act 2020 5-year scheme implementation

What is it?

The Disclosure (Scotland) Act 2020 changes the disclosure system in Scotland, focusing on safeguarding children and vulnerable adults, while balancing the need for people with convictions to move on and contribute to society. We interact with the disclosure system regularly, carrying out checks of applicants to the register and in the context of our Fitness to Teach process.

The changes look likely to be significant for us and we will have to adapt our systems, operations and policies to be legally compliant and fulfil our core statutory functions.

Work to date: although we have yet to receive confirmation of the details for this, the Scottish Government's stated intention is that the new scheme will be operational from April 2026. We have begun the process of identifying and gathering the website content, and policy and process documentation that will need to be updated to reflect the new arrangements, as well as identifying risks and concerns to raise with Disclosure Scotland.

Next steps: we are seeking confirmation from Disclosure Scotland about their plans for implementation as a matter of urgency. The stated implementation dates give us cause for concern and we have shared this with partners.

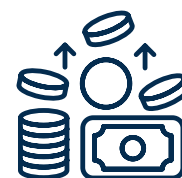
Updates from last year

- We closed off the digital skills and applications project that we reported on last year to improve the efficiency and sustainability of our digital infrastructure.
- The main outcomes are that we now have a digital skills, learning and development framework built into the staff Learning Development Review process, we upgraded our telecomms solution to a new platform that integrates with our Register platform, we now have a fully cloud based infrastructure, we built a new SharePoint extranet for improved external collaboration, we have ongoing cyber security awareness and digital skills learning for employees, and improved automation with some back-office processes.

Highlights from other core areas of work

- We launched a refreshed website at the beginning of this operating year to improve overall user experience and functionality. There is more work to do to simplify our content and align it with our brand, as well as further refine our search functionality. We will use website and user stats to help inform the future layout and structure.
- We have also included more information for bespoke audiences, including teacher employers and members of the public, as well as new webinar content for registrants.
- We have reviewed our employee onboarding process to better support new employees transition into their role. This will help new employees become familiar with our culture and organisational values as well as familiarising them with the tools and resources they need to do their job.
- We have begun to gather information to assess the suitability of Clerwood House as GTC Scotland's continued head office. This is the first step in the development and delivery of an office accommodation plan which is informed by our current ways of working (digital by default and flexible working), ensures our working environment remains fit for purpose and supports effective service delivery and financial stewardship of our resources.

6. Financial review

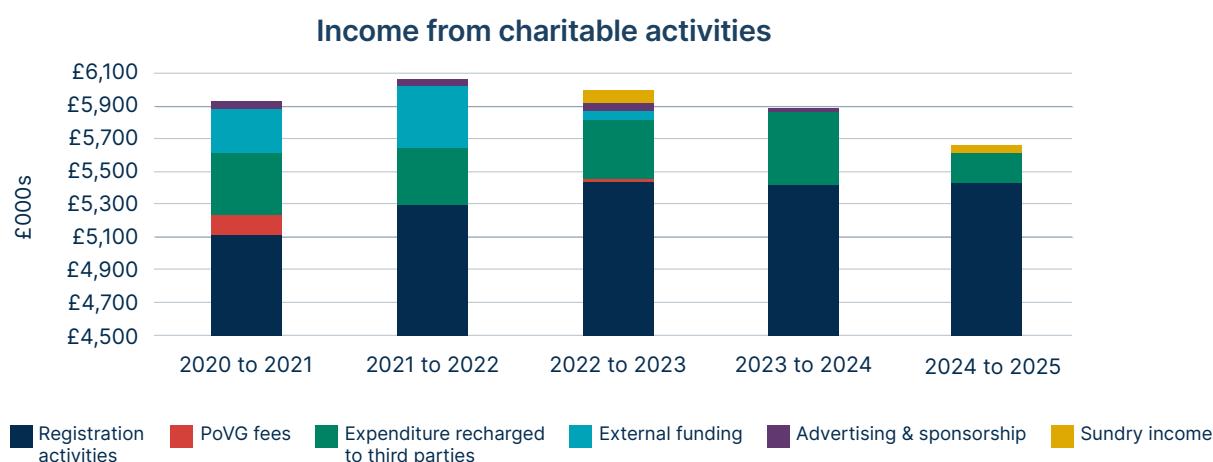


6.1 Overview

The organisation recorded net expenditure, before other recognised gains/losses, of £402,000 for the year ended 31 March 2025 (2023 to 2024: net income of £353,000) as reported under the Charities Statement of Recommended Practice (SORP) (FRS102). Key movements in income and expenditure are outlined below.

6.2 Income

Total income from charitable activities during the financial year was £5.65m (2023 to 2024: £5.89m). The graph below shows the different sources of income over the past 5 years. This highlights that while we have seen an increase in income from registration activities over the period, our income from external funding has reduced as planned in line with the delivery and completion of the associated work.



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. In April 2023 a new route for entry to the Register was introduced as a transitional arrangement for a defined group of lecturers.

The registration fee was held at £65 from 2017 to 2018 to 2024 to 2025, with increasing inflationary pressures largely absorbed into existing expenditure budgets. From 2025 to 2026 the fee will increase to £75.

The number on the Register of teachers has decreased slightly during 2024 to 2025 to 81,148 (2023 to 2024: 81,806) generating income of £5.47m (2023 to 2024: £5.43m).

Expenditure recharged to third parties

To promote, support and develop the professional development 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. Until the end of June 2024 GTC Scotland developed, maintained and hosted the Student Placement System on behalf of higher education institutions, local authorities and schools. This activity has now ceased to be carried out by GTC Scotland. The total cost recharged to the universities and local authorities by GTC Scotland for providing this service during 2024 to 2025 was £66k, these costs related to the period April to June 2024 only (2023 to 2024 full year: £268k).

GTC Scotland administers aspects of the Teacher Induction Scheme (TIS) as a contracted service for the Scottish Government. This scheme provides a guaranteed 1-year induction placement in a local authority to every eligible student graduating with a teaching qualification from 1 of Scotland’s higher education institutions. The total cost recharged to the Scottish Government by GTC Scotland for administering aspects of this scheme during 2024 to 2025 was £86k (2023 to 2024: £87k).

GTC Scotland also recharges expenditure relating to activities such as secondments and Teach in Scotland call handling. The total amount recharged in 2024 to 2025 was £9k (2023 to 2024: £93k).

Sundry income

Sundry income was £25k in the year, compared to £1k in 2023 to 2024. Income reported in 2024 to 2025 is primarily insurance receipts, these totalled £23k.

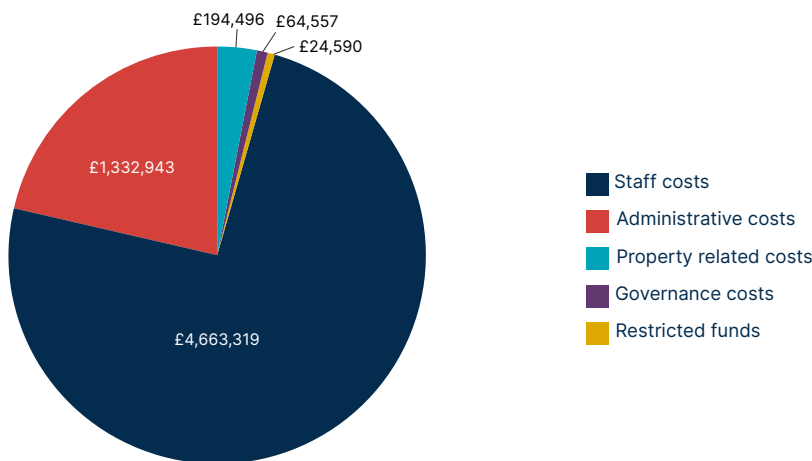
Income from investments

Bank interest received was £231k in the year, higher than the £174k reported in 2023 to 2024. This was a result of amounts placed on time deposit throughout the year.

6.3 Expenditure

Total expenditure on charitable activities has increased by approximately 10% from £5.71m in 2023 to 2024 to £6.29m in 2024 to 2025.

Expenditure on charitable activities



Staff costs

As a service-based organisation GTC Scotland would not be able to operate without its staff. Staff costs during 2024 to 2025 were £4.21m (2023 to 2024: £4.12m) and accounted for approximately 67% (2023 to 2024: 72%) of the organisation's expenditure on charitable activities. The increase in staff costs is a result of a pay award of 6% for 2024 to 2025, the ongoing impact of the organisational restructure effective from April 2023, offset by a reduction in employer pension contributions. 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 2025 GTC Scotland's share of the Strathclyde Pension Fund (SPF) defined benefit pension asset was £7.6m, a movement of £2.4m from an asset of £5.2m at 31 March 2024. Following the changes to the Local Government Pension Schemes (Scotland) Regulations 2018 on 29 June 2024 that removed the unconditional right to an exit credit, the net pension asset shown on the balance sheet at 31 March 2025 is restricted to £nil based on a right to reduced contributions. A reconciliation and details of the amounts recognised in the Statement of Financial Activities (SoFA) can be found in note 13 to the financial statements.

Reported staff costs are impacted by year end entries enacted to reflect the actuarial valuation of the Strathclyde Pension Fund (SPF). The impact in 2024 to 2025 was to increase staff costs by £0.45m (2023 to 2024: reduce by £0.15m).

Administrative costs

Administrative costs reflect the non-staff costs that GTC Scotland incurs in the running of the organisation and providing services to registrants. 2024 to 2025 has seen administrative costs reduce to £1.58m from £1.63m in 2023 to 2024 and is mainly attributable to reduced depreciation, legal costs and lower expenditure on publications due to the production of Teaching Scotland magazine in digital form only.

Reported administrative costs are impacted by year end entries enacted to reflect the actuarial valuation of the Strathclyde Pension Fund (SPF). The impact in 2024 to 2025 was to reduce administrative costs by £0.24m (2023 to 2024: reduce by £0.17m).

Property costs

These reflect the costs associated with the running and maintenance of GTC Scotland's offices, Clerwood House, and amounted to £194k during the year (2023 to 2024: £178k). The main area of increased spend was on grounds maintenance.

Governance costs

Governance costs totalled £65k during the year (2023 to 2024: £90k) and reflect the costs associated with GTC Scotland's governance arrangements. Council elections took place in 2023 to 2024 which is partly the reason for the reduction in governance costs when compared to the current year. There was also a reduction in compensation payments in comparison to 2023 to 2024.

6.4 Fixed assets

Capital expenditure during the year was £58k (2023 to 2024: £75k). This expenditure related to the continued investment in IT development (2022 to 2023: £70k). The heritable property was valued on 29 April 2025 at £2m on the basis of the property being owner occupied and with full vacant possession.

6.5 Supplier payment performance

GTC Scotland's standard terms and conditions are published on our website and set out our commitment to pay properly authorised invoices promptly and within 20 Business Days of receipt.

6.6 Cash balances

As at 31 March 2025, GTC Scotland had cash balances totalling £6.1m (2024: £6.1m). Those balances not needed for short-term operational reasons are placed on deposit with highly rated banks to generate interest. Deposits are spread across several banks and GTC Scotland is satisfied that it is not exposed to any significant liquidity risk.

6.7 Reserves policy

The revised reserves policy approved by Council in February 2024 states that we aim to hold free reserves at a level that is not excessive but does not put our solvency at risk. The minimum level of free reserves that we require is approximately 30% of our annual expenditure.

For 2025 to 2026, 30% of our annual expenditure equates to £2.03m. Our free reserves (being unrestricted cash reserves plus current assets and liabilities) at 31 March 2025 are £5.9m and there is an approved plan to invest a proportion of these reserves in our change and improvement programme in the current strategic plan period.

The free reserves of the charity at 31 March are:

	2025	2024
	£'000	£'000
Total funds	7,917	14,338
Less: restricted funds	(17)	(40)
Less: fixed assets	(2,168)	(3,329)
Add: long term liabilities	136	(5,079)
Free reserves	5,868	5,890

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.

6.8 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 these funds are recognised as a restricted fund, as shown in note 14 to the financial statements. Some £23k was spent on this fund in the year, fully utilising the balance carried forward from 2023 to 2024.

6.9 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.

Following a comprehensive review, with the support of an external risk management specialist, a refreshed risk management policy and framework were introduced from April 2024. At the same time, Council agreed a set of 6 strategic risks.

Each risk has a brief description, an inherent risk score, a current risk score based on existing controls and mitigations and a target risk score for when future planned mitigations and controls are in place.

All strategic risks are reviewed by GTC Scotland's Strategic Leadership Team (SLT) at its monthly meeting. This assessment identifies those risks that are outside of Council's risk appetite and provides a determination of how the organisation is performing against the risk exposure thresholds set by Council.

A Performance, Risk and Assurance report has been developed which includes an update on each strategic risk. The report puts the strategic risks into context, highlights key areas of concern and any emerging issues. It is presented for review and scrutiny to the Finance and Corporate Services committee at each of its meetings before being presented to Council for review.

A summary of our strategic risks is set out below.

Governance: We fail to ensure effective and appropriate governance arrangements

Our governance arrangements are set out in statute and can bring practical challenges, including a reliance on the attendance and engagement of existing Council, committee and panel members, as well as a sufficiency of volunteers.

How we mitigated this risk in 2024 to 2025:

We commenced a review of all governance schemes and policies and introduced a Council and Fitness to Teach Panel Member performance review process. An externally facilitated Council effectiveness review will follow in autumn 2025. We ran an additional recruitment round to appoint new legal assessors and we will shortly begin a campaign to promote the importance of supporting and participating in our regulatory framework. Shadow trustee risk also remains under active management with the establishment of a lobbying register.

People: We fail to ensure that we recruit and retain the right people

Staff turnover is outwith our target range and there has been higher than anticipated absence for reasons related to stress and/or workload concerns presented during the year.

How we mitigated this risk in 2024 to 2025:

We have grown our core staff base to help address workload issues while continuing to invest in enhancing our leadership and management expertise. Our staff engagement survey showed that good progress has been made but we recognise that further work is required to support our people. Workforce planning and developing our health and wellbeing strategy are key areas of upcoming focus.

Financial Management: We fail to manage GTC Scotland's finances appropriately and effectively

Our main source of income comes from the annual registration fee. While we have been able to absorb the impact of turbulent economic conditions in recent years without increasing the level of the fee, our current financial plans indicated that this was no longer sustainable.

How we mitigated this risk in 2024 to 2025:

We recognised that the longer we put off implementing a fee increase, the higher the increase would ultimately need to be. We are applying an incremental approach to fee increases for the remainder of this strategic plan period. This will help to minimise the impact for registrants while ensuring that we are maintaining an appropriate level of reserves.

Legal Compliance: We fail to ensure compliance with our legal responsibilities

Our data protection and freedom of information obligations make up a high proportion of our legal compliance work. As well as increased volumes of requests, we are seeing more complex requests. The impact of this is that staff resource is being spent on reactive, unplanned work detracting from core and improvement work that we know is required.

How we mitigated this risk in 2024 to 2025:

Recognising that information law and compliance has advanced rapidly in recent years, we reviewed our data protection processes and procedures. The output from this has helped to inform the requirements for our Data Review project, which is progressing. We have also been able to increase resource in our Legal and Governance team which will provide some additional capacity to take forward the proactive improvement work required.

Technology: We fail to ensure our digital infrastructure is safe and secure for today and the future

We know that cyberattacks are increasing in frequency and complexity and recognise the importance of enhancing our technology in line with our Digital Strategy as well as ensuring our people have the right skills and knowledge to use our technology effectively.

How we mitigated this risk in 2024 to 2025:

We continued to progress with a number of digital projects, the main 1 being our Customer Digital Experience project which will deliver a new MyGTCS platform for our registrants. We have reviewed and refreshed our technology and cyber security related policies and delivered cyber security awareness learning for staff throughout the year. We plan to establish comprehensive digital product roadmaps to sit under our digital strategy ensuring our digital products are kept up to date and lifecycle management plans are in place moving ahead.

Trust & Confidence: We fail to maintain public trust and confidence in GTC Scotland and/or the teaching profession

As the independent regulator for teachers in Scotland, we work in the public interest to enhance trust in teachers by setting, upholding and promoting high standards.

How we mitigated this risk in 2024 to 2025:

To increase awareness and understanding of our role as a regulatory body, significant work has taken place to deepen our stakeholder analysis and associated engagement plans. In spring we issued our final Teaching Scotland magazine before moving to our new blog and enhanced newsletter strategy.

We have continued with our Fitness to Teach caseload recovery work with a specific focus on improving the scheduling of hearings and managing case throughput. As part of the Fitness to Teach Rules project we commissioned a review of our Fitness to Teach process to provide constructive challenge of how we do this work.

6.10 Plans for future periods

As highlighted in section 5, we have taken a more analytical approach to what our short- and longer-term priorities are for this strategic period and how to use our resources more intelligently to deliver them. This involved carrying out a prioritisation exercise to timeline the various projects and workstreams we have either ongoing or in the planning to determine the order in which to take them forward.

Plans for future periods include continuing the work on our Fitness to Teach rules review, putting a FTT case management system in place, reviewing various aspects of our governance arrangements following plans this year to carry out a board effectiveness review, and reinstating our project to review our Registration Rules. We will also begin scoping plans for a new finance system, either towards the end of this strategic period or the beginning of next.



7. Structure, governance and management



The organisation

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 are referred to as Council members.

Council members

Council is comprised of 19 elected registrants, 11 educational stakeholder nominees and 7 lay members appointed by an independent Appointments Committee. Council membership is based on a 4-year term of office and follows a rolling programme, with election, nomination and appointments processes taking place every 2 years, with approximately half of the members stepping down at the end of each 2-year period. A 2-day induction session is delivered for all new and returning Council members at the start of each new Council. This ensures members are well informed and confident in carrying out their role as Council members and Charitable Trustees. Members joining mid-term are provided with a summarised induction programme in advance of attending their first committee and/or Council meeting.

In 2024 to 2025, half-day professional learning Connect, Collaborate and Learn events took place following each Council meeting to ensure that members continue to be well informed on areas pertinent to the work of the Council. This will continue in 2025 to 2026.

In November 2024, we introduced a self-assessed performance review process for all Council members. We are planning to build on the self-assessment process with a peer review of Council Members' performance and initiate an externally facilitated board effectiveness review in autumn 2025.

Details of Council membership for 2024 to 2025 are set out on pages 32 and 33 of this report.

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 the duties of 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.

Council member 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, which is "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 that 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
- 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 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 on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Following changes to Scottish charity legislation which took effect in April and October 2024, we have made some changes to the way in which we report certain information, such as our membership and accounts to the Office of the Scottish Charity Regulator (OSCR).

This includes:

- reviewing the personal information that we include in our accounts, ensuring that we only include names (or images) of volunteers or beneficiaries where appropriate
- submitting our accounts in an accessible (PDF) format
- using typed or digital signatures rather than handwritten ones
- verifying that all submitted information is accurate and timely.

Governance framework

GTC Scotland's governance framework is principally set through its Standing Order and Committee Scheme (SOCS). Our governing legislation and 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.

Council members can serve on 1 or more of the following Committees:

- Education Committee
- Finance and Corporate Services Committee (FCS)
- Professional Regulatory Assurance Committee (PRA)
- Conveners Committee

GTC Scotland's Executive Team provide strategic leadership of GTC Scotland. The team ensures the organisation delivers its statutory functions, upholding trust in the teaching profession.

The appointment of the Chief Executive and Registrar (Chief Executive) is effected by Council. The remuneration of the Executive Team is set out in the revised pay and grading structure approved by Council, implemented in April 2023.

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 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.

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
- comments made by the external auditor in its management letter and other reports.

Matters arising

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

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.



Omar Kettlewell

Convener of Council

17 September 2025



Dr Pauline Stephen

Chief Executive and Registrar

Membership of Council – 2 April 2023 to 1 April 2024

I. Elected members

(a) Primary/Nursery teachers (including Headteachers) (8)

*Lilian Field HT+ (2026)

*Clare Harker HT+ (2028)

*James Lyon Teacher [2026]

*Sandie Gordon Teacher (2028)

*Nuzhat Uthmani Teacher (2028)

*Ann Murdoch Teacher (2028)

*Omar Kettlewell Teacher (2026)

*Ailie Rankin Teacher (2028)

(b) Secondary teachers (including Headteachers) (9)

*Michael Paul HT+ (2028)

*John J Wilson HT+ (2026)

*Robert Macmillan Teacher (2026)

*Elizabeth Russell Teacher (2026)

*Graeme Cowie Teacher (2028)

*Christopher Devlin Teacher (2028)

*Andrew McPake Teacher (2028)

*Matthew Moss Teacher (2028)

*Jennifer Seed Teacher [2026]

+ Reserved Headteacher places

(c) Further education

*Anne Marie Harley (2028)

(d) Universities providing courses of initial teacher education

*Evelyn McLaren (2028)

* Registered teacher

(2026) or (2028) 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

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

*Greg Bremner (2028)

Councillor Paul Finnegan (2026)

Councillor Iain Sinclair (2026)

(f) Universities Scotland (following consultation with universities providing courses of initial teacher education)

*Professor Aileen Kennedy (2026)

*Dr Stephen Day (2026)

*Catherine Whitley (2028)

(g) Further education colleges

Jon Vincent (2026)

(h) Scottish Council of Independent Schools

*Sarah Sinclair (2028)

(i) Church of Scotland

Susan Leslie (2028)

(j) Roman Catholic church

Gerry McCormick (2026)

(k) Parent councils and combined parent councils

*Iain Gibson (2028)

III. Appointed lay members

Dr Ian Sharpe (2028)

Abdul Elghedafi (2028)

Kirsty Mavor (2028)

Helen Happer (2028)

Nazim Hamid (2026)

Jane Malcolm (2026)

Dr Hannah Tweed (2026)

Council and committees

Council

Conveners Committee

Professional Regulatory Assurance Committee

Education Committee

Finance and Corporate Services Committee

Convener

Omar Kettlewell

Omar Kettlewell

Anne-Marie Harley

Clare Harker

Ian Sharpe

Vice-Convener

Sandie Gordon

Sandie Gordon

Andrew McPake

Matthew Moss

Lilian Field

8. Reference and administrative details



Key management personnel

Dr Pauline Stephen, Chief Executive and Registrar
Jennifer Macdonald, Strategic Director
Victoria Smith, Strategic Director

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 Andrew Square
Edinburgh EH2 2AD

Virgin Money
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

9. 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 2025 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 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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 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' annual 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 29 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), the 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, remaining alert to new or unusual transactions which may not be in accordance with the governing documents,

inspecting correspondence with local tax authorities and evaluating advice received from internal/external advisors.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to the Protection of Vulnerable Groups (Scotland) Act 2007 and the Public Services Reform (General Teaching Council for Scotland) Order 2011 as well as other generally applicable laws and regulations including the Data Protection Act 1998. We performed audit procedures to inquire of management and those charged with governance whether the charity is in compliance with these law and regulations and inspected correspondence with regulatory authorities.

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 underpinning key accounting estimates to confirm 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 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.

SIGNATURE

RSM UK Audit LLP
Statutory Auditor
Chartered Accountants
Third floor
2 Semple Street
Edinburgh
EH3 8BL

DATE

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

10. Financial statements



Statement of financial activities for the year ended 31 March 2025

		2025			2024		
	Note	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£'000	£'000	£'000	£'000	£'000	£'000
Income from:							
Charitable activities	3	5,652	-	5,652	5,804	82	5,886
Investments	4	230	1	231	174	-	174
Total		5,882	1	5,883	5,978	82	6,060
Expenditure on:							
Charitable activities	5	6,261	24	6,285	5,620	87	5,707
Total		6,261	24	6,285	5,620	87	5,707
Net (Expenditure)/Income		(379)	(23)	(402)	358	(5)	353
Other recognised gains/ (losses):							
Loss on property revaluation	8	(1,017)	-	(1,017)	-	-	-
Actuarial gains on defined benefit pension scheme	13	2,593	-	2,593	1,482	-	1,482
Asset ceiling adjustment	13	(7,595)	-	(7,595)	-	-	-
Net movement in funds		(6,398)	(23)	(6,421)	1,840	(5)	1,835
Reconciliation of funds:							
Total funds brought forward	14	14,298	40	14,338	12,458	45	12,503
Total funds carried forward	14	7,900	17	7,917	14,298	40	14,338

All income and expenditure are derived from continuing activities.

The notes on pages 42 to 59 form part of these financial statements.

Balance sheet as at 31 March 2025

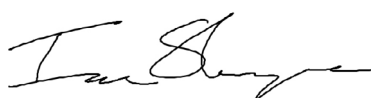
	Note	2025 £'000	2024 £'000
Fixed assets:			
Intangible assets	7	164	241
Tangible assets	8	2,004	3,088
Total fixed assets		2,168	3,329
Current assets:			
Debtors	9	307	228
Cash at bank and in hand	10	6,137	6,151
Total current assets		6,444	6,379
Current liabilities:			
Creditors	11	(559)	(448)
Net current assets		5,885	5,931
Total assets less current liabilities		8,053	9,260
Provisions	12	(136)	(136)
Defined benefit pension asset	13	-	5,214
Net assets		7,917	14,338
Funds of the Charity:			
Restricted income funds	14	17	40
Unrestricted funds	14	7,236	7,403
Revaluation reserve	14	664	1,681
Unrestricted funds excluding pension reserve		7,900	9,084
Defined benefit pension scheme reserve	14	-	5,214
Total unrestricted funds		7,900	14,298
Total funds		7,917	14,338

The financial statements of the General Teaching Council for Scotland, registered charity number SC006187, were approved by the Trustees of Council and signed on 13 October 2025.

They were signed on its behalf by



Omar Kettlewell
Convener of Council



Dr Ian Sharpe
Convener of the Finance and Corporate Services Committee

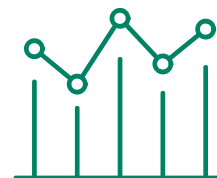
The notes on pages 42 to 59 form part of these financial statements.

Statement of cash flows for the year ended 31 March 2025

	Note	2025 £'000	2024 £'000
Cash flows from operating activities:			
Net cash (outflow) / inflow from operating activities	20	(187)	209
Cash flows from investing activities:			
Interest received	4	231	174
Purchase of fixed assets	7	(58)	(74)
Net cash used in investing activities		173	100
Change in cash and cash equivalents in the reporting period		(14)	309
Cash and cash equivalents at 1 April		6,151	5,842
Cash and cash equivalents at 31 March	10	6,137	6,151

The notes on pages 42 to 59 form part of these financial statements.

11. Notes to the financial statements



For the year ended 31 March 2024

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 34 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, 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 3 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 can be varied to adapt to changes in inflation and interest rates. 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 may receive 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

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 5 years. A full valuation of Clerwood House was undertaken at 29 April 2025 when it was valued at open market value for existing use. It is included in the accounts at the valuation amount.

Depreciation

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

Buildings	50 years
Office furniture	5 years
Computer equipment	3 years

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

1.8 Cash and cash equivalents

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

1.9 Leases

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

There are no assets held under finance lease.

1.10 Provisions

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

Pension provision

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

1.11 Financial instruments

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

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership.

Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

1.12 Debtors

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

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

1.13 Creditors

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

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

1.14 Fund accounting

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

Restricted funds must be used in accordance with the wishes of the donor or grantor.

In 2018-19, GTC Scotland became the agent for the administration of the SCEL legacy fund. The remaining balance on this fund was fully utilised during 2024 to 2025.

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 were already members of the Scottish Teachers' Superannuation Scheme (STSS) were instead entitled to maintain their membership of that scheme. Employer's contributions to the STSS are charged to the Statement of Financial Activities as they fall due.

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

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future period if the revision affects both current and future periods.

The principal assumptions used in determining the pension asset 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. Following the changes to the Local Government Pension Schemes (Scotland) Regulations 2018 on 29 June 2024 that removed the unconditional right to an exit credit, the net pension asset is restricted on the basis of a right to reduced contributions.

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

	2025	2024
	£'000	£'000
Registration fees	5,466	5,427
Expenditure recharged to third parties	161	448
Advertising and sponsorship	-	10
Sundry income	25	1
	5,652	5,886

4 Income from investments

	2025	2024
	£'000	£'000
Short-term deposit interest	231	174

5 Expenditure on charitable activities

	Restricted	Unrestricted	2025 Total	Restricted	Unrestricted	2024 Total
	£'000	£'000	£'000	£'000	£'000	£'000
Staff costs	-	4,663	4,663	82	3,886	3,968
<i>Administration costs</i>						
Digital services	-	523	523	-	521	521
Depreciation & amortisation	-	203	203	-	260	260
Consultancy & prof. services	-	354	354	-	208	208
PR, marketing, & advertising	-	59	59	-	108	108
Legal costs	-	279	279	-	322	322
Defined benefit liability interest	-	(242)	(242)	-	(166)	(166)
Printing, postage & office supplies	-	27	27	-	23	23
Other staff costs	-	112	112	-	153	153
Sundry expenditure	-	18	18	-	18	18
Meetings, conferences & events	-	6	6	-	18	18
	-	1,339	1,339	-	1,465	1,465
Property costs	-	194	194	-	178	178
Disclosure fees	-	-	-	-	1	1
SCEL legacy fund	23	-	23	4	-	4
GD Grey award fund	1	-	1	1	-	1
	24	6,196	6,220	87	5,530	5,617
<i>Governance – General Expenses</i>						
Council, Committee & Panel Member Compensation	-	24	24	-	43	43
Auditor's remuneration	-	24	24	-	23	23
Travel & subsistence	-	17	17	-	17	17
Election costs	-	-	-	-	7	7
	-	65	65	-	90	90
	24	6,261	6,285	87	5,620	5,707

A GTC Scotland 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 15 members (2023 to 2024: 8 members) made travel and subsistence claims.

The amount payable to the auditor was £23,688 (2023 to 2024: £23,222). The amount payable to the auditor's related entities for non-audit services was £6,000 (2023 to 2024: £8,205).

6 Staff costs

	2025	2024
	£'000	£'000
Wages and salaries	3,536	2,860
Social security costs	386	310
Employers pension contributions	261	846
Staff salary costs	4,183	4,016
Temporary staff	26	106
Staff costs excluding pension movements	4,209	4,122
Other pension movements	454	(154)
Total staff costs	4,663	3,968

The average number of persons employed by GTC Scotland during the year was 85 (2023 to 2024: 76), of which 10 were part-time (2023 to 2024: 12). During the year there were on average 83 full time equivalent employees (2023 to 2024: 73).

The Key Management Personnel include the Members of the GTC Scotland Council and its Leadership Team (see reference and admin details on page 34).

No Council members received any remuneration from GTC Scotland in the year ended 31 March 2025 (2023 to 2024: £nil). The total amount of employee pay and benefits paid to the Leadership Team in the year was £329,133 (2023 to 2024: £356,311).

Chief Executive's Remuneration

	2025	2024
	£'000	£'000
Salary	119	107
Employer's pension contributions	8	28
Total remuneration	127	135

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

	2025	2024
	Number	Number
Banding:		
£60k – 69k	5	4
£70k – 79k	-	-
£80k – 89k	-	2
£90k – 99k	2	-
£100k - £109k	-	1
£110k - £119k	1	-
Total	8	7

8 higher paid staff accrued retirement benefits under a defined benefit scheme (2023 to 2024: 7).

7 Intangible assets

	Software	Website	Total
	£'000	£'000	£'000
Cost			
At 1 April 2024	499	1,261	1,760
Additions	58	-	58
Disposals	(42)	(383)	(425)
At 31 March 2025	515	878	1,393
Amortisation			
At 1 April 2024	270	1,249	1,519
Charge for the year	111	12	123
Impairment charge	12	-	12
Disposals	(42)	(383)	(425)
At 31 March 2025	351	878	1,229
Net Book Value			
At 31 March 2025	164	-	164
At 31 March 2024	229	12	241

8 Tangible assets

	Heritable property	Office furniture & equipment	Computer equipment	Total
	£'000	£'000	£'000	£'000
Cost or valuation				
At 1 April 2024	3,399	119	139	3,657
Revaluation	(1,142)	-	-	(1,142)
At 31 March 2025	2,257	119	139	2,515
Depreciation				
At 1 April 2024	316	114	139	569
Revaluation	(126)	-	-	(126)
Charge for the year	67	1	-	68
At 31 March 2025	257	115	139	511
Net Book Value				
At 31 March 2025	2,000	4	-	2,004
At 31 March 2024	3,083	5	-	3,088

The heritable property was valued by DM Hall LLP on 29 April 2025 at £2.00m 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

	2025	2024
	£'000	£'000
Trade debtors	-	87
Prepayments and accrued income	307	141
	307	228

10 Cash at bank and in hand

	2025	2024
	£'000	£'000
Short-term deposits	6,095	6,108
Cash at bank and in hand	42	43
	6,137	6,151

11 Creditors

	2025	2024
	£'000	£'000
Other taxation and social security	97	12
Trade creditors	65	75
Other creditors	2	5
Accruals and deferred income	395	356
	559	448

Annual registration fee income of £138k was received in March 2024. The full amount has been deferred as it relates to the registration year which runs from April 2024 to March 2025. There was no deferred income in the prior year, 2022 to 2023.

12 Provisions

	Pension	Legal costs	Total
	£'000	£'000	£'000
Provision at 1 April 2024	118	18	136
Amounts used during year	(24)	(18)	(42)
Amounts provided for during year	54	28	82
Unwinding of discount	(40)	-	(40)
Provision at 31 March 2025	108	28	136

The pension provision relates to the future obligations to former members of staff. The provision is based on a calculation as at 31 March 2025 using information relating to each recipient. Date of birth, gender and any entitlements of a spouse are taken into account. A discount rate of 5.80% was used as advised by Hymans Robertson. The provision is released as payments are made to each recipient.

Expenses were incurred during the year which fully utilised the amount provided for legal costs in 2023 to 2024. Potential expenses relating to ongoing legal issues have been provided for in the year.

13 Pensions

GTC Scotland participates in 2 pension schemes.

3 employees contributed to the Scottish Teachers' Superannuation Scheme (STSS) during the year (2023 to 2024: 5). The employee contributions ranged from 10.61% to 11.73% (2023 to 2024: 9.7% to 10.4%) and employer contributions were 26% (2023 to 2024: 23%). The scheme is an unfunded statutory public service pension scheme with benefits underwritten by the UK Government. The scheme is financed by payments from employers and from those current employees who are members of the scheme and paying contributions at progressively higher marginal rates based on pensionable pay, as specified in the regulations. The rate of employer contributions is set with reference to a funding valuation undertaken by the scheme actuary. Amounts charged to the Statement of Financial Activities in respect of this scheme total £48,581 (2023 to 2024: £48,316).

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 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 9.6% of their salary. Employers' contributions were 6.5% for 2024 to 2025 (2023 to 2024: 25.8%).

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 2026 will be approximately £205,000.

A formal valuation of the SPF was carried out as at 31 March 2023 by a qualified independent actuary, Hymans Robertson LLP. In order to assess the actuarial value of the SPF's assets/liabilities as at 31 March 2025, the Scheme's actuaries have rolled forward the actuarial value allowing for changes in financial assumptions as prescribed under FRS 102, the Financial Reporting Standard applicable in the UK and Ireland.

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

Following the changes to the Local Government Pension Schemes (Scotland) Regulations 2018 on 29 June 2024 that removed the unconditional right to an exit credit, the net pension asset is restricted on the basis of a right to reduced contributions.

The principal assumptions used as at 31 March 2025 were as follows:

	2025	2024
	% per annum	% per annum
Inflation / Pension increase rate	2.75%	2.75%
Salary increases	3.45%	3.45%
Discount rate	5.80%	4.85%

Assumptions relating to longevity underlying retirement benefit obligations at the Balance Sheet date are based on a bespoke set of mortality rates, specifically tailored to fit the membership profile of the Fund. The mortality assumptions used to value the Obligations in the Employer's Closing Position are different to those used to value the Obligations in the Employer's Opening Position. A commutation allowance is included for future retirements to elect to take 75% of the maximum additional tax-free cash up to HMRC limits. All other demographic assumptions are consistent with those used for the formal funding valuation as at March 2023.

The assumed life expectations from age 65 are:

		2025	2024
		Years	Years
Current pensioners	Males	21.6	21.9
	Females	23.1	23.3
Future pensioners	Males	22.1	22.7
	Females	25.0	25.5

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

	Split of assets	
	2025	2024
Equities	60%	58%
Bonds	23%	27%
Property	9%	10%
Cash	8%	5%

13.1 Statement of financial activities analysis

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

	2025	2024
	£'000	£'000
Current service cost	563	562
Employer's contributions	(109)	(716)
Contributors unfunded benefits	-	-
Interest on obligation	725	666
Expected return on plan assets	(967)	(832)
Net Expense	212	(320)

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

	2025	2024
	£'000	£'000
Staff costs	454	(154)
Administration costs	(242)	(166)
	212	(320)

13.2 Balance sheet analysis

The amounts recognised in the balance sheet are as follows:

	2025	2024
	£'000	£'000
Fair value of employer assets (A)	20,627	19,994
Present value of funded liabilities (B)	(13,030)	(14,778)
Present value of unfunded obligations (B)	(2)	(2)
Asset ceiling adjustment	(7,595)	-
Net asset	-	5,214

A: Reconciliation of fair value of employer assets

	2025	2024
	£'000	£'000
Opening fair value of scheme assets	19,994	17,238
Expected return on scheme assets	967	832
Actuarial gains / (losses)	(260)	1,419
Contributions by employer	109	716
Contributions by participants	214	174
Estimated benefits paid (net of transfer)	(397)	(385)
Closing fair value of scheme assets	20,627	19,994

B: Reconciliation of defined benefit obligation

	2025	2024
	£'000	£'000
Opening defined benefit liability	14,780	13,826
Service cost	563	562
Interest cost	725	666
Actuarial gains	(2,853)	(63)
Estimated benefits paid (net of transfer)	(397)	(385)
Contributions by participants	214	174
Closing defined benefit liability	13,032	14,780
Being:		
Funded liability	13,030	14,778
Unfunded obligation	2	2
	13,032	14,780

13.3 Reconciliation of net asset/(liability)

	2025	2024
	£'000	£'000
Opening asset	5,214	3,412
Current service cost	(563)	(562)
Employer's contributions	109	716
Interest cost	(725)	(666)
Expected return on employer assets	967	832
Actuarial gains	2,593	1,482
Asset Ceiling Adjustment	(7,595)	-
Closing asset	-	5,214
	2025	2024
	£'000	£'000
Actual return on scheme assets	707	2,251

14 Analysis of funds and net assets of the charity

	As at 31 March 2024	Income	Expenditure	Recognised Gains / (Losses)	Transfer between Reserves	As at 31 March 2025
	£'000	£'000	£'000	£'000	£'000	£'000
Analysis of Funds						
George D Gray CBE MA Award	17	1	(1)	-	-	17
SCEL Legacy Fund	23	-	(23)	-	-	-
Total restricted reserves	40	1	(24)	-	-	17
Accumulated unrestricted reserves	7,403	5,882	(6,261)	-	212	7,236
Revaluation reserve	1,681	-	-	(1,017)	-	664
Defined benefit pension reserve	5,214	-	-	(5,002)	(212)	-
Total unrestricted reserve	14,298	5,882	(6,261)	(6,019)	-	7,900
Total funds of the charity	14,338	5,883	(6,285)	(6,019)	-	7,917

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 GTC 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.

£212k charged to the Statement of Financial Activities as the additional pension cost arising from the actuarial valuation has been transferred from the Defined Benefit Pension Reserve to Unrestricted Funds.

	Fixed assets	Cash	Other net current liabilities	Provisions	Total
Net assets	£'000	£'000	£'000	£'000	£'000
Restricted reserves	-	40	-	-	40
Unrestricted reserves	1,648	6,111	(220)	(136)	7,403
Revaluation reserve	1,681	-	-	-	1,681
Defined benefit pension reserve	-	-	-	5,214	5,214
Total funds at 31 March 2024	3,329	6,151	(220)	5,078	14,338
Restricted reserves	-	17	-	-	17
Unrestricted reserves	1,504	6,120	(252)	(136)	7,236
Revaluation reserve	664	-	-	-	664
Defined benefit pension reserve	-	-	-	-	-
Total funds at 31 March 2025	2,168	6,137	(252)	(136)	7,917

15 Operating leases

Lease payments recognised as an expense in the year are £4,462 (2023 to 2024: £5,408).

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

	2025	2024
	£'000	£'000
Equipment:		
Not later than 1 year	5	5
Later than 1 year and not later than 5 years	10	7
Later than 5 years	-	-
	15	12

16 Capital commitments

A budget of £366k was approved for capital costs in 2025 to 2026. At 31 March GTC Scotland had future capital commitments of £8,000 (2023 to 2024: £26,000). The Council recognises there may be possible capital spend amounting to £358,000 (2023 to 2024: £174,000 for the year 2024-25) which has been budgeted for but not yet fully committed.

In addition, £135k was approved for project expenditure in 2025 to 2026 of which some may be capital.

17 Indemnity insurance

GTC Scotland paid £17,570 (2023 to 2024: £19,908) for professional indemnity insurance during the year ended 31 March 2025.

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 income/(expenditure) to net cash flow from operating activities

	2025	2024
	£'000	£'000
Net Income/(Expenditure) for the reporting period	(402)	353
Adjusted for:		
Depreciation and amortisation	202	260
Interest received	(231)	(174)
Increase in debtors	(79)	(118)
Increase in creditors	111	193
Increase provisions	-	15
Realised pension movement	454	(154)
Defined benefit interest cost	(242)	(166)
Cash (outflow) / inflow from operating activities	(187)	209

21 Analysis of changes in net funds

	At 1 April 2024	Cash flows	Foreign exchange movements	At 31 March 2025
	£'000	£'000	£'000	£'000
Cash at bank and in hand	6,151	(14)	-	6,137

22 Contingent Liabilities

GTC Scotland are aware that the Court of Appeal has upheld the decision in the Virgin Media vs NTL Pension Trustees II Limited case. The decision puts into question the validity of any amendments made in respect of the rules of a contracted-out pension scheme between 6 April 1997 and 5 April 2016. The judgment means that some historic amendments affecting s.9(2B) rights could be void if the necessary actuarial confirmation under s.37 of the Pension Schemes Act 1993 was not obtained.

On the 5 June 2025, the Government announced its intention to introduce legislation to give affected pension schemes the ability to retrospectively obtain written confirmation that historical benefit changes met the necessary standards. However, details of the legislation have not been announced. Subject to the entity being able to comply with the legislation and the pension scheme obtaining the required written actuarial confirmation, GTC Scotland do not expect the valuation of the scheme liabilities to change.



The General Teaching Council for Scotland

We are the independent regulator for teachers in Scotland. We work in the public interest to enhance trust in teachers by setting, upholding and promoting high standards.

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