

# The Society of Chief Officers of Trading Standards in Scotland

Scotland · Charity number SC047951

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-11-24
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 1 Primrose Bank  
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Dundee  
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Website [www.scotss.org](http://www.scotss.org)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education'

**What the charity does:** The Society of Chief Officers of Trading Standards in Scotland (SCOTSS), is a representative membership organisation, our members are professional trading standards managers representing every Scottish local authority trading standards service. The Society liaises with local council colleagues across the UK, and engages with government and others around the operation of the consumer protection landscape, providing leadership and consistency to Scotland's 31 trading standards teams. We aim to educate, coordinate, and support.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 1 The organisations purposes are: 1.1 To advance education, and in particular to seek to increase the understanding and expertise of local authority trading standards officers in Scotland. 1.2 To address issues of public safety, public health, and animal welfare, the exploitation of people who are vulnerable or otherwise disadvantaged, and other social ills arising from business activities which contravene statutory trading standards, by increasing the effectiveness of trading standards enforcement across Scotland.

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** Operations cover all or most of Scotland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-11-30	£0	£0	-	1
2024-11-30	£270,874	£277,416	-	1
2023-11-30	£236,202	£261,037	-	1
2022-11-30	£666,816	£651,666	-	1
2021-11-30	£454,868	£205,264	-	1

**The Society of Chief Officers of Trading Standards in Scotland**

Scotland - Charity number SC047951

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# Accounts

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**SCOTSS**

**Trustees' Annual Report**

1<sup>st</sup> December 2023 to 30 November 2024



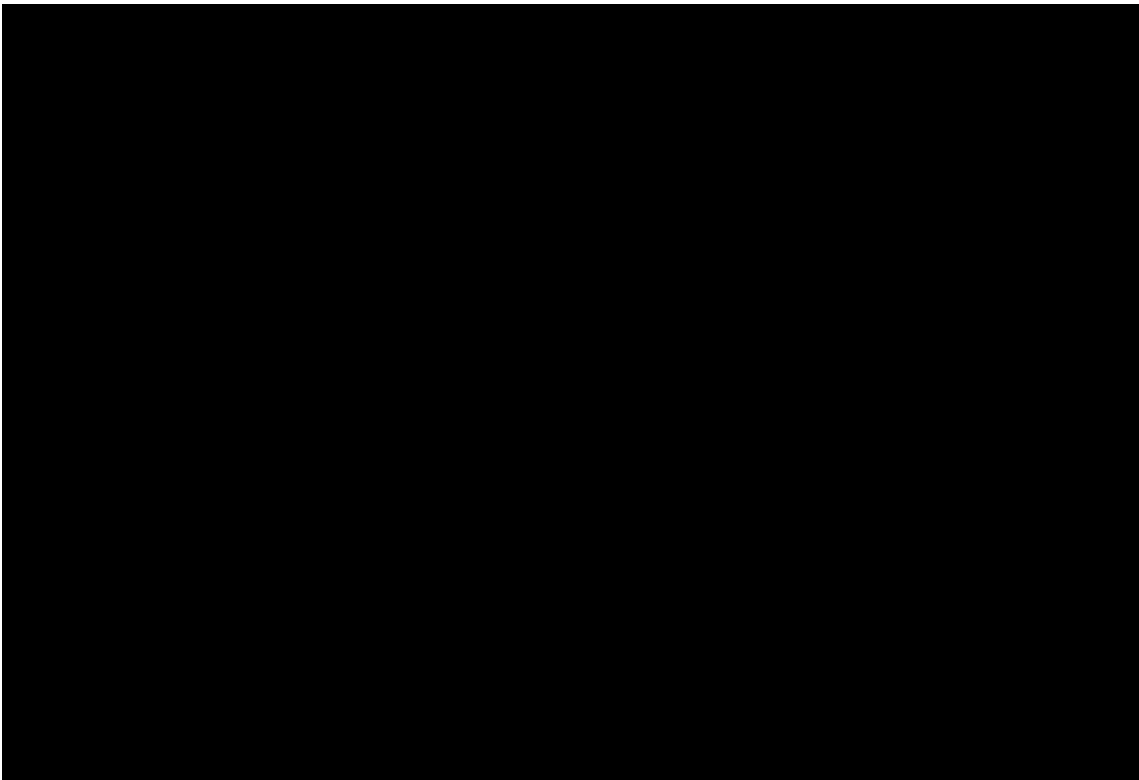
## Charity information

SCOTSS, The Society of Chief Officers of Trading Standards in Scotland

Scottish Charity Number: SC047951



## Trustees



## **Objectives and activities**

SCOTSS was set up to coordinate and support the activities of consumer protection services in Scottish local authorities, and to advance the capacity of local services through support, education and understanding. The range of functions involved is wide and includes public safety (safety of non-food goods), public health (activities around the sale of tobacco and nicotine vaping products), animal health and welfare, and the protection of vulnerable or disadvantaged consumers from scams or other forms of detriment. Over the current year our members have continued to be at the vanguard of dealing with business advice and consumer protection.

SCOTSS helps our members in Scottish local authorities produce better outcomes for the people they serve, and a more capable trading standards service for Scotland. More details of activities and achievements over the year are contained in our Chair's report below.

## **Report of the Chair of the Board of Trustees**

Throughout my first year as Chair, SCOTSS work has had three main themes, Public Health, Workforce and the Transition to Net Zero. These themes have followed the Scottish Government's programme of work and demonstrate how much of Trading Standards work aligns to their aims.

### **Public Health**

In the area of Public Health projects have looked at the accuracy of pricing at retail level and whether declared product quantities are accurate. Both areas which are crucial to the consumer in terms of getting what they have paid for and being able to manage household accounting, all of which helps tackle poverty. Our report on pricing was picked up by Competition & Markets Authority (CMA) and led to a UK wide initiative on the same theme.

The Public Health theme was further picked up through our continued work in relation to the sale of tobacco and nicotine vapour products to those under the age of 18 and in consultation with the Non Communicable Disease Alliance Scotland (NCD) in the research and production of their 10 year vision for a healthier Scotland as outlined in their document "[NCD Prevention: A commercial Detriments of Health Approach](#)" published in Autumn 2024. The strategy details requirements for governance, marketing, price & promotion and availability in relation to alcohol, tobacco & NVPs and high fat sugar and salt foods. The strategy emphasises the importance of the work of Trading Standards in this area and calls for funding for Trading Standards to be increased and ring-fenced.

## Workforce

Regarding Workforce we have continued our strategy initiatives along the following three components:

1. Training and qualification programmes
2. Capacity assessment plan
3. Standard suite of service standards and balanced scorecard.

The Modern Apprenticeship in Regulatory Services moved into a pilot year, with 11 apprentices being taken on across Scotland, alongside SCOTSS providing funding enabling training and qualification for 3 assessors, who are required for the programme.

The balanced scorecard was finalised, sent to all local authority Trading Standards Services and 100% return received. Findings from this first year of returns indicates concerns relating to an ageing workforce with diminishing resources and an increasing enforcement burden. It must be stressed that this is not a tool for ranking local authorities, but individual councils are able to use the tool to compare their own risk ratings over a period of years and aspire to improve.



The slide features a dark blue background with white text. On the left, the title 'Workforce' is at the top, followed by 'Balanced Scorecard' and a descriptive sentence. A quote in a speech bubble is below that. On the right, the SCOTSS logo is at the top, followed by a bulleted list of 13 items.

### Workforce

#### Balanced Scorecard

Captures a picture of the activities & capacity of TS services across Scotland

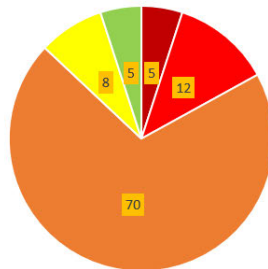
*"The scorecard was so much easier to complete than I had imagined and I have already used figures from it to evidence my need for more staff to my senior management and finance team."*



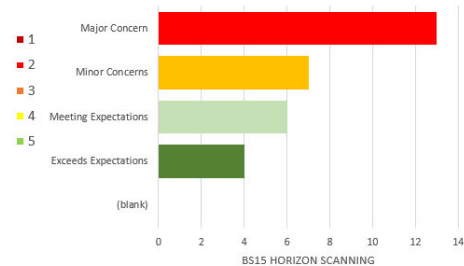
- Response to consumer complaints
- Scams prevention/redress
- Provision of business advice
- Programmed work & completion rate– includes projects and high risk inspections
- Staffing levels – Are they appropriate per population area; sickness levels
- Horizon Scanning - Training/Development and Succession planning – Are more staff leaving than being recruited?
- Database Accuracy – Does the service have the admin tools it needs to operate effectively
- Enterprise Action/Civil Advice Intervention Service
- Formal Compliance Actions
- Weights & Measures Activities
- Underage Sales
- Product Safety Activities

- 100% Local Authorities returns

1. Less than 50.0	Very High Risk of failure/inability to carry out wide range of duties
2. 58.0 or less	High Risk of service failure/inability to carry out wide range of duties
3. 66.0 or less	Medium risk of service failure/inability to carry out some duties
4. 75.0 or less	Low risk of service failure/ability to carry out good range of duties
5. 75.0 or more	Very Low risk of failure/ability to carry out majority of duties



Horizon Scanning: Retirees within 5 yrs less trainees.



In order to operate effectively and efficiently a trading standards service should have enough resources to achieve a score of 75 or above

The results from the Balanced Scorecard feed into our capacity assessment plan giving us figures to use in our discussion with both UK and Scottish Governments during consultations regarding the creation of new and additional enforcement burdens against a diminishing workforce.

## Transition to Net Zero

SCOTSS continue to have significant engagement with the Scottish Government and there has been a particular focus on legislation looking to transform the economy through a just transition to Net Zero. Consultation responses were provided regarding single use disposable cups legislation; SCOTSS evidence was heard by Scottish Parliament committees regarding The Environmental Protection Single Use Vapes (Scotland) Regulations; a call for information regarding Heat In Buildings was responded to, outlining the probability for increased rogue trading and scams where consumers sought to install retrofit solutions in the move away from polluting fuels to heat their homes; and in liaison with Consumer Scotland, the SCOTSS Fair Trading Group gathered information about the market to assess key issues for Trading Standards in relation to the push towards using electric vehicles.

## Other work streams

The above represents only a flavour of work carried out by SCOTSS over the past year. Operation CeCe work to remove illegal tobacco from the high street has been very successful, with over 200,000 sticks of tobacco and 48kg of hand rolling tobacco seized in the 2<sup>nd</sup> quarter of 2024 alone. SCOTSS not only coordinates this work and the funding for it provided by HMRC but has also provided practical training for over 60 officers.

The lead officer and liaison group networks continue to work well and keep SCOTSS members up to date on new developments within legislation, whilst also providing a forum for debate and development of best practice, both within the Trading Standards Profession but also with key stakeholders, such as the Chartered Trading Standards Institute, the Competition and Markets Authority, Consumer Scotland and Trading Standards Scotland.

### **Charitable Aims**

- 1. To advance education, and in seek to increase the understanding and expertise of local authority trading standards officers in Scotland.*

The work on the Modern Apprenticeship and on workforce development directly promote these aims, as does the provision of funding to train 3 assessors for the apprenticeship course. With a view to succession planning, SCOTSS funding provision enabled 4 officers to enrol on management development courses and SCOTSS coordinated CTSI qualification courses to run in Scotland, allowing officers from across Scotland to learn subject matters together in person, thereby providing for learning but also creating relationships for the future.

- 2. To address issues of public safety, public health, and animal welfare, the exploitation of people who are vulnerable or otherwise disadvantaged, and other social ills arising from business activities which contravene statutory trading standards, by increasing the effectiveness of trading standards enforcement across Scotland.*

All of the activities described above are carried out with a view to furthering this objective: SCOTSS is focused on increasing the effectiveness of local Trading Standards services. In addition to the work I have detailed above regarding public health, the liaison group for Animal Health has produced protocols in relation to animal disease outbreaks that LA's can incorporate into their emergency plans, and Operation CeCe work continues in the drive to tackle the social ill of organised crime.

SCOTSS has done much to continue to raise its profile this year by the continuation of solid engagement with key stakeholders across all levels of both UK and Scottish Government at both national and local levels. Whether by giving detailed answers to a variety of committees, updates at business forums such as the Scottish Grocers Federation, developing strategy to tackle consumer detriment via the Trading Standards Policy and Coordination Group, or debate at the Society of Local Authority Chief Executives annual conference, my first year as Chair has been busy, productive and only achieved with input and assistance from many colleagues, not least our Coordinator, the SCOTSS Trustees, SCOTSS members, Lead Officers

and a host of other Trading Standards professionals and I should like to not only thank them for their support but applaud them for the myriad of work they do.

## **Structure, governance and management**

SCOTSS is a Scottish Charitable Incorporated Organisation. It is governed by its constitution, a form of which was first adopted on 20<sup>th</sup> June 1996. The constitution was amended to meet SCIO requirements and the organisation was granted charitable status by the OSCR on 24<sup>th</sup> November 2017.

The SCOTSS Executive committee, which meets on a 4-monthly basis, are the charity's Board of Trustees. Membership of the Board is open to any member and trustees are elected at the Annual General Meeting which is normally held in February. Under paragraph 70 of the constitution the Board is made up of the Chair, the Immediate Past Chair, the Vice Chair, the Secretary, the Treasurer, and two individuals serving as the representatives of the organisation on the Council of the Chartered Trading Standards Institute, along with up to six ordinary members. The Board can appoint trustees during the year if necessary, up to this limit.

There is a general meeting of the organisation's members every four months in varying venues across Scotland, or by remote video means, with one of these meetings also including the Annual General Meeting. A National Coordinator is employed to provide general administrative functions, coordination of activities, dialogue with government, and general representation of SCOTSS to other organisations.

## **Financial and risk review**

Income for the period was £270,874.90 with a total expenditure of £277,416.98 and a total deficit of £6,542.08 for the year. The balance from November 2022 was £440,006.59 giving an ongoing balance of £433,464.51.

Our main source of funding this year has been from Scottish Government grants, around activities related to tobacco and Nicotine Vapour Product control. We also attracted grant funding from HM Treasury for 'Operation CeCe' around commissioning local authorities to conduct enforcement activities to disrupt the supply of illicit tobacco at retail level. There is also income from membership fees and miscellaneous activities including training. Around 90% of this funding is restricted to the purposes set out by the relevant government departments.

The Trustees consider that the balance of unrestricted funds is sufficient to carry on the activities of the SCIO for 2024-25. Neither running costs for the charity nor planned activities to November 2025 will increase sufficiently to impact on existing balances and the current balance of unrestricted funds exceeds the forecasted operating costs for 2024-25.

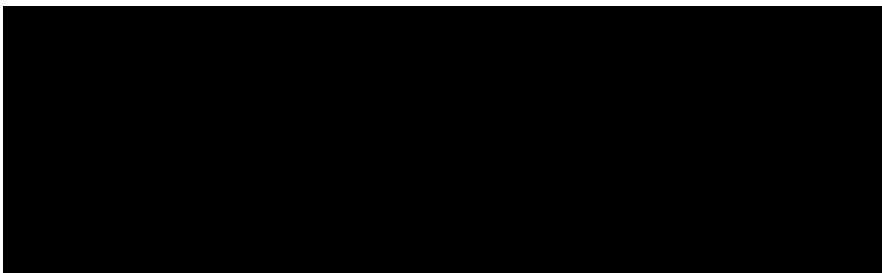
The trustees have assessed the major risks to which the charity is exposed, in particular those relating to employment of a National Coordinator and are satisfied that systems are in place to mitigate the charity's exposure to any major risk, including the purchase of employers' and public liability insurances.

### Independent Examiner's report to the Board of Trustees of SCOTSS

Below is the Financial Report for the accounting period, which was signed as accurate by [REDACTED] Orkney Islands Council's Senior Accounting Officer, after she had audited the accounts, on 5<sup>th</sup> February 2025.

### **Declaration**

Signed on behalf of the charity trustees:



Designation

Chairperson

Date

27th February 2025




**Society of Chief Officers of Trading Standards in Scotland**  
**Charity Statement of Financial Activities**  
**(including Income and Expenditure account)**  
**Financial Report for Year Ending 30th November 2024**

<b>INCOME</b>			<b>EXPENDITURE</b>		
Membership fees	(1)	£ 5,160.00	Coordinator HMRC	(11)	£12,193.72
OPSS Funding	(2)	£ 36,732.00	Coordinator Pension	(12)	£6,483.25
Training	(3)	£ 4,321.73	Coordinator salary/expenses/equipment	(13)	£44,371.51
CeCe Scotland	(4)	£ 73,000.00	Coordinator other expenditure	(14)	£9,840.79
Fireworks	(5)	£ 37,360.00	Members travel and expenses	(15)	£3,658.81
Other Income	(6)	£ 15,000.00	Catering & room hire	(16)	£0.00
Tobacco Enforcement	(7)	£ 46,500.00	HMRC Expenditure	(17)	£0.00
IPO Self Storage	(8)	£ 20,000.00	Tobacco enforcement expenditure	(18)	£0.00
CeCe CTSI	(9)	£ 25,000.00	Tobacco Training	(19)	£0.00
Joint Approved Body	(10)	£ 2,100.00	Tobacco Projects	(20)	£0.00
Current Account Income		£ 265,173.73	Accountancy Fees	(21)	£0.00
Bonus Saver Account Interest		£ 5,701.17	Trustee Insurances	(22)	£1,921.98
<b>TOTAL INCOME</b>		<b>£ 270,874.90</b>	Other Expenditure	(23)	£15,601.00
			Other Training	(24)	£9,517.51
			OPSS Project	(25)	£36,777.50
			CeCe Scotland	(26)	£80,697.69
			Fireworks	(27)	£26,660.00
			Scottish Government Scams	(28)	£0.00
			Bank Charges	(29)	£106.75
			IPO Self Storage	(30)	£16,500.00
			Life Changes Trust	(31)	£630.00
			Notified Body	(32)	£0.00
			CeCe CTSI	(33)	£12,456.47
			<b>TOTAL EXPENDITURE</b>		<b>£277,416.98</b>
			<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>-£6,542.08</b>
<b>RECONCILIATION OF FUNDS</b>					
			<b>Total funds brought forward</b>		<b>£440,006.59</b>
			<b>Total funds carried forward</b>		<b>£433,464.51</b>

**Society of Chief Officers of Trading Standards in Scotland**  
**Balance Sheet**  
**AS at 30 November 2024**

<b>CURRENT ASSETS</b>	
Current Account	-£8,704.74
Bonus Saver Account	£442,169.25
<b>Total current assets</b>	<b>£433,464.51</b>
<b>NET ASSETS</b>	<b>£433,464.51</b>
<b>THE FUNDS OF THE CHARITY</b>	
Unrestricted income funds	£433,464.51

  
 Date 15-1-25  
 Signed .....  
 Auditor ..... Date 5/2/25

## NOTES

- (1) 43 members renewed membership in the accounting period
- (2) SCOTSS received one off funding from OPSS for an online sellers project
- (3) SCOTSS facilitated Bulk Fuel Training and courses mainly at Carronvale House.
- (4) SCOTSS received funding for Operation CeCe Scotland
- (5) SCOTSS delivered the final part of the 2023.24 funded works almost £10,000 under the funding limit.
- (6) Funding from the Scottish Government for the Approved Trader Database and support.
- (7) Tobacco Enforcement including Coordinator funding.
- (8) Ongoing funding for IPO for the Self-Storage Project.
- (9) Funding via CTSI from HMRC for enhanced work including training and out of hours work.
- (10) £100 annual membership for the Approved Body members.
- (11) As an employee of SCOTSS monthly payment is made to HMRC for the Coordinator
- (12) As an employee of SCOTSS monthly employer pension contribution is made for the Coordinator.
- (13) The amount shown includes an element paid for SCOTSS domain renewals and equipment required by the Coordinator to fulfil SCOTSS activities.
- (14) Coordinator expenditure not included above
- (15) SCOTSS members have represented the society at meetings throughout the year, primarily Edinburgh or Glasgow.
- (22) Annual fee payable by SCOTSS trustees for employer and public liability insurance
- (23) Mainly trusted trader activity and support
- (24) Bulk Fuel and Weights and Measures training -mainly at Carronvale House.
- (25) An online sellers funded project by OPSS
- (26) 35 detection dog bookings and officer time.
- (27) Second element of 2023.24 funded activity
- (29) Small monthly amount payable on transactions
- (30) Fully funded IPO Self- Storage Project.
- (31) First use of remaining LCT funds supporting expert reports
- (33) Additional £25k provided via CTSI from HMRC