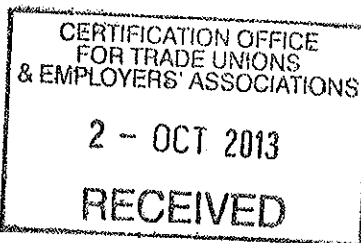


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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union: ASSOCIATION OF HEADTEACHERS AND DEPUTES IN SCOTLAND

Year ended: 30 JUNE 2013

List no: 0435

Head or Main Office: 7 CONSTITUTION STREET  
INVERURIE  
ABERDEENSHIRE  
AB51 4SQ

Website address (if available) [www.ahds.org.uk](http://www.ahds.org.uk)

Has the address changed during the year to which the return relates? Yes  No  (Click the appropriate box)

General Secretary: Greg Dempster

Telephone Number: 08452 609959

Contact name for queries regarding: Greg Dempster

Telephone Number: 08452 609959

E-mail: [info@ahds.gov.uk](mailto:info@ahds.gov.uk)

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**  
Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG

Certified True Copy  
of the

(Revised February 2011)

# RETURN OF MEMBERS

(see notes 10 and 11)

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	164				164
FEMALE	1288				1288
TOTAL	1452				A 1452

Number of members included in totals box 'A' above for whom no home or authorised address is held:

0
---

Number of members at end of year contributing to the General Fund

1452
------

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
NURSERY REPRESENTATIVE	AVRIL WILLIAMSON	ROBERT HAIR	Nov 2012

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
-----	--------------------------	----	-------------------------------------

If yes, state the name of that other union:

b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
-----	--------------------------	----	-------------------------------------

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		316,365
<b>From Members:</b> Other income from members (specify)		
Training courses	15,054	
Annual conference	598	
<b>Total other income from members</b>		15,652
<b>Total of all income from members</b>		332,017
<b>Investment income (as at page 12)</b>		1,748
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	188,096	
<b>Total of other income (as at page 4)</b>		188,096
		<b>TOTAL INCOME</b>
		521,861
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		123,337
<b>Administrative expenses (as at page 10)</b>		440,756
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		564,093
<b>Taxation</b>		350
		<b>TOTAL EXPENDITURE</b>
		564,443
Surplus (deficit) for year		(42,582)
Amount of general fund at beginning of year		431,649
Amount of general fund at end of year		389,067

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b>		
European School Heads Association Conference	128,590	
Grants	45,000	
Sponsorship	11,067	
Advertising revenue	2,800	
HMRC supplement	594	
Commission	45	
<b>TOTAL OTHER INCOME</b>		188,096
<b>TOTAL OF ALL OTHER INCOME</b>		188,096

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	123,337
Legal fees	27,527	Education and Training services	
Area officers' salaries	63,434		
Area officers support expenses	8,350		
Insurance	5,079		
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Members' magazine (including postage)	18,672		
Website development	275	Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	123,337	<b>Total (should agree with figure in General Fund)</b>	123,337

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 3		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		122,196
Salaries and Wages included in above	£93,815	
Auditors' fees		7,027
Legal and Professional fees		
Occupancy costs		7,844
Stationery, printing, postage, telephone, etc.		7,170
Expenses of Executive Committee (Head Office)		19,273
Expenses of conferences (ESHA & Annual)		217,686
Other administrative expenses (specify)		
Training		30,324
Public relations		11,102
insurance, membership recruitment advertising, ESHA m/ship & sundry		17,343
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		791
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	440,756
Charged to:	General Fund (Page 3)	440,756
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	440,756

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
<b>ADMINISTRATIVE EXPENSES</b>						
<b>Honoraria:</b>						
President	4,500	nil	nil	n/a	nil	4,500
National executive members	12,625	nil	nil	n/a	nil	12,625
<b>Salaries:</b>						
General Secretary	52,940	6,264	14,417	n/a	n/a	73,621
Office Manager	23,750	2,237	1,237	n/a	nil	27,224
Employers NI on AO salaries		4,226				4,226
	<b>93,815</b>	<b>12,727</b>	<b>15,654</b>			<b>122,196</b>
<b>BENEFITS TO MEMBERS</b>						
Area officers' salaries	63,434	nil	nil	n/a	nil	63,434
<b>ESHA CONFERENCE</b>						
Area officers' salaries	6,253	nil	nil	n/a	nil	6,253
	<b>69,687</b>					<b>69,687</b>
<b>TOTAL</b>	<b>163,502</b>	<b>12,727</b>	<b>15,654</b>			<b>191,883</b>

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1,748
Other investment income (specify)			
		Total investment income	1,748
		Credited to:	
		General Fund (Page 3)	1,748
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	1,748

**BALANCE SHEET as at** 30 JUNE 2013

(see notes 47 to 50)

Previous Year		£	£
2,320	<b>Fixed Assets</b> (at page 14)		1,529
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £        )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
26,578	Sundry debtors		30,696
402,816	Cash at bank and in hand		362,581
	Income tax to be recovered		
	Stocks of goods		
45,318	Others (specify) Prepayments		10,361
474,712	<b>Total of other assets</b>		403,638
<b>477,032</b>	<b>TOTAL ASSETS</b>		<b>405,167</b>
	Fund (Account    )		
	Fund (Account    )		
	Fund (Account    )		
	Superannuation Fund (Account    )		
	Political Fund (Account    )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
9,854	Tax payable		5,200
25,699	Sundry creditors – receipts in advance		
9,830	Accrued expenses		10,900
	Provisions		
	Other liabilities		
45,383	<b>TOTAL LIABILITIES</b>		16,100
<b>431,649</b>	<b>TOTAL ASSETS</b>		<b>389,067</b>

## FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			6,102			6,102
Additions						
Disposals						
Revaluation/Transfers						
At end of year			6,102			6,102
<b>Accumulated Depreciation</b>						
At start of year			3,782			3,782
Charges for year			791			791
Disposals						
Revaluation/Transfers						
At end of year			4,573			4,573
<b>Net book value at end of year</b>						
			1,529			1,529
<b>Net book value at end of previous year</b>						
			2,320			2,320

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
<b>UNQUOTED</b> Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		



# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	332,017		332,017
From Investments	1,748		1,748
Other Income (including increases by revaluation of assets)	188,096		188,096
<b>Total Income</b>	<b>521,861</b>		<b>521,861</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>564,443</b>		<b>564,443</b>
<b>Funds at beginning of year</b> (including reserves)	431,649		431,649
<b>Funds at end of year</b> (including reserves)	389,067		<b>389,067</b>
<b>ASSETS</b>			
Fixed Assets			1,529
Investment Assets			
Other Assets			403,638
		<b>Total Assets</b>	405,167
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	16,100
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>389,067</b>

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

## TRAINING COSTS

Training costs represent training provided to members, training courses and events attended by the Associations' representatives, sectoral meetings, and all other associated training costs.

## EMPLOYMENT COSTS AND HONORARIA

	2013	2012
	£	£
Employment costs comprise:		
Benefits to members:		
Area support officers' salaries	69,687	47,418
Administrative expenses:		
Salaries	76,690	73,123
Social security costs	12,727	10,503
Pension costs	<u>15,654</u>	<u>8,844</u>
	<u>£ 174,758</u>	<u>£ 139,888</u>

The number of employees during the year was 2 (2012 - 2) and area support officers 6 (2012 - 6).

	£	£
Honoraria comprise:		
President	4,500	4,500
Treasurer	-	4,000
National Executive members	<u>12,625</u>	<u>13,500</u>
	<u>£ 17,125</u>	<u>£ 22,000</u>

In 2013 all 6 Area officers (2012: 6) and 10 National Executive members (2012: 11) attended the Annual Conference free of charge.

## (DEFICIT) ON ESHA CONFERENCE

### INCOME

	£
Delegates & exhibitors	128,590
Sponsors	5,000
Grants	<u>20,000</u>
Total income	<u>153,590</u>

### EXPENDITURE

EICC licence fee	75,820
Accommodation & catering	71,831
Installation & operation of projection equipment	16,885
Area officers' salaries	6,253
Printing, stationery & promotion	8,068
Organisation fee to ESHA	6,997
Keynote speech	5,695
Other expenses	<u>8,063</u>
Total expenditure	<u>199,612</u>

(Deficit) £ (46,022)

## NOTES TO THE ACCOUNTS (continued)

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

TAXATION	2013	2012
	£	£
Current year charge	<u>350</u>	<u>319</u>

The Association is an unincorporated mutual association but is liable to corporation tax on interest received and on profits from non-mutual activities.

### LEASE COMMITMENTS

The lease payments committed to be paid within one year are:

	£	£
Expiring between one and five years:		
Rental of office premises	5,200	5,200
Rental of photocopier	<u>619</u>	<u>-</u>
	<u>5,819</u>	<u>5,200</u>

# ACCOUNTING POLICIES

(see notes 74 and 75)

**Basis of accounting:** The financial statements have been prepared on the historical cost basis and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Income and expenditure:** Income and expenditure has been accounted for on an accruals basis, is stated net of VAT where applicable, and is set out to identify expenditure between direct costs which includes events; benefits to members which is split by representation, professional fees and communications; and administrative expenses. Income received in advance of events is included in receipts in advance and payments made in advance of events are included in prepayments.

**Tangible Fixed Assets:** Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is charged so as to write off the cost less residual value of assets over their useful lives. Depreciation on office equipment and office furniture is charged at 20% per annum on a straight line basis.

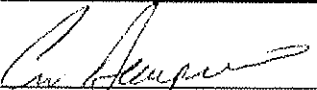
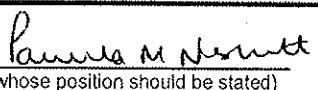
**Leases:** Leases which substantially confer the right of ownership to the lessee are capitalised as fixed assets in the balance sheet with the corresponding liability included in creditors. Depreciation is charged to the income and expenditure account over the life of the lease. Other operating lease costs are charged to the income and expenditure account as incurred.

**Pensions:** The Association operates a defined contribution pension scheme for the benefit of its General Secretary and its Office Manager. Its assets are held and administered separately by an insurance company. The charge in the income and expenditure account reflects the amount payable for the accounting year.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>GREG DEMPSTER</u> Date: <u>07/9/2013</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>PAMELA M NESBITT</u> Date: <u>7/9/13</u>
--	---

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES /  NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES /  NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES /  NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

A copy of the report to the members of the Association is attached to page 22 of this form AR21

## AUDITOR'S REPORT (continued)

We have examined the information on pages 3 to 20 of form AR21 for the year ended 30 June 2013, which has been prepared from the audited accounts of the Association of Head Teachers and Deputes in Scotland for the same year.

In our opinion the accounts of the Association give a true and fair view of the state of the Association's affairs at 30 June 2013 and of its deficit for the year then ended and form AR21 has been properly prepared from these audited accounts.

A copy of the report to the members of the Association is attached to page 22 of this form AR21.

Signature(s) of auditor or auditors:	<i>Brown, Scott &amp; Main</i>	
Name(s):	<i>BROWN, SCOTT &amp; MAIN</i>	
Profession(s) or Calling(s):	<i>CHARTERED ACCOUNTANTS</i>	
Address(es):	<i>31 TOWNSEND ROAD KIRKCALDY FIFE KY1 1HB</i>	
Date:	<i>21st August 2013</i>	
Contact name and telephone number:	<i>M MAIN 01592 206666</i>	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

## ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

We have audited the financial statements of the Association of Head Teachers and Deputies in Scotland for the year ended 30 June 2013, which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Association's members, as a body, in accordance with Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditors' 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 Association, and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.

#### RESPECTIVE RESPONSIBILITIES OF THE EXECUTIVE AND COUNCIL AND AUDITORS

As described in the Statement of Executive and Council's Responsibilities, the Executive and Council are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Association has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding officers' remuneration and transactions with the Association is not disclosed.

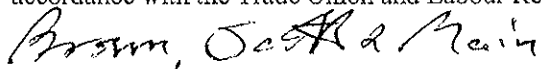
#### BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive and Council in the preparation of the financial statements and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### OPINION

In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the Association's affairs at 30 June 2013 and of its deficit for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.



**BROWN, SCOTT & MAIN**

Chartered Accountants and Statutory Auditor  
Kirkcaldy

20 August 2013

# Association of Headteachers & Deputies in Scotland

Statement to members issued in connection with the Union's Annual Return for Year Ended 30 June 2013 as required by Section 32A of Trade Union and Labour Relations (Consolidation) Act 1992.

## Summary financial information

Summary financial information extracted from the full accounts. Full accounts will be provided to any member on request to the General Secretary.

### General Secretary Employment Costs & Executive Honoraria 2011/12

General Secretary	Salary	52,940
	Social Security	6,264
President	Pension	14,417
	Honorarium	4,500
Treasurer	Honorarium	nil
Area Officers	Salaries	69,687
National Executive members	Honoraria	12,625
		160,433

All staff and members of the Executive are reimbursed for any expenditure incurred by them in the performance of their duties on behalf of the Association.

### Summary income & expenditure account for the year ended 30 June 2013

	2012/13 (£)	2011/12 (£)
Subscription income	316,365	312,651
Other income	205,496	75,494
Total income	521,861	388,396
Total expenditure	(564,093)	(335,960)
Corporation tax	(350)	(319)
(deficit) / surplus for year	(42,582)	51,866

### Summary balance sheet at 30 June 2013

	2012/13 (£)	2011/12 (£)
Fixed assets	1,529	2,320
Current assets	403,638	474,712
Current liabilities	(16,100)	(45,383)
Net Assets	389,067	431,649

Copy of independent auditors' report to the members extracted from full financial statements:

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

We have audited the financial statements of the Association of Head Teachers and Deputies in Scotland for the year ended 30 June 2013, which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the Association's members, as a body, in accordance with Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditors' 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 Association, and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.

### RESPECTIVE RESPONSIBILITIES OF THE EXECUTIVE AND COUNCIL AND AUDITORS

As described in the Statement of Executive and Council's Responsibilities, the Executive and Council are responsible for the

preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Association has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding officers' remuneration and transactions with the Association is not disclosed.

### BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive and Council in the preparation of the financial statements and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

### OPINION

In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the Association's affairs at 30 June 2013 and of its deficit for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

### BROWN, SCOTT & MAIN

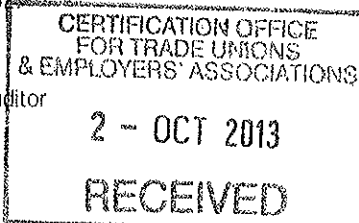
Chartered Accountants and Statutory Auditor  
Kirkcaldy  
20 August 2013

### Rights of members

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he may apply for material assistance from the Commissioner for the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.





# The Who's Who of AHDS for 2011/12

## National Executive

Name	Post held	Phone	E-mail
Pam Nesbitt	President		pam@ahds.org.uk
Irene Matier	Past President	0141 5762500	irenematier@ahds.org.uk
Ann McIntosh	Vice President	0141 9593284	ann@ahds.org.uk
Kathryn Dalrymple	DHT rep.	01577 867272/867275	kathryn@ahds.org.uk
John Telford	Executive Member	01236 738598	john@ahds.org.uk
Robert Hair	Early Years rep.	01309 690376	robert@ahds.org.uk
Gillian Purves	Executive Member	01324 508600	gillian@ahds.org.uk
Mag Stewart	Professional Advice	01698 813852	mag@ahds.org.uk
Bernadette Casey	ASN Sector rep.	0141 5542765	bernadette@ahds.org.uk
Karen Miller	PT rep	01292 264738	karen@ahds.org.uk
Greg Dempster	General Secretary	0845 2607560	greg@ahds.org.uk

## Area Officers, Finance & Training

Name	Area	Phone	E-mail
Lily Proudfoot	Angus, Dundee & Fife	0845 2609951	lily@ahds.org.uk
Donald McGillivray	Clacks, Falkirk, Stirling & Lothians	0845 2609952	donald@ahds.org.uk
Gordon Smith	Glasgow, Dunbartonshires & North Lanarkshire	0845 2609953	gordon@ahds.org.uk
Euan Mackie	North	0845 2609956	euan@ahds.org.uk
Sandra Duffin	Edinburgh, South Lanarkshire		
Bill Milligan	D&G, Borders	0845 2609957	sandra@ahds.org.uk
Gillian Webster	West	0845 2609958	bill@ahds.org.uk
	Office Manager	0845 2609959	gwebster@ahds.org.uk

## National Council (National Executive and Area Officers are also members of Council)

Name	School	LA	Phone	E-mail
Debbie Moir	Hanover Street	Aberdeen City	01224 489030	DebMoir@aberdeencity.gov.uk
Beryl Tobin	New Machar PS	Aberdeenshire	01651 862245	Beryl.Tobin@aberdeenshire.gov.uk
Wendy Brownlie	Rothsay Campus	Argyll & Bute	07786432569	Wendy.Brownlie@rothsayacademyargyll-bute.sch.uk
Sharon McLellan	Laurieknowe School	Dumfries & Galloway	01387 252459	smclella467@ea.dumgal.sch.uk
Marion Myles	St Joseph's Primary	Dundee	01382 435316	marion.myles@dundee.gov.uk
Lorna Sweeney	Oxgang PS	East Dunbartonshire	0141 9552313	lsweeney@oxgang.e-dunbarton.sch.uk
Maureen Allan	Preston Street PS	Edinburgh	0131 6674208	maureen.allan@prestonstreet.edin.sch.uk
Irene Buchanan	Fair Isle PS	Fife	01592 583428	irene.buchanan@fife.gov.uk
Susan Stewart	Lowhead PS	Fife	01334 659426	susan.stewart@fife.gov.uk
Groeme Beacham	Cardonald Primary	Glasgow	0141 883 9668	headteacher@cardonald-pri.glasgow.sch.uk
Linda Logue/Linda Baird*	Carmyle PS	Glasgow	0141 6412269	llogue@carmyle-pri.glasgow.sch.uk
				lbaird@carmyle-pri.glasgow.sch.uk
Catriona Smith	Knightswood Primary	Glasgow	0141 9593284	CSmith@knightswood-pri.glasgow.sch.uk
Morven Snodgrass	Kingussie PS	Highland	01540 661354	Morven.snodgrass@highland.gov.uk
Patricia Robertson	Gourock PS	Inverclyde	01475 715824	proberts056@gourock-pri.inverclyde.sch.uk
Tim Wallace	Paradykes PS	Midlothian		tim.wallace@sky.com
Maureen Denningberg	Dalry PS	North Ayrshire	01294 832788	gw09denningbergmaure@ea.n-ayrshire.sch.uk
Maggie Lawson	Cumbernauld PS	North Lanarkshire	01236 723542	mag55wiz@yahoo.com
Franca Reid	Longforgan PS	Perth & Kinross	01382 360310	Headteacher@longforgan.pkc.sch.uk
Nova Scott	Williamsburgh PS	Renfrewshire	0141 8892585	nova.scott@renfrewshire.gov.uk
Jennifer Wadley	Bell's Brae PS	Shetland	01595 743720	jenniferwadley@shetland.gov.uk
Cathie Lees	Glengowan PS	South Lanarkshire	01698 882208	headteacher@glengowan-pri.s-lanark.sch.uk
Jean Devlin	Robert Smilie Memorial PS	South Lanarkshire	01698 882208	headteacher@robertsmillie-pri.s-lanark.sch.uk
Aileen Murray	Carstairs Junction PS	South Lanarkshire	01555 870301	headteacher@carstairsjunction-pri.s-lanark.sch.uk

If your local authority area is not represented please get in touch with the General Secretary, Greg Dempster on 0845 2607560 or greg@ahds.org.uk, to discuss options.

\*The third post for Glasgow is being shared between two members.