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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 2014

List no:

5043

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



(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	180				180
FEMALE	1365				1365
TOTAL	1545				A 1545

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

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

0
1545

## 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
PRESIDENT	PAM NESBIT	ANN MCINTOSH	7/11/2013
VICE-PRESIDENT	ANN MCINTOSH	GILLIAN PURVES	7/11/2013
<del>EXECUTIVE MEMBER</del>	<del>TIM WALLACE</del>		
NURSERY REP.	ROBERT HAIR	TIM WALLACE	7/11/2013
EXECUTIVE MEMBER	GILLIAN PURVES	ROBERT HAIR	7/11/2013
EXECUTIVE MEMBER	JOHN TELFORD	SHARON McLELLAN	7/11/2013

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		345,855
From Members: Other income from members (specify)		
Training courses	15,656	
Annual conference	25,682	
<b>Total other income from members</b>		41,338
<b>Total of all income from members</b>		387,193
<b>Investment income (as at page 12)</b>		1,408
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	41,616	
<b>Total of other income (as at page 4)</b>		41,616
<b>TOTAL INCOME</b>		430,217
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		161,848
Administrative expenses (as at page 10)		287,561
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		449,409
<b>Taxation</b>		282
<b>TOTAL EXPENDITURE</b>		449,691
<b>Surplus (deficit) for year</b>		(19,474)
<b>Amount of general fund at beginning of year</b>		389,067
<b>Amount of general fund at end of year</b>		369,593

(see notes 19 and 20)

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(see notes 21 to 23)

5

(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)

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

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

<b>FUND 6</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)		
	Total other income as specified		
	Total Income		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

<b>FUND 7</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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	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	
		£	£
<b>Income</b>	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	
<b>Expenditure</b>	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 OFFICIALS SALARIES AND BENEFITS** (see notes 34 to 44 below)

Office held	Gross Salary	Employers N.I. contributions	Pension Contributions £	Benefits		Total
				Other Benefits		
	£	£	£	Description	Value £	£
<b>ADMINISTRATIVE EXPENSES</b>						
<b>Honoraria:</b>						
President	3,500	nil	nil	n/a	nil	3,500
National executive members	15,672	nil	nil	n/a	nil	15,672
<b>Salaries:</b>						
General Secretary	53,735	6,344	15,049	n/a	n/a	75,128
Office Manager	24,613	2,326	1,398	n/a	nil	28,337
	<b>97,520</b>	<b>8,670</b>	<b>16,447</b>			<b>122,637</b>
<b>BENEFITS TO MEMBERS</b>						
Area officers' salaries	82,663	6,411	nil	n/a	nil	89,074
<b>TOTAL</b>	<b>180,183</b>	<b>15,081</b>	<b>16,447</b>			<b>211,711</b>

(see notes 45 and 46)

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# BALANCE SHEET as at 30 JUNE 2013

(see notes 47 to 50)

Previous Year		£	£
1,529	<b>Fixed Assets</b> (at page 14)		1,391
	<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		
30,696	Sundry debtors		23,428
362,581	Cash at bank and in hand		352,731
	Income tax to be recovered		
	Stocks of goods		
10,361	Others (specify) Prepayments		13,612
403,638	<b>Total of other assets</b>		389,771
<b>405,167</b>	<b>TOTAL ASSETS</b>		<b>391,162</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		
5,200	Tax payable		5,960
	Sundry creditors – receipts in advance		3,301
10,900	Accrued expenses		12,308
	Provisions		
	Other liabilities		
16,100	<b>TOTAL LIABILITIES</b>		21,569
<b>389,067</b>	<b>TOTAL ASSETS</b>		<b>369,593</b>

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold hold £	Lease £	£	£	£	£
<b>Cost or Valuation</b>						
At start of year			6,102			6,102
Additions			489			489
Disposals						
Revaluation/Transfers						
At end of year			6,591			6,591
<b>Accumulated Depreciation</b>						
At start of year			4,573			4,573
Charges for year			627			627
Disposals						
Revaluation/Transfers						
At end of year			5,200			5,200
<b>Net book value at end of year</b>			1,391			1,391
<b>Net book value at end of previous year</b>			1,529			1,529

# 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		
UNQUOTED	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>		<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>
If YES name the relevant companies:			
<b>COMPANY NAME</b>	<b>COMPANY REGISTRATION NUMBER (if not registered in England &amp; Wales, state where registered)</b>		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>			
		<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
<b>COMPANY NAME</b>	<b>NAMES OF SHAREHOLDERS</b>		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	387,193		387,193
From Investments	1,408		1,408
Other Income (including increases by revaluation of assets)	41,616		41,616
<b>Total Income</b>	<b>430,217</b>		<b>430,217</b>
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	<b>449,691</b>		<b>449,691</b>
<b>Funds at beginning of year</b> (including reserves)	<b>389,067</b>		<b>389,067</b>
<b>Funds at end of year</b> (including reserves)	<b>369,593</b>		<b>369,593</b>
<b>ASSETS</b>			
Fixed Assets			1,391
Investment Assets			
Other Assets			389,771
<b>Total Assets</b>			<b>391,162</b>
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			<b>21,569</b>
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>369,593</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

	2014 £	2013 £
Employment costs comprise:		
Benefits to members:		
Area support officers' salaries	82,663	69,687
Administrative expenses:		
Salaries	78,348	76,690
Social security costs	15,081	12,727
Pension costs	16,447	15,654
	<u>£ 192,539</u>	<u>£ 174,758</u>

The number of employees during the year was 2 (2013: 2) and area support officers 6 (2013: 6).

	£	£
Honoraria comprise:		
President	3,500	4,500
National Executive members	15,672	12,625
	<u>£ 19,172</u>	<u>£ 17,125</u>

In 2014 all 6 Area officers (2013: 6) and 11 National Executive members (2013: 10) attended the Annual Conference free of charge.

## (DEFICIT) ON ESHA CONFERENCE

	2014 £	2013 £
<b>INCOME</b>		
Delegates & exhibitors	-	128,590
Sponsors	-	5,000
Grants	-	20,000
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	-	8,063
Bad debts	3,622	-
Total expenditure	<u>3,622</u>	<u>199,612</u>
(Deficit)	<u>£ (3,622)</u>	<u>£ (46,022)</u>

## 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

	2014	2013
	£	£
Current year charge	<u>282</u>	<u>350</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:	2014	2013
	£	£
Expiring between one and five years:		
Rental of office premises	5,200	5,200
Rental of photocopier	<u>619</u>	<u>619</u>
	<u>5,819</u>	<u>5,819</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.


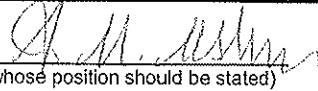
**Leases:** Leases which substantially confer the right of ownership to the lessee are capitalised as fixed assets in the balance sheet with the corresponding liability included in creditors. Depreciation is charged to the income and expenditure account over the life of the lease. Other operating lease 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 DEMSTER</u> Date: <u>02/10/2014</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>ANN MCINTOSH</u> Date: <u>02/10/2014</u>
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## 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)

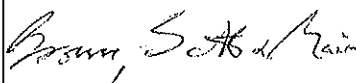
A copy of the report to the members of the Association is attached to page 22 of this form AR21

## AUDITOR'S REPORT (continued)

We have examined the information on pages 3 to 20 of form AR21 for the year ended 30 June 2014, which has been prepared from the audited accounts of the Association of Head Teachers and Deputies 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 2014 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:		
Name(s):	BROWN, SCOTT & MAIN	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	31 TOWNSEND PLACE KIRKCALDY FIFE KY1 1HB	
Date:	27th August 2014	
Contact name and telephone number:	W MAIN 01592 206666	

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 2014, 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.

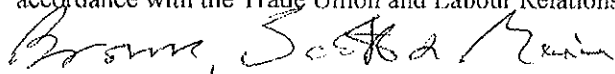
#### **BASIS OF AUDIT OPINION**

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 2014 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

27 August 2014

**Council Membership****National Executive**

<b>Name</b>	<b>Post held</b>	<b>Phone</b>	<b>E-mail</b>
Ann McIntosh	President	0141 959 3284	ann@ahds.org.uk
Pam Nesbitt	Past President	01382 433416	pam@ahds.org.uk
Gillian Purves	Vice President	01324 508600	gillian@ahds.org.uk
Bernadette Casey	ASN Sector rep.	0141 554 2765	bernadette@ahds.org.uk
Kathryn Dalrymple	DHT rep.	01577 867272 or 867275	kathryn@ahds.org.uk
Robert Hair	Executive Member	01309 690376	robert@ahds.org.uk
Sharon McLellan	Executive Member	01387 252604	sharon@ahds.org.uk
Karen Miller	PT rep	01292 612736	karen@ahds.org.uk
Mag Stewart	Professional Advice	01698 813852	mag@ahds.org.uk
Tim Wallace	Nursery rep.	0131 271 4650	tim@ahds.org.uk
Greg Dempster	General Secretary	0845 260 7560	greg@ahds.org.uk

**Area Officers, Finance & Training**

<b>Name</b>	<b>Role</b>	<b>Phone</b>	<b>E-mail</b>
Lily Proudfoot	Angus, Dundee, Fife, P&K	0845 260 9951	lily@ahds.org.uk
Donald McGillivray	Clacks, Falkirk, Stirling & Lothians	0845 260 9952	donald@ahds.org.uk
Gordon Smith	Glasgow, Dunbartonshires and North Lanarkshire	0845 260 9953	gordon@ahds.org.uk
Euan Mackie	North	0845 260 9956	euan@ahds.org.uk
Sandra Duffin	Edinburgh, S.Lanarkshire, D&G, Borders	0845 260 9957	sandra@ahds.org.uk
John Telford	West	0845 260 9958	john@ahds.org.uk
Gillian Webster	Office Manager	0845 260 9959	gwebster@ahds.org.uk

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

<b>Name</b>	<b>School</b>	<b>LA</b>	<b>Phone</b>	<b>E-mail</b>
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
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Cathie Lees	Glengowan PS	South Lanarkshire	01698 882208	headteacher@glengowan-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 do get in touch with the General Secretary, Greg Dempster (0845 2607560 or [greg@ahds.org.uk](mailto:greg@ahds.org.uk)), to discuss options.