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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 2015

List no:

5043T

Head or Main Office:

7 CONSTITUTION STREET
INVERURIE
ABERDEENSHIRE
AB51 4SQ

Website address (if available)

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

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
22nd 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

Assistant Certification Officer
for Scotland

= 8 SEP 2015

Received

(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	189				189
FEMALE	1416				1416
TOTAL	1605				A 1605

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

0
1605

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

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
VICE-PRESIDENT	GILLIAN PURVES	ROBERT HAIR	6 Nov 2014
EXECUTIVE MEMBER	ROBERT HAIR	GILLIAN PURVES	6 Nov 2014
EXECUTIVE MEMBER	GILLIAN PURVES	 	19 MARCH 2015

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:

OFFICERS IN POST AT END JUNE 2015

Council Membership

National Executive

Name	Post held	Phone	E-mail
Ann McIntosh	President	0141 959 3284	ann@ahds.org.uk
Pam Nesbitt	Past President	01382 433416	pam@ahds.org.uk
Robert Hair	Vice President	01309 690376	robert@ahds.org.uk
Bernadette Casey	ASN Sector rep.	01290 551666	bernadette@ahds.org.uk
Kathryn Dalrymple	DHT rep.	01577 867260	kathryn@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 Staff

Name	Role	Phone	E-mail
Lily Proudfoot	Angus, Dundee, Fife, P&K	0845 260 9951	lily@ahds.org.uk
Donald McGillivray	Falkirk, Lothians & Borders	0845 260 9952	donald@ahds.org.uk
John Telford	Glasgow, Dunbartonshires and North Lanarkshire	0845 260 9953	john@ahds.org.uk
Euan Mackie	North	0845 260 9956	euan@ahds.org.uk
Sandra Duffin	Edinburgh, S.Lanarkshire, D&G, Stirling & Clacks	0845 260 9957	sandra@ahds.org.uk
Diane Henderson	West	0845 260 9958	diane@ahds.org.uk
Irene Matier	Professional Advice Officer	07736 385864	irenematier@ahds.org.uk
Gillian Webster	Office Manager	0845 260 9959	gwebster@ahds.org.uk

National Council (National Executive are also members of Council)

Name	School	LA	Phone	E-mail
Debbie Moir	Hanover Street	Aberdeen City	01224 489030	DebMoir@aberdeencity.gov.uk
Jennifer Morison	Inverbrothock PS	Angus	07855 386017	inbMorisonJ@inverbrothock.angus.sch.uk
Wendy Brownlie	Seconded to Centre	Argyll & Bute	07786 432569	Wendy.Brownlie@argyll-bute.gov.uk
Gillian Knox	Eastern PS	Dundee	01382 436900	gillian.knox@dundee.gov.uk
Anne Dalziel	Seconded to Centre	East Dunbartonshire	0141 578 8689	Anne.Dalziel@eastdunbarton.gov.uk
Maureen Allan	Preston Street PS	Edinburgh	0131 667 4208	Maureen.1.Allan@prestonstreet.edin.sch.uk
Rosemary McAulay	Easter Carmuir PS	Falkirk	01324 508550	rosemary.mcaulay@falkirk.gov.uk
Irene Buchanan	Fair Isle PS	Fife	01592 583428	Irene.buchanan@fife.gov.uk
Susan Stewart	Lawhead PS	Fife	01334 659426	susan.stewart@fife.gov.uk

Graeme Beacham		Glasgow		
Helen Brown	Hyndland PS	Glasgow	0141 339 7207	HBrown@hyndland-pri.glasgow.sch.uk
Catriona Smith	Knightswood PS	Glasgow	0141 959 3284	CSmith@knightswood-pri.glasgow.sch.uk
Rita McDaid	Ben Wyvis PS	Highland	01349 860940	rita.mcdaid@highland.gov.uk
Jeanette Smart	Craigholme School for Girls	Independent Sector	0141 427 0375	sjsmart@craigholme.co.uk
Susan Bowen	Cornbank St James PS	Midlothian	0131 271 4575	s.bowen@mgfl.net
Morven Snodgrass	Seafield PS	Moray	01343 547792	morven.snodgrass@moray-edunet.gov.uk
Maureen Denningberg	Dalry PS	North Ayrshire	01294 832788	gw09denningbergmaure@ea.n-ayrshire.sch.uk
Lorraine Hunter	Dykehead & Allanton P&NS	North Lanarkshire	01501 826707/8 26703	lorrainehunter@lawmuir.n-lanark.sch.uk
Yvonne Bryson	Tannochside PS	North Lanarkshire	01698 352524	
Wendy Scollay	Sanday Community School	Orkney	01856 831217	
Franca Reid	Longforgan PS	Perth & Kinross	01382 360310	longforgan@pkc.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
Aileen Murray	Carstairs Junction PS	South Lanarkshire	01555 870301	headteacher@carstairsjunction-pri.s-lanark.sch.uk
Stephanie Brown	Cornton PS	Stirling	01786 832051	browns22s@stirling.gov.uk
Kathy Gibson	Greenrigg PS	West Lothian	01501 751334	

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		361,836
From Members: Other income from members (specify)		
Training courses	24,350	
Annual conference	29,808	
Total other income from members		54,158
Total of all income from members		415,994
Investment income (as at page 12)		1,140
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	27,176	
Total of other income (as at page 4)		27,176
	TOTAL INCOME	444,310
EXPENDITURE		
Benefits to members (as at page 5)		156,795
Administrative expenses (as at page 10)		262,769
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		419,564
Taxation		265
	TOTAL EXPENDITURE	419,829
Surplus (deficit) for year		24,481
Amount of general fund at beginning of year		360,593
Amount of general fund at end of year		385,074

(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:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	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 3		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	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		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	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:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
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		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	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 7		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	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		

(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)

		£
Administrative Expenses		
Remuneration and expenses of staff (includes £1,865 expenses)		130,885
Salaries and Wages included in above	£102,542	
Auditors' fees		5,420
Legal and Professional fees		
Occupancy costs		7,750
Stationery, printing, postage, telephone, etc.		7,636
Expenses of Executive Committee (Head Office)		19,798
Expenses of conferences (Annual Conference)		29,707
Other administrative expenses (specify)		
Training		35,298
Public relations		11,418
Insurance, ESHA m/ship & expenses and sundry		13,925
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		932
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		262,769
Charged to:	General Fund (Page 3)	262,769
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		262,769

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	Value £	
				Description		£
ADMINISTRATIVE EXPENSES						
Honoraria:						
President	4,500	nil	nil	n/a	nil	4,500
National executive members	11,625	nil	nil	n/a	nil	11,625
Salaries:						
General Secretary	54,004	6,349	15,111	n/a	n/a	75,464
Office Manager	25,156	2,379	1,432	n/a	nil	28,967
Sub total	95,285	8,728	16,543			120,556
BENEFITS TO MEMBERS						
Area officers' salaries	84,974	5,018	nil	n/a	nil	89,992
Recruitment	7,257	189	nil	n/a	nil	7,446
Employers allowance		-4,000				-4,000
Sub total	92,231	1,207				93,438
TOTAL	187,516	9,935	16,543			213,994

(see notes 45 and 46)

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BALANCE SHEET as at

30 JUNE 2015

(see notes 47 to 50)

Previous Year		£	£
1,391	Fixed Assets (at page 14)		1,826
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
23,428	Sundry debtors		19,511
352,731	Cash at bank and in hand		390,047
	Income tax to be recovered		
	Stocks of goods		
13,612	Others (specify) Prepayments		12,289
389,771	Total of other assets		421,847
391,162	TOTAL ASSETS		423,673
2014 Restated:	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
5,960	Tax payable		5,399
3,301	Sundry creditors – receipts in advance		17,995
21,308	Accrued expenses		15,205
	Provisions		
	Other liabilities		
30,569	TOTAL LIABILITIES		38,599
360,593	TOTAL ASSETS		385,074

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold £	Lease £	£	£	£	£
Cost or Valuation						
At start of year			6,591			6,591
Additions			1,367			1,367
Disposals			(2,039)			(2,039)
Revaluation/Transfers						
At end of year			5,919			5,919
Accumulated Depreciation						
At start of year			5,200			5,200
Charges for year			932			932
Disposals			(2,039)			(2,039)
Revaluation/Transfers						
At end of year			4,093			4,093
Net book value at end of year						
			1,826			1,826
Net book value at end of previous year						
			1,391			1,391

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)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

YES ☐

NO ☐

If YES name the relevant companies:

COMPANY NAME

COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

YES ☐

NO ☐

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 £
INCOME			
From Members	415,994		415,994
From Investments	1,140		1,140
Other Income (including increases by revaluation of assets)	27,176		27,176
Total Income	444,310		444,310
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	419,829		419,829
Funds at beginning of year (including reserves)	360,593		360,593
Funds at end of year (including reserves)	385,074		385,074
ASSETS			
Fixed Assets			1,826
Investment Assets			
Other Assets			421,847
Total Assets			423,673
LIABILITIES			
Total Liabilities			38,599
NET ASSETS (Total Assets less Total Liabilities)			385,074

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

	2015	Restated 2014
	£	£
Employment costs comprise:		
Benefits to members:		
Area officers' salaries	84,974	91,663
Administrative expenses:		
Salaries	79,160	78,348
Social security costs	9,935	15,081
Pension costs	16,543	16,447
Recruitment costs	7,257	-
	<u>£ 197,869</u>	<u>£ 201,539</u>

The figures for area officers' salaries have been restated to reflect more accurately the year to which they relate as they are paid in arrears, unlike normal salaries which are paid in the month to which they relate. The number of full-time employees during the year was 2 (2014 - 2), area support officers 6 (2014 - 6), development officer 1 (2014 - nil) and professional advice officer 1 (2014 - nil).

	£	£
Honoraria comprise:		
President	4,500	3,500
National Executive members	<u>11,625</u>	<u>15,672</u>
	<u>£ 16,125</u>	<u>£ 19,172</u>

In 2015 all 6 (2014: 6) Area officers, 1 Professional Advice officer and 9 (2014: 11) National Executive members attended the Annual Conference free of charge.

TAXATION

	2015	2014
	£	£
Current year charge	<u>265</u>	<u>282</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

	2015	2014
	£	£
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>619</u>
	<u>5,819</u>	<u>5,819</u>

OTHER INCOME

Other income includes the recovery of legal costs of £4,837 (2014 – nil) from a long running legal case.

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.

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.

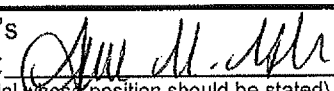
Pensions: The Association operates a defined contribution pension scheme for the benefit of its General Secretary and its Office Manager. Its assets are held and administered separately by an insurance company. The charge in the income and expenditure account reflects the amount payable for the accounting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

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's
Signature: 
Name: GREG DEMPSTER
Date: 5 SEPTEMBER 2015

Chairman's
Signature: 
(or other official whose position should be stated)
Name: Ann McIntosh
Date: 5 SEPTEMBER 2015

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 2015, 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 2015 and of its surplus 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:

Brown Scott & Main

Name(s):

BROWN, SCOTT & MAIN

Profession(s) or Calling(s):

CHARTERED
ACCOUNTANTS

Address(es):

31 TOWNSEND PLACE
KIRKCALDY
FIFE
KY1 1HB

Date:

26th August 2015

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 Deputes in Scotland for the year ended 30 June 2015, 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.

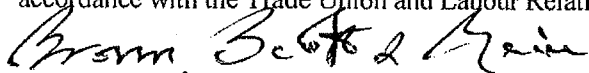
BASIS OF AUDIT OPINION

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 2015 and of its surplus 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**

26 August 2015

