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- PRINT ON ONE SIDE ONLY

FORM AR21

To be used for reporting years starting on or after 6 April 2015

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 2016
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 <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Greg Dempster
Telephone Number:	0333 121 0051
Contact name for queries regarding	Greg Dempster
Telephone Number:	0333 121 0051
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



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	200				200
FEMALE	1502				1502
TOTAL	1702				A 1702

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
1702

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	Ann McIntosh	Robert Hair	5 November 2016 2015 <i>LD</i>
Vice President	Robert Hair	Tim Wallace	5 November 2016 2015 <i>LD</i>
Professional Advice	Mag Stewart	Kathryn Dalrymple	5 November 2016 2015 <i>LD</i>
Deputes Representative	Kathryn Dalrymple	Douglas Creighton	5 November 2016 2015 <i>LD</i>
Nursery Representative	Tim Wallace	Susan Stewart	5 November 2016 2015 <i>LD</i>
Past President	Pam Nesbitt	Ann McIntosh	5 November 2016 2015 <i>LD</i>

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		369,666
From Members: Other income from members (specify)		
Training courses	13,317	
Annual conference	51,193	
Total other income from members		64,510
Total of all income from members		434,176
Investment income (as at page 12)		1,299
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	31,869	
Total of other income (as at page 4)		31,869
	TOTAL INCOME	467,344
EXPENDITURE		
Benefits to members (as at page 5)		147,050
Administrative expenses (as at page 10)		297,561
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		444,611
Taxation		260
	TOTAL EXPENDITURE	444,871
Surplus (deficit) for year		22,473
Amount of general fund at beginning of year		385,074
Amount of general fund at end of year		407,547

(see notes 19 and 20)

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ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		brought forward	147,050
Employment Related Issues			
Legal fees	36,540	Education and Training services	
Area officers' salaries	73,204		
Area officers' support expenses	6,333		
Insurance	4,100		
Representation –			
Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Members' magazine (including postage)	21,973		
Website development	4,900		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	147,050	Total (should agree with figure in General Fund)	147,050

(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		135,903
Salaries and Wages included in above	£92,997	
Auditors' fees		5,520
Legal and Professional fees		
Occupancy costs		7,929
Stationery, printing, postage, telephone, etc.		9,203
Expenses of Executive Committee (Head Office)		24,444
Expenses of conferences (Annual Conference)		56,092
Other administrative expenses (specify)		
Training		26,618
Public relations		12,831
Membership recruitment		5,984
Insurance, advertising, ESHA m/ship & expenses, and sundry		12,317
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		720
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		297,561
Charged to:	General Fund (Page 3)	297,561
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		297,561

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employer N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
ADMINISTRATIVE EXPENSES						
Honoraria:						
President	4,500	nil	nil	n/a	nil	4,500
Vice President & Treasurer	1,500	nil	nil	n/a	nil	1,500
National executive members	10,375	nil	nil	n/a	nil	10,375
Salaries:						
General Secretary	58,816	6,997	13,926	Life Assurance	408	80,147
Office Manager	27,100	2,620	1,334	Life Assurance	174	31,228
Recruitment	7,081	257	nil	n/a	nil	7,338
	109,372	9,874	15,260		582	135,088
BENEFITS TO MEMBERS						
Area officers' salaries	73,204	3,815	nil	n/a	nil	77,019
Employers allowance		-3,000				-3,000
TOTAL	182,576	10,689	15,260		582	209,107

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

[illegible]

BALANCE SHEET as at 30 JUNE 2016

(see notes 47 to 50)

Previous Year		£	£
1,826	Fixed Assets (at page 14)		1,106
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
19,511	Sundry debtors		16,235
390,047	Cash at bank and in hand		400,752
	Income tax to be recovered		
	Stocks of goods		
12,289	Others (specify) Prepayments		15,404
421,847	Total of other assets		432,391
423,673	TOTAL ASSETS		433,497
	<div style="text-align: right;">Fund (Account)</div> <div style="text-align: right;">Fund (Account)</div> <div style="text-align: right;">Fund (Account)</div> <div style="text-align: right;">Superannuation Fund (Account)</div> <div style="text-align: right;">Political Fund (Account)</div> <div style="text-align: right;">Revaluation Reserve</div>		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
5,399	Tax payable		5,815
17,995	Sundry creditors – receipts in advance		5,800
15,205	Accrued expenses		14,335
	Provisions		
	Other liabilities		
38,599	TOTAL LIABILITIES		25,950
385,074	TOTAL ASSETS		407,547

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold	£	£	£	£
Cost or Valuation						
At start of year			5,919			5,919
Additions						
Disposals						
Revaluation/Transfers						
At end of year			5,919			5,919
Accumulated Depreciation						
At start of year			4,093			4,093
Charges for year			720			720
Disposals						
Revaluation/Transfers						
At end of year			4,813			4,813
Net book value at end of year			1,106			1,106
Net book value at end of previous year			1,826			1,826

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 <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)		

Are the shares which are controlled by the union registered in the names of the union's trustees?		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 £
INCOME			
From Members	434,176		434,176
From Investments	1,299		1,299
Other Income (including increases by revaluation of assets)	31,869		31,869
Total Income	467,344		467,344
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	444,871		444,871
Funds at beginning of year (including reserves)	385,074		385,074
Funds at end of year (including reserves)	407,547		407,547
ASSETS			
Fixed Assets			1,106
Investment Assets			
Other Assets			432,391
Total Assets			433,497
LIABILITIES			
Total Liabilities			25,950
NET ASSETS (Total Assets less Total Liabilities)			407,547

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

	2016 £	2015 £
Employment costs comprise:		
Benefits to members:		
Area officers' salaries	73,204	84,974
Administrative expenses:		
Salaries	85,916	79,160
Social security costs	10,689	9,935
Pension costs	15,842	16,543
Membership recruitment salary	<u>7,081</u>	<u>7,257</u>
	£ <u>192,732</u>	£ <u>197,869</u>

The number of full-time employees during the year was 2 (2015 - 2), area support officers 6 (2015 - 6), development officer 1 (2015 - 1) and professional advice officer 1 (2015 - 1).

	£	£
Honoraria comprise:		
President	4,500	4,500
National Executive members	<u>11,875</u>	<u>11,625</u>
	£ <u>16,375</u>	£ <u>16,125</u>

In 2016 all 6 (2015: 6) Area officers, 1 (2015: 1) Professional Advice officer and 9 (2015: 9) National Executive members attended the Annual Conference free of charge.

TAXATION

	2016 £	2015 £
Current year charge	£ <u>260</u>	£ <u>265</u>

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

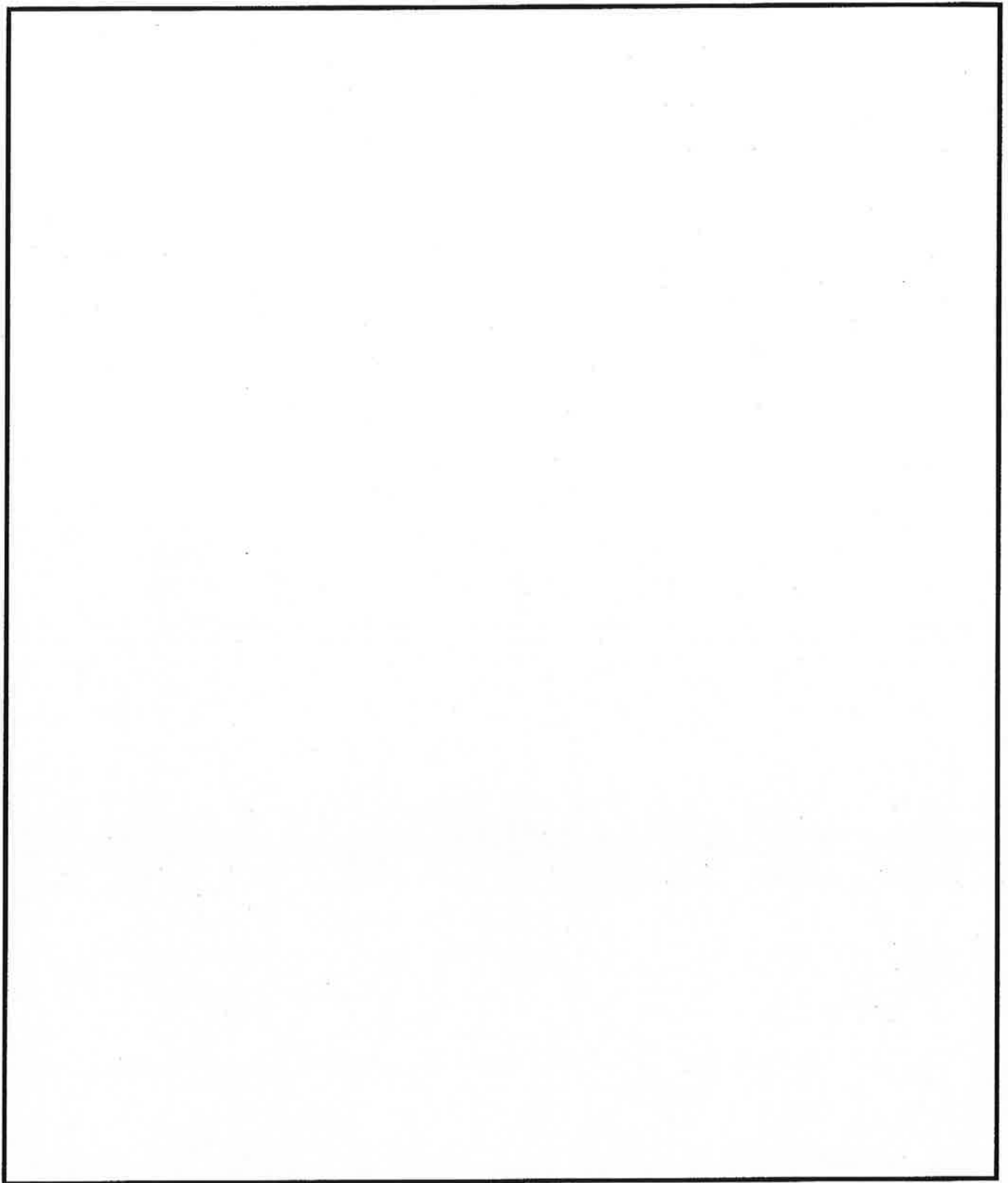
LEASE COMMITMENTS

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

	2016 £	2015 £
Expiring between one and five years:		
Rental of office premises	1,733	5,200
Rental of photocopier	<u>619</u>	<u>619</u>
	£ <u>2,352</u>	£ <u>5,819</u>

OTHER INCOME

Other income in 2015 includes the recovery of legal costs of £4,838 (2016 £nil) from a long running legal case.



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 January 2015).

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.

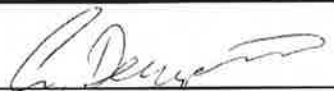

Leases: Leases which substantially confer the right of ownership to the lessee are capitalised as fixed assets in the balance sheet with the corresponding liability included in creditors. Depreciation is charged to the income and expenditure account over the life of the lease. Other operating lease costs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

<p>Secretary's Signature: <u></u> Name: <u>Greg Dempster</u> Date: <u>29/08/2016</u></p>	<p>Chairman's Signature: <u></u> (President) (or other official whose position should be stated) Name: <u>Robert Hair</u> Date: <u>10/09/2016</u></p>
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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 <i>p25 of enclosed magazine</i>	<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 <i>p18 of 2x magazine</i>	<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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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 2016, 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 2016 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:		
Name(s):	BROWN, SCOTT & MAIN	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANTS	
Address(es):	31 TOWNSEND PLACE KIRKCALDY FIFE KY1 1HB	
Date:	26th August 2016	
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.

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/☒ NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to
appoint an independent assurer*

5. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

6. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 5 or 6 is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

MEMBERSHIP AUDIT CERTIFICATE (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

MEMBERSHIP AUDIT CERTIFICATE

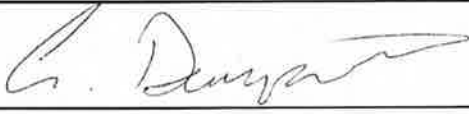
SECTION TWO

For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

☒ YES/NO

If "NO" Please explain below:

Signature	
Name	GREG DEMPSTER
Office held	GENERAL SECRETARY
Date	29/08/2016

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 2016, 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.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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 ON THE FINANCIAL STATEMENTS

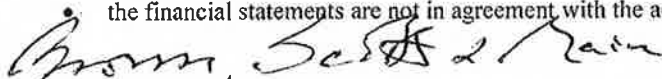
In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs at 30 June 2016 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Trade Unions and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records or returns.



BROWN, SCOTT & MAIN

Chartered Accountants and Statutory Auditor

Kirkcaldy

25 August 2016