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- PRINT ON ONE SIDE ONLY

**FORM AR21**  
**FOR REPORTING YEARS after 1 March 2017**  
**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 2017				
List no:	5043 T				
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?	<table border="1" style="display: inline-table;"><tr><td>Yes</td><td><input type="checkbox"/></td></tr></table> <table border="1" style="display: inline-table;"><tr><td>No</td><td><input checked="" type="checkbox"/></td></tr></table> (Click the appropriate box)	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Yes	<input type="checkbox"/>				
No	<input checked="" type="checkbox"/>				
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**  
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

**For Unions based in Scotland:**

**Certification Office for Trade Unions and Employers' Associations**  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised July 2017)

## **Officers in post**

### **AHDS National Executive (as at end June 2017)**

<b>Name</b>	<b>Post held</b>
Robert Hair	President
Ann McIntosh	Past President
Tim Wallace	Vice President
Bernadette Casey	ASN Sector rep.
Jonathan Cunningham	Depute rep.
Sharon McLellan	Executive Member
Fiona Dunlop	Executive Member
Susan Forbes	PT rep.
Kathryn Dalrymple	Primary rep.
Susan Stewart	Nursery rep.
Greg Dempster	General Secretary

## 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	221				221
FEMALE	1587				1587
TOTAL	1808				A 1808

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

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

1808
0

## 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
Principal Teacher Rep.	Karen Miller	Susan Forbes	March 2016
Professional Advice	Kathryn Dalrymple	_____	Nov. 2016
Primary Representative	_____	Kathryn Dalrymple	Nov. 2016

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		400,365
From Members: Other income from members (specify)		
Training courses	6,085	
Annual conference	45,790	
<b>Total other income from members</b>		51,875
<b>Total of all income from members</b>		452,240
<b>Investment income (as at page 12)</b>		874
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	24,281	
<b>Total of other income (as at page 4)</b>		24,281
	<b>TOTAL INCOME</b>	477,395
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		173,711
Administrative expenses (as at page 10)		272,834
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		446,545
<b>Taxation</b>		173
	<b>TOTAL EXPENDITURE</b>	446,718
<b>Surplus (deficit) for year</b>		30,677
<b>Amount of general fund at beginning of year</b>		407,547
<b>Amount of general fund at end of year</b>		438,224

## BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Sponsorship	17,500	
Advertising revenue	4,630	
ESHA conference grants	1,980	
Commission	26	
Sundry	145	
TOTAL OTHER INCOME		24,281
TOTAL OF ALL OTHER INCOME		24,281

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		<b>brought forward</b>	173,711
Employment Related Issues			
Legal fees	49,753	Education and Training services	
Area officers' salaries	89,091		
Area officers' support expenses	8,547		
Insurance	4,423		
Representation –			
Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
Members' magazine (including postage)	21,747		
Website development	150		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	173,711	<b>Total (should agree with figure in General Fund)</b>	173,711

(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>		

<b>FUND 3</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 4		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 5		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 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>		

<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>		

# POLITICAL FUND ACCOUNT

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
		£	£
<b>Income</b>	Members contributions and levies Investment income (as at page 12) Other income (specify)		
Total other income as specified			
Total income			
Expenditure on purpose set out in section (72) (1) of Trade Union and Labour Relations (Consolidation) Act 1992 Consolidation of expenditures from the political funds exceeds £2,000 during the period			
<b>Expenditure A</b>	(as at page ii)		
<b>Expenditure B</b>	(as at page iii)		
<b>Expenditure C</b>	(as at page iv)		
<b>Expenditure D</b>	(as at page v)		
<b>Expenditure E</b>	(as at page vi)		
<b>Expenditure F</b>	(as at page vii)		
<b>Non-political expenditure</b>	(as at page viii)		
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			

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

(see notes 36 and 37)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		133,722
Salaries and Wages included in above	£90,938	
Auditors' fees		5,664
Legal and Professional fees		
Occupancy costs		9,337
Stationery, printing, postage, telephone, etc.		4,931
Expenses of Executive Committee (Head Office)		26,240
Expenses of conferences (Annual Conference)		45,969
Other administrative expenses (specify)		
Training		14,646
Public relations		13,038
Membership recruitment		4,430
ESHA membership & expenses		6,483
Insurance, sundry		6,048
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		486
Taxation		
Bad debts		1,840
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		272,834
Charged to:	General Fund (Page 3)	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		272,834

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 38 and 48)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contributions £	Other Benefits	Value £	£
				Description		
<b>ADMINISTRATIVE EXPENSES</b>						
<b>Honoraria:</b>						
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	11,675	Nil	Nil	n/a	Nil	11,675
<b>Salaries:</b>						
General Secretary	62,658	7,524	10,777	Life Assurance	410	81,369
Office Manager	28,280	2,781	1,414	Life Assurance	174	32,649
	<b>108,613</b>	<b>10,305</b>	<b>12,191</b>		<b>584</b>	<b>131,693</b>
<b>BENEFITS TO MEMBERS</b>						
Area officers' salaries	89,091	5,029	Nil	n/a	Nil	94,120
Employers allowance		-3,000				-3,000
<b>TOTAL</b>	<b>197,704</b>	<b>12,334</b>	<b>12,191</b>		<b>584</b>	<b>222,813</b>

## ANALYSIS OF INVESTMENT INCOME

(see notes 49 and 50)

	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		874
Other investment income (specify)		
Total investment income		874
Credited to:		
General Fund (Page 3)		874
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Political Fund		
Total Investment Income		874

# BALANCE SHEET as at

30 JUNE 2017

(see notes 51 to 54)

Previous Year		£	£
1,106	<b>Fixed Assets</b> (at page 14)		1,680
	<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		
16,235	Sundry debtors		9,699
400,752	Cash at bank and in hand		441,694
	Income tax to be recovered		
	Stocks of goods		
15,404	Others (specify) Prepayments		16,385
432,391	<b>Total of other assets</b>		467,778
433,497	<b>TOTAL ASSETS</b>		469,458
	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		
5,815	Tax payable		6,099
5,800	Sundry creditors – receipts in advance		215
14,335	Accrued expenses		24,920
	Provisions		
	Other liabilities		
25,950	<b>TOTAL LIABILITIES</b>		31,234
407,547	<b>TOTAL ASSETS</b>		438,224

# FIXED ASSETS ACCOUNT

(see notes 55 to 59)

	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			5,919			5,919
Additions			1,060			1,060
Disposals			-1,123			-1,123
Revaluation/Transfers						
At end of year			5,856			5,856
<b>Accumulated Depreciation</b>						
At start of year			4,813			4,813
Charges for year			486			486
Disposals			-1,123			-1,123
Revaluation/Transfers						
At end of year			4,176			4,176
<b>Net book value at end of year</b>			1,680			1,680
<b>Net book value at end of previous year</b>			1,106			1,106

# ANALYSIS OF INVESTMENTS

(see notes 60 and 61)

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 62 and 63)

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 64 to 75)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	452,240		452,240
From Investments	874		874
Other Income (including increases by revaluation of assets)	24,281		24,281
<b>Total Income</b>	477,395		477,395
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	446,718		446,718
<b>Funds at beginning of year</b> (including reserves)	407,547		407,547
<b>Funds at end of year</b> (including reserves)	438,224		438,224
<b>ASSETS</b>			
Fixed Assets			1,680
Investment Assets			
Other Assets			467,778
<b>Total Assets</b>			469,458
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			31,234
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			438,224

# INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 76 to 82)

Did the union hold any ballots in respect of industrial action during the return period?

YES

☒ NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

## Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot ☒ Y/N

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot ☒ Y/N

## Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot ☒ Y/N

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot ☒ Y/N

**For additional ballots please continue on next page**

**Ballot 3**

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

**Ballot 4**

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

**Ballot 5**

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot **Y/N**

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot **Y/N**

**Use a continuation sheet if necessary**

# **INFORMATION ON INDUSTRIAL ACTION**

(see note 83)

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union?** YES / ☒ NO

If **YES**, for each industrial action taken please complete the information below:

## **Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

## **Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

## **Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

### **\*Categories of Nature of Trade Dispute :**

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\*:

A                      B                      C                      D                      E                      F                      G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\*:

A                      B                      C                      D                      E                      F                      G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A                      B                      C                      D                      E                      F                      G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* :

A                      B                      C                      D                      E                      F                      G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* :

A                      B                      C                      D                      E                      F                      G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Use a continuation page if necessary

# NOTES TO THE ACCOUNTS

(see notes 84 and 85)

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

## OTHER INCOME

	2017 £	2016 £
<b>Training income</b>		
Course fees	6,085	13,317
Grants	-	10,000
	<u>6,085</u>	<u>23,317</u>
<b>Conferences</b>		
Annual conference	45,790	51,193
ESHA conference grants	1,980	-
	<u>47,770</u>	<u>51,193</u>
<b>Other income</b>		
Sponsorship	17,500	15,000
Interest received	874	1,299
Advertising revenue	4,630	4,340
Other income	171	2,529
	<u>23,175</u>	<u>23,168</u>
<b>Total other income</b>	£ <u>77,030</u>	£ <u>97,678</u>

## DIRECT COSTS

Training costs	14,646	26,618
Annual conference	<u>45,969</u>	<u>56,092</u>
	£ <u>60,615</u>	£ <u>82,710</u>

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

## BENEFITS TO MEMBERS

	Note		
<b>Representation</b>			
Legal fees		49,753	36,540
Area officers' salaries	7	89,091	73,204
Area officers' support expenses		<u>8,547</u>	<u>6,333</u>
		<u>147,391</u>	<u>116,077</u>
<b>Professional fees</b>			
Insurance		<u>4,423</u>	<u>4,100</u>
<b>Communications</b>			
Members' magazine (including postage)		21,747	21,973
Website development		<u>150</u>	<u>4,900</u>
		<u>21,897</u>	<u>26,873</u>
<b>Total benefits to members</b>		£ <u>173,711</u>	£ <u>147,050</u>

# NOTES TO THE ACCOUNTS

(see notes 84 and 85)

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

<b>ADMINISTRATIVE EXPENSES</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Honoraria	17,675	16,375
Salaries	90,938	85,916
Other employment costs	25,109	26,531
Membership recruitment	4,430	13,065
Advertising	-	1,954
ESHA membership and expenses	6,483	3,805
Audit and accountancy fees	5,664	5,520
Printing and stationery	615	4,189
Communications	4,316	5,014
Executive and Council	26,240	24,444
Public relations	13,038	12,831
Office rent and expenses	9,337	7,929
Insurance	5,177	4,575
Bad debts	1,840	-
Depreciation	486	720
Sundry	871	1,983
	<b>£ 212,219</b>	<b>£ 214,851</b>

## EMPLOYMENT COSTS AND HONORARIA

Employment costs comprise:

### Benefits to members:

Area officers' salaries	89,091	73,204
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### Administrative expenses:

Salaries	90,938	85,916
Social security costs	12,334	10,689
Pension costs	12,775	15,842
Membership recruitment salary	-	7,081
	<b>£ 205,138</b>	<b>£ 192,732</b>

The number of full-time employees during the year was 2 (2016 - 2), area support officers 6 (2016 - 6), development officer 0 (2016 - 1) and professional advice officer 1 (2016 - 1).

Honoraria comprise:

President	4,500	4,500
National Executive members	13,175	11,875
	<b>£ 17,675</b>	<b>£ 16,375</b>

In 2017 9 (2016: 9) National Executive members attended the full Annual Conference free of charge and all 7 (2016: 6) Area officers and 1 (2016: 1) Professional Advice officer attended one day of the Annual Conference free of charge.

## TAXATION

Current year charge	<b>£ 173</b>	<b>£ 260</b>
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The Association is an unincorporated mutual association but is liable to corporation tax on interest received and on profits from non-mutual activities.



# NOTES TO THE ACCOUNTS

(see notes 84 and 85)

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

## TANGIBLE FIXED ASSETS

	Office Equipment £	Office Furniture £	Total £
<b>Cost</b>			
At 1 July 2016	4,103	1,816	5,919
Additions	1,060	-	1,060
Disposals	(1,123)	-	(1,123)
At 30 June 2017	<u>4,040</u>	<u>1,816</u>	<u>5,856</u>
<b>Depreciation</b>			
At 1 July 2016	3,268	1,545	4,813
Charge for year	316	170	486
Disposals	(1,123)	-	(1,123)
At 30 June 2017	<u>2,461</u>	<u>1,715</u>	<u>4,176</u>
<b>Net Book Value</b>			
At 30 June 2017	<u>1,579</u>	<u>101</u>	<u>1,680</u>
At 30 June 2016	<u>835</u>	<u>271</u>	<u>1,106</u>

## LEASING COMMITMENTS

Total lease payments under non-cancellable operating leases fall due as follows:

	2017 £	2016 £
Within one year	7,370	5,834
Between two and five years	<u>23,333</u>	<u>2,103</u>
	<u>£ 30,703</u>	<u>£ 7,937</u>

## FIRST YEAR ADOPTION

These financial statements for the year ended 30 June 2017 are the first financial statements of the Association of Head Teachers and Deputies in Scotland prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition from FRSSE to FRS 102 was 1 July 2015. Transition to FRS 102 has not affected the reported financial position nor performance of the Association.

# ACCOUNTING POLICIES

(see notes 86 and 87)

## STATUTORY INFORMATION

The Association of Head Teachers and Deputies in Scotland (AHDS) is an unincorporated Association comprising Headteachers, Depute Headteachers and Principal Teachers from nursery, primary and Additional Support Needs schools in Scotland and is registered as a trade union. AHDS works in partnership with the Scottish Government, local authorities and other agencies in Scotland to represent the interests of its membership in the development of educational policy and practice. It also organises a programme of training and events targeted specifically at school leaders. Its principal office is located at Constitution Street, Inverurie.

## ACCOUNTING POLICIES

### Basis of accounting

These financial statements have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared under the historical cost convention and are presented in pounds sterling.

### Financial instruments

Basic financial instruments are recognised at amortised cost and comprise debtors and prepayments, bank and cash and creditors and accruals.

### Reconciliation with previous generally accepted accounting practice

In preparing the accounts, the Executive and Council have considered whether in applying the accounting policies required by FRS 102 a restatement of comparative items was needed. No restatements were required.

### Income and expenditure

Income and expenditure has been accounted for on an accruals basis 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 is stated net of administration fees where applicable. Income received in advance of events is included in receipts in advance under current liabilities and payments made in advance of events are included in prepayments under current assets.

### 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 employees. Currently it has two members, the General Secretary and the Office Manager, and 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.


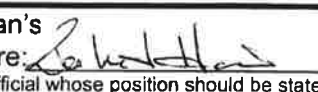
# ACCOUNTING POLICIES

(see notes 86 and 87)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 88 and 89)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>GREG DEMPSTER</u> Date: <u>9 Sept 2017</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>ROBERT HALE</u> Date: <u>9<sup>th</sup> September 2017</u>
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## CHECK LIST

(see notes 90 and 91)

(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 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)	ENCLOSE D	<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 93 to 98)

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 28 of this form AR21*

## AUDITOR'S REPORT (continued)

We have examined the information on pages 3 to 26 of form AR21 for the year ended 30 June 2017, 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 2017 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 28 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:	23 AUGUST 2017	
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**  
made in accordance with section 24ZD of the  
**Trade Union and Labour Relations (Consolidation) Act 1992**  
(See notes 100 to 106)

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*

1. 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

2. 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 1 or 2 above 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


### 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	15/09/2017