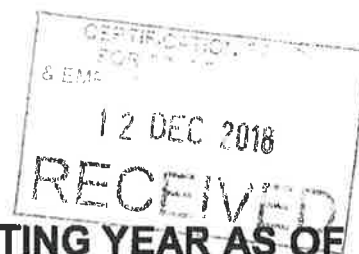


- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

FORM AR21
FOR TRADE UNIONS WITH A FULL REPORTING YEAR AS OF
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 2018

List no:

5043 T

Head or Main Office address:

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

X

(Check the appropriate box)

General Secretary:

Greg Dempster

Telephone Number:

03331 210051

Contact name for queries regarding
the completion of this return:

Greg Dempster

Telephone Number:

03331 210051

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: 0330 109 3602

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 March 2018)

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	239				239
FEMALE	1,694				1,694
TOTAL	1,933				A 1,933

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:

1933

0

OFFICERS IN POST

(see note 12)

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

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Nursery Representative	Susan Stewart	Alison Forbes	2 November 2018

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:

The Who's Who of AHDS 2018...

National Executive

Name	Post held	Phone	E-mail
Tim Wallace	President		
Robert Hair	Past President		
Sharon McLellan	Vice President		
Bernadette Casey	ASN Sector rep.		
Jonathan Cunningham	Primary rep.		
Catriona Smith	Executive Member		
Fiona Dunlop	Executive Member		
Susan Forbes	PT rep.		
Kathryn Dalrymple	Depute rep.		
Alison Forbes	Nursery rep.		
Greg Dempster	General Secretary	0333 121 0051	

Area Officers, Finance and Training

Name	Area	Phone	E-mail
Lily Proudfoot	Tayside and Fife		
Donald McGillivray	Edinburgh, Lothians & Borders		
Mary McKerrell	Glasgow, Dunbartonshires and North Lanarkshire		
Robert Hair	North		
Aileen Spence	Central and South West		
Diane Henderson	West		
Maureen Denningberg	Professional Advice Officer		
Gillian Webster	Office Manager		

National Council (National Executive are also members of Council)

Name	School	LA	Phone	E-mail
Linda Wann	Drumblade PS	Aberdeenshire		
Jennifer Morison	Inverbrothock PS	Angus		
Carolyn Randall	John Logie Baird PS	Argyll & Bute		
Kathryn Fraser	Noblehill PS	Dumfries & Galloway		
Gillian Knox	Eastern PS	Dundee		
Fiona Black	Ochiltree PS	East Ayrshire		
Colin McLearn	James Gillespie's PS	Edinburgh		
Garry Graham	Milngavie PS	East Dunbartonshire		
Julie McKenna	Victoria PS	Falkirk		
Donald Gillespie	Springfield PS	Fife		
Caroline Gardiner	Inverkeithing PS	Fife		
Ann McIntosh	Knightswood PS	Glasgow		
Denise Laverly	Kirkriggs School	Glasgow		
Julie Fraser	Kinnyles PS	Highland		
Jimmy Cox	Wellington Junior School	Independent		
Catriona Miller	Aileymill PS	Inverclyde		
Lesley Meehan	Applegrove PS	Moray		
Martin Edwards	Stanecastle School	North Ayrshire		
Jill Nicholls	Knowetop PS	North Lanarkshire		
Wendy Bowen	Sanday CS	Orkney		
Christeen Williamson	Viewlands PS	Perth & Kinross		
Margaret Donaghy	Inch View PS	Perth & Kinross		
Jacqueline Wilson	Kingsland PS	Scottish Borders		
Jennifer Wadley	Bell's Brae PS	Shetland		
Aileen Murray	Carstairs Junction PS	South Lanarkshire		
Kirsty Boyle	Macnairhill PS	South Lanarkshire		
Kathy Gibson	Greenrigg PS	West Lothian		

If your local authority area is not represented please do get in touch with the General Secretary, Greg Dempster (0333 1210051 or greg@ahds.org.uk), to discuss options.

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		434,611
From Members: Other income from members (specify)		
Training courses	16,910	
Annual conference	57,980	
Total other Income from members		74,890
Total of all income from members		509,501
Investment Income (as at page 12)		585
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	15,175	
Total of other Income (as at page 4)		15,175
	TOTAL INCOME	525,261
EXPENDITURE		
Benefits to members (as at page 5)		186,178
Administrative expenses (as at page 10)		301,976
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		488,154
Taxation		111
	TOTAL EXPENDITURE	488,265
Surplus (deficit) for year		36,996
Amount of general fund at beginning of year		438,224
Amount of general fund at end of year		475,220

(see notes 19 and 20)

4

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation –		brought forward	186,178
Employment Related Issues			
Legal fees	66,331	Education and Training services	
Area officers' salaries	77,961		
Area officers' support expenses	11,986		
Insurance	4,734		
Representation –			
Non Employment Related Issues			
Electoral expenses	2,007	Negotiated Discount Services	
Communications			
Members' magazine (including postage)	22,481		
Website development	678		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward	186,178	Total (should agree with figure in General Fund)	186,178

(See notes 21 to 23)

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 21 to 23)

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 21 to 23)

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		

POLITICAL FUND ACCOUNT

(see notes 24 to 33)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own political fund	
Income	Members contributions and levies	£	
	Investment income (as at page 12)	£	
	Other income (specify)	£	
	Total other income as specified		
	Total income		
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A	(as at page i)	£	
Expenditure B	(as at page ii)	£	
Expenditure C	(as at page iii)	£	
Expenditure D	(as at page iv)	£	
Expenditure E	(as at page v)	£	
Expenditure F	(as at page vi)	£	
Non-political expenditure	(as at page vii)	£	
	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		

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

POLITICAL FUND ACCOUNT EXPENDITURE (A)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
TOTAL	

POLITICAL FUND ACCOUNT EXPENDITURE (B)

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period £
TOTAL	

POLITICAL FUND ACCOUNT EXPENDITURE (C)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£	
TOTAL				

Expenditure under section 72 (1) (d) of the Trade Union and Labour Relations (consolidation) Act

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
TOTAL	

POLITICAL FUND ACCOUNT EXPENDITURE (E)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

[illegible]

POLITICAL FUND ACCOUNT EXPENDITURE (F)

Expenditure under section 72 (1) (f) of the Trade Union and Labour Relations (consolidation) Act

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£	£
	TOTAL	

**EXPENDITURE FROM THE POLITICAL FUND NOT FALLING WITHIN SECTION
72(1) OF THE TRADE UNION & LABOUR RELATIONS (CONSOLIDATION)
ACT 1992**

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£	£
	Total	
	Total expenditure	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£	£
	Total	
	Total expenditure	
(c) the total amount of all other money expended	£	£
	Total	
	Total expenditure	

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

(see notes 34 and 35)

Administrative Expenses		£
Remuneration and expenses of staff		135,307
Salaries and Wages included in above	£92,533	
Auditors' fees		5,856
Legal and Professional fees		
Occupancy costs		9,791
Stationery, printing, postage, telephone, etc.		9,243
Expenses of Executive Committee (Head Office)		26,260
Expenses of conferences (Annual conference)		61,360
Other administrative expenses (specify)		
Training		25,586
Public relations		15,788
Membership recruitment		637
ESHA membership & expenses		3,811
Insurance, sundry		7,084
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		624
Taxation		
Loss on disposal of assets		629
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		301,976
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
Total		301,976

ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS

(see notes 36 to 46)

Office held	Gross Salary	Employers 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	1,500	Nil	Nil	n/a	Nil	1,500
National executive members	12,000	Nil	Nil	n/a	Nil	12,000
Salaries:						
General Secretary	63,757	7,662	10 964	Life Assurance	421	82,804
Office Manager	28,776	2,836	1 439	Life Assurance	174	33,225
	110,533	10,498	12 403		595	134,029
BENEFITS TO MEMBERS						
Area officers' salaries	77,961	4,278	Nil	n/a	Nil	82,239
Employers allowance		-3,000				-3,000
TOTAL	188,494	11,776	12 403		595	213,268

ANALYSIS OF INVESTMENT INCOME

(see notes 47 and 48)

	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			585
Other investment income (specify)			
			585
		Total investment income	585
		Credited to:	
		General Fund (Page 3)	585
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	585

BALANCE SHEET as at

30 JUNE 2018

(see notes 49 to 52)

Previous Year		£	£
1,680	Fixed Assets (at page 14)		1,577
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
9,699	Sundry debtors		17,523
441,694	Cash at bank and in hand		456,466
	Income tax to be recovered		
	Stocks of goods		
16,385	Others (specify) Prepayments		21,856
467,778	Total of other assets		495,845
469,458	TOTAL ASSETS		497,422
	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		
6,099	Tax payable		6,099
215	Sundry creditors – receipts in advance		0
24,920	Accrued expenses		16,103
	Provisions		
	Other liabilities		
31,234	TOTAL LIABILITIES		22,202
438,224	TOTAL ASSETS		475,220

FIXED ASSETS ACCOUNT

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold £ £		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
Cost or Valuation						
At start of year			5,856			5,856
Additions			1,150			1,150
Disposals			(1,349)			(1,349)
Revaluation/Transfers						
At end of year			5,657			5,657
Accumulated Depreciation						
At start of year			4,176			4,176
Charges for year			624			624
Disposals			(720)			(720)
Revaluation/Transfers						
At end of year			4,080			4,080
Net book value at end of year			1,577			1,577
Net book value at end of previous year			1,680			1,680

ANALYSIS OF INVESTMENTS

(see notes 58 and 59)

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 60 and 61)

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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	509,501		509,501
From Investments	585		585
Other Income (including increases by revaluation of assets)	15175		15175
Total Income	525,261		525,261
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	488,265		488,265
Funds at beginning of year (including reserves)	438,224		438,224
Funds at end of year (including reserves)	475,220		475,220
ASSETS			
Fixed Assets			1,577
Investment Assets			
Other Assets			495,845
Total Assets			497,422
LIABILITIES			
Total Liabilities			22,202
NET ASSETS (Total Assets less Total Liabilities)			475,220

INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 74 to 80)

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 ¹

Number of Individuals answering "No" to the question ²

Number of Invalid or otherwise spoiled voting papers returned ³

* 1-3 should total "Number of votes cast in the ballot"

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 ¹

Number of Individuals answering "No" to the question ²

Number of Invalid or otherwise spoiled voting papers returned ³

* 1-3 should total "Number of votes cast in the ballot"

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

If yes, 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 81)

*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

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. Number of days of Industrial action:

4. 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. Number of days of Industrial action:

4. 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. Number of days of Industrial action:

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

Industrial Action 4

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. Number of days of industrial action:

4. 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* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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. Number of days of industrial action:

4. 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* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. 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 82 and 83)

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

3 OTHER INCOME	2018	2017
	£	£
Training income		
Course fees	<u>16,910</u>	<u>6,085</u>
Conferences		
Annual conference	57,980	45,790
ESHA conference grants	<u>-</u>	<u>1,980</u>
	<u>57,980</u>	<u>47,770</u>
Other income		
Sponsorship	11,750	17,500
Interest received	585	874
Advertising revenue	3,150	4,630
Other income	<u>275</u>	<u>171</u>
	<u>15,760</u>	<u>23,175</u>
Total other income	£ <u>90,650</u>	£ <u>77,030</u>

4 DIRECT COSTS

Training costs	25,586	14,646
Annual conference	<u>61,360</u>	<u>45,969</u>
	£ <u>86,946</u>	£ <u>60,615</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.

5 BENEFITS TO MEMBERS

	Note		
Representation			
Legal fees		66,331	49,753
Area officers' salaries	7	77,961	89,091
Area officers' support expenses		11,986	8,547
Electoral expenses		<u>2,007</u>	<u>-</u>
		<u>158,285</u>	<u>147,391</u>
Professional fees			
Insurance		<u>4,734</u>	<u>4,423</u>
Communications			
Members' magazine (including postage)		22,481	21,747
Website development		<u>678</u>	<u>150</u>
		<u>23,159</u>	<u>21,897</u>
Total benefits to members		£ <u>186,178</u>	£ <u>173,711</u>

Notes 6 to 10 are attached on pages 22(I) and 22(II) of this form AR21

ACCOUNTING POLICIES

(see notes 84 and 85)

A copy of accounting policies is attached on page 23(l) of this form AR21.

SIGNATURES TO THE ANNUAL RETURN

(see notes 86 and 87)

Including the accounts and balance sheet contained in the return.

Secretary's
Signature:

Name:

Date:

C. Dempster
GREG DEMPSTER

29/11/2018

Chairman's

Signature:

(or other official whose position should be stated)

Name:

Date:

Tim Wallace
TIM WALLACE

29/11/2018

CHECK LIST

(see notes 88 and 89)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12) <i>Page 25 in Head to Head</i>	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 23 and 25 and Notes 86 and 95)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 24 and 25 and Notes 2 and 92)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 88)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 104) <i>Page 20 in Head to Head</i>	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED? (see Page 17 and Notes 7 and 62)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE MEMBERSHIP AUDIT CERTIFICATE BEEN COMPLETED? (see Page i to iii and Notes 97 to 103)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

NOTES TO THE ACCOUNTS

(see notes 82 and 83)

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

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Total benefits to members		£ 186,178	£ 173,711

Notes 6 to 10 are attached on pages 22(I) and 22(II) of this form AR21

AUDITOR'S REPORT

(see notes 92 to 95)

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

THE CHECKLIST BELOW IS FOR GUIDANCE. A REPORT IS STILL REQUIRED EITHER SET OUT OVERLEAF OR BY WAY OF AN ATTACHED AUDITOR'S REPORT THAT COVERS THE ABOVE 1992 ACT REQUIREMENTS

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 92 and 93)

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(2) of the 1992 Act, set out in note 92)

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 note 92)

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 92)

AUDITOR'S REPORT (continued)

We have examined the information on pages 3 to 24 of form AR21 for the year ended 30 June 2018, 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 2018 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 26 of this form AR21.

Signature(s) of auditor or auditors:	<i>Brown, Scott & Main</i>	
Name(s):	BROWN, SCOTT & MAIN	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANT & STATUTORY AUDITOR	
Address(es):	31 TOWNSEND PLACE KIRKCALDY FIFE KY1 1HB	
Date:	28 AUGUST 2018	
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 97 to 103)

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 (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

MEMBERSHIP AUDIT CERTIFICATE

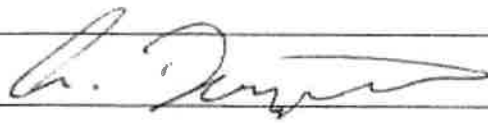
SECTION TWO

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	13/12/2018

AHDS Accounts

Statement to members issued in connection with the Union's Annual Return for Year Ended 30 June 2018 as required by Section 32A of Trade Union and Labour Relations (Consolidation) Act 1992

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

General Secretary Employment Costs & Executive Honoraria 2017/18

General Secretary	
Salary	63,757
Social Security	7,662
Pension & Life assurance	11,385
President	
Honorarium	4,500
Vice President & Treasurer	
Honorarium	1,500
Area Officers	
Salaries	77,961
National Executive members	
Honoraria	12,000
Other salary costs	34,503
	213,268

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

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS ASSOCIATIONS

12 DEC 2018

RECEIVED

Summary income & expenditure account for the year ended 30 June 2018

	2017/18(E)	2016/17(E)
Subscription income	434,611	400,365
Other income	90,650	77,030
Total income	525,261	477,395
Total expenditure	(488,154)	(446,545)
Corporation tax	(111)	(173)
Surplus for year	36,996	30,677

Summary balance sheet at 30 June 2018

	2017/18(E)	2016/17(E)
Fixed assets	1,577	1,680
Current assets	495,845	467,778
Current liabilities	(22,202)	(31,234)
Net Assets	475,220	438,224

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

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

We have audited the financial statements of the Association of Head Teachers and Deputies in Scotland for the year ended 30 June 2018, 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) including Financial Reporting Standard 102.

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 2018 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

RIGHTS OF MEMBERS

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

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

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