

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:	<input type="text" value="National Association of Head Teachers"/>
Year ended:	<input type="text" value="31 December 2017"/>
List no:	<input type="text" value="350T"/>
Head or Main Office address:	<input type="text" value="1-2 Heath Square
Boltro Road
Haywards Heath
RH16 1BL"/>
Website address (if available)	<input type="text" value="http://www.naht.org.uk"/>
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(Check the appropriate box)</i>
General Secretary:	<input type="text" value="Paul Whiteman"/>
Telephone Number:	<input type="text" value="01444 472 472"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Orla Davy-Shields"/>
Telephone Number:	<input type="text" value="01444 472 496"/>
E-mail:	<input type="text" value="Orla.davy-shields@naht.org.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)

LIST OF OFFICERS IN PLACE AS AT 31 DECEMBER 2017

President
Vice President
Immediate Past President
National Treasurer
General Secretary

Anne Lyons
Andrew Mellor
Kim Johnson
Judith Stott
Paul Whiteman

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	12,550	391	0	316	13,257
FEMALE	27,124	539	0	692	28,355
TOTAL	39,674	930	0	1,008	A 41,612

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

28,600

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

35

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
President	Kim Johnson	Anne Lyons	28/04/2017
Vice President	Anne Lyons	Andrew Mellor	28/04/2017
Immediate Past President	Anthony Draper	Kim Johnson	28/04/2017
General Secretary	Russel Hobby	Paul Whiteman	1/9/2017

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)

	£'000	£'000
INCOME		
From Members: Contributions and Subscriptions		9,424
From Members: Other income from members (specify)		
Region and Branch Income	245	
Membership Activity	404	
Total other income from members		649
Total of all income from members		10,073
Investment income (as at page 12)		34
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	328	
Total of other income (as at page 4)		362
	TOTAL INCOME	10,435
EXPENDITURE		
Benefits to members (as at page 5)		3,772
Administrative expenses (as at page 10)		5,310
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	TOTAL EXPENDITURE	9,082
Surplus (deficit) for year		1,353
Amount of general fund at beginning of year		5,172
Amount of general fund at end of year		6,525

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£'000	£'000
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
Commissions Received	83	
Miscellaneous Income	73	
VAT Refund	1	
School Development Initiative	86	
Publications and Contract Income	82	
Profit on Disposal of Investments	3	
TOTAL OTHER INCOME		328
TOTAL OF ALL OTHER INCOME		328

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£'000		£'000
Representation – Employment Related Issues Legal Representation	268	brought forward Education and Training services Branch Support & Training Training & Conferences	1,049 38 60
Representation – Non Employment Related Issues		Negotiated Discount Services Member's Insurance	 120
Communications Printing & Distribution of Publications Website Design & Maintenance	267 66		
Advisory Services		Salary Costs Legal Representation Professional Advice	 297 1,268
		General Secretary's Unit Website and Publications Recruitment, training and Conferencing	 286 234 420
Dispute Benefits		Other Benefits and Grants (specify)	
Membership Recruitment Costs Subscriptions and Affiliations	276 172		
carried forward	1,049	Total (should agree with figure in General Fund)	3,772

(See notes 21 to 23)

FUND 2 Legal Fund		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		0
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		0
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		1,000
	Amount of fund at the end of year (as Balance Sheet)		1,000
	Number of members contributing at end of year		n/a

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	
		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 34 and 35)

Administrative Expenses		£'000
Remuneration and expenses of staff		3,864
Salaries and Wages included in above	£3,658	
Auditors' fees		39
Legal and Professional fees		53
Occupancy costs		246
Stationery, printing, postage, telephone, etc.		119
Expenses of Executive Committee (Head Office)		215
Expenses of conferences		321
Other administrative expenses (specify)		
Regional Expenses		758
Miscellaneous Expenses		263
Edge Expenditure		123
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		214
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank Charges		26
Pension Deficit Repayment		105
Net Pension Gain in Year		(885)
Net Revaluation Gains in Year		(151)
	Total	5,310
Charged to:	General Fund (Page 3)	5,310
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	5,310

BALANCE SHEET as at

31st December 2017

(see notes 49 to 52)

Previous Year		£'000	£'000
2,493	Fixed Assets (at page 14)		2,346
1,344	Investments (as per analysis on page 15)		
	Quoted (Market value £ 1,483)		1,483
	Unquoted		
3,837	Total Investments		3,829
	Other Assets		
	Loans to other trade unions		
269	Sundry debtors	273	
454	Cash at bank and in hand	1,142	
	Income tax to be recovered		
	Stocks of goods		
347	Others (specify) Branch Current Accounts	288	
749	Net Pension scheme	1,634	
1,819	Total of other assets		3,337
5,656	TOTAL ASSETS		7,166
3,702	Fund (Account General)		5,055
1,000	Fund (Account Legal)		1,000
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
470	Revaluation Reserve		470
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
484	Sundry creditors		641
	Accrued expenses		
	Provisions		
	Other liabilities		
484	TOTAL LIABILITIES		641
5,656	TOTAL ASSETS		7,166

FIXED ASSETS ACCOUNT

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	1,607	300	2,792			4,699
Additions			95			95
Disposals			(51)			(51)
Revaluation/Transfers						
At end of year	1,607	300	2,836			4,743
Accumulated Depreciation						
At start of year	30	6	2170			2,206
Charges for year	30	6	178			214
Disposals			(23)			(23)
Revaluation/Transfers						
At end of year	60	12	2,325			2,397
Net book value at end of year	1,547	288	511			2,346
Net book value at end of previous year	1,577	294	622			2,493

ANALYSIS OF INVESTMENTS

(see notes 58 and 59)

QUOTED		All Funds Except Political Funds £'000	Political Fund £'000
	Equities (e.g. Shares)	1,380	
	Government Securities (Gilts)	52	
	Other quoted securities (to be specified)		
	Cash awaiting Investment	51	
	TOTAL QUOTED (as Balance Sheet)	1,483	
	Market Value of Quoted Investment	1,483	
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 checked="" type="checkbox"/>
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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"/>
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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	10,073		10,073
From Investments	34		34
Other Income (including increases by revaluation of assets)	328		328
Total Income	10,435		10,435
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	9,082		9,082
Funds at beginning of year (including reserves)	5,172		5,172
Funds at end of year (including reserves)	6,525		6,525
ASSETS			
Fixed Assets			2,346
Investment Assets			1,483
Other Assets			3,337
		Total Assets	7,166
LIABILITIES			
		Total Liabilities	641
NET ASSETS (Total Assets less Total Liabilities)			6,525

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?

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? 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.

The notes to the accounts are attached to this return.

ACCOUNTING POLICIES

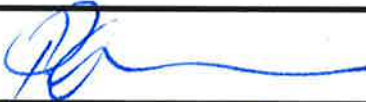
(see notes 84 and 85)

The accounting policies are attached to this return.

SIGNATURES TO THE ANNUAL RETURN

(see notes 86 and 87)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: <u>Paul Whitman</u> Date: <u>22-5-18</u>	Chairman's Signature: <u>Judith Stott</u> (or other official whose position should be stated) Name: <u>JUDITH STOTT</u> Date: <u>25-5-18</u>
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CHECK LIST

(see notes 88 and 89)

(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 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)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input checked="" 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"/>

AUDITOR'S REPORT

(see notes 92 to 95)

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 92 and 93)

YES

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 92)

YES

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

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)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF HEAD TEACHERS

YEAR ENDED 31 DECEMBER 2017

Opinion

We have audited the financial statements of the National Association of Head Teachers for the year ended 31 December 2017, which comprise Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to union's members those matters we are required to state to them in an auditor's 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 union and the union's members as a body, for our audit work, or for the opinion we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 December 2017 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF HEAD TEACHERS

YEAR ENDED 31 DECEMBER 2017

Other information

The officers are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trades Union and Labour Relations 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 and returns.

Responsibilities of the Association's National Executive

As explained more fully in the Statement of Responsibility of the National Executive set out on page 3, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF HEAD TEACHERS

YEAR ENDED 31 DECEMBER 2017

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Crowe Clark Whitehill LLP

Crowe Clark Whitehill LLP

Statutory Auditor

London

17 MAY 2018

AUDITOR'S REPORT (continued)

The auditor's report is attached to this return.

Signature(s) of auditor or auditors:	Crowe Clark Whitehill LP	
Name(s):	Crowe Clark Whitehill LP	
Profession(s) or Calling(s):	Statutory Auditor	
Address(es):	St. Bride's House 10 Salisbury Sq. London EC4Y 8EM	
Date:	31.5.18	
Contact name and telephone number:	Tina Allison 020 7842 7276	

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

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

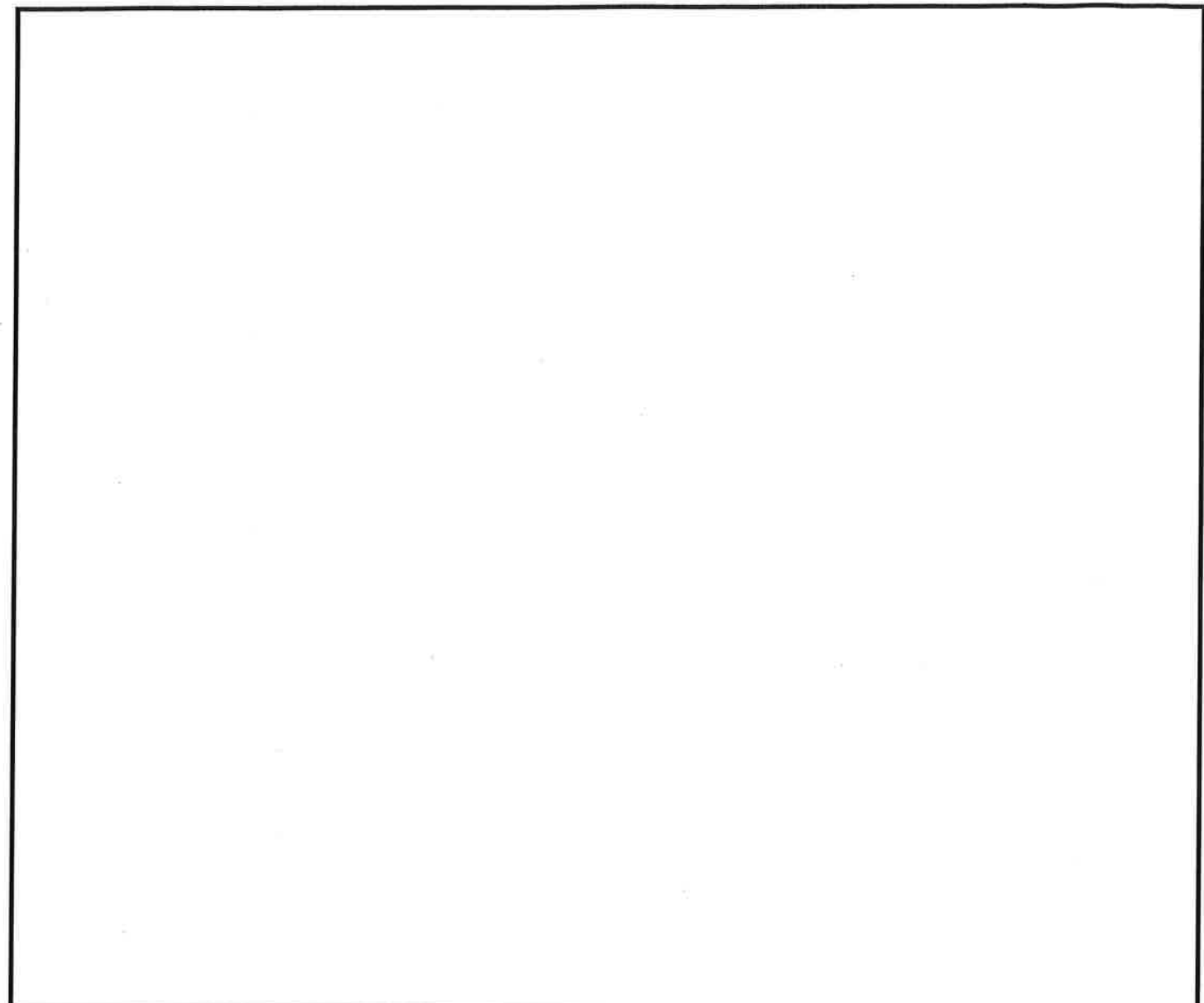
2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

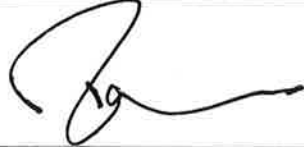
YES

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	Ian Robinson
Address	Electoral Reform Services Ltd The Election Centre 33 Clarendon Road London N8 0NW
Date	1 st May 2018
Contact name and telephone number	Ian Robinson, Director and Head of Quality Control 020 8365 8909