

Trade Union's details

Name of Trade Union:

ASSOCIATION OF HEADTEACHERS AND DEPUTES IN SCOTLAND

Year ended:

30 JUNE 2019

List number:

5043T

Head or Main Office address:

7 CONSTITUTION STREET
INVERURIE
ABERDEENSHIRE
AB51 4SQ

Has the address changed during the year to which the return relates?

Yes

No

X

(Tick as appropriate)

Website address (if available)

www.ahds.org.uk

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:

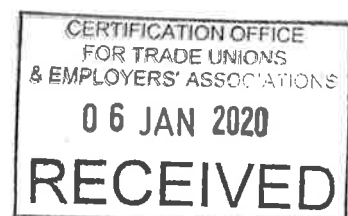
info@ahds.gov.uk

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.



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	271				271
Female	1863				1863
Total	2134				A 2134

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

2134
0

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

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
		No changes	

State whether the union is:

a. A branch of another trade union?

Yes	
-----	--

No	X
----	---

If yes, state the name of that other

b. A federation of trade unions?

Yes	
-----	--

No	X
----	---

If yes, state the number of affiliated

and names:

Council Membership**National Executive**

Name	Post held	Phone	E-mail
Tim Wallace	President	01506 434501	tim@ahds.org.uk
Robert Hair	Past President	07715 312275	robert@ahds.org.uk
Sharon McLellan	Vice President	01387 252604	sharon@ahds.org.uk
Bernadette Casey	ASN Sector rep.	01290 551666	bernadette@ahds.org.uk
Jonathan Cunningham	Primary rep.	0141 959 3284	jonathan@ahds.org.uk
Catriona Smith	Executive Member	0141 955 2254	catriona@ahds.org.uk
Fiona Dunlop	Executive Member	01505 502363	fiona@ahds.org.uk
Susan Forbes	PT rep.	01382 435316	sforbes@ahds.org.uk
Kathryn Dalrymple	Depute rep.	01764 661302	kathryn@ahds.org.uk
Alison Forbes	Nursery rep.	07534 388706	alison@ahds.org.uk
Greg Dempster	General Secretary	0333 1210051	greg@ahds.org.uk

National Council (National Executive are also members of Council)

Name	School	LA	Phone	E-mail
Linda Wann	Drumblade PS	Aberdeenshire	01466 740228	aberdeenshire@ahds.org.uk
Kathleen Meldrum	Seaview PS	Angus	01382 768124	angus@ahds.org.uk
Carolyn Randall	John Logie Baird PS	Argyll & Bute	01436 674001	aandb@ahds.org.uk
Kathryn Fraser	Nobelhill PS	Dumfries & Galloway	01387 252167	dandg@ahds.org.uk
Fiona Black	Ochiltree PS	East Ayrshire	01290 700351	eastayr@ahds.org.uk
Garry Graham	Milngavie PS	East Dunbartonshire	0141 955 2251	edunbarton@ahds.org.uk
Colin McLean	James Gillespie's PS	Edinburgh	0131 447 1014	edinburgh1@ahds.org.uk
Margot McAllister	St. Francis PS	Edinburgh	07535 061583	edinburgh2@ahds.org.uk
Julie McKenna	Victoria PS	Falkirk	01324 508600	falkirk@ahds.org.uk
Donald Gillespie	Inverkeithing PS	Fife	07866 744090	fife1@ahds.org.uk
Caroline Gardiner	Inverkeithing PS	Fife	07745390117	fife2@ahds.org.uk
Ann McIntosh		Glasgow		glasgow1@ahds.org.uk
Denise Laverty	Kirkriggs School	Glasgow	07766 156021	glasgow2@ahds.org.uk
Jane Arthur	Pirie Park PS	Glasgow	0141 445 5884	glasgow3@ahds.org.uk
Julie Fraser	Kinmylies PS	Highland	0770 341 6105	highland@ahds.org.uk

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer

Position held

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		471,337
From Members: Other income from members (specify)		
Training courses	14,251	
Annual conference	57,754	
Total other income from members		72,005
Total of all income from members		543,342
Investment income (as at page 12)		1,529
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	22,969	
Total of other income (as at page 4)		22,969
	Total income	567,840
Expenditure		
Benefits to members (as at page 5)		209,097
Administrative expenses (as at page 10)		328,274
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		537,371
Taxation		291
	Total expenditure	537,662
Surplus (deficit) for year		30,178
Amount of general fund at beginning of year		475,220
Amount of general fund at end of year		505,398

(see notes 19 and 20)

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Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation –			
Employment Related Issues		brought forward	209,097
Legal fees	50,316	Education and Training services	
Area officers' salaries	112,854		
Area officers' support expenses	12,217		
Representation –			
Non Employment Related Issues			
Insurance	5,146	Negotiated Discount Services	
Communications			
Members' magazine (including postage)	26,126		
Website development	2,438		
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in	
	209,097	General Fund)	209,097

Accounts other than the revenue account/general fund

(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

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			

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			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) 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 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

Name of political party	£
Total	

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 £10,000

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	£
<div style="text-align: right;"> Total Total expenditure </div>	
(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	£
<div style="text-align: right;"> Total Total expenditure </div>	
(c) the total amount of all other money expended	£
<div style="text-align: right;"> Total Total expenditure </div>	

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		148,123
Salaries and Wages included in above	£ 98,640	
Auditors' fees		6,786
Legal and Professional fees		
Occupancy costs		7,913
Stationery, printing, postage, telephone, etc.		11,020
Expenses of Executive Committee (Head Office)		31,841
Expenses of conferences		51,906
Other administrative expenses (specify)		
Training		29,829
Public relations		13,360
ESHA membership and expenses		13,707
Administration services and office expenses		5,585
Insurance, staff recruitment and sundry		7,659
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		545
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		328,274
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		328,274

Analysis of officials' salaries and benefits
(see notes 36 to 46)

(see notes 36 to 46)

Position held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contributions £	Other Benefits		£
				Description	Value £	
ADMINISTRATIVE EXPENSES						
Honoraria:						
President	4,875	Nil	Nil	n/a	Nil	4,875
Vice President	1,625	Nil	Nil	n/a	Nil	1,625
National executive members	13,000	Nil	Nil	n/a	Nil	13,000
Salaries:						
General Secretary	67,307	8,118	10,973	Life Assurance	437	86,835
Office Manager	30,478	3,038	2,127	Life Assurance	174	35,817
Office Assistant	855	Nil	Nil			855
	118,140	11,156	13,100		611	143,007
BENEFITS TO MEMBERS						
Area officers' salaries	112,854	7,486	630	n/a		120,970
Employers allowance		-3,000				-3,000
TOTAL	230,994	15,642	13,730		611	260,977

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		1,529
Other investment income (specify)		
		1,529
Total investment income		1,529
Credited to:		
General Fund (Page 3)		1,529
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		1,529

Balance sheet as at

30 JUNE 2019

(see notes 49 to 52)

Previous Year		£	£
1,577	Fixed Assets (at page 14)		1,907
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
17,523	Loans to other trade unions		14,440
456,466	Sundry debtors		508,589
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
21,856	Others (specify) Prepayments		15,524
495,845	Total of other assets		538,553
497,422	Total assets		540,460
	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		
6,099	Bank overdraft		12,271
	Tax payable		
16,103	Sundry creditors		22,791
	Accrued expenses		
	Provisions		
22,202	Other liabilities		
475,220	Total liabilities		35,062
	Total assets		505,398

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			5,657			5,657
Additions			875			875
Disposals						
Revaluation/Transfers						
At end of year			6,532			6,532
Accumulated Depreciation						
At start of year			4,080			4,080
Charges for year			545			545
Disposals						
Revaluation/Transfers						
At end of year			4,625			4,625
Net book value at end of year			1,907			1,907
Net book value at end of previous year			1,577			1,577

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 ☐

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 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments	543,342		543,342
Other Income (including increases by revaluation of assets)	1,529		1,529
Total Income	22,969		22,969
	567,840		567,840
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
	537,662		537,662
Funds at beginning of year (including reserves)	475,220		475,220
Funds at end of year (including reserves)	505,398		505,398
Assets			
Fixed Assets			1,907
Investment Assets			
Other Assets			538,553
Total Assets			540,460
Liabilities			
Total Liabilities			35,062
Net assets (Total Assets less Total Liabilities)			505,398

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)

use a continuation page if necessary

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)

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.

All notes to the accounts are attached on pages 22(i) to 22(ii) of this form AR21

ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019 (continued)

3 OTHER INCOME	2019	2018
	£	£
Training income		
Course fees	14,251	16,910
Training grants	<u>2,000</u>	<u>-</u>
	<u>16,251</u>	<u>16,910</u>
Conferences		
Annual conference	57,754	57,980
ESHA conference grants	<u>6,346</u>	<u>-</u>
	<u>64,100</u>	<u>57,980</u>
Other income		
Sponsorship	14,083	11,750
Interest received	1,529	585
Advertising revenue	540	3,150
Other income	<u>-</u>	<u>275</u>
	<u>16,152</u>	<u>15,760</u>
Total other income	£ 96,503	£ 90,650

4 DIRECT COSTS

Training costs	29,829	25,586
Annual conference	<u>51,906</u>	<u>61,360</u>
	£ 81,735	£ 86,946

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		50,316	66,331
Area officers' salaries	7	112,854	77,961
Area officers' support expenses		12,217	11,986
Electoral expenses		<u>-</u>	<u>2,007</u>
		<u>175,387</u>	<u>158,285</u>
Professional fees			
Insurance		<u>5,146</u>	<u>4,734</u>
Communications			
Members' magazine (including postage)		26,126	22,481
Website development		<u>2,438</u>	<u>678</u>
		<u>28,564</u>	<u>23,159</u>
Total benefits to members		£ 209,097	£ 186,178

ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019 (continued)

6 ADMINISTRATIVE EXPENSES	Note	2019 £	2018 £
Honoraria	7	19,500	18,000
Salaries	7	98,640	92,533
Other employment costs	7	29,983	24,774
Membership recruitment		-	637
ESHA membership and expenses		13,707	3,811
Audit and accountancy fees		6,786	5,856
Printing and stationery		4,684	5,985
Communications		6,336	3,258
Executive and Council		31,841	26,260
Public relations		13,360	15,788
Office rent and expenses		13,498	9,791
Insurance		6,174	5,241
Loss on disposal of assets		-	629
Depreciation		545	624
Sundry		1,485	1,843
		<u>£ 246,539</u>	<u>£ 215,030</u>

7 EMPLOYMENT COSTS AND HONORARIA

Employment costs comprise:

Benefits to members:

Area officers' salaries	112,854	77,961
-------------------------	---------	--------

Administrative expenses:

Salaries	98,640	92,533
Social security costs	15,642	11,776
Pension costs	14,341	12,998
	<u>£ 241,477</u>	<u>£ 195,268</u>

The number of full-time employees during the year was 2 (2018 - 2), area support officers 7 (2018 - 6) and professional advice officer 1 (2018 - 1).

Honoraria comprise:

President	4,875	4,500
National Executive members	14,625	13,500
	<u>£ 19,500</u>	<u>£ 18,000</u>

In 2019 8 (2018: 11) National Executive members, 6 Area officers and 1 Professional Advice officer attended the full Annual Conference free of charge.

8 TAXATION

Current year charge	£ 291	£ 111
---------------------	-------	-------

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

Accounting policies

(see notes 84 and 85)

A copy of accounting policies is attached on pages 23(i) of this form AR21

Signatures to the annual return

(see notes 86 and 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:

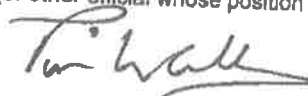


Name: GREG DEMPSTER

Date: 22/8/2019

Chairman's Signature:

(or other official whose position should be stated)



Name: TIM WALLACE

Date: 22/8/19

Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member's statement is: (see Note 104)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	No	

ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

1 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.

2 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 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.

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 VAT and 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.

Going concern

The Executive has considered the Association's financial position and is satisfied that it has sufficient resources and a sufficiently strong cashflow from its members' annual subscriptions to be able to meet its expenditure and to be able to continue for the foreseeable future. Consequently, these accounts have been prepared on the going concern basis.

Checklist for auditor's report

(see notes 90 to 96)

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 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

Please explain in your report overleaf or attached.

2. 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

Please explain in your report overleaf or attached.

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

We have examined the information on pages 3 to 24 of form AR21 for the year ended 30 June 2019, which has been prepared from the audited accounts of the Association of Head Teachers and Deputies in Scotland for the same year.

In our opinion the accounts of the Association give a true and fair view of the state of the Association's affairs at 30 June 2019 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 25 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:	<i>2019 30 June 2019</i>	
Contact name for enquiries and telephone number:	W MAIN 01592 206666	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

**ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION OF HEAD
TEACHERS AND DEPUTES IN SCOTLAND**

OPINION

We have audited the financial statements of the Association of Head Teachers and Deputies in Scotland for the year ended 30 June 2019, 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.

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs at 30 June 2019, of its surplus for the year then ended and of the matters to which they relate;
- 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 section 28 to 36 of the Trade Union and Labour Relations (Consolidation) 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 Association 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 members of the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members of the executive have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association'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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Trade Union 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.

RESPONSIBILITIES OF THE EXECUTIVE AND COUNCIL

As described in the Statement of Executive and Council's Responsibilities, the Executive and Council 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 its members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, its members are responsible for assessing the Association'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 its members intend to cease operations, or have no realistic alternative but to do so.

**ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION OF HEAD
TEACHERS AND DEPUTES IN SCOTLAND (continued)**

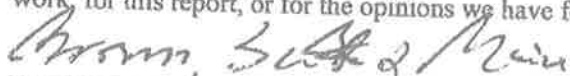
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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.

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.

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 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 Association, and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.



BROWN, SCOTT & MAIN

Chartered Accountants and Statutory Auditor

Kirkcaldy

20 September 2019

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	

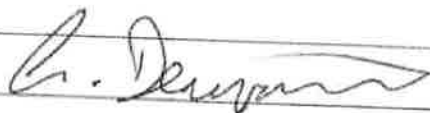
Membership audit certificate
Section two

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	12 DEC 2019