

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	National Association of Head Teachers		
Year ended:	31st December 2019		
List no:	350T		
Head or Main Office address:	1-2 Heath Square		
	Boltro Road		
	Haywards Heath		
	West Sussex		
Postcode	RH16 1BL		
Website address (if available)	www.naht.org.uk		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Paul Whiteman		
Telephone Number:	1444472401		
Contact name for queries regarding the completion of this return	Orla Davy-Shields		
Telephone Number:	01444472496		
E-mail:	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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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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	12,630	402		138	13,170
Female	28,837	565		248	29,650
Other					
Total	41,467	967		386	A 42,820

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

30,560

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
President	Andrew Mellor	Judy Shaw	4th May 2019
Vice President	Judy Shaw	Ruth Davies	4th May 2019
Immediate Past President	Anne Lyons	Andrew Mellor	4th May 2019

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:

Officers in post

(see note 12)

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

Name of Officer	Position held
Paul Whiteman	General Secretary
Judy Shaw	President
Judith Stott	National Treasurer
Ruth Davies	Vice President
Andrew Mellor	Immediate Past President

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		9,817
From Members: Other income from members (specify)		
Region and Branch Activity		93
Membership Activity		492
Total other income from members		585
Total of all income from members		10,402
Investment income (as at page 12)		37
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,317	
Total of other income (as at page 4)		1,317
Total income		11,756
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		4,117
Administrative expenses (as at page 10)		6,615
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		10,732
Interfund Transfers OUT		
Surplus (deficit) for year		1,024
Amount of general fund at beginning of year		5,960
Amount of general fund at end of year		6,984

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Commissions Received	105
VAT refund	15
School Development Initiative	55
Publications and Contract Income	47
Miscellaneous Income	57
Pension scheme net income	29
Net gain on investments	266
Gain on revaluation of properties	510
Pension scheme actuarial gain	233
Total other sources	1,317
Total of all other income	1,317

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation –		brought forward	949
Employment Related Issues		Advisory Services	
Legal representation	224		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Branch Support and Training	23
		Training and Conferences	292
		Salary Costs	
Communications		Legal Representation	340
Printing and distribution of Publications	230	Professional Advice	1,179
Website design and Maintenance	61	General Secretary's Unit	366
		Website and Publications	244
		Recruitment, Training & Conferences	617
		Negotiated Discount Services	
		Member's Insurance	107
Dispute Benefits			
		Other Benefits and Grants (specify)	
Membership Recruitment Costs	264		
Subscriptions and Affiliations	170		
carried forward	949	Total (should agree with figure in General Fund)	4,117

(See notes 21 and 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		
	Interfund Transfers IN		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Interfund Transfers OUT		
	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 and 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	
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Interfund Transfers OUT	
		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	
		Interfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
		Interfund Transfers OUT	
		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 and 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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 <u>Balance Sheet</u>)	
		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 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	
		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	

Political fund account expenditure (b)

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

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) (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.

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 33(iii))	£
Total			

Political fund account expenditure (d)

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.

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) (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.

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) (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

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 expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£000
Administrative Expenses		
Remuneration and expenses of staff		4,365
Salaries and Wages included in above	3,904	
Auditors' fees		32
Legal and Professional fees		56
Occupancy costs		272
Stationery, printing, postage, telephone, etc.		139
Expenses of Executive Committee (Head Office)		276
Expenses of conferences		267
Other administrative expenses (specify)		
Regional Expenses		652
Miscellaneous Expenses		190
Edge Expenditure		95
Other Outgoings		
Depreciation		81
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank Charges		27
Pension Deficit		140
Other finance income		23
Total		6,615
Charged to:	General Fund (Page 3)	6,615
Total		6,615

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
			Pension Contributions	Other Benefits		
£	£	£		Description	Value	£
General Secretary	161,031	21,846	22,541	Car allowance	5,868	211,286

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			37
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			37
		Total investment income	37
		Credited to:	
		General Fund (Page 3)	37
		Political Fund	
		Total Investment Funds	37

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
Cost or Valuation						
At start of year	1,607	300	2,106			4,013
Additions			163			163
Disposals						
Revaluation/Transfers	356	8				364
At end of year	1,963	308	2,269			4,540
Accumulated Depreciation						
At start of year	91	18	2,027			2,136
Charges for year	30	6	50			86
Disposals	-121	-24				-145
Revaluation/Transfers						
At end of year			2,077			2,077
Net book value at end of year	1,963	308	192			2,463
Net book value at end of previous year	1,517	282	79			1,878

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)	1,545	
Government Securities (Gilts)	65	
Other quoted securities (to be specified)		
Cash held by investment managers	34	
Total quoted (as Balance Sheet)	1,644	
Market Value of Quoted Investment	1,644	
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		1,644

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"/>
------------------------------	--

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 £000	Political Funds £000	Total Funds £000
Income			
From Members	10,402		10,402
From Investments	37		37
Other Income (including increases by revaluation of assets)	1,317		1,317
Total Income	11,756		11,756
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	10,732		10,732
Funds at beginning of year (including reserves)	5,960		5,960
Funds at end of year (including reserves)	6,984		6,984
Assets			
Fixed Assets			2,463
Investment Assets			1,644
Other Assets			3,647
		Total Assets	7,754
Liabilities		Total Liabilities	770
Net Assets (Total Assets less Total Liabilities)			6,984

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

<p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>For each ballot held please complete the information below:</p>	
<p>Ballot 1</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
	1-3 should total "Number of votes cast"
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	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
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	<input style="width: 60px; height: 15px;" type="text"/>
<p>Ballot 2</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
	1-3 should total "Number of votes cast"
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	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
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	<input style="width: 60px; height: 15px;" type="text"/>
<p>Ballot 3</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" type="text"/> ³
	1-3 should total "Number of votes cast"
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	<input style="width: 60px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px; height: 15px;" type="text"/>
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	<input style="width: 60px; height: 15px;" type="text"/>

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballot 4

Number of individual 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"

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

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

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

Ballot 5

Number of individual 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"

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

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

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

Ballot 6

Number of individual 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"

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

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

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

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

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: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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.

Please See APPENDIX 1

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2019

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – ‘The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland’ (‘FRS102’) and the Trade Union and Labour Relations Act 1992.

The financial statements are prepared on the historical cost basis except for the modification to a fair value basis for land and buildings and investments.

The financial statements are prepared in Sterling (£).

GOING CONCERN

After reviewing the forecasts and projections of NAHT, the members of the National Executive have a reasonable expectation that NAHT has adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call in doubt NAHT’s ability to continue. NAHT therefore continues to adopt the going concern principle in preparing its financial statements.

We have reviewed NAHT’s financial performance and reserves position. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure.

The Covid 19 pandemic has not had a significant, immediate impact on the association’s operations. National Executive will continue to monitor this situation through the finance and personnel committee and will undertake mitigating action should it be required.

We have a reasonable expectation that we have and will continue to have adequate resources to maintain operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt NAHT’s ability to continue. The accounts have therefore been prepared on the basis that NAHT is a going concern.

CONTRIBUTION INCOME

Contribution income is accounted for on an accruals basis.

EXPENDITURE

All expenditure in the accounts is inclusive of VAT where applicable.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are recorded at historic cost upon initial recognition in the financial statements.

Depreciation is provided on all tangible fixed assets, except freehold land, at rates estimated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life as follows:

Freehold property	50 years (straight line)
Long leasehold property	50 years (straight line)
Furniture	10 years (straight line)
Equipment	4 – 7 years (straight line)

Freehold and leasehold properties are measured under the revaluation model in which valuations of these properties are made with sufficient regularity to ensure that the carrying amount does not differ materially to the fair value of the properties at the year end. Revaluation surpluses or deficits are transferred to the revaluation reserve, except that a deficit which is in excess of any previously recognised surplus over

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2019

depreciated cost relating to the same property, or the reversal of such a deficit, is charged (or credited) to the statement of comprehensive income.

The capitalisation threshold for inclusion as a fixed asset is £2,000.

INVESTMENTS

Listed investments are included on the balance sheet at their market value at the end of the financial period. Realised and unrealised gains (or losses) are included in the statement of comprehensive income in the year in which they arise.

CORPORATION TAX

Corporation tax is payable on investment income and chargeable gains but only to the extent that these exceed provident benefit expenditure.

PENSION COSTS

NAHT operates a defined benefit pension scheme. The disclosures required to be made under the provisions of FRS 102 are made in the notes to the financial statements.

The current and past service costs, interest costs and administrative costs are included within the statement of comprehensive income. Actuarial gains and losses are recognised in the statement of comprehensive income as a credit or charge to the general fund, as appropriate. Pension scheme assets are measured at fair value and pension scheme liabilities are measured using the Projected Unit Method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

Full actuarial valuations are obtained every three years and are updated at each balance sheet date. The resulting defined benefit scheme asset is shown separately on the face of the balance sheet.

OPERATING LEASES

Rentals under operating leases are charged to the statement of comprehensive income on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

SIGNIFICANT JUDGEMENTS AND ESTIMATES

Preparation of the financial statements requires management to make significant judgements and estimates. The areas in the financial statements where estimations have been made include:

- Pension Scheme – the actuarial assumptions used in calculating scheme assets and liabilities
- Tangible Assets – the basis of calculation and indices assumptions used to perform revaluations
- Tangible Assets – the useful economic life of assets used in calculating depreciation
- Contingent liabilities – the inclusion of provisions for ongoing legal cases where there is an element of uncertainty in the outcomes of the cases

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

1	OTHER INCOME	2019	2018
		£'000	£'000
	Investment income	37	32
	Commissions received	105	81
	VAT refund	15	152
	School development initiatives	55	78
	Miscellaneous	57	90
		<hr/>	<hr/>
		269	434
		<hr/> <hr/>	<hr/> <hr/>
2	REGION AND BRANCH SUPPORT	2019	2018
		£'000	£'000
	Region, branch and local association costs	258	302
	Regional Officers' salaries and expenses	2,161	2,233
	Regional Offices	506	329
		<hr/>	<hr/>
		2,925	2,864
		<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

3 MEMBERSHIP ACTIVITY	2019	2018
	£'000	£'000
Legal representation (including staff costs)	564	512
Training and conferences	537	508
Staff costs: GS Unit	366	227
Staff costs: professional advice	1,179	1,208
Printing and distribution of publications	230	239
Web site design and maintenance	61	26
Staff costs: web site and publications	244	224
Membership recruitment costs	636	498
Branch Support/Training	23	30
Marketing	-	2
Members insurance	107	106
Subscriptions and affiliations	170	171
	<hr/>	<hr/>
	4,117	3,751
	<hr/> <hr/>	<hr/> <hr/>
4 EXECUTIVE ACTIVITY	2019	2018
	£'000	£'000
Executive meetings	90	123
Executive - Other Business	149	74
Sector groups and committees	37	39
	<hr/>	<hr/>
	276	236
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

5	PROPERTY AND EQUIPMENT COSTS	2019 £'000	2018 £'000
	Rent, rates, utilities and cleaning	116	100
	Property repairs	40	53
	Hire and maintenance of equipment	116	81
	Depreciation	81	184
	Impairment	-	284
		353	702
		353	702
6	COMMUNICATION AND ADMINISTRATION COSTS	2019 £'000	2018 £'000
	Staff costs	1,757	1,609
	Staff recruitment and training	117	135
	Telephone	113	83
	Printing, postage and stationery	26	29
	Staff travel	129	91
	Software maintenance	138	94
	Media functions	14	24
	Miscellaneous administrative expenses	9	15
		2,303	2,080
		2,303	2,080
7	PROFESSIONAL COSTS	2019 £'000	2018 £'000
	Bank charges and interest	27	25
	Professional fees	56	88
	Audit and accountancy	32	36
		115	149
		115	149

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

8 STAFF COSTS	2019 £'000	2018 £'000
Salaries	5,330	5,208
National Insurance	557	528
Pension costs	762	707
Pension deficit	140	140
Recruitment and training	117	135
	6,906	6,718
	6,906	6,718

Key management personnel comprise members of the Senior Leadership Team of NAHT. During the year a total of £887,300 costs were incurred in relation to these individuals (2018 – £1,019,179).

Included in the total staff cost figures above are termination payments to employees authorised during the year totalling £141,127 (2018 - £88,774); out of this amount £59,438 remained unpaid as at 31 December 2019 (2018 – nil).

Average number of NAHT employees, including part-time employees for the year was: 97 (2018: 92). This excludes branch officials.

Allocated to :	Note		
Regional officers and other regional staff	2	2,273	2,231
Legal representation	3	340	308
Recruitment and branch support	3	372	320
Training and conferences	3	245	292
Professional advice, salaries and pensions	3	1,179	1,208
GS Unit	3	366	228
Web site and publications	3	243	224
Annual conference		-	-
Communications and administration			
- staff costs	6	1,542	1,547
- Edge		89	85
- staff recruitment and training	6	117	135
		6,766	6,578
Pension deficit funding		140	140
		6,906	6,718
		6,906	6,718

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

9 FIXED ASSETS	Land and Buildings		Furniture And equipment £'000	Total £'000
	Freehold £'000	Long Leasehold £'000		
Cost or valuation				
At 1 January 2019	1,607	300	2,106	4,013
Additions	-	-	163	163
Disposals	-	-	-	-
Revaluation	356	8	-	364
At 31 December 2019	1,963	308	2,269	4,540
Depreciation				
At 1 January 2019	91	18	2,027	2,136
Charge for the year	30	6	50	86
Revaluation	(121)	(24)	-	(145)
At 31 December 2019	-	-	2,078	2,077
Net book value				
At 31 December 2019	1,964	308	191	2,463
<i>At 31 December 2018</i>	<i>1,517</i>	<i>282</i>	<i>79</i>	<i>1,878</i>

The freehold properties were revalued in November 2019 by Martin Lacey Buckley, Chartered Surveyors. Their valuation was prepared in accordance with the RICS Appraisal and Valuation Manual as published by the Royal Institution of Chartered Surveyors, on an Open Market Value basis. The Belfast office, a leasehold property, was revalued in November 2019 by TDK Commercial Property Consultants. The Cardiff office, also a leasehold property, was revalued in November 2019 by Michael Graham Young Ltd, Chartered Surveyors. Both leasehold valuations were prepared in accordance with the RICS Appraisal and Valuation Manual as published by the Royal Institution of Chartered Surveyors, on an Open Market Value basis.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

9 FIXED ASSETS (continued)

Comparable historical cost for revalued land and buildings

	Freehold £'000	Leasehold £'000	Total £'000
Cost			
At 1 January 2019	1,598	704	2,302
	-----	-----	-----
At 31 December 2019	1,598	704	2,302
	=====	=====	=====
Depreciation			
At 1 January 2019	387	159	546
Charge for the year	30	6	36
	-----	-----	-----
At 31 December 2019	417	165	582
	=====	=====	=====
Net book value			
At 31 December 2019	1,181	539	1,720
	=====	=====	=====
<i>At 31 December 2018</i>	1,211	545	1,756
	=====	=====	=====

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

10	INVESTMENTS	2019 £'000	2018 £'000
	Listed Investments at Market Value		
	At 1 January 2019	1,393	1,432
	Additions	68	40
	Disposals	(117)	-
	Unrealised gains	266	(79)
		<hr/>	<hr/>
	Listed Investments at 31 December 2019	1,610	1,393
	Cash held by investment managers	34	-
		<hr/>	<hr/>
	Total investments at 31 December 2019	1,644	1,393
		<hr/> <hr/>	<hr/> <hr/>
11	DEBTORS	2019 £'000	2018 £'000
	Trade debtors	71	12
	Prepayments	12	-
	Other debtors	203	187
		<hr/>	<hr/>
		286	199
		<hr/> <hr/>	<hr/> <hr/>
12	CREDITORS	2019 £'000	2018 £'000
	Trade creditors	157	128
	Social security and other taxes	182	168
	Accruals	330	246
	Other creditors	101	204
		<hr/>	<hr/>
		770	746
		<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

13 LEGAL FUND

£'000

At 1 January 2019 and at 31 December 2019

1,000

Legal fund has been set aside as a contingency fund for any future legal cases that NAHT may be involved with.

14 REVALUATION RESERVE

£'000

At 1 January 2019

470

Movement during the year - Property revaluation gain

510

At 31 December 2019

980

15 NET CASH FLOWS FROM OPERATING ACTIVITIES

2019
£'000

2018
£'000

Net operating result for the year

9

92

Dividend and interest income receivable

(38)

(33)

Depreciation

87

469

Movements in:

Debtors and prepayments

(86)

73

Creditors and accruals

24

106

Net cash inflow / (outflow) from Operating Activities

(4)

707

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

16 CONTINGENT LIABILITIES

The Association is involved in numerous ongoing legal cases on behalf of its members, the outcome of which is uncertain. Provision has been made for the estimated costs where the Association considers it possible that they may not be successful.

17 OPERATING LEASE COMMITMENTS

At 31 December 2019 there were total future minimum operating lease payments as set out below:

	Motor Vehicles		Office Equipment	
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Within one year	33	31	18	17
In the second to fifth years inclusive	26	20	29	61
More than five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	59	51	47	78
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

18 STAFF PENSION SCHEME

The Association operates two pension schemes:

(1) A defined contribution scheme introduced from 1 January 2009. The Association contributes a matched amount to that contributed by the members to a maximum of 20%. The pension cost in the year amounted to £549,159 (2018 – £521,111).

(2) A defined benefit scheme, closed to new members, which provides benefits based on final pensionable salary. The pension cost in the year amounted to £353,000 (2018 - £369,000)

Actuarial valuation

A full actuarial valuation was carried out as at 1 April 2019 and it is being currently finalised. The liability calculations for the Plan are based on an assessment of the Plan's liabilities as at 31 December 2019. These have been based on the provisional results of the 1 April 2019 formal triennial actuarial valuation, projected forward with an allowance for benefit accrual, expected investment returns and actual cashflows and adjusted to use the FRS 102 assumptions detailed below. The results are therefore calculated approximately. If liabilities had been calculated at 31 December 2019 using actual membership data at that date, the results might differ from those shown here but these would have no significant difference.

As part of the 1 April 2016 formal valuation, the Trustees and the Association agreed a Recovery Plan which stated the Association would pay £140,000 per annum minus 8.2% of Contribution Salary to recover the deficit. These deficit contributions were payable with effect from 1 April 2017 and were expected to eliminate the Scheme Specific Funding deficit by 31 March 2022.

In line with the 2016 recovery plan, additional deficit contributions of £140,000 were paid up to 31 December 2019 (2018 - £140k).

The Association continues to fund future service at 20% of pensionable pay.

The employee contributes 9.5% of pensionable pay.

Expected employer contributions for the year to 31 December 2019 are £353k (2018: 369k).

The results of the actuarial valuation carried out as at 1 April 2016 have been updated by the Association's actuaries to take account of FRS 102 in order to assess the liabilities of the scheme as at 31 December 2017. The scheme assets are stated at their market value as at 31 December 2017.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

18 STAFF PENSION SCHEME (continued)

The major assumptions used by the actuary were:

	2019	2018	2017
Rate of increase in pensionable salaries	2.5%	3.4%	3.4%
Rate of increase to pensions in payment			
Pre-2010	3.1%	3.3%	3.3%
Post-2010	2.2%	2.2%	2.2%
Discount rate	2%	2.8%	2.6%
Rate of inflation			
RPI	3.2%	3.4%	3.4%
CPI	2.2%	2.4%	2.4%
Mortality table	SAPS CMI 2018	SAPS CMI 2017	SAPS CMI 2016

The assets of the scheme and the weighted average expected rate of return were:

	2019 £'000	2018 £'000	2017 £'000
Total market value of assets	15,474	13,780	14,669
Present value of liabilities	<u>(14,179)</u>	<u>(12,724)</u>	<u>(13,035)</u>
Net pension asset	<u>1,295</u>	<u>1,056</u>	<u>1,634</u>

Reconciliation of opening and closing balances of the fair value of scheme liabilities

	2019 £'000	2018 £'000
Scheme liabilities at start of period	12,724	13,035
Current service cost	203	205
Interest cost	356	338
Contributions by members	32	34
Benefits paid	(283)	(308)
Actuarial losses	1,107	(580)
Past service costs	<u>40</u>	<u></u>
Scheme liabilities at end of period	<u>14,179</u>	<u>12,724</u>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2019

18 STAFF PENSION SCHEME (continued)

Reconciliation of opening and closing balances of the fair value of scheme assets

	2019	2018
	£'000	£'000
Fair value of scheme assets at start of period	13,780	14,669
Interest income	385	382
Actuarial gains / (losses)	1,340	(1,279)
Contributions by employer	353	369
Contributions by scheme participants	32	34
Benefits paid	(283)	(308)
Non-investment expenses	(133)	(87)
	<u>15,474</u>	<u>13,780</u>

Movement in surplus in the year

	2019	2018
	£'000	£'000
Surplus at 1 January 2019	1,056	1,634
Current service cost	(376)	(292)
Contributions	353	369
Net finance income	29	44
Actuarial gains / (losses)	233	(699)
	<u>1,295</u>	<u>1,056</u>

Total income recognised in the statement of comprehensive income

	2019	2018
	£'000	£'000
Interest income	385	382
Interest on pension scheme liabilities	(356)	(338)
	<u>29</u>	<u>44</u>
Current service cost	(376)	(292)
Employer contributions	353	369
	<u>(23)</u>	<u>77</u>

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2019

18 STAFF PENSION SCHEME (continued)

Analysis of amount recognised in other comprehensive income

	2019 £'000	2018 £'000
Actuarial (loss) / gain on Plan assets	1,340	(1,279)
Actuarial (loss) / gain on defined benefit obligations	(1,107)	580
	<hr/>	<hr/>
Actuarial gains / (losses)	233	(699)
	<hr/> <hr/>	<hr/> <hr/>

19 FINANCIAL ASSETS AND LIABILITIES

	2019 £'000	2018 £'000
Financial assets measured at fair value through profit or loss:		
• Investments in liquid equity instruments	1,610	1,393
Financial assets measured at amortised cost:		
• Trade debtors	71	12
• Cash	1,806	1,898
Financial liabilities measured at amortised cost:		
• Trade and other creditors	588	578
	<hr/> <hr/>	<hr/> <hr/>

The fair value of investments is taken from their quoted market values at the year end.

Accounting policies


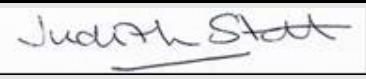
(see notes 84 and 85)

Please See APPENDIX 1

Signatures to the annual return

(see notes 86 & 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: 	Chairman's Signature: 
Name: Paul Whitemen	Name: Judith Stott
Date: 10.06.2020	Date: 10.06.2020

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes		No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes		No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes		No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member statement is: (see Note 80)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

Checklist for auditor's report

(see notes 90 and 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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

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)

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 sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

Please see Appendix 2 - Auditor's report

Signature(s) of auditor or auditors:

Crowe U.K. LLP

Name(s):

Crowe UK LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

St Bride's House

10 Salisbury Square

London

Postcode

EC4Y 8EH

Date

16-Jun-20

Contact name for inquiries and telephone number:

Mrs T Allison 02078427276

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

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

YEAR ENDED 31 DECEMBER 2019

Opinion

We have audited the financial statements of the National Association of Head Teachers for the year ended 31 December 2019, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 December 2019 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.

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.

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

YEAR ENDED 31 DECEMBER 2019

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.

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.

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

YEAR ENDED 31 DECEMBER 2019

Use of our report

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.

Crowe U.K. LLP

Crowe U.K. LLP

Statutory Auditor

London

2 June 2020

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 reportign period proceding 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 inforamation 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	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	18/05/2020
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909

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	
Office held	
Date	