

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

| | | | |
|--|--|--|--------------------------------------|
| Name of Trade Union: | ASSOCIATION OF HEADTEACHERS AND DEPUTES IN SCOTLAND | | |
| Year ended: | 30 June 2020 | | |
| List no: | | | |
| Head or Main Office address: | 7 CONSTITUTION STREET | | |
| | INVERURIE | | |
| | ABERDEENSHIRE | | |
| | | | |
| | | | |
| Postcode | AB51 4SQ | | |
| Website address (if available) | www.ahds.org.uk | | |
| Has the address changed during the year to which the return relates? | Yes | | No X ('X' in appropriate box) |
| General Secretary: | Greg Dempster | | |
| Telephone Number: | 03331 210051 | | |
| Contact name for queries regarding the completion of this return | Greg Dempster | | |
| Telephone Number: | 03331 210051 | | |
| E-mail: | info@ahds.gov.uk | | |

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

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 | 297 | | | | 297 |
| Female | 1,970 | | | | 1,970 |
| Other | | | | | |
| Total | 2,267 | | | | A 2,267 |

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

2,267

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

None

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 | Tim Wallace | Sharon McLellan | |
| Past President | Robert Hair | Tim Wallace | |
| Vice President | Sharon McLellan | Bernadette Casey | |
| | | | |
| | | | |
| | | | |

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

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 |
|---|----------------------|
| Sharon McLellan | President |
| Tim Wallace | Past President |
| Bernadette Casey | Vice President |
| Susan Forbes | ASN Sector Rep |
| Jonathan Cunningham | Primary Rep |
| Jay Smith-McKnight | PT Rep |
| Fiona Dunlop | Executive Member |
| Catriona Smith | Executive Member |
| Kathryn Dalrymple | DHT Rep |
| Alison Forbes | Nursery Rep |
| Greg Dempster | General Secretary |
| The following people are National Council members | |
| Julie McKenna | Carolyn Randall |
| Kathryn Fraser | Catriona Miller |
| Karen Emmett | Mary Hume |
| Angela Bruce | Suzanne Brown |
| Kirsty Doncaster | Jill Nicholls |
| Garry Graham | Wendy Bowen |
| Colin McLean | Christeen Williamson |
| Margot McAllister | Margaret Donaghy |
| Laura Jarvie | Jacqueline Wilson |
| Robyn Wisbey | Jennifer Wadley |
| Donald Gillespie | Kirsty Boyle |
| Caroline Gardiner | Libby Colquhoun |
| Mark Beattie | Fiona MacPhail |
| Michelle Wright | |
| Jane Cerexhe | |
| Julie Fraser | |
| Jimmy Cox | |

General Fund

(see notes 13 to 18)

| | £ | £ |
|--|--------|---------|
| Income | | |
| From Members: Contributions and Subscriptions | | 505,324 |
| From Members: Other income from members (specify) | | |
| Training courses | | 2,375 |
| Annual conference | | 57,089 |
| Total other income from members | | 59,464 |
| Total of all income from members | | 564,788 |
| Investment income (as at page 12) | | 1,960 |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | | |
| Income from any other sources (as at page 4) | 15,252 | |
| Total of other income (as at page 4) | | 15,252 |
| Total income | | 582,000 |
| Interfund Transfers IN | | |
| Expenditure | | |
| Benefits to members (as at page 5) | | 213,445 |
| Administrative expenses (as at page 10) | | 305,150 |
| Federation and other bodies (specify) | | |
| Total expenditure Federation and other bodies | | |
| Taxation | | 372 |
| Total expenditure | | 518,967 |
| Interfund Transfers OUT | | |
| Surplus (deficit) for year | | 63,033 |
| Amount of general fund at beginning of year | | 505,398 |
| Amount of general fund at end of year | | 568,431 |

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

| | | | £ |
|---------------------------------------|---------|---|---------|
| Representation – | | brought forward | 213,445 |
| Employment Related Issues | | Advisory Services | |
| Legal fees | 69,845 | | |
| Area officers' salaries | 107,614 | | |
| Area officers' expenses | 8,689 | | |
| Representation – | | Other Cash Payments | |
| Non Employment Related Issues | | | |
| Insurance | 5,582 | | |
| | | Education and Training services | |
| | | | |
| Communications | | | |
| Members' magazine (including postage) | 21,567 | | |
| Website development | 148 | | |
| | | Negotiated Discount Services | |
| | | | |
| Dispute Benefits | | | |
| | | Other Benefits and Grants (specify) | |
| | | | |
| carried forward | 213,445 | Total (should agree with figure in General Fund) | 213,445 |

(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 | | | |

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.

[illegible]

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

[illegible]

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

[illegible]

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 | £ |
| | |
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| | |
| 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 | £ |
|-------------------------|---|
| | |
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| | |
| | |
| | |
| | |
| 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 | £ |
|---|---|
| | |
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| | |
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| | |
| | |
| 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 | £ |
|--|---|
| | |
| | |
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| | |

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

£

| | |
|--|--|
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| | |

Total expenditure

£

(c) the total amount of all other money expended

| | |
|--|--|
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| | |
| | |
| | |
| | |
| | |

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)

| | | £ |
|--|-----------------------|---------|
| Administrative Expenses | | |
| Remuneration and expenses of staff | | 171,041 |
| Salaries and Wages included in above | 114,577 | |
| Auditors' fees | | 6,040 |
| Legal and Professional fees | | |
| Occupancy costs | | 8,158 |
| Stationery, printing, postage, telephone, etc. | | 11,038 |
| Expenses of Executive Committee (Head Office) | | 29,238 |
| Expenses of conferences | | 43,627 |
| Other administrative expenses (specify) | | |
| Training costs | | 6,015 |
| Public relations | | 10,467 |
| ESHA membership and expenses | | 2,220 |
| Office expenses | | 2,192 |
| Insurance & sundry | | 7,687 |
| Grants awarded | | 5,600 |
| Other Outgoings | | |
| Depreciation | | 577 |
| Bad debts | | 1,250 |
| | | |
| Outgoings on land and buildings (specify) | | |
| | | |
| Other outgoings (specify) | | |
| | | |
| Total | | 305,150 |
| Charged to: | General Fund (Page 3) | 305,150 |
| | | |
| Total | | 305,150 |

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 | |
| | | | | | £ | |
| ADMINISTRATIVE EXPENSES: | | | | | | |
| HONORARIA: | | | | | | |
| President | 4,987 | nil | nil | n/a | nil | 4,987 |
| Vice President | 2,351 | nil | nil | n/a | nil | 2,351 |
| National executive members | 12,336 | nil | nil | n/a | nil | 12,336 |
| SALARIES: | | | | | | |
| General Secretary | 75,678 | 9,247 | 16,725 | Life Assurance | 450 | 102,100 |
| Office Manager | 34,204 | 3,522 | 1,459 | Life Assurance | 174 | 39,359 |
| Office Assistant | 4,695 | nil | nil | n/a | nil | 4,695 |
| | | | | | | |
| BENEFITS TO MEMBERS: | | | | | | |
| Area officers' salaries | 107,614 | 8,038 | 1,175 | n/a | nil | 116,827 |
| Employers allowance | | -4,000 | | | | -4,000 |
| | | | | | | |
| TOTAL | 241,865 | 16,807 | 19,359 | | 624 | 278,655 |

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 | | | 1,960 |
| Other investment income (specify) | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | 1,960 |
| | | | |
| | | Total investment income | 1,960 |
| | | | |
| | | Credited to: | |
| | | General Fund (Page 3) | 1,960 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Political Fund | |
| | | | |
| | | Total Investment Funds | 1,960 |

30 June 2020

| Previous Year | | £ | £ |
|---|--|---|---------|
| 1,907 | Fixed Assets (at page 14) | | 1,520 |
| | Investments (as per analysis on page 15) | | |
| | Quoted (Market value £ () | | |
| | Unquoted | | |
| | Total Investments | | |
| | Other Assets | | |
| | Loans to other trade unions | | 9,076 |
| | Sundry debtors | | |
| | Cash at bank and in hand | | |
| | Income tax to be recovered | | |
| Stocks of goods | | | |
| Others (specify) | | | |
| Prepayments | 12,512 | | |
| 538,553 | Total of other assets | | 604,007 |
| 540,460 | Total assets | | 605,527 |
| 505,398 | General fund (page 3) | | 568,431 |
| | | | |
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| | | | |
| | Political Fund Account | | |
| | | | |
| | | | |
| Liabilities | | | |
| Amount held on behalf of central trade union political fund | | | |
| £22,791 | Accrued expenses | | 21,026 |
| | Sundry creditors | | 6,920 |
| £12,271 | Tax payable | | 9,150 |
| £35,062 | Total liabilities | | 37,096 |
| £540,460 | Total assets | | 605,527 |

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 | | | 6,532 | | | 6,532 |
| Additions | | | 190 | | | 190 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | 6,722 | | | 6,722 |
| | | | | | | |
| Accumulated Depreciation | | | | | | |
| At start of year | | | 4,625 | | | 4,625 |
| Charges for year | | | 577 | | | 577 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | 5,202 | | | 5,202 |
| | | | | | | |
| Net book value at end of year | | | 1,520 | | | 1,520 |
| | | | | | | |
| Net book value at end of previous year | | | 1,907 | | | 1,907 |

Analysis of investments

(see notes 58 and 59)

| Quoted | | All Funds Except Political Funds £ | Political Fund £ |
|----------|--|--|---------------------|
| | | | |
| | Equities (e.g. Shares) | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | 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 | 564,788 | | 564,788 |
| From Investments | 1,960 | | 1,960 |
| Other Income (including increases by revaluation of assets) | 15,252 | | 15,252 |
| Total Income | 582,000 | | 582,000 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 518,967 | | 518,967 |
| | | | |
| Funds at beginning of year (including reserves) | 505,398 | | 505,398 |
| Funds at end of year (including reserves) | 568,431 | | 568,431 |
| | | | |
| Assets | | | |
| | Fixed Assets | | 1,520 |
| | Investment Assets | | |
| | Other Assets | | 604,007 |
| | Total Assets | | 605,527 |
| Liabilities | | Total Liabilities | 37,096 |
| Net Assets (Total Assets less Total Liabilities) | | | 568,431 |

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

(see notes 74 to 80)

| | | |
|---|---|--|
| Did the union hold any ballots in respect of industrial action during the return period? | | NO |
| If Yes How many ballots were held: <input style="width: 50px;" type="text"/> | | |
| For each ballot held please complete the information below: | | |
| Ballot 1 | | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 100%;" type="text"/> | |
| Number of votes cast in the ballot | <input style="width: 100%;" type="text"/> | |
| Number of Individuals answering "Yes" to the question | <input style="width: 100%;" type="text"/> | 1 |
| Number of individuals answering "No" to the question | <input style="width: 100%;" type="text"/> | 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 100%;" 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: 100%;" type="text"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 100%;" 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: 100%;" type="text"/> | |
| Ballot 2 | | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 100%;" type="text"/> | |
| Number of votes cast in the ballot | <input style="width: 100%;" type="text"/> | |
| Number of Individuals answering "Yes" to the question | <input style="width: 100%;" type="text"/> | 1 |
| Number of individuals answering "No" to the question | <input style="width: 100%;" type="text"/> | 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 100%;" 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: 100%;" type="text"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 100%;" 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: 100%;" type="text"/> | |
| Ballot 3 | | |
| Number of individual who were entitled to vote in the ballot | <input style="width: 100%;" type="text"/> | |
| Number of votes cast in the ballot | <input style="width: 100%;" type="text"/> | |
| Number of Individuals answering "Yes" to the question | <input style="width: 100%;" type="text"/> | 1 |
| Number of individuals answering "No" to the question | <input style="width: 100%;" type="text"/> | 2 |
| Number of invalid or otherwise spoiled voting papers returned | <input style="width: 100%;" 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: 100%;" type="text"/> | |
| Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? | <input style="width: 100%;" 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: 100%;" 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

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.

All notes to the accounts are attached as pdf documents

ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

1 STATUTORY INFORMATION

The Association of Head Teachers and Deputes 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. Grants awarded are recognized in the period to which they relate. 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 and accumulated impairment losses. 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.

ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

| 3 OTHER INCOME | 2020 | 2019 |
|---------------------------|------------------------|------------------------|
| | £ | £ |
| Training income | | |
| Course fees | 2,375 | 14,251 |
| Training grants | <u>-</u> | <u>2,000</u> |
| | <u>2,375</u> | <u>16,251</u> |
| Conferences | | |
| Annual conference | 57,089 | 57,754 |
| ESHA conference grants | <u>-</u> | <u>6,346</u> |
| | <u>57,089</u> | <u>64,100</u> |
| Other income | | |
| Sponsorship | 15,042 | 14,083 |
| Interest received | 1,960 | 1,529 |
| Advertising revenue | <u>210</u> | <u>540</u> |
| | <u>17,212</u> | <u>16,152</u> |
| Total other income | £ <u>76,676</u> | £ <u>96,503</u> |

4 DIRECT COSTS

| | | |
|-------------------|------------------------|------------------------|
| Training costs | 6,015 | 29,829 |
| Annual conference | <u>43,627</u> | <u>51,906</u> |
| | £ <u>49,642</u> | £ <u>81,735</u> |

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

5 BENEFITS TO MEMBERS

| | Note | | |
|---------------------------------------|-------------|-------------------------|-------------------------|
| Representation | | | |
| Legal fees | | 69,845 | 50,316 |
| Area officers' salaries | 7 | 107,614 | 112,854 |
| Area officers' support expenses | | <u>8,689</u> | <u>12,217</u> |
| | | <u>186,148</u> | <u>175,387</u> |
| Professional fees | | | |
| Insurance | | <u>5,582</u> | <u>5,146</u> |
| Communications | | | |
| Members' magazine (including postage) | | 21,567 | 26,126 |
| Website development | | <u>148</u> | <u>2,438</u> |
| | | <u>21,715</u> | <u>28,564</u> |
| Total benefits to members | | £ <u>213,445</u> | £ <u>209,097</u> |

ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

| 6 ADMINISTRATIVE EXPENSES | Note | 2020 £ | 2019 £ |
|------------------------------|------|------------------|------------------|
| Honoraria | 7 | 19,674 | 19,500 |
| Salaries | 7 | 114,577 | 98,640 |
| Other employment costs | 7 | 36,790 | 29,983 |
| ESHA membership and expenses | | 2,220 | 13,707 |
| Audit and accountancy fees | | 6,040 | 6,786 |
| Printing and stationery | | 5,062 | 4,684 |
| Communications | | 5,976 | 6,336 |
| Executive and Council | | 29,238 | 31,841 |
| Public relations | | 10,467 | 13,360 |
| Office rent and expenses | | 10,350 | 13,498 |
| Insurance | | 6,172 | 6,174 |
| Grants | | 5,600 | - |
| Bad debts | | 1,250 | - |
| Depreciation | | 577 | 545 |
| Sundry | | <u>1,515</u> | <u>1,485</u> |
| | | £ <u>255,508</u> | £ <u>246,539</u> |

7 EMPLOYMENT COSTS AND HONORARIA

Employment costs comprise:

Benefits to members:

| | | |
|-------------------------|---------|---------|
| Area officers' salaries | 107,614 | 112,854 |
|-------------------------|---------|---------|

Administrative expenses:

| | | |
|-----------------------|------------------|------------------|
| Salaries | 114,577 | 98,640 |
| Social security costs | 16,807 | 15,642 |
| Pension costs | <u>19,983</u> | <u>14,341</u> |
| | £ <u>258,981</u> | £ <u>241,477</u> |

There were 2 (2019 – 2) full-time employees and 1 (2019 – 0) part time employee during the year as well as 6 (2019 – 6) area support officers of whom 1 also served as professional advice officer. (2019 - 1).

Honoraria comprise:

| | | |
|----------------------------|-----------------|-----------------|
| President | 4,987 | 4,875 |
| National Executive members | <u>14,687</u> | <u>14,625</u> |
| | £ <u>19,674</u> | £ <u>19,500</u> |

In 2020 9 (2019 - 8) National Executive members, 5 (2019 - 6) Area officers, 1 (2019 – 1) Professional Advice officer and 3 staff members attended the Annual Conference free of charge.

8 TAXATION

| | | |
|---------------------|--------------|--------------|
| Current year charge | £ <u>372</u> | £ <u>291</u> |
|---------------------|--------------|--------------|

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

ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (continued)

9 TANGIBLE FIXED ASSETS

| | Office Equipment £ | Office Furniture £ | Total £ |
|-----------------------|--------------------------|--------------------------|--------------|
| Cost | | | |
| At 1 July 2019 | 4,390 | 2,142 | 6,532 |
| Additions | <u>190</u> | <u>-</u> | <u>190</u> |
| At 30 June 2020 | <u>4,580</u> | <u>2,142</u> | <u>6,722</u> |
| Depreciation | | | |
| At 1 July 2019 | 2,815 | 1,810 | 4,625 |
| Charge for year | <u>491</u> | <u>86</u> | <u>577</u> |
| At 30 June 2020 | <u>3,306</u> | <u>1,896</u> | <u>5,202</u> |
| Net Book Value | | | |
| At 30 June 2020 | <u>1,274</u> | <u>246</u> | <u>1,520</u> |
| At 30 June 2019 | <u>1,575</u> | <u>332</u> | <u>1,907</u> |

10 LEASING COMMITMENTS

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

| | 2020 £ | 2019 £ |
|----------------------------|-----------------|-----------------|
| Within one year | 7,755 | 7,755 |
| Between two and five years | <u>3,645</u> | <u>11,220</u> |
| | £ <u>11,400</u> | £ <u>18,975</u> |

Accounting policies

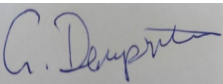

(see notes 84 and 85)

Accounting policies are attached as pdf documents

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

| | | | |
|---------------------------|---|--------------------------|--|
| Secretary's Signature: |  | Chairman's Signature: |  |
| | | | (or other official whose position should be stated) |
| Name: | Greg Dempster | Name: | Sharon McLellan |
| Date: | 09 September 2020 | Date: | 09 September 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 | <input checked="" type="checkbox"/> | No | |
| Has the list of officers in post been completed? (see Page 2 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 20 and 21 and Notes 2 and 77) | Yes | <input checked="" type="checkbox"/> | No | |
| Is a rule book enclosed? (see Notes 8 and 88) | Yes | <input checked="" type="checkbox"/> | No | |
| A member statement is: (see Note 80) | 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"/> | To follow | |
| Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103) | Yes | <input checked="" type="checkbox"/> | 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)

We have examined the information on pages 3 to 24 of form AR21 for the year ended 30 June 2020, 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 2020 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 as a pdf with this form AR21.

Signature(s) of auditor or auditors:

Brown, Scott & Main

Name(s):

BROWN, SCOTT & MAIN

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS &
STATUTORY AUDITOR

Address(es):

31 TOWNSEND PLACE

KIRKCALDY

FIFE

Postcode

KY1 1HB

Date

9th September 2020

Contact name for inquiries and
telephone number:

W MAIN 01592 206666

N.B. When notes to the account 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 Deputes in Scotland for the year ended 30 June 2020, which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. 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 at 30 June 2020, 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; and
- have been prepared in accordance with the requirements of sections 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

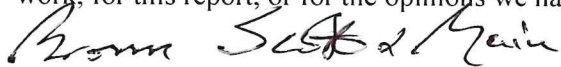
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

USE OF OUR REPORT

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

9 September 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?

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 inforamation 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

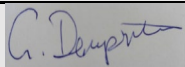
Section two

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

If "No" Please explain below:

| | |
|-------------|---|
| Signature |  |
| Name | Greg Dempster |
| Office held | General Secretary |
| Date | 09-Sep-20 |