

AHDS Accounts

Statement to members issued in connection with the Union's Annual Return for Year Ended 30 June 2020 as required by Section 32A of Trade Union and Labour Relations (Consolidation) Act 1992

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

RIGHTS OF MEMBERS

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

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

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

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

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

OPINION

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

General Secretary Employment Costs & Executive Honoraria 2019/20

General Secretary	
Salary	75,678
Social Security	9,247
Pension & Life assurance	17,175
President	
Honorarium	4,987
Vice President	
Honorarium	2,351
Area Officers	
Salaries	107,614
National Executive members	
Honoraria	12,336
Other salary costs	49,267
	278,655

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

Summary income & expenditure account for the year ended 30 June 2020

	2019/20(E)	2018/19(E)
Subscription income	505,324	471,337
Other income	76,676	96,503
Total income	582,000	567,840
Total expenditure	(518,595)	(537,371)
Corporation tax	(372)	(291)
Surplus for year	63,033	30,178

Summary balance sheet at 30 June 2020

	2019/20(E)	2018/19(E)
Fixed assets	1,520	1,907
Current assets	604,007	538,553
Current liabilities	(37,096)	(35,062)
Net Assets	568,431	505,398

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.

BROWN, SCOTT & MAIN

Chartered Accountants and Statutory Auditor, Kirkcaldy
September 2020