

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 2020				
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:	01444472401				
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	13,042	421		269	13,732
Female	30,739	603		527	31,869
Other					
Total	43,781	1,024		796	A 45,601

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

33,447

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

3

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	Judy Shaw	Ruth Davies	8th May 2020
Vice President	Ruth Davies	Tim Bowen	8th May 2020
Immediate Past President	Andrew Mellor	Judy Shaw	8th May 2020

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:

--

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		10,496
From Members: Other income from members (specify)		
Region and Branch Activity		14
Membership Activity		120
Total other income from members		134
Total of all income from members		10,630
Investment income (as at page 12)		35
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	321	
Total of other income (as at page 4)		321
Total income		10,986
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		4,598
Administrative expenses (as at page 10)		6,786
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		11,384
Interfund Transfers OUT		
Surplus (deficit) for year		-398
Amount of general fund at beginning of year		6,984
Amount of general fund at end of year		6,586

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	106
VAT refund	13
School Development Initiative	5
Publications and Contract Income	14
Miscellaneous Income	36
Pension scheme net income	26
Net gain on investments	86
Gain on revaluation of properties	24
Other financial income	11
Total other sources	321
Total of all other income	321

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation – Employment Related Issues		brought forward	1,035
Legal representation	252	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Branch Support and Training	7
		Training and conferences	97
Communications		Salary Costs	
Printing and distribution of Publications	196	Legal Representation	339
Website design and Maintenance	64	Professional Advice	1,514
		General Secretary's Unit	430
		Website and Publications	209
		Recruitment, Training & Conferences	863
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
Membership Recruitment Costs	334		
Subscriptions and Affiliations	189	Member's Insurance	104
carried forward	1,035	Total (should agree with figure in General Fund)	4,598

(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	

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)

		£
Administrative Expenses		
Remuneration and expenses of staff		3,598
Salaries and Wages included in above	3,233	
Auditors' fees		38
Legal and Professional fees		63
Occupancy costs		299
Stationery, printing, postage, telephone, etc.		139
Expenses of Executive Committee (Head Office)		226
Expenses of conferences		58
Other administrative expenses (specify)		
Regional Expenses		552
Miscellaneous Expenses		434
Other Outgoings		
Depreciation		113
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank Charges		16
Pension Deficit		140
Pension scheme actuarial loss		1,110
Total		6,786
Charged to:	General Fund (Page 3)	6,786
Total		6,786

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year	1,964	308	2,269			4,541
Additions			13			13
Disposals						
Revaluation/Transfers	-14					-14
At end of year	1,950	308	2,282			4,540
Accumulated Depreciation						
At start of year			2,078			2,078
Charges for year	38	6	69			113
Disposals						
Revaluation/Transfers	-38					-38
At end of year		6	2,147			2,153
Net book value at end of year	1,950	302	135			2,387
Net book value at end of previous year	1,964	308	191			2,463

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	1,539	
Government Securities (Gilts)	96	
Other quoted securities (to be specified)		
Cash held by investment managers	44	
Total quoted (as Balance Sheet)	1,679	
Market Value of Quoted Investment	1,679	
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		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	10,630		10,630
From Investments	35		35
Other Income (including increases by revaluation of assets)	321		321
Total Income	10,986		10,986
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	11,384		11,384
Funds at beginning of year (including reserves)	6,984		6,984
Funds at end of year (including reserves)	6,586		6,586
Assets			
Fixed Assets			2,387
Investment Assets			1,679
Other Assets			3,088
		Total Assets	7,154
Liabilities		Total Liabilities	568
Net Assets (Total Assets less Total Liabilities)			6,586

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

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: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" 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;" 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

***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.

See Appendices

Accounting policies


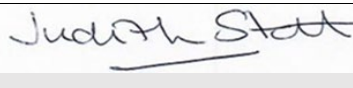
(see notes 84 and 85)

See Appendices

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: 
	(or other official whose position should be stated)
Name: Paul Whiteman	Name: Judith Stott
Date: 03.06.21	Date: 03.06.21

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	

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2020

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 2020

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.

FINANCIAL INSTRUMENTS

Basic financial instruments are initially recognised at transaction value and subsequently measured at fair value taken from their quoted market values at the year end.

Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors.

Cash at bank and in hand is defined as all cash held in instant access to bank accounts and used as working capital.

Financial liabilities held at amortised cost compromise all creditors except social security and other taxes and provisions.

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

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2020

- 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 2020

1 OTHER INCOME	2020	2019
	£'000	£'000
Investment income	(1)	37
Commissions received	105	105
VAT refund	13	15
School development initiatives	5	55
Miscellaneous	4	57
	<hr/>	<hr/>
	126	269
	<hr/> <hr/>	<hr/> <hr/>
2 REGION AND BRANCH SUPPORT	2020	2019
	£'000	£'000
Remitted from Headquarters	71	147
Decrease / (Increase) in cash balances	1	18
Regional Officers salaries and costs	2,140	2,161
Regional Offices	487	506
Region and branch events income	14	93
	<hr/>	<hr/>
	2,714	2,925
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

3 MEMBERSHIP ACTIVITY	2020	2019
	£'000	£'000
Legal representation (including staff costs)	591	564
Training and conferences	294	537
Staff costs: GS Unit	430	366
Staff costs: professional advice	1,514	1,179
Printing and distribution of publications	196	230
Web site design and maintenance	64	61
Staff costs: web site and publications	209	244
Membership recruitment costs	718	636
Branch Support/Training	6	23
Marketing	-	-
Members insurance	104	107
Subscriptions and affiliations	189	170
	4,315	4,117
	4,315	4,117
4 EXECUTIVE ACTIVITY	2020	2019
	£'000	£'000
Executive meetings	58	90
Executive - Other Business	152	149
Sector groups and committees	16	37
	226	276
	226	276

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

5	PROPERTY AND EQUIPMENT COSTS	2020 £'000	2019 £'000
	Rent, rates, utilities and cleaning	88	116
	Property repairs	38	40
	Hire and maintenance of equipment	174	116
	Depreciation	106	81
	Impairment	-	-
		406	353
		406	353
6	COMMUNICATION AND ADMINISTRATION COSTS	2020 £'000	2019 £'000
	Staff costs	1,504	1,757
	Staff recruitment and training	83	117
	Telephone	121	113
	Printing, postage and stationery	20	26
	Staff travel	57	129
	Software maintenance	323	138
	Media functions	52	14
	Miscellaneous administrative expenses	42	9
		2,202	2,303
		2,202	2,303
7	PROFESSIONAL COSTS	2020 £'000	2019 £'000
	Bank charges and interest	16	27
	Professional fees	63	56
	Audit and accountancy	38	32
		117	115
		117	115

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

8 STAFF COSTS	2020 £'000	2019 £'000
Salaries	5,185	5,330
National Insurance	524	557
Pension costs	767	762
Pension deficit	140	140
Recruitment and training	83	117
	6,699	6,906
	6,699	6,906

Key management personnel comprise members of the Senior Leadership Team of NAHT. During the year a total of £826,946 costs were incurred in relation to these individuals (2019 – £887,300).

Included in the total staff cost figures above are termination payments to employees authorised during the year totalling £10,010 (2019 - £141,127); out of this amount £nil remained unpaid as at 31 December 2020 (2019 - £59,438).

Average number of NAHT employees, including part-time employees for the year was: 100 (2019 - 97). This excludes branch officials.

Allocated to :	Note		
Regional officers and other regional staff	2	1,925	2,273
Legal representation	3	339	340
Recruitment and branch support	3	635	372
Training and conferences	3	167	245
Professional advice, salaries and pensions	3	1,514	1,179
GS Unit	3	430	366
Web site and publications	3	209	243
Annual conference		-	-
Communications and administration			
- staff costs	6	1,195	1,542
- edge		-	89
- discovery		62	-
- staff recruitment and training	6	83	117
		6,559	6,766
Pension deficit funding		140	140
		6,699	6,906
		6,699	6,906

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

9 FIXED ASSETS	Land and Buildings		Furniture And equipment £'000	Total £'000
	Freehold £'000	Long Leasehold £'000		
Cost or valuation				
At 1 January 2020	1,964	308	2,269	4,541
Additions	-	-	13	13
Disposals	-	-	-	-
Revaluation	(14)	-	-	(14)
At 31 December 2020	1,950	308	2,282	4,540
Depreciation				
At 1 January 2020	0	-	2,078	2,078
Charge for the year	38	6	69	113
Revaluation	(38)	-	-	(38)
At 31 December 2020	-	6	2,147	2,153
Net book value				
At 31 December 2020	1,950	302	135	2,387
<i>At 31 December 2019</i>	<i>1,964</i>	<i>308</i>	<i>191</i>	<i>2,463</i>

The freehold properties were revalued in January 2021 by Savills (UK) Ltd. 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 2020

9 FIXED ASSETS (continued)

Comparable historical cost for revalued land and buildings

	Freehold £'000	Leasehold £'000	Total £'000
Cost			
At 1 January 2020	1,598	704	2,302
At 31 December 2020	1,598	704	2,302
Depreciation			
At 1 January 2020	417	165	582
Charge for the year	38	6	44
At 31 December 2020	455	171	626
Net book value			
At 31 December 2020	1,143	533	1,676
<i>At 31 December 2019</i>	1,181	539	1,720

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

10	INVESTMENTS	2020	2019
		£'000	£'000
	Listed Investments at Market Value		
	At 1 January 2020	1,610	1,393
	Additions	516	68
	Disposals	(540)	(117)
	Profit / (Loss) on disposal	(37)	-
	Unrealised gains	86	266
		<hr/>	<hr/>
	Listed Investments at 31 December 2020	1,635	1,610
	Cash held by investment managers	44	34
		<hr/>	<hr/>
	Total investments at 31 December 2020	1,679	1,644
		<hr/> <hr/>	<hr/> <hr/>
11	DEBTORS		
		2020	2019
		£'000	£'000
	Trade debtors	12	71
	Prepayments and accrued income	153	215
	Other debtors	2	-
		<hr/>	<hr/>
		167	286
		<hr/> <hr/>	<hr/> <hr/>
12	CREDITORS		
		2020	2019
		£'000	£'000
	Trade creditors	84	157
	Social security and other taxes	164	182
	Accruals	316	330
	Other creditors	4	101
		<hr/>	<hr/>
		568	770
		<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

13 LEGAL FUND

£'000

At 1 January 2020 and at 31 December 2020

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 2020

980

Movement during the year - Property revaluation gain

24

At 31 December 2020

1,004

15 NET CASH FLOWS FROM OPERATING ACTIVITIES

2020
£'000

2019
£'000

Net operating result for the year

566

9

Dividend and interest income receivable

(35)

(38)

Depreciation

102

87

Movements in:

Debtors and prepayments

119

(86)

Creditors and accruals

(202)

24

Net cash inflow / (outflow) from Operating Activities

550

(4)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

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 2020 there were total future minimum operating lease payments as set out below:

	Motor Vehicles		Office Equipment	
	2020	2019	2020	2019
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Within one year	20	33	58	18
In the second to fifth years inclusive	6	26	43	29
More than five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	26	59	101	47
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

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 £379,000 (2019 – £549,159).

(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 £347,000 (2019 - £353,000)

Actuarial valuation

A full actuarial valuation was carried out as at 1 April 2019. The liability calculations for the Plan are based on an assessment of the Plan's liabilities as at 31 December 2020. These have been based on the 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 2020 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 2020 (2019 - £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 2020 are £347k (2019: 353k).

The results of the actuarial valuation carried out as at 1 April 2019 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 2020. The scheme assets are stated at their market value as at 31 December 2020.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

18 STAFF PENSION SCHEME (continued)

The major assumptions used by the actuary were:

	2020	2019	2018
Rate of increase in pensionable salaries	2.5%	2.5%	3.4%
Rate of increase to pensions in payment			
Pre-2010	2.9%	3.1%	3.3%
Post-2010	2.1%	2.2%	2.2%
Discount rate		2%	2.8%
Rate of inflation			
RPI	3.0%	3.2%	3.4%
CPI	2.4%	2.2%	2.4%
Mortality table	SAPS CMI 2019	SAPS CMI 2018	SAPS CMI 2017

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

	2020 £'000	2019 £'000	2018 £'000
Total market value of assets	16,480	15,474	13,780
Present value of liabilities	<u>(16,258)</u>	<u>(14,179)</u>	<u>(12,724)</u>
Net pension asset	<u>222</u>	<u>1,295</u>	<u>1,056</u>

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

	2020 £'000	2019 £'000
Scheme liabilities at start of period	14,179	12,724
Current service cost	221	203
Interest cost	283	356
Contributions by members	32	32
Benefits paid	(288)	(283)
Actuarial losses	1,831	1,107
Past service costs	<u>-</u>	<u>40</u>
Scheme liabilities at end of period	<u>16,258</u>	<u>14,179</u>

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

18 STAFF PENSION SCHEME (continued)

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

	2020	2019
	£'000	£'000
Fair value of scheme assets at start of period	15,474	13,780
Interest income	309	385
Actuarial gains / (losses)	721	1,340
Contributions by employer	347	353
Contributions by scheme participants	32	32
Benefits paid	(288)	(283)
Non-investment expenses	(115)	(133)
	<hr/>	<hr/>
Fair value of scheme assets at end of year	16,480	15,474
	<hr/> <hr/>	<hr/> <hr/>

Movement in surplus in the year

	2020	2019
	£'000	£'000
Surplus at 1 January	1,295	1,056
Current service cost	(336)	(376)
Contributions	347	353
Net finance income	26	29
Actuarial gains / (losses)	(1,110)	233
	<hr/>	<hr/>
Surplus at 31 December	222	1,295
	<hr/> <hr/>	<hr/> <hr/>

Total income recognised in the statement of comprehensive income

	2020	2019
	£'000	£'000
Interest income	309	385
Interest on pension scheme liabilities	(283)	(356)
	<hr/>	<hr/>
Net finance income	26	29
	<hr/> <hr/>	<hr/> <hr/>
Current service cost	(336)	(376)
Employer contributions	347	353
	<hr/>	<hr/>
Net pension scheme expenditure/ (income)	11	(23)
	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

18 STAFF PENSION SCHEME (continued)

Analysis of amount recognised in other comprehensive income

	2020 £'000	2019 £'000
Actuarial (loss) / gain on Plan assets	721	1,340
Actuarial (loss) / gain on defined benefit obligations	(1,831)	(1,107)
	<hr/>	<hr/>
Actuarial gains / (losses)	(1,110)	233
	<hr/> <hr/>	<hr/> <hr/>

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 Appendices

Signature(s) of auditor or auditors:

Name(s):

Profession(s) or Calling(s):

Address(es):

Postcode

Date

Contact name for inquiries and telephone number:

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



AUDITOR'S REPORT TO THE MEMBERS OF THE NATIONAL ASSOCIATION OF HEAD TEACHERS

We have audited the financial statements of The National Association of Head Teachers for the year ended 31 December 2020 which comprise the income and expenditure, balance sheet and related notes included within the AR21 as set out on pages 3 to 23 of the AR21. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to The National Association of Head Teachers' members, as a body. Our audit work has been undertaken so that we might state to The National Association of Head Teachers' 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 National Association of Head Teachers and The National Association of Head Teachers' members as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of Officers and Auditors for the Financial Statements

The Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require the officers of The National Association of Head Teachers to keep proper accounting records which give a true and fair view of the state of affairs of The National Association of Head Teachers and explain its transactions; establish and maintain a satisfactory system of control of the accounting records, cash holdings and all the receipts and remittances; prepare an annual return for the Certification Officer giving a true and fair view of the revenue account and balance sheet and provide members of The National Association of Head Teachers with a statement of income and expenditure for the year. We have been appointed as auditor under section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and report in accordance with Section 36 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the officers; and the overall presentation of the financial statements.

We read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of The National Association of Head Teachers affairs as at 31 December 2020 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.

Matters on which we report by exception

We have nothing to report in respect of the following matters where the Trade Unions and Labour Relations Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- a satisfactory systems 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.

Crowe U.K. LLP

Crowe U.K. LLP
London

7 June 2021

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	20/05/2021
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909

Membership audit certificate

Section two

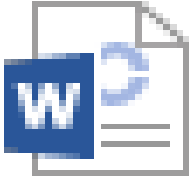
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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	



AR21 guidance

Double-click on icon to open guidance