

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 2021			
List no:	350T			
Head or Main Office address:	15.11-15.12 Millbank Tower			
	21-24 Millbank			
	London			
Postcode	SW1P 4QP			
Website address (if available)	www.naht.org.uk			
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No <input 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	13,465	433		18	13,916
Female	32,020	631		64	32,715
Other					
Total	45,485	1,064		82	A 46,631

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

34,759

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

2

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	Ruth Davies	Tim Bowen	30.04.21
Vice President	Tim Bowen	Paul Gosling	30.04.21
Immediate Past President	Judy Shaw	Ruth Davies	30.04.21

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

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

Name of Officer	Position held
Paul Whiteman	General Secretary 30 April 2021
Tim Bowen	President 30 April 2021
Judith Stott	National Treasurer 30 April 2021
Paul Gosling	Vice President 30 April 2021
Ruth Davies	Immediate Past President 30 April 2021

General Fund

(see notes 13 to 18)

	£000	£000
Income		
From Members: Contributions and Subscriptions		11,292
From Members: Other income from members (specify)		
Region and Branch Activity		17
Membership Activity		104
Total other income from members		121
Total of all income from members		11,413
Investment income (as at page 12)		41
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	2,719	
Total of other income (as at page 4)		2,719
Total income		14,173
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		5,119
Administrative expenses (as at page 10)		6,562
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		11,681
Interfund Transfers OUT		
Surplus (deficit) for year		2,492
Amount of general fund at beginning of year		6,586
Amount of general fund at end of year		9,078

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	90
VAT refund	19
School Development Initiative	
Publications and Contract Income	28
Miscellaneous Income	34
Pension scheme net income	3
Net gain on investments	173
Gain on revaluation of properties	
Other financial income	
Pension scheme gain	2,372
Total other sources	2,719
Total of all other income	2,719

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation –		brought forward	1,161
Employment Related Issues		Advisory Services	
Legal representation	287		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		Branch Support and Training	8
		Training and conferences	95
Communications		Salary Costs	
Printing and distribution of Publications	265	Legal Representation	322
Website design and Maintenance	58	Professional Advice	1,745
		General Secretary's Unit	455
		Website and Publications	240
		Recruitment, Training & Conferences	999
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
Membership Recruitment Costs	345		
Subscriptions and Affiliations	206	Member's Insurance	94
carried forward	1,161	Total (should agree with figure in General Fund)	5,119

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
Number of members contributing at end of year			

Fund 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
Number of members contributing at end of year			

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	
		Investment income (as at page 12)	
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party
--

Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintaince of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

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

Total expenditure

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

Total expenditure

Total of all expenditures

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

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		3,750
Salaries and Wages included in above	3,582	
Auditors' fees		41
Legal and Professional fees		72
Occupancy costs		397
Stationery, printing, postage, telephone, etc.		209
Expenses of Executive Committee (Head Office)		90
Expenses of conferences		301
Other administrative expenses (specify)		
Regional Expenses		531
Miscellaneous Expenses		618
Other Outgoings		
Depreciation		309
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank Charges		36
Pension Deficit		140
Pension scheme actuarial loss		
Loss on sale of investment		17
Other finance expense		52
Total		6,563
Charged to:	General Fund (Page 3)	6,562
Total		6,562

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
£	£	£		£	£	
General Secretary	169,462	22,977	23,683	Car allowance	5,868	222,094
				Flexi working allowance	104	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:	41		
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
	41		
Total investment income			41
Credited to:			
General Fund (Page 3)			41
Political Fund			
Total Investment Funds			41

Balance sheet as at

31st December 2021

(see notes 49 to 52)

Previous Year		£	£
2,387	Fixed Assets (at page 14)		2,542
1,679	Investments (as per analysis on page 15)		
	Quoted (Market value £ (1,819))		1,819
	Unquoted		
	Total Investments		1,819
	Other Assets		
	Loans to other trade unions		
167	Sundry debtors		146
2,427	Cash at bank and in hand		2,484
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
272	Branch Current Account		259
222	Net Pension Scheme		2,545
	Total of other assets		5,434
	Total assets		9,795
6,586	General fund (page 3)		9,078
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£568	Sundry Creditors		717
	Total liabilities		717
	Total assets		9,795

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	1,950	308	2,282			4,540
Additions			464			464
Disposals						
Revaluation/Transfers	-250		-655			-905
At end of year	1,700	308	2,091			4,099
Accumulated Depreciation						
At start of year		6	2,147			2,153
Charges for year		6	53			59
Disposals			-655			-655
Revaluation/Transfers						
At end of year		12	1,545			1,557
Net book value at end of year						
Net book value at end of year	1,700	296	546			2,542
Net book value at end of previous year						
Net book value at end of previous year	1,950	302	135			2,387

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	1,712	
Government Securities (Gilts)	92	
Other quoted securities (to be specified)		
Cash held by investment managers	15	
Total quoted (as Balance Sheet)	1,819	
Market Value of Quoted Investment	1,819	
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 <input type="checkbox"/>	No <input checked="" type="checkbox"/>
------------------------------	--

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input type="checkbox"/>	No <input type="checkbox"/>
------------------------------	-----------------------------

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	11,413		11,413
From Investments	41		41
Other Income (including increases by revaluation of assets)	2,719		2,719
Total Income	14,173		14,173
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	11,681		11,681
Funds at beginning of year (including reserves)	6,586		6,586
Funds at end of year (including reserves)	9,078		9,078
Assets			
Fixed Assets			2,542
Investment Assets			1,819
Other Assets			5,434
		Total Assets	9,795
Liabilities		Total Liabilities	717
Net Assets (Total Assets less Total Liabilities)			9,078

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?	<input type="text" value="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

(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.

See Appendices

NATIONAL ASSOCIATION OF HEAD TEACHERS



YEAR ENDED 31 DECEMBER 2021

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2021

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.

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 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.

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2021

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 comprise 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
- 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.

NATIONAL ASSOCIATION OF HEAD TEACHERS



ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

1 OTHER INCOME	2021	2020
	£'000	£'000
Investment income	24	(1)
Commissions received	90	105
VAT refund	19	13
School development initiatives	-	5
Miscellaneous	5	4
	<hr/>	<hr/>
	138	126
	<hr/> <hr/>	<hr/> <hr/>
2 REGION AND BRANCH SUPPORT	2021	2020
	£'000	£'000
Remitted from Headquarters	4	71
Decrease / (Increase) in cash balances	47	1
Regional Officers salaries and costs	2,324	2,140
Regional Offices	533	488
Region and branch events income	17	14
	<hr/>	<hr/>
	2,925	2,714
	<hr/> <hr/>	<hr/> <hr/>

NATIONAL ASSOCIATION OF HEAD TEACHERS



NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

3 MEMBERSHIP ACTIVITY	2021 £'000	2020 £'000
Legal representation (including staff costs)	609	591
Training and conferences	345	294
Staff costs: GS Unit	455	430
Staff costs: professional advice	1,745	1,514
Printing and distribution of publications	265	195
Web site design and maintenance	58	64
Staff costs: web site and publications	240	209
Membership recruitment costs	1,066	718
Branch Support/Training	8	7
Marketing	-	-
Members insurance	94	104
Subscriptions and affiliations	206	189
	5,091	4,315
	5,091	4,315
4 COUNCIL ACTIVITY	2021 £'000	2020 £'000
Council meetings	28	58
Council - Other Business	56	152
Sector groups and committees	6	16
	90	226
	90	226
5 CONFERENCE COSTS	2021 £'000	2020 £'000
Annual Conference	301	58
	301	58
	301	58

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

6	PROPERTY AND EQUIPMENT COSTS	2021 £'000	2020 £'000
	Rent, rates, utilities and cleaning	78	88
	Property repairs	28	38
	Hire and maintenance of equipment	291	174
	Depreciation	303	106
	Impairment	-	-
		700	406
		700	406
7	COMMUNICATION AND ADMINISTRATION COSTS	2021 £'000	2020 £'000
	Staff costs	1,239	1,504
	Staff recruitment and training	89	83
	Telephone	195	121
	Printing, postage and stationery	15	20
	Staff travel	78	57
	Software maintenance	300	323
	Media functions	54	52
	Miscellaneous administrative expenses	197	42
		2,167	2,202
		2,167	2,202
8	PROFESSIONAL COSTS	2021 £'000	2020 £'000
	Bank charges and interest	36	16
	Professional fees	72	63
	Audit and accountancy	41	38
		149	117
		149	117

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

9 STAFF COSTS	2020 £'000	2020 £'000
Salaries	5,592	5,185
National Insurance	591	524
Pension costs	894	767
Pension deficit	140	140
Recruitment and training	89	83
	7,306	6,699
	7,306	6,699

Key management personnel comprise members of the Senior Leadership Team of NAHT. During the year a total of £772,925 costs were incurred in relation to these individuals (2020 – £826,946).

Included in the total staff cost figures above are termination payments to employees authorised during the year totalling £33,039 (2020 - £10,010); out of this amount £nil remained unpaid as at 31 December 2021 (2020 - £nil).

Average number of NAHT employees, including part-time employees for the year was: 109 (2020 - 100). This excludes branch officials.

Allocated to :	Note		
Regional officers and other regional staff	2	2,117	1,925
Legal representation	3	322	339
Recruitment and branch support	3	720	635
Training and conferences	3	204	167
Professional advice, salaries and pensions	3	1,746	1,514
GS Unit	3	455	430
Web site and publications	3	240	209
Annual conference		-	-
Communications and administration			
- staff costs	7	1,197	1,195
- edge		-	-
- discovery		75	62
- staff recruitment and training	7	88	83
		7,164	6,559
Pension deficit funding		140	140
		7,304	6,699
		7,304	6,699

10 FIXED ASSETS

Land and Buildings
Long

Furniture
And

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

	Freehold £'000	Leasehold £'000	equipment £'000	Total £'000
Cost or valuation				
At 1 January 2021	1,950	308	2,282	4,540
Additions	-	-	464	464
Disposals	-	-	-	-
Impairment/Revaluation	(250)	-	(655)	(905)
At 31 December 2021	1,700	308	2,091	4,099
Depreciation				
At 1 January 2021	-	6	2,147	2,153
Charge for the year	-	6	53	59
Disposals/Revaluation	-	-	(655)	(655)
At 31 December 2021	-	12	1,545	1,557
Net book value				
At 31 December 2021	1,700	296	546	2,542
<i>At 31 December 2020</i>	<i>1,950</i>	<i>302</i>	<i>135</i>	<i>2,387</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 December 2021 by TDK Commercial Property Consultants. The Cardiff office, also a leasehold property, was revalued in January 2022 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 2021

10 FIXED ASSETS (continued)
Comparable historical cost for revalued land and buildings

	Freehold £'000	Leasehold £'000	Total £'000
Cost			
At 1 January 2021	1,598	704	2,302
	-----	-----	-----
At 31 December 2021	1,598	704	2,302
	=====	=====	=====
Depreciation			
At 1 January 2021	455	171	626
Charge for the year	250	6	256
	-----	-----	-----
At 31 December 2021	705	177	882
	=====	=====	=====
Net book value			
At 31 December 2021	893	527	1,420
	=====	=====	=====
<i>At 31 December 2020</i>	1,143	533	1,676
	=====	=====	=====

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

11	INVESTMENTS	2021	2020
		£'000	£'000
	Listed Investments at Market Value		
	At 1 January 2021	1,635	1,610
	Additions	77	516
	Disposals	(64)	(540)
	(Loss) on disposal	(17)	(37)
	Unrealised gains	173	86
		<hr/>	<hr/>
	Listed Investments at 31 December 2021	1,804	1,635
	Cash held by investment managers	15	44
		<hr/>	<hr/>
	Total investments at year end	1,819	1,679
		<hr/> <hr/>	<hr/> <hr/>
12	DEBTORS	2021	2020
		£'000	£'000
	Trade debtors	13	12
	Prepayments and accrued income	133	153
	Other debtors	-	2
		<hr/>	<hr/>
		146	167
		<hr/> <hr/>	<hr/> <hr/>
13	CREDITORS	2020	2020
		£'000	£'000
	Trade creditors	285	84
	Social security and other taxes	207	164
	Accruals	109	316
	Other creditors	116	4
		<hr/>	<hr/>
		717	568
		<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

14 LEGAL FUND

£'000

At 1 January 2021 and at 31 December 2021

1,000

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

15 REVALUATION RESERVE

£'000

At 1 January 2021

1,004

Movement during the year - Property revaluation gain

-

At 31 December 2021

1,004

16 NET CASH FLOWS FROM OPERATING ACTIVITIES

	2021	2020
	£'000	restated £'000
Net operating result for the year	(4)	566
Dividend and interest income receivable	(41)	(35)
Depreciation	309	113
Movements in:		
Debtors and prepayments	20	119
Creditors and accruals	150	(202)
	<hr/>	<hr/>
Net cash inflow from Operating Activities	434	561

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

17 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.

18 OPERATING LEASE COMMITMENTS

At 31 December 2021 there were total future minimum operating lease payments as set out below:

	Motor Vehicles		Office Equipment	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Operating leases which expire:				
Within one year	15	20	27	58
In the second to fifth years inclusive	5	6	43	43
More than five years	-	-	-	-
	<u>20</u>	<u>26</u>	<u>70</u>	<u>101</u>

18 OPERATING LEASE COMMITMENTS (continued)

	Land and Buildings	
	2021	2020
	£'000	£'000
Operating leases which expire:		
Within one year	77	-
In the second to fifth years inclusive	-	-
More than five years	-	-
	<u>77</u>	<u>-</u>

19 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 £772,514 (2020 – £639,925).

(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 £293,995 (2020 - £301,348)

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 2021. 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 2021 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 2019 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 2019 recovery plan, additional deficit contributions of £140,000 were paid up to 31 December 2021 (2020 - £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 2021 are £294k (2020: £301k).

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 2021. The scheme assets are stated at their market value as at 31 December 2021.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

19 STAFF PENSION SCHEME (continued)

The major assumptions used by the actuary were:

	2021	2020	2019
Rate of increase in pensionable salaries	2.5%	2.5%	2.5%
Rate of increase to pensions in payment			
Pre-2010	3.4%	2.9%	3.1%
Post-2010	2.3%	2.1%	2.2%
Discount rate	1.9%	2.0%	2.0%
Rate of inflation			
RPI	3.5%	3.0%	3.2%
CPI	2.9%	2.4%	2.2%
Mortality table	SAPS CMI 2020	SAPS CMI 2019	SAPS CMI 2018

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

	2021 £'000	2020 £'000	2019 £'000
Total market value of assets	18,005	16,480	15,474
Present value of liabilities	<u>(15,460)</u>	<u>(16,258)</u>	<u>(14,179)</u>
Net pension asset	<u>2,545</u>	<u>222</u>	<u>1,295</u>

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

	2021 £'000	2020 £'000
Scheme liabilities at start of period	16,258	14,179
Current service cost	264	221
Interest cost	211	283
Contributions by members	28	32
Benefits paid	(367)	(288)
Actuarial losses	(934)	1,831
Past service costs	<u>-</u>	<u>-</u>
Scheme liabilities at end of period	<u>15,460</u>	<u>16,258</u>

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

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

	2021	2020
	£'000	£'000
Fair value of scheme assets at start of period	16,480	15,474
Interest income	214	309
Actuarial gains	1,438	721
Contributions by employer	339	347
Contributions by scheme participants	28	32
Benefits paid	(367)	(288)
Non-investment expenses	(127)	(115)
	<u>18,005</u>	<u>16,480</u>

Movement in surplus in the year

	2021	2020
	£'000	£'000
Surplus at 1 January	222	1,295
Current service cost	(391)	(336)
Contributions	339	347
Net finance income	3	26
Actuarial gains / (losses)	2,372	(1,110)
	<u>2,545</u>	<u>222</u>

Total income recognised in the statement of comprehensive income

	2021	2020
	£'000	£'000
Interest income	214	309
Interest on pension scheme liabilities	(211)	(283)
	<u>3</u>	<u>26</u>
Current service cost	(391)	(336)
Employer contributions	339	347
	<u>(52)</u>	<u>11</u>
Net pension scheme expenditure/ (income)	(52)	11

19 STAFF PENSION SCHEME (continued)

Analysis of amount recognised in other comprehensive income

NATIONAL ASSOCIATION OF HEAD TEACHERS



NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

	2021 £'000	2020 £'000
Actuarial (loss) / gain on Plan assets	1,438	721
Actuarial (loss) / gain on defined benefit obligations	934	(1,831)
	<hr/>	<hr/>
Actuarial gains / (losses)	<u>2,372</u>	<u>(1,110)</u>

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: 
Name: Paul Whiteman	Name: Judith Stott
Date: 27.05.22	Date: 27.05.22

Checklist

(see notes 88 to 89)

(please tick as appropriate)

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

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

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

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

Please see Appendices

Signature(s) of auditor or auditors:

Crowe U.K. LLP

Name(s):

Crowe U.K. LLP

Profession(s) or Calling(s):

Chartered Auditors and Registered Auditors

Address(es):

55 LUDGATE HILL

LONDON

Postcode

EC4M 7JW

Date

8 July 2022

Contact name for inquiries and telephone number:

Tina Allison
020 7842 7100

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE NATIONAL ASSOCIATION OF HEAD TEACHERS
YEAR ENDED 31 DECEMBER 2021**

Opinion

We have audited the financial statements of The National Association of Head Teachers for the year ended 31 December 2021 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.

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 2021 and of its transactions for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the officers' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the union's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the officers with respect to going concern are described in the relevant sections of this report.

Other information

The officers are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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- proper accounting records have not been kept;
- a satisfactory system of control over its accounting records, cash holdings and receipts and remittances has not been maintained; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of officers

As explained more fully in the statement of officers' responsibility, the officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We have been appointed as auditor under section 33 of the Trade Union and Labour Relations Act 1992 and report in accordance with section 36 of that Act.

In preparing the financial statements, the officers are responsible for assessing the union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the officers either intend to liquidate the union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Trade Union and Labour Relations Act 1992 together with the financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the union's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the union for fraud. The laws and regulations we considered in this context for the UK operations were health and safety legislation, employment legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the officers and other management and inspection of regulatory and legal

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correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the National Executive about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to union's members as a body. Our work has been undertaken so that we might state to union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the union and the union's members as a body, for our audit work, or for the opinion we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor
London

8 July 2022

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES

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 information 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	20/05/2022
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	