

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:

ASSOCIATION OF HEADTEACHERS AND DEPUTIES IN SCOTLAND

Year ended:

30 June 2022

List no:

Head or Main Office address:

7 CONSTITUTION STREET

INVERURIE

ABERDEENSHIRE

Postcode AB51 4SQ

Website address (if available)

[www.ahds.org.uk](http://www.ahds.org.uk)

Has the address changed during the year to which the return relates?

Yes

No

**X**

('X' in appropriate box)

General Secretary:

Greg Dempster

Telephone Number:

03331 210051

Contact name for queries regarding the completion of this return

Greg Dempster

Telephone Number:

0333 121 0051

E-mail:

[info@ahds.gov.uk](mailto:info@ahds.gov.uk)

**Please follow the guidance notes in the completion of this return**

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

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

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto: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	338				338
Female	2,051				2,051
Other					
<b>Total</b>	2,389				A 2,389

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

2,389

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

None

## Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

If yes, state the number of affiliated unions:

and names:

## Officers in post

(see note 12)

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

Name of Officer	Position held
Sharon McLellan	President
Tim Wallace	Past President
Bernadette Casey	Vice President
Susan Forbes	ASN Sector Rep
Jonathan Cunningham	Primary Rep
Jay Smith-McKnight	PT Rep
Fiona Dunlop	Executive Member
Catriona Smith	Executive Member
Kathryn Dalrymple	DHT Rep
Alison Forbes	Nursery Rep
Greg Dempster	General Secretary
The following people are National Council members	Pauline Brown
Michelle McKay	Carolyn Randall
Kathryn Fraser	Catriona Miller
Karen Emmett	Diane Donnelly
Angela Bruce	Kirsty Carson
Kirsty Doncaster	Jill Nicholls
Garry Graham	Wendy Bowen
Suzanne Brown	Kerstine Speight
Margot McAllister	Catharine Findlay
Laura Jarvie	Mark Ingram
Paul Barrowman	Jennifer Wadley
Linda Duncan	Kirsty Boyle
Caroline Gardiner	Martin McCusker
Mark Beattie	Joanne Paton
Michelle Wright	Julie McKenna
Jane Cerexhe	Mike Taylor
Julie Fraser	Martin Armstrong
Jimmy Cox	Laura Horn

## OFFICERS IN POST

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

[illegible]

# General Fund

(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		535,126
<b>From Members:</b> Other income from members (specify)		
Training courses		
Annual conference		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		535,126
<b>Investment income (as at page 12)</b>		356
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	14,960	
<b>Total of other income (as at page 4)</b>		14,960
<b>Total income</b>		550,442
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		187,022
Administrative expenses (as at page 10)		302,420
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		68
<b>Total expenditure</b>		489,510
<b>Interfund Transfers OUT</b>		
<b>Surplus (deficit) for year</b>		60,932
<b>Amount of general fund at beginning of year</b>		626,392
<b>Amount of general fund at end of year</b>		687,324

(see notes 19 and 20)

P4

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	187,022
Employment Related Issues		Advisory Services	
Legal fees	51,601		
Area officers' salaries	79,705		
Area officers' expenses	5,217		
Representation –		Other Cash Payments	
Non Employment Related Issues			
Insurance	6,145		
Members' wellbeing	5,596		
		Education and Training services	
Communications			
Members' magazine (including postage)	7,702		
Diaries and notebooks	30,787		
Website development	269		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
<b>carried forward</b>	187,022	<b>Total (should agree with figure in General Fund)</b>	187,022



(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

### Political fund account 1

To be completed by trade unions which maintain their own political fund

<b>Income</b>	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

<b>Income</b>	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			
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
Total expenditure			
Surplus (deficit) for year			
Amount held on behalf of trade union political fund at beginning of year			
Amount remitted to central political			
Amount held on behalf of central political fund at end of year			
Number of members at end of year contributing to the political fund			
Number of members at end of the year not contributing to the political fund			
Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

**The following pages 9i to 9vii relate to the Political Fund Account Expenditure**

**Political fund account expenditure (a)**

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

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

[illegible]

### **Political fund account expenditure (b)**

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

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

[illegible]

### Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]



**Political fund account expenditure (d)**

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	

**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	£
<b>Total</b>	

**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

[illegible]

**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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		177,848
Salaries and Wages included in above	122,159	
Auditors' fees		6,567
Legal and Professional fees		
Occupancy costs		8,374
Stationery, printing, postage, telephone, etc.		7,101
Expenses of Executive Committee (Head Office)		19,680
Expenses of conferences		8
Other administrative expenses (specify)		
Training costs		7,605
Public relations		6,488
ESHA membership and expenses		2,337
Office expenses		2,168
Insurance & sundry		6,254
Grants awarded		14,600
IT support		3,019
Trade Union levy		2,200
Bad debts		415
<b>Other Outgoings</b>		
Depreciation		2,206
Unrealised loss on fixed asset investments		35,550
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		302,420
Charged to:	General Fund (Page 3)	302,420
<b>Total</b>		302,420

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
	£	£	Pension Contributions £	Other Benefits		£
				Description	Value	
					£	
ADMINISTRATIVE EXPENSES:						
HONORARIA:						
President	5,201	nil	nil	n/a	nil	5,201
Vice President	1,735	nil	nil	n/a	nil	1,735
National executive members	13,873	nil	nil	n/a	nil	13,873
SALARIES:						
General Secretary	79,774	10,013	18,325	Life Assurance	470	108,582
Office Manager	37,230	4,004	nil	Life Assurance	174	41,408
Office Assistant	5,155	nil	nil	n/a	nil	5,155
BENEFITS TO MEMBERS:						
Area officers' salaries	79,705	5,129	1,765	n/a	nil	86,599
Employers allowance		-5,000				-5,000
TOTAL	222,673	14,146	20,090		644	257,553

# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			356
Other investment income (specify)			
			356
		Total investment income	356
		Credited to:	
		General Fund (Page 3)	356
		Political Fund	
		Total Investment Funds	356

# Balance sheet as at

30 June 2022

(see notes 49 to 52)

Previous Year		£	£
6,087	Fixed Assets (at page 14)		7,875
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ( 464,450 )		464,450
	Unquoted		
	<b>Total Investments</b>		464,450
	<b>Other Assets</b>		
3,626	Loans to other trade unions		2,723
634,457	Sundry debtors		228,966
	Cash at bank and in hand		
	Income tax to be recovered		
	Stocks of goods		
13,282	Others (specify)		
	Prepayments		11,777
651,365	<b>Total of other assets</b>		243,466
657,452	<b>Total assets</b>		715,791
626,392	General fund (page 3)		687,324
	Political Fund Account		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£21,465	Accrued expenses		21,636
£537	Sundry creditors		
£9,058	Tax payable		6,831
£31,060	<b>Total liabilities</b>		28,467
£657,452	<b>Total assets</b>		715,791



# Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold      Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
<b>Cost or Valuation</b>						
At start of year			12,054			12,054
Additions			3,994			3,994
Disposals			-2,393			-2,393
Revaluation/Transfers						
At end of year			13,655			13,655
<b>Accumulated Depreciation</b>						
At start of year			5,967			5,967
Charges for year			2,206			2,206
Disposals			-2,393			-2,393
Revaluation/Transfers						
At end of year			5,780			5,780
Net book value at end of year			7,875			7,875
Net book value at end of previous year			6,087			6,087

## Analysis of investments

(see notes 58 and 59)

Quoted		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Tilney Investment portfolio value at 30.06.22	464,450	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	464,450	
	Market Value of Quoted Investment	464,450	
Unquoted			
	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)		
	Market Value of Unquoted Investments		

# Analysis of investment income (controlling interests)

(see notes 60 and 61)

**Does the union, or any constituent part of the union, have a controlling interest in any limited company?**

Yes

☐

No

☒

If YES name the relevant companies:

Company name

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


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

Yes

☐

No

☐

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

Company name

Names of shareholders


# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	535,126		535,126
From Investments	356		356
Other Income (including increases by revaluation of assets)	14,960		14,960
<b>Total Income</b>	550,442		550,442
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	489,510		489,510
<b>Funds at beginning of year</b> (including reserves)	626,392		626,392
<b>Funds at end of year</b> (including reserves)	687,324		687,324
<b>Assets</b>			
	Fixed Assets		7,875
	Investment Assets		464,450
	Other Assets		243,466
	<b>Total Assets</b>		715,791
<b>Liabilities</b>		<b>Total Liabilities</b>	28,467
<b>Net Assets (Total Assets less Total Liabilities)</b>			687,324

# Summary sheet

(see notes 62 to 73)

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

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>		<div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">NO</div>
If Yes How many ballots were held: <div style="border: 1px solid black; width: 50px; height: 15px; display: inline-block;"></div>		
For each ballot held please complete the information below:		
<div> <div><b>Ballot 1</b></div> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 40%;">                     Number of individual who were entitled to vote in the ballot   <b>Number of votes cast in the ballot</b>                       Number of Individuals answering "Yes" to the question                       Number of individuals answering "No" to the question                       Number of invalid or otherwise spoiled voting papers returned                 </div> <div style="width: 55%;"> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">1</div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">2</div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">3</div> </div> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> </div>		
<div> <div><b>Ballot 2</b></div> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 40%;">                     Number of individual who were entitled to vote in the ballot   <b>Number of votes cast in the ballot</b>                       Number of Individuals answering "Yes" to the question                       Number of individuals answering "No" to the question                       Number of invalid or otherwise spoiled voting papers returned                 </div> <div style="width: 55%;"> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">1</div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">2</div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">3</div> </div> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> </div>		
<div> <div><b>Ballot 3</b></div> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 40%;">                     Number of individual who were entitled to vote in the ballot   <b>Number of votes cast in the ballot</b>                       Number of Individuals answering "Yes" to the question                       Number of individuals answering "No" to the question                       Number of invalid or otherwise spoiled voting papers returned                 </div> <div style="width: 55%;"> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">1</div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">2</div> <div style="border: 1px solid black; height: 15px; margin-bottom: 2px; text-align: right;">3</div> </div> </div> <div style="text-align: right; margin-top: 10px;"> <b>1-3 should total "Number of votes cast"</b> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 5px;">                     Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> <div style="margin-top: 10px;">                     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                     <div style="border: 1px solid black; width: 60px; height: 15px; float: right;"></div> </div> </div>		

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question

1

Number of individuals answering "No" to the question

2

Number of invalid or otherwise spoiled voting papers returned

3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

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

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

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

(see note 81)

**\*Categories of Nature of Trade Dispute**

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

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO**

**NO**

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**



#### Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

#### Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

#### Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

#### Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

#### Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A ☐ B ☐ C ☐ D ☐ E ☐ F ☐ G ☐

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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

## Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

All notes to the accounts are attached as pdf documents

# **ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

### **1 STATUTORY INFORMATION**

The Association of Head Teachers and Deputies in Scotland (AHDS) is an unincorporated Association comprising Headteachers, Depute Headteachers and Principal Teachers from nursery, primary and Additional Support Needs schools in Scotland and is registered as a trade union. AHDS works in partnership with the Scottish Government, local authorities and other agencies in Scotland to represent the interests of its membership in the development of educational policy and practice. It also organises a programme of training and events targeted specifically at school leaders. Its principal office is located at Constitution Street, Inverurie.

### **2 ACCOUNTING POLICIES**

#### **Basis of accounting**

These financial statements have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992 and with the provisions of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been prepared under the historical cost convention and are presented in pounds sterling.

#### **Financial instruments**

Basic financial instruments are recognised at amortised cost and comprise debtors and prepayments, bank and cash and creditors and accruals.

#### **Income and expenditure**

Income and expenditure has been accounted for on an accruals basis and is set out to identify expenditure between direct costs which includes events; benefits to members which is split by representation, professional fees and communications; and administrative expenses. Grants awarded are recognized in the period to which they relate. Income is stated net of VAT and administration fees where applicable. Income received in advance of events is included in receipts in advance under current liabilities and payments made in advance of events are included in prepayments under current assets.

#### **Tangible Fixed Assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is charged so as to write off the cost less residual value of assets over their useful lives. Depreciation on office equipment and office furniture is charged at 20% per annum on a straight line basis.

#### **Fixed Asset Investments**

Fixed asset investments comprise funds in a diversified portfolio of quoted securities, which is managed by a professional fund manager and whose values are included at fair value at the reporting date. Any gain or loss on valuation over the year is included in the income and expenditure account as an unrealised gain or loss as applicable.

#### **Impairment of assets**

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in income or expenditure.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in income or expenditure.

## ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

#### 2 ACCOUNTING POLICIES (continued)

##### Leases

Leases which substantially confer the right of ownership to the lessee are capitalised as fixed assets in the balance sheet with the corresponding liability included in creditors. Depreciation is charged to the income and expenditure account over the life of the lease. Other operating lease costs are charged to the income and expenditure account as incurred.

##### Pensions

The Association contributes to two defined contribution pension schemes for the benefit of its employees. Currently five employees (2021 five) are participating in these schemes, the General Secretary and four area officers. The schemes' assets are held and administered separately by insurance companies. The charge in the income and expenditure account reflects the amount payable for the accounting year.

##### Going concern

The Executive has considered the Association's financial position and is satisfied that it has sufficient resources and a sufficiently strong cashflow from its members' annual subscriptions to be able to meet its expenditure and to be able to continue for the foreseeable future. Consequently, these accounts have been prepared on the going concern basis.

3 OTHER INCOME	2022 £	2021 £
<b>Training income</b>		
Course fees	-	-
Training grants	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Conferences</b>		
Annual conference	-	-
ESHA conference grants	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Other income</b>		
Sponsorship	12,500	9,000
Interest received	356	784
Advertising revenue	<u>2,460</u>	<u>3,459</u>
	<u>15,316</u>	<u>13,243</u>
<b>Total other income</b>	<u>£ 15,316</u>	<u>£ 13,243</u>
<b>4 DIRECT COSTS</b>		
Training costs	7,605	530
Annual conference	<u>8</u>	<u>70</u>
	<u>£ 7,613</u>	<u>£ 600</u>

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

# ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

5 BENEFITS TO MEMBERS	Note	2022 £	2021 £
<b>Representation</b>			
Legal fees		51,601	78,405
Area officers' salaries	7	79,705	107,127
Area officers' support expenses		<u>5,217</u>	<u>1,671</u>
		<u>136,523</u>	<u>187,203</u>
<b>Professional fees</b>			
Insurance		6,145	5,957
Members' wellbeing		<u>5,596</u>	<u>13,858</u>
		<u>11,741</u>	<u>19,815</u>
<b>Communications</b>			
Members' magazine		7,702	5,770
Diaries and notebooks		30,787	34,503
Website development		<u>269</u>	<u>637</u>
		<u>38,758</u>	<u>40,910</u>
<b>Total benefits to members</b>		£ <u>187,022</u>	£ <u>247,928</u>
<b>6 ADMINISTRATIVE EXPENSES</b>			
Honoraria	7	20,809	22,004
Salaries	7	122,159	119,662
Other employment costs	7	34,880	38,174
ESHA membership and expenses		2,337	2,851
Audit and accountancy fees		6,567	6,328
Printing and stationery		3,058	4,124
IT support		3,019	5,121
Communications		4,043	4,547
Executive and Council		19,680	64
Public relations		6,488	506
Office rent and expenses		10,542	10,223
Insurance		6,101	5,520
Trade Union levy		2,200	-
Grants		14,600	15,400
Bad debts		415	-
Depreciation		2,206	1,045
Sundry		<u>153</u>	<u>457</u>
		£ <u>259,257</u>	£ <u>236,026</u>
<b>7 EMPLOYMENT COSTS AND HONORARIA</b>			
Employment costs comprise:			
<b>Benefits to members:</b>			
Area officers' salaries		79,705	107,127
<b>Administrative expenses:</b>			
Salaries		122,159	119,662
Social security costs		14,146	17,728
Pension costs		<u>20,734</u>	<u>20,446</u>
		£ <u>236,744</u>	£ <u>264,963</u>

There were 2 (2021 – 2) full-time employees and 1 (2021 – 1) part time employee during the year as well as 5 (2021 – 6) area support officers of whom 1 also served as professional advice officer (2021 - 1).

# ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

<b>7 EMPLOYMENT COSTS AND HONORARIA (continued)</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Honoraria comprise:		
President	5,201	5,225
National Executive members	<u>15,608</u>	<u>16,779</u>
	<u>20,809</u>	<u>£ 22,004</u>

The 2020/21 and 2021/22 Annual Conferences were cancelled due to Covid-19. (In 2019/20 9 National Executive members, 5 Area officers, 1 Professional Advice officer and 3 staff members attended the Annual Conference free of charge).

## 8 TAXATION

Current year charge	<u>£ 68</u>	<u>£ 149</u>
---------------------	-------------	--------------

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

## 9 TANGIBLE FIXED ASSETS

	<b>Office Equipment £</b>	<b>Office Furniture £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 July 2021	9,053	3,001	12,054
Additions	3,764	230	3,994
Disposals	<u>(2,299)</u>	<u>(94)</u>	<u>(2,393)</u>
At 30 June 2022	<u>10,518</u>	<u>3,137</u>	<u>13,655</u>
<b>Depreciation</b>			
At 1 July 2021	3,906	2,061	5,967
Charge for year	1,939	267	2,206
Disposals	<u>(2,299)</u>	<u>(94)</u>	<u>(2,393)</u>
At 30 June 2022	<u>3,546</u>	<u>2,234</u>	<u>5,780</u>
<b>Net Book Value</b>			
At 30 June 2022	<u>6,972</u>	<u>903</u>	<u>7,875</u>
At 30 June 2021	<u>5,147</u>	<u>940</u>	<u>6,087</u>

## 10 FIXED ASSET INVESTMENTS

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Acquisitions at cost	500,000	-
Unrealised loss	<u>(35,550)</u>	<u>-</u>
Fair value at 30 June 2022	<u>464,450</u>	<u>-</u>

**ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (continued)**

**11 LEASING COMMITMENTS**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	7,677	3,088
Between two and five years	<u>24,333</u>	<u>377</u>
	<b>£ <u>32,010</u></b>	<b>£ <u>3,465</u></b>

## Accounting policies

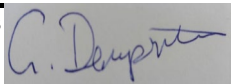

(see notes 84 and 85)

Accounting policies are attached as pdf documents

## Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature: 	Chairman's Signature: 
	(or other official whose position should be stated)
Name: Greg Dempster	Name: Sharon McLellan
Date: 22 November 2022	Date: 22 November 2022

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

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



# Checklist for auditor's report

(see notes 90 and 96)

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

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

Please explain in your report overleaf or attached.

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

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

Please explain in your report overleaf or attached

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

**In our opinion the financial statements:**

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

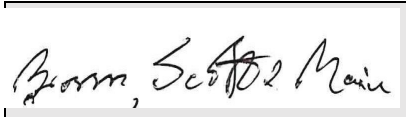
## Auditor's report (continued)

We have examined the information on pages 3 to 24 of form AR21 for the year ended 30 June 2022, which has been prepared from the audited accounts of the Association of Head Teachers and Deputes in Scotland for the same year.

In our opinion the accounts of the Association give a true and fair view of the state of the Association's affairs at 30 June 2022 and of its surplus for the year then ended and form AR21 has been properly prepared from these audited accounts.

A copy of the report to the members of the Association is attached as a pdf with this form AR21.

Signature(s) of auditor or auditors:



Name(s):

BROWN, SCOTT & MAIN

Profession(s) or Calling(s):

CHARTERED ACCOUNTANTS &  
STATUTORY AUDITOR

Address(es):

31 TOWNSEND PLACE

KIRKCALDY

FIFE

Postcode

KY1 1HB

Date

12-Sep-22

Contact name for inquiries and telephone  
number:

W MAIN 01592 206666

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

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

**OPINION**

We have audited the financial statements of the Association of Head Teachers and Deputies in Scotland for the year ended 30 June 2022, which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs at 30 June 2022, of its surplus for the year then ended and of the matters to which they relate;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of sections 28 to 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

**BASIS FOR OPINION**

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

**CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the members of the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members of the executive have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

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

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

**RESPONSIBILITIES OF THE EXECUTIVE AND COUNCIL**

As described in the Statement of Executive and Council's Responsibilities, the Executive and Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as its members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our experience of the Trade Union and Labour Relations sector and through discussion with the General Secretary (as required by auditing standards);
- we had regard to laws and regulations in areas that directly affect the financial statements including sections 28 to 36 of the Trade Union and Labour Relations (Consolidation) Act 1992;
- we communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates were indicative of a potential bias; and evaluating the rationale of any significant transactions that were unusual or outside the normal activities of the Association and remained alert to the possibility of related party transactions.

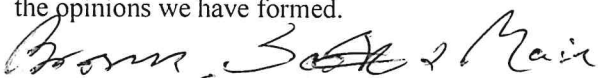
There are inherent limitations in the audit procedures described above and the further removed the laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Association has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding officers' remuneration and transactions with the Association is not disclosed.

**USE OF OUR REPORT**

This report is made solely to the Association's members, as a body, in accordance with Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association, and the Association's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**BROWN, SCOTT & MAIN**  
Chartered Accountants and Statutory Auditor  
Kirkcaldy  
12 September 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 reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**No**

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

## Membership audit certificate

### Section one

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

**Yes / No**

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

**Yes / No**

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

## Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

## Membership audit certificate

### Section two

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

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature

*G. Dempster*

Name

Greg Dempster

Office held

General Secretary

Date

22-Nov-22



# Document

Double-click on icon to open guidance