

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	AHDS				
Year ended:	30 June 2023				
List no:					
Head or Main Office address:	7 CONSTITUTION STREET				
	INVERURIE				
	ABERDEENSHIRE				
Postcode	AB51 4SQ				
Website address (if available)	www.ahds.org.uk				
Has the address changed during the year to which the return relates?	Yes		No	X	('X' in appropriate box)
General Secretary:	Greg Dempster				
Telephone Number:	03331 210051				
Contact name for queries regarding the completion of this return	Greg Dempster				
Telephone Number:	03331 210051				
E-mail:	info@ahds.gov.uk				

Please follow the guidance notes in the completion of this return

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

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

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	388				388
Female	2,357				2,357
Other					
Total	2,745				A 2,745

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

2,743

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

None

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
President	Sharon McLellan	Bernadette Casey	03 November 2022
Vice-President	Bernadette Casey	Jonathan Cunningham	03 November 2022

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.

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		563,414
From Members: Other income from members (specify)		
Training courses		5,215
Annual conference		51,498
Total other income from members		56,713
Total of all income from members		620,127
Investment income (as at page 12)		1,028
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	38,628	
Total of other income (as at page 4)		38,628
Total income		659,783
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		255,770
Administrative expenses (as at page 10)		385,591
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		195
Total expenditure		641,556
Interfund Transfers OUT		
Surplus (deficit) for year		18,227
Amount of general fund at beginning of year		687,324
Amount of general fund at end of year		705,551

(see notes 19 and 20)

P4

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	255,770
Employment Related Issues		Advisory Services	
Legal fees	66,437		
Area officers' salaries	129,118		
Area officers' expenses	9,873		
Electoral expenses	8,042		
Representation –		Other Cash Payments	
Non Employment Related Issues			
Insurance	6,457		
Members' wellbeing	7,786		
		Education and Training services	
Communications			
Members' magazine (including postage)	15,725		
Diaries and notebooks	7,097		
Website development	5,235		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	255,770	Total (should agree with figure in General Fund)	255,770

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

Political fund account

(see notes 24 to 33)

£

£

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

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

Political fund account expenditure (a)

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

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

[illegible]

Political fund account expenditure (b)

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

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

[illegible]

Political fund account expenditure (c)

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

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

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

[illegible]

Political fund account expenditure (d)

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

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

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
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		214,196
Salaries and Wages included in above	144,142	
Auditors' fees		6,821
Legal and Professional fees		
Occupancy costs		8,709
Stationery, printing, postage, telephone, etc.		10,848
Expenses of Executive Committee (Head Office)		31,328
Expenses of conferences		55,887
Other administrative expenses (specify)		
Training costs		17,895
Public relations		7,450
ESHA membership and expenses		2,921
Office expenses		3,356
Insurance & sundry		6,824
Grants awarded		8,721
IT support		2,549
Trade Union levy		5,953
Other Outgoings		
Depreciation		2,133
Unrealised (loss) on fixed asset investments		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		385,591
Charged to:	General Fund (Page 3)	385,591
Total		385,591

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	5,597	nil	nil	n/a	nil	5,597
Vice President	1,860	nil	nil	n/a	nil	1,860
National executive members	16,902	nil	nil	n/a	nil	16,902
SALARIES:						
General Secretary	88,071	11,195	20,257	Life Assurance	503	120,026
Office Manager	41,079	4,530	nil	Life Assurance	174	45,783
Office Assistant	6,650	43	nil	n/a	nil	6,693
Presidential payments	8,342	nil	nil	n/a	nil	8,342
BENEFITS TO MEMBERS:						
Area officers' salaries	129,118	11,272	2,721	n/a	nil	143,111
Employers allowance		-5,000				-5,000
TOTAL	297,619	22,040	22,978		677	343,314

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			1,028
Other investment income (specify)			
			1,028
		Total investment income	1,028
		Credited to:	
		General Fund (Page 3)	1,028
		Political Fund	
		Total Investment Funds	1,028

30 June 2023

Previous Year		£	£
7,875	Fixed Assets (at page 14)		6,894
	Investments (as per analysis on page 15)		
464,450	Quoted (Market value £ (485,868)		485,868
	Unquoted		
464,450	Total Investments		485,868
	Other Assets		
	Loans to other trade unions		
2,723	Sundry debtors		3,203
228,966	Cash at bank and in hand		231,930
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
11,777	485868		16,330
	VAT refundable		333
243,466	Total of other assets		251,796
715,791	Total assets		744,558
687,324	General fund (page 3)		705,551
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
£21,636	Accrued expenses		30,658
£6,831	Sundry creditors		
	Tax payable		8,349
£28,467	Total liabilities		39,007
£715,791	Total assets		744,558

Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold Leasehold		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year			13,655			13,655
Additions			1,152			1,152
Disposals						
Revaluation/Transfers						
At end of year			14,807			14,807
Accumulated Depreciation						
At start of year			5,780			5,780
Charges for year			2,133			2,133
Disposals						
Revaluation/Transfers						
At end of year			7,913			7,913
Net book value at end of year			6,894			6,894
Net book value at end of previous year			7,875			7,875

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 30.06.23	485,868	
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)	485,868	
	Market Value of Quoted Investment	485,868	
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)		
	Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

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

Yes

☐

No

☒

If YES name the relevant companies:

Company name

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

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

Yes

☐

No

☐

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

Company name

Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	620,127		620,127
From Investments	1,028		1,028
Other Income (including increases by revaluation of assets)	38,628		38,628
Total Income	659,783		659,783
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	641,556		641,556
Funds at beginning of year (including reserves)	687,324		687,324
Funds at end of year (including reserves)	705,551		705,551
Assets			
	Fixed Assets		6,894
	Investment Assets		485,868
	Other Assets		251,796
	Total Assets		744,558
Liabilities		Total Liabilities	39,007
Net Assets (Total Assets less Total Liabilities)			705,551

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?		Yes
If Yes How many ballots were held: <input type="text" value="1"/>		
For each ballot held please complete the information below:		
Ballot 1		
Number of individual who were entitled to vote in the ballot	<input type="text" value="2,366"/>	
Number of votes cast in the ballot	<input type="text" value="1,491"/>	
Number of Individuals answering "Yes" to the question	<input type="text" value="1,279"/>	¹
Number of individuals answering "No" to the question	<input type="text" value="212"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text" value="Yes"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="text" value="Yes"/>	
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 type="text" value="Yes"/>	
Ballot 2		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	¹
Number of individuals answering "No" to the question	<input type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 type="text"/>	
Ballot 3		
Number of individual who were entitled to vote in the ballot	<input type="text"/>	
Number of votes cast in the ballot	<input type="text"/>	
Number of Individuals answering "Yes" to the question	<input type="text"/>	¹
Number of individuals answering "No" to the question	<input type="text"/>	²
Number of invalid or otherwise spoiled voting papers returned	<input 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 type="text"/>	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input 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 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

Yes

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: 24 November 2022 to 24 November 2022

3. Number of days of industrial action: 1

4. Nature of industrial action. Strike 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: 10 January 2023 to 10 January 2023

3. Number of days of industrial action: 1

4. Nature of industrial action. Strike 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: 16 January 2023 to 06 February 2023

3. Number of days of industrial action: 1 in each LA (32)

4. Nature of industrial action. Strike 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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1 STATUTORY INFORMATION

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (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 (2022 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	2023 £	2022 £
Training income		
Course fees	5,215	-
Training grants	-	-
	<u>5,215</u>	<u>-</u>
Conferences		
Annual conference	51,498	-
ESHA conference grants	-	-
	<u>51,498</u>	<u>-</u>
Other income		
Sponsorship	14,750	12,500
Interest received	1,028	356
Advertising revenue	<u>2,460</u>	<u>2,460</u>
	<u>18,238</u>	<u>15,316</u>
Total other income	£ 74,951	£ 15,316
4 DIRECT COSTS		
Training costs	17,895	7,605
Annual conference	<u>55,887</u>	<u>8</u>
	£ 73,782	£ 7,613

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (continued)

5 BENEFITS TO MEMBERS	Note	2023 £	2022 £
Representation			
Legal fees		66,437	51,601
Area officers' salaries	7	129,118	79,705
Area officers' support expenses		9,873	5,217
Electoral expenses		<u>8,042</u>	<u>-</u>
		<u>213,470</u>	<u>136,523</u>
Professional fees			
Insurance		6,457	6,145
Members' wellbeing		<u>7,786</u>	<u>5,596</u>
		<u>14,243</u>	<u>11,741</u>
Communications			
Members' magazine		15,725	7,702
Diaries and notebooks		7,097	30,787
Website development		<u>5,235</u>	<u>269</u>
		<u>28,057</u>	<u>38,758</u>
Total benefits to members		£ <u>255,770</u>	£ <u>187,022</u>
6 ADMINISTRATIVE EXPENSES			
Honoraria	7	24,359	20,809
Salaries	7	144,142	122,159
Other employment costs	7	45,695	34,880
ESHA membership and expenses		2,921	2,337
Audit and accountancy fees		6,821	6,567
Printing and stationery		5,946	3,058
IT support		2,549	3,019
Communications		4,902	4,043
Executive and Council		31,328	19,680
Public relations		7,450	6,488
Office rent and expenses		12,065	10,542
Insurance		6,700	6,101
Trade Union levy		5,953	2,200
Grants		8,721	14,600
Bad debts		-	415
Depreciation		2,133	2,206
Sundry		<u>124</u>	<u>153</u>
		£ <u>311,809</u>	£ <u>259,257</u>
7 EMPLOYMENT COSTS AND HONORARIA			
Employment costs comprise:			
Benefits to members:			
Area officers' salaries		129,118	79,705
Administrative expenses:			
Salaries		144,142	122,159
Social security costs		22,040	14,146
Pension costs		<u>23,655</u>	<u>20,734</u>
		£ <u>318,955</u>	£ <u>236,744</u>

There were 2 (2022 – 2) full-time employees and 1 (2022 – 1) part time employee during the year as well as 5 (2022 – 6) area support officers of whom 1 also served as professional advice officer (2022 – 1). Salaries includes £8,342 (2022 £nil) paid to the past president for administrative services.

AHDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (continued)

7 EMPLOYMENT COSTS AND HONORARIA (continued)	2023 £	2022 £
Honoraria comprise:		
President	5,597	5,201
National Executive members	<u>18,762</u>	<u>15,608</u>
	<u>£ 24,359</u>	<u>£ 20,809</u>

In 2022/23 8 National Executive members, 4 Area officers, 1 Professional Advice officer and 3 staff members attended the Annual Conference free of charge. The 2020/21 and 2022/22 Annual Conferences were cancelled due to Covid-19.

8 TAXATION

Current year charge	£ <u>195</u>	£ <u>68</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

	Office Equipment £	Office Furniture £	Total £
Cost			
At 1 July 2022	10,518	3,137	13,655
Additions	<u>1,152</u>	<u>-</u>	<u>1,152</u>
At 30 June 2023	<u>11,670</u>	<u>3,137</u>	<u>14,807</u>
Depreciation			
At 1 July 2022	3,546	2,234	5,780
Charge for year	<u>1,850</u>	<u>283</u>	<u>2,133</u>
At 30 June 2023	<u>5,396</u>	<u>2,517</u>	<u>7,913</u>
Net Book Value			
At 30 June 2023	<u>6,274</u>	<u>620</u>	<u>6,894</u>
At 30 June 2022	<u>6,972</u>	<u>903</u>	<u>7,875</u>

10 FIXED ASSET INVESTMENTS

	2023 £
Acquisitions at cost	<u>500,000</u>
Fair value at 1 July 2022	464,450
Unrealised gain	<u>21,418</u>
Fair value at 30 June 2023	<u>485,868</u>

AHDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023 (continued)

11 LEASING COMMITMENTS

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

	2023	2022
	£	£
Within one year	7,677	7,677
Between two and five years	<u>16,656</u>	<u>24,333</u>
	£ <u>24,333</u>	£ <u>32,010</u>

statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

- the members of the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members of the executive have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of

accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF THE EXECUTIVE AND COUNCIL

As described in the Statement of

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

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

BROWN, SCOTT & MAIN

Chartered Accountants and Statutory Auditor, Kirkcaldy.

31 August 2021

A welcome to 62 new members!

We have 62 new members since the last edition across 23 local authorities – 12 PTs, 25 DHTs, 23 HTs & 2 based out of schools (not all are listed here due to GDPR).



Name	School	Local Authority
Scott Calder	Lumphanan School	Aberdeenshire
Campbell Airey	Tyrie School	Aberdeenshire
Pauline Walsh	Colgrain Primary	Argyll & Bute
Paula Murphy	Tarbert Academy	Argyll & Bute
Susan Wright	Applegarth & Nethermill Primaries	Dumfries & Galloway
Gail Burns	Inclusion Support Hub - St Teresa's	Dumfries & Galloway
Shaun Morley	Carrick Knowe Primary	Edinburgh
Hayley Addy	Inclusion and Well-being Service	Falkirk
Catriona Bathie	Calaiswood School	Fife
Sharon Clark	Foulford Primary	Fife
Fiona Wallace	Broomlea Primary	Glasgow
Julie Moore	Sandaig Primary	Glasgow
Alison McGill	Saracen Primary	Glasgow
Catriona McDowall	Ben Wyvis Primary	Highland
Samantha Muir	Dunvegan Primary	Highland
Elizabeth Doyle	Spean Bridge Primary	Highland
Pam Bradley	Inverkip Primary	Inverclyde
Carn Peaston	Broughton and Newlands Primaries	Scottish Borders
Gary Fryer	Eyemouth Primary	Scottish Borders
Catherine Douglas	Morebattle and Yetholm Primaries	Scottish Borders
Lynsey Hopper	Heathfield Primary	South Ayrshire
Claire Calder	Newton Farm Primary	South Lanarkshire

Accounting policies

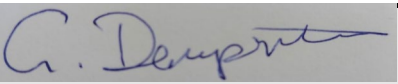
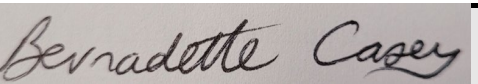
(see notes 84 and 85)

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:	Bernadette Casey
Date:	28 November 2023	Date:	28 November 2023

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	X	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	X	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member statement is: (see Note 80)	Enclosed	X	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	X	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	X	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 2023, 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 2023 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

22-Sep-23

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.

AHDS Accounts

Statement to members issued in connection with the Union's Annual Return for Year Ended 30 June 2023 as required by Section 32A of Trade Union and Labour Relations (Consolidation) Act 1992.



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

General Secretary Employment Costs & Executive Honoraria 2022/23

General Secretary	
Salary	88,071
Social Security	11,195
Pension & Life assurance	20,760
President	
Honorarium	5,597
Vice President	
Honorarium	1,860
Area Officers	
Salaries	129,118
National Executive members	
Honoraria	16,902
Other salary costs	69,811
	343,314

Summary income & expenditure account for the year ended 30 June 2023

	2022/23(E)	2021/22(E)
Subscription income	563,414	535,126
Other income	74,951	15,316
Total income	638,365	550,442
Total expenditure	(641,361)	(453,892)
Unrealised Investment Gain (Loss)	21,418	(35,550)
Corporation tax	(195)	(68)
Surplus for year	18,227	60,932

Summary balance sheet at 30 June 2023

	2022/23(E)	2021/22(E)
Fixed assets	492,762	472,325
Current assets	251,796	243,466
Current liabilities	(39,007)	(28,467)
Net Assets	705,551	687,324

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

RIGHTS OF MEMBERS

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

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

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he may apply for material assistance from the Commissioner for

the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AHDS

OPINION

We have audited the financial statements of AHDS for the year ended 30 June 2023, 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 2023, 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

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 proceeding 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 information and explanations necessary for the performance of his/her functions?

Yes / No

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

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

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

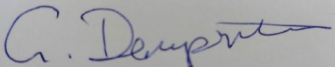
Section two

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

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

Yes

If "No" Please explain below:

Signature	
Name	Greg Dempster
Office held	General Secretary
Date	22.09.2023