

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 2024		
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 <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('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	407				407
Female	2,367				2,367
Other					
Total	2,774				A 2,774

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

2,774

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

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		601,682
From Members: Other income from members (specify)		
Training courses		5,485
Annual conference		47,044
Total other income from members		52,529
Total of all income from members		654,211
Investment income (as at page 12)		11,510
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	64,525	
Total of other income (as at page 4)		64,525
Total income		730,246
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		268,227
Administrative expenses (as at page 10)		420,909
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		6,598
Total expenditure		695,734
Interfund Transfers OUT		
Surplus (deficit) for year		34,512
Amount of general fund at beginning of year		705,551
Amount of general fund at end of year		740,063

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Sponsorship	12,875
Advertising revenue	5,264
Unrealised (gain) on fixed asset investments	46,386
Total other sources	64,525
Total of all other income	64,525

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	268,227
Employment Related Issues		Advisory Services	
Legal fees	57,789		
Area officers' salaries	159,544		
Area officers' expenses	9,758		
Representation –		Other Cash Payments	
Non Employment Related Issues			
Insurance	7,035		
Members' wellbeing	7,046		
		Education and Training services	
Communications			
Members' magazine (including postage)	15,301		
Diaries and notebooks	11,170		
Website development	584		
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
carried forward	268,227	Total (should agree with figure in General Fund)	268,227

(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		

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	

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		222,398
Salaries and Wages included in above	144,043	
Auditors' fees		7,186
Legal and Professional fees		
Occupancy costs		8,874
Stationery, printing, postage, telephone, etc.		12,237
Expenses of Executive Committee (Head Office)		35,944
Expenses of conferences		55,858
Other administrative expenses (specify)		
Training costs		13,980
Public relations		8,886
ESHA membership and expenses		10,652
Office expenses		2,939
Insurance & sundry		8,038
Grants awarded		16,458
IT support		2,434
Trade Union levy		6,027
Investment management fees		6,646
Other Outgoings		
Depreciation		2,352
Unrealised (loss) on fixed asset investments		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		420,909
Charged to:	General Fund (Page 3)	420,909
Total		420,909

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	5,914	nil	nil	n/a	nil	5,914
Vice President	1,971	nil	nil	n/a	nil	1,971
National executive members	17,406	nil	nil	n/a	nil	17,406
SALARIES:						
General Secretary	90,470	11,229	21,492	Life Assurance	548	123,739
Office Manager	42,343	4,588	nil	Life Assurance	174	47,105
Office Assistant	8,759	49	nil	n/a	nil	8,808
Presidential payments	2,471	nil	nil	n/a	nil	2,471
BENEFITS TO MEMBERS:						
Area officers' salaries	159,544	16,141	3,843	n/a	nil	179,528
Employers allowance		-5,000				-5,000
TOTAL	328,878	27,007	25,335		722	381,942

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)			5,455
Interest (gross) from:			
Government securities (Gilts)			37
Mortgages			
Local Authority Bonds			
Bank and Building Societies			2,641
Other investment income (specify)			
UK Unit Trusts			1,145
UK Real Estate Investment Funds			122
Overseas Unit Trusts			1,817
Overseas Real Estate Investment Funds			293
			11,510
		Total investment income	11,510
		Credited to:	
		General Fund (Page 3)	11,510
		Political Fund	
		Total Investment Funds	11,510

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			14,807			14,807
Additions			1,398			1,398
Disposals						
Revaluation/Transfers						
At end of year			16,205			16,205
Accumulated Depreciation						
At start of year			7,913			7,913
Charges for year			2,352			2,352
Disposals						
Revaluation/Transfers						
At end of year			10,265			10,265
Net book value at end of year						
Net book value at end of year			5,940			5,940
Net book value at end of previous year						
Net book value at end of previous year			6,894			6,894

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Evelyn Partners Investment portfolio value at 30.06.24	534,414	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	534,414	
Market Value of Quoted Investment	534,414	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet)		
Market Value of Unquoted Investments		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	654,211		654,211
From Investments	11,510		11,510
Other Income (including increases by revaluation of assets)	64,525		64,525
Total Income	730,246		730,246
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	695,734		695,734
Funds at beginning of year (including reserves)	705,551		705,551
Funds at end of year (including reserves)	740,063		740,063
Assets			
Fixed Assets			5,940
Investment Assets			534,414
Other Assets			246,383
		Total Assets	786,737
Liabilities		Total Liabilities	46,674
Net Assets (Total Assets less Total Liabilities)			740,063

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)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 modified to include the valuation of investments at fair value 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, other than subscriptions, 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. Subscription income, which is recorded on a receipts basis 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 2024 (continued)

2 ACCOUNTING POLICIES (continued)

Taxation

The tax expense for the period comprises current and deferred tax. Tax is recognised in the income and expenditure account and is payable on investment income and gains, calculated on the basis of the current tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred tax is calculated on unrealised investment gains, included in the income and expenditure account and is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

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 six employees (2023 five) are participating in these schemes, the General Secretary and five 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	2024	2023
	£	£
Training income		
Course fees	—	—
	—	—
Conferences		
Annual conference	47,044	51,498
Day conferences	<u>5,485</u>	<u>5,215</u>
	<u>52,529</u>	<u>56,713</u>
Other income		
Sponsorship	12,875	14,750
Interest received	6,055	1,028
Dividends received	5,455	-
Advertising revenue	<u>5,264</u>	<u>2,460</u>
	<u>29,649</u>	<u>18,238</u>
Total other income	£ <u>82,178</u>	£ <u>74,951</u>
4 DIRECT COSTS		
Training costs	13,980	17,895
Annual conference	<u>55,858</u>	<u>55,887</u>
	£ <u>69,838</u>	£ <u>73,782</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.

AHDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (continued)

5 BENEFITS TO MEMBERS	Note	2024 £	2023 £
Representation			
Legal fees		57,789	66,437
Area officers' salaries	7	159,544	129,118
Area officers' support expenses		9,758	9,873
Electoral expenses		<u>-</u>	<u>8,042</u>
		<u>227,091</u>	<u>213,470</u>
Professional fees			
Insurance		7,035	6,457
Members' wellbeing		<u>7,046</u>	<u>7,786</u>
		14,081	14,243
Communications			
Members' magazine		15,301	15,725
Diaries and notebooks		11,170	7,097
Website development		<u>584</u>	<u>5,235</u>
		<u>27,055</u>	<u>28,057</u>
Total benefits to members		£ <u>268,227</u>	£ <u>255,770</u>
6 ADMINISTRATIVE EXPENSES			
Honoraria	7	25,291	24,359
Salaries	7	144,043	144,142
Other employment costs	7	53,064	45,695
ESHA membership and expenses		10,652	2,921
Investment management fees		6,646	-
Audit and accountancy fees		7,186	6,821
Printing and stationery		5,877	5,946
IT support		2,434	2,549
Communications		6,360	4,902
Executive and Council		35,944	31,328
Public relations		8,886	7,450
Office rent and expenses		11,813	12,065
Insurance		7,515	6,700
Trade Union levy		6,027	5,953
Grants		16,458	8,721
Depreciation		2,352	2,133
Sundry		<u>523</u>	<u>124</u>
		£ <u>351,071</u>	£ <u>311,809</u>
7 EMPLOYMENT COSTS AND HONORARIA			
Employment costs comprise:			
Benefits to members:			
Area officers' salaries		159,544	129,118
Administrative expenses:			
Salaries		144,043	144,142
Social security costs		27,007	22,040
Pension costs		<u>26,057</u>	<u>23,655</u>
		£ <u>356,651</u>	£ <u>318,955</u>

There were 2 (2023 – 2) full-time employees and 1 (2023 – 1) part time employee during the year as well as 6 (2023 – 5) area support officers of whom 1 also served as professional advice officer (2023 - 1). Salaries includes £2,471 (2023 £8,342) paid to the past president for administrative services.

AHDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (continued)

7 EMPLOYMENT COSTS AND HONORARIA (continued)	2024	2023
	£	£
Honoraria comprise:		
President	5,914	5,597
National Executive members	<u>19,377</u>	<u>18,762</u>
	£ <u>25,291</u>	£ <u>24,359</u>

In November 2023 11 National Executive members (2022 - 8), 4 Area officers (2022 - 4), 1 Professional Advice officer (2022 - 1) and 3 staff members (2022 - 3) attended the Annual Conference free of charge.

8 TAXATION

	£	£
Current year charge	59	195
Deferred tax	<u>6,539</u>	<u>-</u>
	£ <u>6,598</u>	£ <u>195</u>

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

9 TANGIBLE FIXED ASSETS

	Office Equipment £	Office Furniture £	Total £
Cost			
At 1 July 2023	11,670	3,137	14,807
Additions	<u>1,398</u>	<u>-</u>	<u>1,398</u>
At 30 June 2024	<u>13,068</u>	<u>3,137</u>	<u>16,205</u>
Depreciation			
At 1 July 2023	5,396	2,517	7,913
Charge for year	<u>2,082</u>	<u>270</u>	<u>2,352</u>
At 30 June 2024	<u>7,478</u>	<u>2,787</u>	<u>10,265</u>
Net Book Value			
At 30 June 2024	<u>5,590</u>	<u>350</u>	<u>5,940</u>
At 30 June 2023	<u>6,274</u>	<u>620</u>	<u>6,894</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (continued)

10 FIXED ASSET INVESTMENTS

	2024
	£
Investments at cost	<u>500,000</u>
Fair value at 1 July 2023	485,868
Net interest received	3,351
Dividends received	5,455
Management fees	(6,646)
Unrealised gain	<u>46,386</u>
Fair value at 30 June 2024	£ <u>534,414</u>
Fair value comprises:	
Listed investments	529,748
Cash	<u>4,666</u>
	£ <u>534,414</u>

11 LEASING COMMITMENTS

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

	2024	2023
	£	£
Within one year	8,020	8,020
Between two and five years	<u>10,093</u>	<u>18,113</u>
	£ <u>18,113</u>	£ <u>26,133</u>

12 ACCUMULATED FUND

The accumulated fund includes an unrealised investment gain of £27,875, net of deferred tax.

Accounting policies


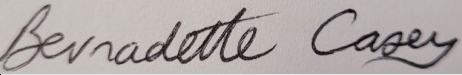
(see notes 84 and 85)

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:	
			<small>(or other official whose position should be stated)</small>
Name:	Greg Dempster	Name:	Bernadette Casey
Date:	18 November 2024	Date:	18 November 2024

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 2024, 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 2024 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:	#UNKNOWN!	
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	30-Sep-24	
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 2024 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 2023/24

General Secretary	
Salary	90,470
Social Security	11,229
Pension & Life assurance	22,040
President	
Honorarium	5,914
Area Officers	
Salaries	159,544
National Executive members	
Honoraria	19,377
Other salary costs	73,368
	381,942

Summary income & expenditure account for the year ended 30 June 2024

	2023/24(£)	2022/23(£)
Subscription income	601,682	563,414
Other income	82,178	74,951
Total income	683,860	638,365
Total expenditure	(689,136)	(641,631)
Unrealised Investment Gain (Loss)	46,386	21,418
Corporation tax	(6,598)	(195)
Surplus for year	34,512	18,227

Summary balance sheet at 30 June 2023

	2023/24(£)	2022/23(£)
Fixed assets	540,354	492,762
Current assets	246,383	251,796
Current liabilities	(40,135)	(39,007)
Provisions for liabilities	(6,539)	-
Net Assets	740,063	705,551

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:

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

OPINION

We have audited the financial statements of AHDS for the year ended 30 June 2024, 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 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.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain 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 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.

These 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/auditresponsibilities. 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.
27 September 2024

Membership audit certificate

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

(See notes 97 to 103)

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

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:

[Large greyed-out area for explanation]

Signature	
Name	Greg Dempster
Office held	General Secretary
Date	15-Oct-24