

CERTIFICATION OFFICE  
FOR TRADE UNIONS  
& EMPLOYERS' ASSOCIATIONS  
04 OCT 2012  
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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

ASSOCIATION OF HEADTEACHERS AND DEPUTES IN  
SCOTLAND

Year ended:

30 JUNE 2012

List no:

043T

Head or Main Office:

7 CONSTITUTION STREET  
INVERURIE  
ABERDEENSHIRE  
AB51 4SQ

Website address (if available)

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

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

Yes

No

(Click the appropriate box)

General Secretary:

GREG DEMPSTER

Telephone Number:

08452 609959

Contact name for queries  
regarding

GREG DEMPSTER

Telephone Number:

08452 609959

E-mail:

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

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:  
Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:  
Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG

Certified a True Copy  
of the Original

04 OCT 2012 (Revised February 2011)

Sharon W. Leitch

# 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	146				146
FEMALE	1279				1279
TOTAL	1425				A 1425

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

0
1425

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

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
TREASURER + <del>VICE PRESIDENT</del>	PETER CLUNIE	ANN McINTOSH	Nov <del>2011</del> 2011 G.D.
EXECUTIVE MEMBER	ANN McINTOSH	JOHN TELFORD	Nov 2011
VICE - PRESIDENT	JOHN TELFORD	ANN McINTOSH	Nov 2011

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:

## Council Membership

### National Executive

Name	Post held
Pam Nesbitt	President
Irene Matier	Past President
Ann McIntosh	Vice President & Treasurer
Kathryn Dalrymple	DHT rep.
John Telford	Executive Member
Avril Williamson	Nursery Sector rep.
Gillian Purves	Executive Member
Mag Stewart	Professional Advice
Bernadette Casey	ASN Sector rep.
Karen Miller	PT rep
Greg Dempster	General Secretary

### Area Officers, Finance & Training

Name	Role
Lily Proudfoot	Angus, Dundee, Fife
Janey Liddell	Clacks, Falkirk, P&K, Stirling
Gordon Smith	Glasgow, Dunbartonshires and North Lanarkshire
Euan Mackie	North
Sandra Duffin	South & East
Bill Milligan	West
Gillian Webster	Office Manager

### National Council (National Executive and Area Officers are also members of Council)

Name	School	LA
Debbie Moir	Hanover Street	Aberdeen City
Beryl Tobin	New Machar PS	Aberdeenshire
Wendy Brownlie	Rothsay Campus	Argyll & Bute
Sharon McLellan	Laurieknowe School	Dumfries & Galloway
Olivia Menzies	Downfield PS	Dundee
Lorna Sweeney	Oxgang PS	East Dunbartonshire
Maureen Allan	Flora Stevenson PS	Edinburgh
Irene Buchanan	Fair Isle PS	Fife
Susan	Lawhead PS	Fife

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		312,651
<b>From Members:</b> Other income from members (specify)		
Training courses	34,284	
Annual Conference	31,210	
<b>Total other income from members</b>		65,494
<b>Total of all income from members</b>		378,145
<b>Investment income (as at page 12)</b>		1,608
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	8,392	
<b>Total of other income (as at page 4)</b>		8,392
	<b>TOTAL INCOME</b>	388,145
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		97,210
<b>Administrative expenses (as at page 10)</b>		238,750
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		335,960
<b>Taxation</b>		319
	<b>TOTAL EXPENDITURE</b>	336,279
Surplus (deficit) for year		51,866
Amount of general fund at beginning of year		379,783
Amount of general fund at end of year		431,649

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
Other income		
Sponsor	5,000	
Advertising revenue	1,250	
Commission	2,142	
<b>TOTAL OTHER INCOME</b>		8,392
<b>TOTAL OF ALL OTHER INCOME</b>		8,392

## ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	97,210
Legal fees	19,829	Education and Training services	
Area officers support salaries	47,418		
Area officers support expenses	6,142		
Electoral expenses	2,491		
Insurance	5,570		
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications			
Members' magazine	14,365		
Website development	1,395		
Advisory Services		Salary Costs	
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	97,210	<b>Total (should agree with figure in General Fund)</b>	97,210

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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



(See notes 24 and 25)

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

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

(see notes 26 to 31)

POLITICAL FUND ACCOUNT		To be completed by trade unions which operate the Political Fund	
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

POLITICAL FUND ACCOUNT		To be completed by trade unions which are members of a central political fund	
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	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 32 and 33)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		114,470
Salaries and Wages included in above	£92,470	
Auditors' fees		6,032
Legal and Professional fees		
Occupancy costs		5,975
Stationery, printing, advertising, postage & telephone.		17,885
Expenses of Executive Committee (Head Office)		24,261
Expenses of conferences		28,659
Other administrative expenses (specify)		
Training		21,535
Public relations		13,922
Insurance, administration & sundry		5,205
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		806
Taxation		
Outgoings on land and buildings (specify)		
	<b>Total</b>	238,750
Charged to:	General Fund (Page 3)	238,750
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	238,750

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
<b>HONORARIA</b>						
President	4,500	Nil	Nil	N/a	Nil	4,500
Treasurer	4,000	Nil	Nil	N/a	Nil	4,000
National executive members	13,500	Nil	Nil	N/a	Nil	13,500
<b>SALARIES</b>						
<b>Benefits to members:</b>						
Area support officers salaries	47,418	2,140	Nil	N/a	Nil	49,558
<b>Administrative expenses:</b>						
General Secretary	58,265	7,030	8,552	N/a	Nil	73,847
Other salaries	14,858	1,333	292	N/a	Nil	16,483
<b>TOTAL</b>	<b>142,541</b>	<b>10,503</b>	<b>8,844</b>			<b>161,888</b>

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	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		1,608
Other investment income (specify)		
<b>Total investment income</b>		<b>1,608</b>
Credited to:		
General Fund (Page 3)		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Political Fund		
<b>Total Investment Income</b>		<b>1,608</b>

# BALANCE SHEET as at 30 JUNE 2012

(see notes 47 to 50)

Previous Year		£	£
1,060	<b>Fixed Assets</b> (at page 14)		2,320
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £      )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
20,573	Sundry debtors		26,578
353,252	Cash at bank and in hand		402,816
	Income tax to be recovered		
1,358	VAT recoverable		
19,840	Others (specify) Prepayments		45,318
395,023	<b>Total of other assets</b>		474,712
<b>396,083</b>	<b>TOTAL ASSETS</b>		<b>477,032</b>
	Fund (Account    )		
	Fund (Account    )		
	Fund (Account    )		
	Superannuation Fund (Account    )		
	Political Fund (Account    )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
4,109	Tax payable		9,854
	Sundry creditors – receipts in advance		25,699
12,191	Accrued expenses		9,830
	Provisions		
	Other liabilities		
16,300	<b>TOTAL LIABILITIES</b>		45,383
<b>379,783</b>	<b>TOTAL ASSETS</b>		<b>431,649</b>

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year			4,036			4,036
Additions			2,066			2,066
Disposals						
Revaluation/Transfers						
At end of year			6,102			6,102
<b>Accumulated Depreciation</b>						
At start of year			2,976			2,976
Charges for year			806			806
Disposals						
Revaluation/Transfers						
At end of year			3,782			3,782
<b>Net book value at end of year</b>						
Net book value at end of year			2,320			2,320
<b>Net book value at end of previous year</b>						
Net book value at end of previous year			1,060			1,060

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
<b>UNQUOTED</b> 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 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	378,145		378,145
From Investments	1,608		1,608
Other Income (including increases by revaluation of assets)	8,392		8,392
<b>Total Income</b>	388,145		388,145
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	336,279		336,279
<b>Funds at beginning of year</b> (including reserves)	379,783		379,783
<b>Funds at end of year</b> (including reserves)	431,649		431,649
<b>ASSETS</b>			
Fixed Assets			2,320
Investment Assets			
Other Assets			474,712
<b>Total Assets</b>			477,032
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			45,383
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>431,649</b>

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

## TRAINING COSTS

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

## EMPLOYMENT COSTS AND HONORARIA

	2011	2011
	£	£
Employment costs comprise:		
Benefits to members:		
Area support officers salaries	47,418	31,465
Administrative expenses:		
Salaries	73,123	84,719
Social security costs	10,503	10,546
Pension costs	<u>8,844</u>	<u>7,354</u>
	<u>£ 139,888</u>	<u>£ 134,084</u>

The number of employees during the year was 2 (2011 - 2) and area support officers 6 (2011 - 5).

	£	£
Honoraria comprise:		
President	4,500	4,500
Treasurer	4,000	6,000
National Executive members	<u>13,500</u>	<u>12,000</u>
	<u>£ 22,000</u>	<u>£ 22,500</u>

In 2012 all 6 Area officers (2011: 5) and 11 National Executive members (2011: 6) attended the Annual Conference free of charge. During the year the General Secretary's wife was paid £250 (2011: £250) for administrative services.

## TAXATION

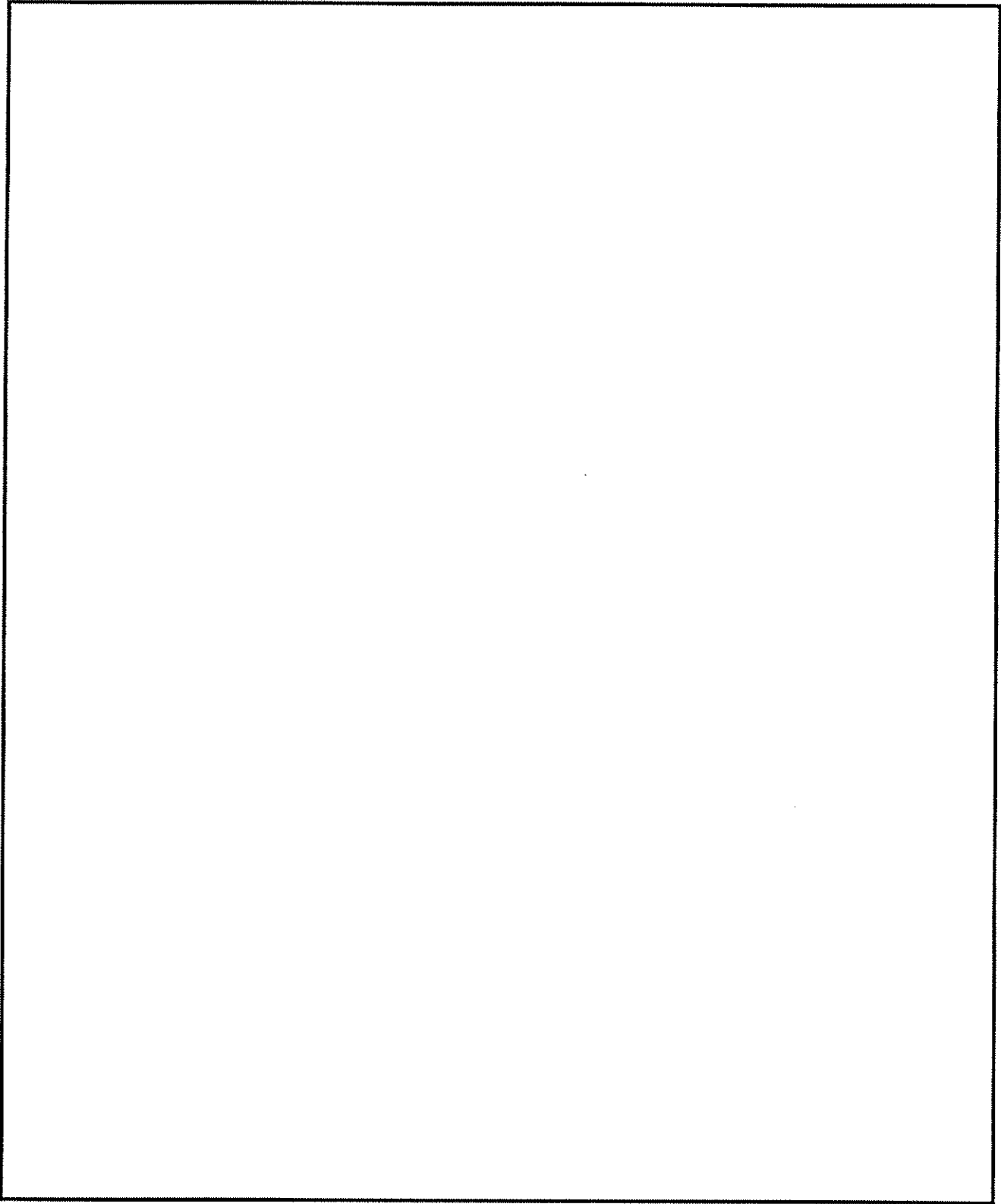
	£	£
Current year charge	<u>319</u>	<u>265</u>

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

## LEASE COMMITMENTS

The Association entered into a lease agreement for the rental of office premises on 31 October 2011. The lease payments committed to be paid within one year are:

	£	£
Expiring between one and five years	<u>5,200</u>	<u>---</u>



# ACCOUNTING POLICIES

(see notes 74 and 75)

**Basis of accounting** - The financial statements have been prepared on the historical cost basis and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Income and expenditure** - Income and expenditure has been accounted for on an accruals basis, is stated net of VAT where applicable, 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. Income received in advance of events is included in receipts in advance and payments made in advance of events is included in prepayments.

**Tangible Fixed Assets** - Tangible fixed assets are stated at cost less accumulated depreciation. 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.

**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 operates a defined contribution pension scheme for the benefit of its General Secretary and, prior to her leaving, its Training and Events Officer. Its assets are held and administered separately by an insurance company. The charge in the income and expenditure account reflects the amount payable for the accounting year.

## SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>G. Dempster</i></u> Name: <u>GREG DEMPSTER</u> Date: <u>28/08/2012</u>	Chairman's <del>Signature</del> <b>PRESIDENT</b> Signature: <u><i>Pamela M Nesbitt</i></u> (or other official whose position should be stated) Name: <u>PAMELA M NESBITT</u> Date: <u>08/09/12</u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: <i>See p19 of September Head to Head</i> (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

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 relate? (See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES  NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records? (See section 36(3) of the 1992 Act, set out in note 83)

YES  NO

If "No" please explain below.

3. 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 rule 83)

YES  NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document. (See note 85)


**A copy of the report to the members of the Association is attached to page 22 of this form AR21**

## AUDITOR'S REPORT (continued)

We have examined the information on pages 5 to 20 of form AR21 for the year ended 30 June 2012, 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 2012 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 to page 22 of 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 KY1 1HB	
Date:	24th August 2012	
Contact name and telephone number:	W MAIN 01592 206666	

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

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

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ASSOCIATION OF HEAD TEACHERS AND DEPUTES IN SCOTLAND**

We have audited the financial statements of the Association of Head Teachers and Deputies in Scotland for the year ended 30 June 2012, which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the 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 auditors 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.

#### **RESPECTIVE RESPONSIBILITIES OF THE EXECUTIVE AND COUNCIL AND AUDITORS**

As described in the Statement of Executive and Council's Responsibilities, the Executive and Council are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland).

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.

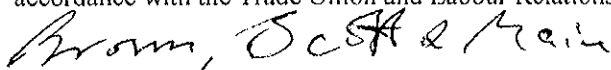
#### **BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive and Council in the preparation of the financial statements and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **OPINION**

In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the Association's affairs at 30 June 2012 and of its surplus for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.



**BROWN, SCOTT & MAIN**  
Chartered Accountants and Statutory Auditor  
Kirkcaldy

24 August 2012