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- PRINT ON ONE SIDE ONLY

# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

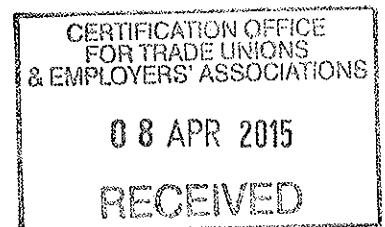
Name of Trade Union:	Professional Footballers' Association Scotland
Year ended:	30 June 2014
List no:	N/A (Scheduled) <del>2014</del> 5083T
Head or Main Office:	2 Woodside Place Glasgow G3 7QF
Website address (if available)	www.pfascotland.co.uk
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Fraser Wishart
Telephone Number:	0141 353 0199
Contact name for queries regarding	Fraser Wishart
Telephone Number:	0141 353 0199
E-mail:	fraser@pfascotland.co.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



(Revised February 2011)

# 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					1106
FEMALE					
TOTAL					A 1106

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

0
1106

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

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:

PFA SCOTLAND

MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 30TH JUNE 2014

**Chairman:** John Rankin (Chairman)

**Management Committee:** John Rankin (Chairman)  
Darren Young  
David van Zanten  
James McPake  
Josh Falkingham  
Kevin Cuthbert  
Manuel Pascali  
Matt Lockwood  
Ritchie Foran  
Scott Chaplain

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
From Members: Contributions and Subscriptions		68,006
From Members: Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	100,000	
Income from any other sources (as at page 4)	10,423	
<b>Total of other income (as at page 4)</b>		110,423
	<b>TOTAL INCOME</b>	178,429
<b>EXPENDITURE</b>		
Benefits to members (as at page 5)		63,528
Administrative expenses (as at page 10)		109,017
Federation and other bodies (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	172,545
Surplus (deficit) for year		5,884
Amount of general fund at beginning of year		202,657
Amount of general fund at end of year		208,541

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

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b> PFA Scotland Enterprises Limited	100,000	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		100,000
<b>Other income</b> Other Income	10,423	
<b>TOTAL OTHER INCOME</b>		
<b>TOTAL OF ALL OTHER INCOME</b>		110,423

## ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services		Directors Salaries & NI	63,528
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>		<b>Total (should agree with figure in General Fund)</b>	<b>63,528</b>

(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 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own 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 2		To be completed by trade unions which act as components of a central trade union	
		£	£
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
			Total expenditure
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political 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		
Salaries and Wages included in above	£	50,401
Auditors' fees		3,600
Legal and Professional fees		8,877
Occupancy costs		
Stationery, printing, postage, telephone, etc.		486
Expenses of Executive Committee (Head Office)		
Expenses of conferences		17,691
Other administrative expenses (specify)		
Travel & accommodation		17,847
Donations		5,920
Sundry Expenses		1,849
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Bank charges		2,020
Depreciation		326
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		<b>109,017</b>
Charged to:		
General Fund (Page 3)		
Fund (Account )		
Fund (Account )		
Fund (Account )		
Fund (Account )		
<b>Total</b>		<b>58,616</b>

PFA SCOTLAND

FORM AR21 - YEAR ENDED 30 JUNE 2014

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS

	2014
	£
Salaries	56,766
Social security	6,762
Wages	47,798
Social security	2,603
Telephone	110
Post and stationery	376
Travel and accommodation	17,847
Repairs and renewals	55
Education grants	17,691
Sundry expenses	1,793
Donations	5,920
Bank charges	2,020
Legal and professional fees	8,877
Auditor's remuneration	3,600
Depreciation - fixtures and fittings	72
Depreciation - computer equipment	254
	<u>172,544</u>





**BALANCE SHEET as at** 30 June 2014

(see notes 47 to 50)

Previous Year		£	£
896	<b>Fixed Assets</b> (at page 14)		70
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
	Unquoted	1,000	
1,000	<b>Total Investments</b>		1,000
	<b>Other Assets</b>		
	Loans to other trade unions		
81,059	Sundry debtors		154,610
109,774	Cash at bank and in hand		83,460
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
190,833	<b>Total of other assets</b>		218,217
192,729	<b>TOTAL ASSETS</b>		219,287
	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		
	Tax payable		
2,578	Sundry creditors		10,745
	Accrued expenses		
	Provisions		
	Other liabilities		
2,578	<b>TOTAL LIABILITIES</b>		10,745
190,151	<b>TOTAL ASSETS</b>		208,542

## 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	Attached		4,209			
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			4,209			
<b>Accumulated Depreciation</b>						
At start of year			3,673			
Charges for year			326			
Disposals						
Revaluation/Transfer s						
At end of year			4,139			
<b>Net book value at end of year</b>			70			
<b>Net book value at end of previous year</b>			396			



PFA SCOTLAND

FORM AR21 - YEAR ENDED 30 JUNE 2014

FIXED ASSETS ACCOUNT

	Fixtures & Fittings	Computer Equipment £	Total
<b>Cost</b>			
As at 1 July 2013	282	3,927	4,209
Additions	-	-	-
Disposals	-	-	-
As at 30 June 2014	<u>282</u>	<u>3,927</u>	<u>4,209</u>
<b>Depreciation</b>			
As at 1 July 2013	140	3,673	3,813
Charge For year	72	254	326
Disposals	-	-	-
As at 30 June 2014	<u>212</u>	<u>3,927</u>	<u>4,139</u>
<b>Net Book Value:-</b>			
As at 30 June 2014	<u>70</u>	<u>-</u>	<u>70</u>
As at 1 July 2013	<u>142</u>	<u>254</u>	<u>396</u>

FORM AR21 - YEAR ENDED 30 JUNE 2014

INVESTMENTS

	2014
<b>Unlisted Shares</b>	
At 1 July 2013	1,000
Additions	-
Disposals	-
At 30 June 2014	<u>1,000</u>

The Association holds 100% of the shares in PFA Scotland Enterprises Limited, an unlisted company registered in Scotland.

# 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		
UNQUOTED		
Equities		
PFA Scotland Enterprises Limited	1,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	1,000	

Market Value of Unquoted Investments

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FORM AR21 - YEAR ENDED 30 JUNE 2014

INVESTMENTS

	2014
Unlisted Shares At 1 July 2013	1,000
Additions	-
Disposals	-
At 30 June 2014	<u>1,000</u>

The Association holds 100% of the shares in PFA Scotland Enterprises Limited, an unlisted company registered in Scotland.

## 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 checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
<b>COMPANY NAME</b> PFA Scotland Enterprises Limited	<b>COMPANY REGISTRATION NUMBER (if not registered in England &amp; Wales, state where registered)</b> SC332556 (registered in Scotland)		
<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 checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
<b>COMPANY NAME</b> PFA Scotland Enterprises Limited	<b>NAMES OF SHAREHOLDERS</b> PFA Scotland		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	68,006		68,006
From Investments			
Other Income (including increases by revaluation of assets)	110,423		110,423
<b>Total Income</b>	178,430		178,430
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	184,599 172,545		184,599 172,545
<b>Funds at beginning of year</b> (including reserves)	172,545 202,657		172,545 202,657
<b>Funds at end of year</b> (including reserves)	208,542		208,542
<b>ASSETS</b>			
Fixed Assets			70
Investment Assets			1,000
Other Assets			218,217
		<b>Total Assets</b>	219,287
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	10,745
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			208,542

# 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.

A large, empty rectangular box with a black border, intended for the user to enter notes to the accounts. The box is centered on the page and occupies most of the lower half of the document.

## ACCOUNTING POLICIES

(see notes 74 and 75)

## 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>Fraser Wishart</i></u> Name: <u>Fraser Wishart</u> Date: <u>23/3/2015</u>	Chairman's Signature: <u><i>John Rankin</i></u> (or other official whose position should be stated) Name: <u>John Rankin</u> Date: <u>23/03/15</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: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" 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)

## AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	FL Walker & Company	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	2 Woodside Place Glasgow G3 7QF	
Date:		
Contact name and telephone number:	Frank Walker 0141 353 1799	

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

**PFA SCOTLAND**

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PFA SCOTLAND**

**FOR THE YEAR ENDED 30TH JUNE 2014**

We have audited the financial statements on pages 5 to 10 which comprise the Income and Expenditure account and Balance Sheet and related notes.

This report is made solely to the Association's members, as a body in accordance with Section 36 of the Trade Union & 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, or for the opinions we have formed.

**Respective responsibilities of Management Committee and Auditors**

The board members' responsibilities for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of their Responsibilities. Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). We report to you if in our opinion the report is not consistent with the financial statements, if the Association has not kept proper accounting records, or maintained a satisfactory system of control over its transactions in accordance with Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992, if the accounts do not agree with the accounting records or if we have not received all the information and explanations we require for our audit. We read other information contained in the Annual report, and consider whether it is consistent with the audited financial statements. We consider the implications on our report if we become aware of any apparent inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

**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 board in the preparation of the financial statements 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 accounts.

**Opinion**

In our opinion financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Association's affairs as at 30 June 2013 and of its results for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. The information in the Annual Return is consistent with the financial statements.



**FRANK WALKER (SENIOR STATUTORY AUDITOR)  
FOR AND ON BEHALF OF FL WALKER & COMPANY LIMITED  
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS  
2 WOODSIDE PLACE  
GLASGOW G3 7QF  
Date:**