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FORM AR21

To be used for reporting years starting on or after 6 April 2015

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 2016
List no:	50837
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
22nd 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 June 2016)

PFA SCOTLAND

INFORMATION
FOR THE YEAR ENDED 30 JUNE 2016

CHAIRMAN:

John Rankin

MANAGEMENT COMMITTEE:

John Rankin (Chairman)
Richie Foran
James McPake
David Gray
Liam Craig
David van Zanten
Josh Falkingham
Derek Young
Scott Chaplain
Michael Devlin

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					
FEMALE					
TOTAL					A 1151

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

	0
1151	

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
Management Committee	Manuel Pascali	David Gray	02/12/2015
Management Committee	Andrew Barrowman	Derek Young	02/12/2015

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		69,159
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	150,000	
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		150,000
		TOTAL INCOME
		219,159
EXPENDITURE		
Benefits to members (as at page 5)		62,811
Administrative expenses (as at page 10)		148,485
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		211,296
Taxation		0
		TOTAL EXPENDITURE
		211,296
		7,863
Surplus (deficit) for year		7,863
		222,279
Amount of general fund at beginning of year		222,279
		230,142
Amount of general fund at end of year		230,142

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies PFA Scotland Enterprises Limited	150,000	
TOTAL FEDERATION AND OTHER BODIES		150,000
Other income		
TOTAL OTHER INCOME		0
TOTAL OF ALL OTHER INCOME		150,000

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services		Directors Salarie, NI & Pension	62,811
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	62,811

(See notes 24 and 25)

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

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

Number of members contributing at end of year

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	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 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	
		£	£
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 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)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	83,966
Auditors' fees		3,600
Legal and Professional fees		4,781
Occupancy costs		0
Stationery, printing, postage, telephone, etc.		1,122
Expenses of Executive Committee (Head Office)		17,998
Expenses of conferences		
Other administrative expenses (specify)		
Travel & Accommodation		25,028
Donations		6,000
Sundry		3,690
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Bank charges		2,300
Depreciation		0
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		148,485
Charged to:		
	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		148,485

PFA SCOTLAND

FORM AR21 - YEAR ENDED 30 JUNE 2016

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS

	2016
	£
Wages	77,734
Social security	6,043
Pension	189
Telephone	225
Post and stationery	897
Travel and accommodation	25,028
Repairs and renewals	
Education grants	17,998
Sundry expenses	3,690
Donations	6,000
Bank charges	2,300
Legal and professional fees	4,781
Auditor's remuneration	3,600
	<u>148,485</u>

BALANCE SHEET as at 30 June 2016

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
1,000	Unquoted	1,000	
	Total Investments		1,000
	Other Assets		
	Loans to other trade unions		
161,466	Sundry debtors		140,162
72,942	Cash at bank and in hand		99,165
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
234,408	Total of other assets		239,327
235,408	TOTAL ASSETS		240,327
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
8,788	Tax payable		2,952
4,340	Sundry creditors		7,232
	Accrued expenses		
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		10,184
13,128	TOTAL ASSETS		230,143

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			4,209			4,209
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			4,209			4,209
Accumulated Depreciation						
At start of year			4,209			4,209
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year			4,209			4,209
Net book value at end of year			0			0
Net book value at end of previous year			0			0

PFA SCOTLAND

FORM AR21 - YEAR ENDED 30 JUNE 2016

FIXED ASSETS ACCOUNT

	Fixtures & Fittings	Computer Equipment £	Total
Cost			
As at 1 July 2015	282	3,927	4,209
Additions			-
Disposals			-
As at 30 June 2016	<u>282</u>	<u>3,927</u>	<u>4,209</u>
Depreciation			
As at 1 July 2015	282	3,927	4,209
Charge For year	-		-
Disposals			-
As at 30 June 2016	<u>282</u>	<u>3,927</u>	<u>4,209</u>
Net Book Value:-			
As at 30 June 2016	<u>-</u>	<u>-</u>	<u>-</u>
As at 1 July 2015	<u>-</u>	<u>-</u>	<u>-</u>

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 Ltd	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		

FORM AR21 - YEAR ENDED 30 JUNE 2016

INVESTMENTS

	2016
Unlisted Shares	
At 1 July 2015	1,000
Additions	-
Disposals	-
At 30 June 2016	<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)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME PFA Scotland Enterprises Limited	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) SC 332556 (Registered in Scotland)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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.			
COMPANY NAME PFA Scotland Enterprises Limited	NAMES OF SHAREHOLDERS PFA Scotland		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	69,159		69,159
From Investments			
Other Income (including increases by revaluation of assets)	150,000		150,000
Total Income	219,159		219,159
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	211,296		211,296
Funds at beginning of year (including reserves)	222,280		222,280
Funds at end of year (including reserves)	230,143		230,143
ASSETS			
Fixed Assets			0
Investment Assets			1,000
Other Assets			239,327
Total Assets			240,327
LIABILITIES			
Total Liabilities			10,184 5
NET ASSETS (Total Assets less Total Liabilities)			230,143

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.

Attached

PFA SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax. Members' subscriptions are accounted for on a receipts basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. NET SURPLUS

The net surplus is stated after charging:

	30.6.16	30.6.15
	£	£
Depreciation - owned assets	-	70
Auditors' remuneration	3,600	3,600
Pension costs	<u>189</u>	<u>-</u>
Director's remuneration and other benefits etc.	<u>57,515</u>	<u>62,018</u>

3. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 30 June 2016 nor for the year ended 30 June 2015.

PFA SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2016

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2015 and 30 June 2016	<u>282</u>	<u>3,927</u>	<u>4,209</u>
DEPRECIATION			
At 1 July 2015 and 30 June 2016	<u>282</u>	<u>3,927</u>	<u>4,209</u>
NET BOOK VALUE			
At 30 June 2016	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2015	<u>-</u>	<u>-</u>	<u>-</u>

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 July 2015 and 30 June 2016	<u>1,000</u>
NET BOOK VALUE	
At 30 June 2016	<u>1,000</u>
At 30 June 2015	<u>1,000</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

PFA Scotland Enterprises Limited (SC332556)

Nature of business: Commercial and financial representation

	%		
	holding		
Class of shares:			
Ordinary	100.00		
		30.6.16	30.6.15
		£	£
Aggregate capital and reserves		(166,870)	(167,093)
Profit for the year		<u>223</u>	<u>2,246</u>

6. DEBTORS

	30.6.16	30.6.15
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>-</u>	<u>10,387</u>

PFA SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2016

6. DEBTORS - continued

	30.6.16	30.6.15
	£	£
Amounts falling due after more than one year: PFA Scotland Enterprises Ltd	<u>140,162</u>	<u>151,080</u>
Aggregate amounts	<u>140,162</u>	<u>161,467</u>

PFA Scotland Enterprises Limited is due to receive royalties from FIFPro in the year to 30 June 2017, and on this basis the Management Committee consider that the debt is recoverable.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.16	30.6.15
	£	£
Social security and other taxes	2,952	8,788
Credit card	2,923	175
Accruals and deferred income	<u>4,309</u>	<u>4,166</u>
	<u>10,184</u>	<u>13,129</u>

8. RESERVES

	Income and expenditure account £
At 1 July 2015	222,280
Profit for the year	<u>7,863</u>
At 30 June 2016	<u>230,143</u>

9. RELATED PARTY DISCLOSURES

PFA Scotland Enterprises Limited
A company wholly owned by PFA Scotland

In the year to 30 June 2016 management fees of £150,000 (2015: £140,000) were payable to PFA Scotland from PFA Scotland Enterprises Limited.

The balance due from PFA Enterprises Limited as at 30 June 2016 was £140,162 (2015: £151,080).

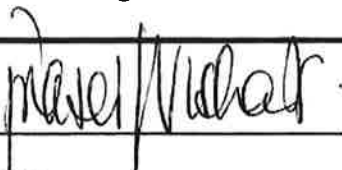
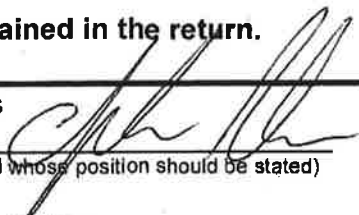
ACCOUNTING POLICIES

(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:  Name: Fraser Wishart Date: 20/02/2017	Chairman's Signature:  <small>(or other official whose position should be stated)</small> Name: John Rankin Date: 20/02/2017
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? <small>(see Page 2 and Note 12)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? <small>(see Page 2 and Note 12)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? <small>(see Pages 19 and 21 and Notes 76 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? <small>(see Pages 20 and 21 and Notes 2 and 77)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? <small>(see Notes 8 and 78)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: <small>(see Note 80)</small>	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input checked="" type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED <small>(see Page 17 and Notes 7 and 59)</small>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED <small>(See Pages 23 and 24 and Notes 88 to 94)</small>	YES	x	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

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

If "No" please explain below.

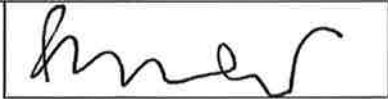
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES

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 (section one)

Signature(s) of auditor or auditors:		
Name(s):	F L Walker	
Profession(s) or Calling(s):	Senior Statutory Auditor	
Address(es):	2 Woodside Place Glasgow G3 7QF	
Date:	20/02/2017	
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.

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

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

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

5. 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

6. 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 5 or 6 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

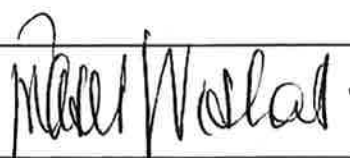
SECTION TWO

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

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

YES

If "NO" Please explain below:

Signature	
Name	Fraser Wishart
Office held	Secretary
Date	20/02/2017

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

We have audited the financial statements on pages 7 to 11 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.

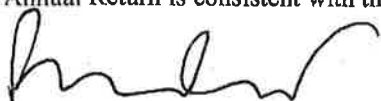
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity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



REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
PFA SCOTLAND

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 2016 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.



F L Walker (Senior Statutory Auditor)
for and on behalf of F L Walker and Company Limited
Chartered Accountants and Registered Auditors
2 Woodside Place
Glasgow
G3 7QF

Date: 20 February 2017