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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

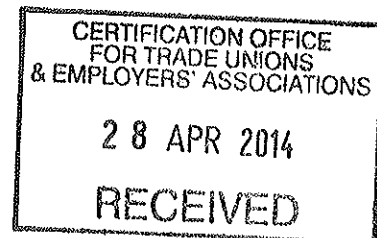
|  |   |
|--|---|
| Name of Trade Union:   | Professional Footballers' Association Scotland  |
| Year ended:  | 30 June 2013  |
| List no:   | N/A (Scheduled) 5083T   |
| Head or Main Office:   | 2 Woodside Place<br>Glasgow<br>G3 7QF   |
| Website address (if available)                                       | 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<br>(including Channel Islands) | TOTALS     |
| MALE                                     | 859           |                  |                |   | <b>866</b> |
| FEMALE                                   |               |                  |                |   |            |
| TOTAL                                    |               |                  |                |   | A          |

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

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

|     |
|-----|
| 0   |
| 866 |

## 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<br>ceasing to hold office | Name of<br>Officer Appointed | Date       |
|-----------------|---|------------------------------|------------|
| Chairman        | Stuart McCaffrey                          | John Rankin                  | 01/10/2012 |
|                 |   |                              |            |
|                 |   |                              |            |
|                 |   |                              |            |
|                 |   |                              |            |
|                 |   |                              |            |

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 2013

**Chairman:** John Rankin (Chairman)

**Management Committee:** John Rankin (Chairman)  
Steven Craig  
Austin McCann  
Darren Young  
Ritchie Foran  
Elliott Smith  
Kevin Cuthbert  
David van Zanten  
James McPake

# GENERAL FUND

(see notes 13 to 18)

|   | £       | £                        |
|---|---------|--------------------------|
| <b>INCOME</b>   |         |                          |
| From Members: Contributions and Subscriptions           |         | 65,105                   |
| From Members: Other income from members (specify)       |         |                          |
| <br>  |         |                          |
| <b>Total other income from members</b>                  |         |                          |
| <b>Total of all income from members</b>                 |         |                          |
| Investment income (as at page 12)                       |         |                          |
| <b>Other Income</b>                                     |         |                          |
| Income from Federations and other bodies (as at page 4) | 130,000 |                          |
| Income from any other sources (as at page 4)            | 2,000   |                          |
| <br>  |         |                          |
| <b>Total of other income (as at page 4)</b>             |         | 132,000                  |
|   |         | <b>TOTAL INCOME</b>      |
|   |         | 197,105                  |
| <b>EXPENDITURE</b>                                      |         |                          |
| Benefits to members (as at page 5)                      |         | 184,599                  |
| Administrative expenses (as at page 10)                 |         |                          |
| Federation and other bodies (specify)                   |         |                          |
| <br>  |         |                          |
| <b>Total expenditure Federation and other bodies</b>    |         |                          |
| Taxation  |         |                          |
|   |         | <b>TOTAL EXPENDITURE</b> |
|   |         | 184,599                  |
| <b>Surplus (deficit) for year</b>                       |         | 12,506                   |
| <b>Amount of general fund at beginning of year</b>      |         | 190,151                  |
| <b>Amount of general fund at end of year</b>            |         | 202,657                  |



# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

|  | £ |
|--|---|
| <b>Administrative Expenses</b>                 |   |
| Remuneration and expenses of staff             |   |
| Salaries and Wages included in above           | £ |
| Auditors' fees                                 |   |
| Legal and Professional fees                    |   |
| Occupancy costs                                |   |
| Stationery, printing, postage, telephone, etc. |   |
| Expenses of Executive Committee (Head Office)  |   |
| Expenses of conferences                        |   |
| Other administrative expenses (specify)        |   |
| <br>   |   |
| <b>Other Outgoings</b>                         |   |
| Interest payable:                              |   |
| Bank loans (including overdrafts)              |   |
| Mortgages                                      |   |
| Other loans                                    |   |
| Depreciation                                   |   |
| Taxation                                       |   |
| <br>   |   |
| Outgoings on land and buildings (specify)      |   |
| <br>   |   |
| Other outgoings (specify)                      |   |
| <br>   |   |
| <b>Total</b>                                   |   |
| Charged to:                                    |   |
| General Fund (Page 3)                          |   |
| Fund (Account )                                |   |
| Fund (Account )                                |   |
| Fund (Account )                                |   |
| Fund (Account )                                |   |
| <b>Total</b>                                   |   |

PFA SCOTLAND

FORM AR21 - YEAR ENDED 30JUNE 2013

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS

|                                      | 2013           |
|--------------------------------------|----------------|
|                                      | £              |
| Salaries                             | 56,778         |
| Social security                      | 6,794          |
| Wages                                | 46,967         |
| Social security                      | 4,402          |
| Telephone                            | 101            |
| Post and stationery                  | 192            |
| Travel and accommodation             | 15,877         |
| Repairs and renewals                 | 19             |
| Education grants                     | 31,978         |
| Sundry expenses                      | 5,490          |
| Donations                            | 5,200          |
| Bank charges                         | 2,108          |
| Legal and professional fees          | 4,593          |
| Auditor's remuneration               | 3,600          |
| Depreciation - fixtures and fittings | 70             |
| Depreciation - computer equipment    | 430            |
|                                      | <u>184,599</u> |





**BALANCE SHEET as at** 30 June 2013

(see notes 47 to 50)

| Previous Year |   | £     | £       |
|---------------|---|-------|---------|
| 896           | <b>Fixed Assets</b> (at page 14)                            |       | 396     |
|               | <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  |       | 132,947 |
| 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>                                |       | 216,407 |
| 192,729       | <b>TOTAL ASSETS</b>   |       | 217,803 |
|               | 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  |       | 15,146  |
|               | Accrued expenses  |       |         |
|               | Provisions  |       |         |
|               | Other liabilities   |       |         |
| 2,578         | <b>TOTAL LIABILITIES</b>                                    |       | 15,146  |
| 190,151       | <b>TOTAL ASSETS</b>   |       | 202,657 |

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

|   | Land and Buildings |             | Furniture and Equipment<br>£ | Motor Vehicles<br>£ | Not used for union business<br>£ | Total<br>£ |
|---|--------------------|-------------|------------------------------|---------------------|----------------------------------|------------|
|   | Freehold           | Leasehold £ |                              |                     |                                  |            |
| <b>Cost or Valuation</b>                      |                    |             |                              |                     |                                  |            |
| At start of year                              | Attached           |             |                              |                     |                                  |            |
| Additions                                     |                    |             |                              |                     |                                  |            |
| Disposals                                     |                    |             |                              |                     |                                  |            |
| Revaluation/Transfer<br>s                     |                    |             |                              |                     |                                  |            |
| At end of year                                |                    |             |                              |                     |                                  |            |
| <b>Accumulated Depreciation</b>               |                    |             |                              |                     |                                  |            |
| At start of year                              |                    |             |                              |                     |                                  |            |
| Charges for year                              |                    |             |                              |                     |                                  |            |
| Disposals                                     |                    |             |                              |                     |                                  |            |
| Revaluation/Transfer<br>s                     |                    |             |                              |                     |                                  |            |
| At end of year                                |                    |             |                              |                     |                                  |            |
| <b>Net book value at end of year</b>          |                    |             |                              |                     |                                  |            |
| <b>Net book value at end of previous year</b> |                    |             |                              |                     |                                  |            |



PFA SCOTLAND

FORM AR21 - YEAR ENDED 30 JUNE 2013

FIXED ASSETS ACCOUNT

|                         | Fixtures & Fittings | Computer Equipment<br>£ | Total |
|-------------------------|---------------------|-------------------------|-------|
| <b>Cost</b>             |                     |                         |       |
| As at 1 July 2012       | 282                 | 3,927                   | 4,209 |
| Additions               | 0                   | 0                       | 0     |
| Disposals               |                     | 0                       | 0     |
| As at 30 June 2013      | 282                 | 3,927                   | 4,209 |
| <b>Depreciation</b>     |                     |                         |       |
| As at 1 July 2012       | 70                  | 3,243                   | 3,313 |
| Charge For year         | 70                  | 430                     | 500   |
| Disposals               |                     | 0                       | 0     |
| As at 30 June 2013      | 140                 | 3,673                   | 3,813 |
| <b>Net Book Value:-</b> |                     |                         |       |
| As at 30 June 2013      | 142                 | 254                     | 396   |
| As at 1 July 2012       | 212                 | 684                     | 896   |

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

| QUOTED                                       | All Funds<br>Except<br>Political<br>Funds<br>£ | Political Fund<br><br>£ |
|--|--|-------------------------|
| 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                                     |  |                         |
| Government Securities (Gilts)                |  |                         |
| Mortgages                                    |  |                         |
| Bank and Building Societies                  |  |                         |
| Other unquoted investments (to be specified) |  |                         |
| TOTAL UNQUOTED (as Balance Sheet)            |  |                         |

Market Value of Unquoted Investments

|  |  |
|--|--|
|  |  |
|--|--|

FORM AR21 - YEAR ENDED 30 JUNE 2013

INVESTMENTS

|                        | 2013                  |
|------------------------|-----------------------|
| <b>Unlisted Shares</b> |                       |
| At 1 July 2012         | 1,000                 |
| Additions              | 0                     |
| Disposals              | 0                     |
| At 30 June 2013        | <u>1,000</u><br>===== |

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<br><br>PFA Scotland Enterprises Limited  | COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)<br><br>SC332556 (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<br><br>PFA Scotland Enterprises Limited  | NAMES OF SHAREHOLDERS<br><br>PFA Scotland   |   |  |
|   |   |   |  |
|   |   |   |  |
|   |   |   |  |
|   |   |   |  |
|   |   |   |  |
|   |   |   |  |

# SUMMARY SHEET

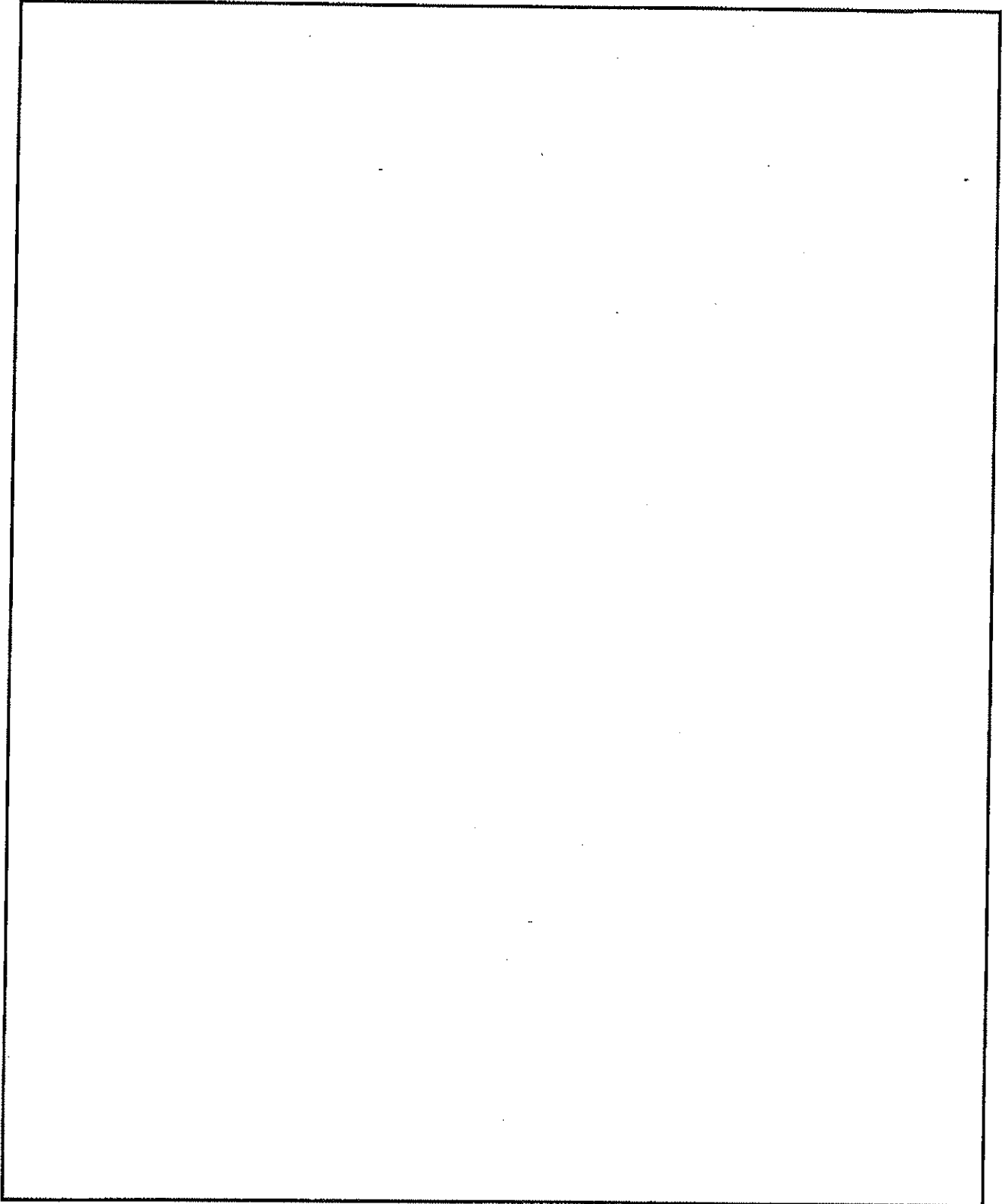
(see notes 60 to 71)

|  | All funds except<br>Political Funds<br>£ | Political<br>Funds<br>£  | Total<br>Funds<br>£ |
|--|--|--------------------------|---------------------|
| <b>INCOME</b>  |  |                          |                     |
| From Members   | 65,105                                   |                          | 65,105              |
| From Investments   |  |                          |                     |
| Other Income (including increases by<br>revaluation of assets) | 132,000                                  |                          | 132,000             |
| <b>Total Income</b>  |  |                          |                     |
| <b>EXPENDITURE</b><br>(including decreases by revaluation of   |  |                          |                     |
| <b>Total Expenditure</b>                                       | 184,599                                  |                          | 184,599             |
| <br>   |  |                          |                     |
| <b>Funds at beginning of year</b><br>(including reserves)      | 190,151                                  |                          | 190,151             |
| <b>Funds at end of year</b><br>(including reserves)            | 202,657                                  |                          | 202,657             |
| <br>   |  |                          |                     |
| <b>ASSETS</b>  |  |                          |                     |
| Fixed Assets   |  |                          | 396                 |
| Investment Assets  |  |                          | 1,000               |
| Other Assets   |  |                          | 216,407             |
|  |  | <b>Total Assets</b>      | 217,803             |
| <b>LIABILITIES</b>   |  |                          |                     |
|  |  | <b>Total Liabilities</b> | 15,146              |
| <b>NET ASSETS (Total Assets less Total Liabilities)</b>        |  |                          | 202,657             |

## 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.

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PFA SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2013

1. Accounting Policies

(a) Accounting Convention

The financial statements are prepared under the historical cost convention.

(b) Depreciation

Depreciation is provided on tangible fixed assets, where material, at rates calculated to write off cost, less estimated residual value, of each asset over its expected useful life as follows:-

|                     |                         |
|---------------------|-------------------------|
| Computer Equipment  | - 33% on cost per annum |
| Fixtures & Fittings | - 25% on cost per annum |

(c) Pensions

The Association does not currently make any pension contributions on behalf of any of its employees.

(d) Leasing Commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

(e) Turnover

Income represents members' subscriptions and entrance fees receivable and other income. Members' subscriptions are accounted for on a receipts basis.

(f) Taxation

Taxation is provided for at the rates prevailing at the balance sheet date, and the charge is based on surpluses arising on certain activities that are liable to tax.

2. Operating Surplus

The operating surplus for the year is stated after charging:-

|   | 2013   | 2012   |
|---|--------|--------|
|   | £      | £      |
| Auditor's remuneration - audit fee      | 3,600  | 3,600  |
| Auditor's remuneration - non audit fees | 0      | 0      |
| Depreciation of owned fixed assets      | 500    | 462    |
| Chief Executive's remuneration          |        |        |
| - Salary                                | 56,778 | 51,500 |
| - Social security                       | 6,794  | 6,116  |
| - Benefits in kind                      | 0      | 0      |



PFA SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2013

3. Legal and professional fees

|                             | 2013         | 2012         |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Legal and professional fees | 4,593        | 2,752        |
| Accountancy fees            | 0            | 0            |
| Auditor's remuneration      | 3,600        | 3,600        |
|                             | <u>8,193</u> | <u>6,352</u> |

4. Administrative expenses

|                               | 2013           | 2012           |
|-------------------------------|----------------|----------------|
|                               | £              | £              |
| Salaries                      | 56,778         | 51,500         |
| Social security               | 6,794          | 6,116          |
| Wages                         | 46,967         | 44,072         |
| Social security               | 4,402          | 3,966          |
| Telephone                     | 101            | 106            |
| Post and stationary           | 192            | 115            |
| Website costs and maintenance | 0              | 2,000          |
| Travel and accommodation      | 15,877         | 21,136         |
| Repairs and renewals          | 19             | 162            |
| Education grants              | 31,978         | 16,524         |
| Sundry expenses               | 5,490          | 4,572          |
| Donations                     | 5,200          | 11,390         |
| Bank Charges                  | 2,108          | 1,511          |
|                               | <u>175,906</u> | <u>163,170</u> |

5. Taxation

Analysis of the tax charge

The tax charge on the profits on ordinary activities for the year was as follows:

|                    | 2013     | 2012     |
|--------------------|----------|----------|
|                    | £        | £        |
| Current tax:       |          |          |
| UK corporation tax | 0        | 0        |
|                    | <u>0</u> | <u>0</u> |
| Taxation           | <u>0</u> | <u>0</u> |

PFA SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2013

6. Tangible fixed assets

|                         | Fixtures &<br>Fittings | Computer<br>Equipment<br>£ | Total |
|-------------------------|------------------------|----------------------------|-------|
| <b>Cost</b>             |                        |                            |       |
| As at 1 July 2012       | 282                    | 3,927                      | 4,209 |
| Additions               | 0                      | 0                          | 0     |
| Disposals               | 0                      | 0                          | 0     |
| As at 30 June 2013      | 282                    | 3,927                      | 4,209 |
| <b>Depreciation</b>     |                        |                            |       |
| As at 1 July 2012       | 70                     | 3,243                      | 3,313 |
| Charge For year         | 70                     | 430                        | 500   |
| Disposals               |                        | 0                          | 0     |
| As at 30 June 2013      | 140                    | 3,673                      | 3,813 |
| <b>Net Book Value:-</b> |                        |                            |       |
| As at 30 June 2013      | 142                    | 254                        | 396   |
| As at 1 July 2012       | 212                    | 684                        | 896   |

7. Investments

|                        | 2013<br>£ |
|------------------------|-----------|
| <b>Unlisted Shares</b> |           |
| As at 1 July 2012      | 1,000     |
| Additions              | 0         |
| Disposals              | 0         |
| As at 30 June 2013     | 1,000     |

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

PFA SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2013

8. Debtors

|                                | 2013           | 2012          |
|--------------------------------|----------------|---------------|
|                                | £              | £             |
| Trade debtors                  | 0              | 13,000        |
| Other debtors                  | 130,218        | 65,240        |
| Prepayments and accrued income | 2,729          | 2,819         |
|                                | <u>132,947</u> | <u>81,059</u> |
|                                | =====          | =====         |

Other debtors consist of amounts owed by PFA Scotland Enterprises Limited.

9. Creditors: Amounts falling due within one year

|                                 | 2013          | 2012         |
|---------------------------------|---------------|--------------|
|                                 | £             | £            |
| Tax                             | 0             | 0            |
| Social Security and other taxes | 8,070         | 2,578        |
| Other creditors                 | 7,076         | 0            |
|                                 | <u>15,146</u> | <u>2,578</u> |


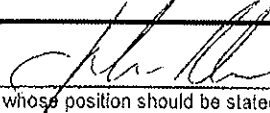
# ACCOUNTING POLICIES

(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<br>Signature: <u></u><br>Name: <u>Fraser Wishart</u><br>Date: <u>2/4/2014</u> | Chairman's<br>Signature: <u></u><br>(or other official whose position should be stated)<br>Name: <u>John Rankin</u><br>Date: <u>02/04/14</u> |
|---|---|

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

|  |              |                                     |           |                                     |
|--|--------------|-------------------------------------|-----------|-------------------------------------|
| IS THE RETURN OF OFFICERS ATTACHED?<br>(see Page 2 and Note 12)                      | YES          | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED?<br>(see Page 2 and Note 12)     | YES          | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| HAS THE RETURN BEEN SIGNED?<br>(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?<br>(see Pages 20 and 21 and Notes 2 and 77) | YES          | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| IS A RULE BOOK ENCLOSED?<br>(see Notes 8 and 78)                                     | YES          | <input checked="" type="checkbox"/> | NO        | <input type="checkbox"/>            |
| A MEMBER'S STATEMENT IS:<br>(see Note 80)  | ENCLOSE<br>D | <input type="checkbox"/>            | TO FOLLOW | <input checked="" type="checkbox"/> |
| HAS THE SUMMARY SHEET BEEN COMPLETED<br>(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.

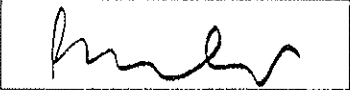
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting 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<br>Glasgow<br>G3 7QF   |  |
| Date:                                | 02/04/2014  |  |
| Contact name and telephone number:   | Frank Walker<br>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 2013

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: 10 February 2014