

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:

Professional Footballers' Association

Year ended:

30 June 2019

List no:

266T

Head or Main Office address:

20 Oxford Court

Bishopsgate

Manchester

Postcode M2 3WQ

Website address (if available)

www.thepfa.com

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

Yes

No

('X' in appropriate box)

General Secretary:

Gordon Taylor OBE

Telephone Number:

0161 236 0575

Contact name for queries regarding the completion of this return

Darren Wilson

Telephone Number:

0161 236 0575

E-mail:

dwilson@thepfa.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: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

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Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	5,261				5,261
Female	186				186
Other					
Total	5,447				A 5,447

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

5,447

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

3,364

Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Committee member	George Friend		28.8.18
Committee member	Mile Jedinak		14.8.18
Committee member	Mark Roberts		15.8.18
Committee member	Paul Robinson		12.8.18
Committee member	Jonathan Walters		7.2.19

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		605,380
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		605,380
Investment income (as at page 12)		36,324
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	254,996	
Total of other income (as at page 4)		254,996
		896,700
	Total income	
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		222,456
Administrative expenses (as at page 10)		1,046,795
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		1,080
	Total expenditure	1,270,331
	Interfund Transfers OUT	
	Surplus (deficit) for year	-373,631
	Amount of general fund at beginning of year	374,313
	Amount of general fund at end of year	682

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources Miscellaneous income	254,996
Total other sources	254,996
Total of all other income	254,996

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
		brought forward	222,456
Representation – Employment Related Issues	222,456	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
Communications		Education and Training services	
Dispute Benefits		Negotiated Discount Services	
		Other Benefits and Grants (specify)	
carried forward	222,456	Total (should agree with figure in General Fund)	222,456

(See notes 21 and 23)

Fund 2		Fund Account	
Name: Accident Fund		£	£
Income			
	From members		
	Investment income (as at page 12)		148,849
	Other income (specify)		413,000
	Television fees		354,876
	Gains on investments		
	Total other income as specified		767,876
	Total Income		916,725
	Interfund Transfers IN		
Expenditure			
	Benefits to members		2,876,801
	Administrative expenses and other expenditure (as at page 10)		286,348
	Total Expenditure		3,163,149
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-2,246,424
	Amount of fund at beginning of year		7,002,319
	Amount of fund at the end of year (as Balance Sheet)		4,755,895
	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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1	To be completed by trade unions which maintain their own political fund		
Income	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	

Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period

Expenditure A (as at page i)	
Expenditure B (as at page ii)	
Expenditure C (as at page iii)	
Expenditure D (as at page iv)	
Expenditure E (as at page v)	
Expenditure F (as at page vi)	
Non-political expenditure (as at page vii)	
	Total expenditure
	Surplus (deficit) for year
	Amount of political fund at beginning of year
	Amount of political fund at the end of year (as <u>Balance Sheet</u>)
	Number of members at end of year contributing to the political fund
	Number of members at end of the year not contributing to the political fund
	Number of members at end of year who have completed an exemption notice and do not contribute to the political fund

Political fund account 2 To be completed by trade unions which act as components of a central trade union

Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

Total of all expenditures

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£
Administrative Expenses		
Remuneration and expenses of staff		6,332,126
Salaries and Wages included in above	6,266,062	
Auditors' fees		19,058
Legal and Professional fees		46,613
Occupancy costs		484,593
Stationery, printing, postage, telephone, etc.		229,696
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Motor expenses		254,549
Donations and advertising		157,742
Grants paid		20,000
Depreciation		38,883
Losses on investments		35,888
Interest payable on prior year adjustment		5,720
Recharge to PFA charity		-6,341,984
 Other Outgoings		
Expenditure on raising funds: Investment management costs		50,259
 Outgoings on land and buildings (specify)		
 Other outgoings (specify)		
Total		1,333,143
Charged to:		
General Fund (Page 3)		1,046,795
Accident Fund		286,348
Total		1,333,143

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
£	£	£		£	£	
Chief Executive - Salary	1,188,765	270,207		Motor vehicle	44,966	
Chief executive - Bonus	777,183			Private medical	8,722	
				Telephone	3,061	

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			17,348
Dividends (gross) from:			167,322
Equities (e.g. shares)			
Interest (gross) from:			503
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
			185,173
		Total investment income	185,173
		Credited to:	
		General Fund (Page 3)	36,324
		Accident Fund	148,849
		Political Fund	
		Total Investment Funds	185,173

Balance sheet as at

30 June 2019

(see notes 49 to 52)

Previous Year		£	£
610,637	Fixed Assets (at page 14)		499,660
	Investments (as per analysis on page 15)		
6,539,776	Quoted (Market value £ (7,368,215)		7,368,215
1,142,953	Unquoted		128,739
	Total Investments		7,496,954
	Other Assets		
	Loans to other trade unions		
864,952	Sundry debtors		1,014,800
1,144,953	Cash at bank and in hand		659,120
	Income tax to be recovered		
	Stocks of goods		
3,625	Others (specify) Amounts due from PFA Enterprises		3,274
	Total of other assets		1,677,194
10,306,896	Total assets		9,673,808
374,313	General fund (page 3)		682
7,002,319	Accident Fund		4,755,895
	Liabilities		
	Amount held on behalf of central trade union political fund		
£2,020,000	Amounts due to PFA Charity		3,923,239
£394,884	Trade creditors and accruals		619,087
-	Other creditors		138,925
£232,827	Taxation and social security costs		235,980
£282,553	Amounts due to other PFA Funds		-
	Total liabilities		4,917,231
£10,306,896	Total assets		9,673,808

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year		163,526	658,569	99,887	355,901	1,277,883
Additions			16,107			16,107
Disposals						
Revaluation/Transfers					-88,201	-88,201
At end of year		163,526	674,676	99,887	267,700	1,205,789
Accumulated Depreciation						
At start of year			638,112	29,134		667,246
Charges for year			13,912	24,971		38,883
Disposals						
Revaluation/Transfers						
At end of year			652,024	54,105		706,129
Net book value at end of year		163,526	22,652	45,782	267,700	499,660
Net book value at end of previous year		163,526	20,457	70,753	355,901	610,637

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)	7,368,215	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	7,368,215	
Market Value of Quoted Investment	7,368,215	
Unquoted		
Equities	100	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies	39,508	
Other unquoted investments (to be specified) Memorabilia	89,131	
Total unquoted (as Balance Sheet)	128,739	
Market Value of Unquoted Investments		

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

No

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
PFA Enterprises Limited	01088411

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

No

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders
PFA Enterprises Limited	Professional Footballers' Association

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	605,380		605,380
From Investments	185,173		185,173
Other Income (including increases by revaluation of assets)	1,022,872		1,022,872
Total Income	1,813,425		1,813,425
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	4,433,480		4,433,480
Funds at beginning of year (including reserves)	7,376,632		7,376,632
Funds at end of year (including reserves)	4,756,577		4,756,577
Assets			
Fixed Assets			499,660
Investment Assets			7,496,954
Other Assets			1,677,194
		Total Assets	9,673,808
Liabilities		Total Liabilities	4,917,231
Net Assets (Total Assets less Total Liabilities)			4,756,577

(see notes 74 to 80)

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet
 (see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;

- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

No

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

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

In previous years the PFA has included the finances of the PFA Charity in its AR21. It has now been advised by leading counsel that this was not necessary to include. The reason is that the PFA Charity is a separate and independent charity with its own trustees and its funds and assets are not those of the PFA. The fact that the PFA set up the PFA Charity and has been instrumental in sourcing most of its funding is legally irrelevant; the key point, as advised by leading counsel, is that once the PFA has directed a donation to the PFA Charity that donation belongs to the PFA Charity and is not part of the funds of the PFA.

The fund reserves for the Accident Fund (Fund 2) reported on the 2018 return were £8,909,079. As per the balance sheet on page 13, the fund reserves brought forward for this fund are £7,002,319. The reason for the difference is a prior year adjustment in relation to the recognition of television fees of £1,908,760 which is fully explained in note 2 of the relevant set of accounts.

Full notes to the General Fund accounts are attached.

Professional Footballers' Association

General Fund

Notes to the financial statements for the year ended 30 June 2019

1. Accounting Policies

Basis of preparation

The accounts have been prepared under the historic cost convention as modified by the revaluation of quoted investments and investment property in accordance with generally accepted accounting principles.

The accounts are prepared on a going concern basis and the management committee considers this appropriate. The PFA has been through a process of seeking advice and discussions with the Premier League. The result of this is that in future, the General Fund will recognise television fee income receivable from the Premier League. This sustains its financial position going forward.

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:

	%
Motor Vehicles	25 per year on cost
Office Equipment	30 per year on cost
Fixtures, Fittings and Equipment	10 per year on cost

Pensions

The Association contributes to personal pensions for employees in a defined contribution scheme. The assets are invested and managed independently of the finances of the Association. The costs are charged to management expenses over the periods benefiting from the employee's services.

Turnover

Income represents members' subscriptions and entrance fees receivable and other income.

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.

Expenditure Recharge

The PFA incurs salary costs for its employees, administration expenses, legal and professional and other costs which are recharged to other entities. Costs are recharged to:

- The Professional Footballers' Association Charity (Charity)
- The Professional Footballers' Association Accident Fund (Accident Fund)
- PFA Enterprises Limited (Enterprises)

Costs are recharged on the basis of the best estimate of the percentage of time spent by employees on activities relating to the entities listed above. The same percentage is used to recharge costs other than salaries to the various funds.

Some staff are dedicated in their entirety to one of the above entities, and the costs do not form part of the recharge calculation but are transferred in full to the appropriate entity.

For the current financial year, costs have been recharged on the following basis:

	%
Charity	82
Accident Fund	4
Enterprises	5
Retained in PFA General Fund	<u>9</u>
	<u>100</u>

The estimate of time spent across the entities will be re-assessed annually.

Professional Footballers' Association

General Fund

Notes to the financial statements for the year ended 30 June 2019

1. Accounting policies (continued)

Memorabilia

Memorabilia items held are stated at cost and are included within investments.

Investment Properties

Investment properties are initially recorded at cost with an annual assessment of fair value. Changes in fair value, when applicable, will be reflected in profit and loss. Investment properties are not depreciated.

	2019	2018
	£	£
2. The operating (deficit) / surplus for the year is stated after charging:		
Auditor's remuneration	6,950	2,500
Auditor's remuneration - non-audit services	1,616	1,200
Depreciation of owned fixed assets	38,717	45,731
Chief Executive's remuneration		
Salary	1,188,765	1,188,765
Bonus	777,183	777,183
Benefits in kind	<u>56,749</u>	<u>54,445</u>

The members of the Management Committee do not receive any remuneration other than reimbursed expenses.

	2019	2018
	£	£
3. Administrative Expenses		
(a) Payroll costs and National Insurance	4,292,877	3,911,339
Staff pension scheme	158,536	178,673
Other staff costs	66,064	76,555
Motor and travelling expenses	254,549	240,679
Postage and telephone	48,000	50,261
Printing and stationery	31,203	38,871
Computer and website costs	150,493	166,133
Donations and advertising	157,742	89,361
Rent, rates, insurance, light and heat	391,061	122,176
Repairs, maintenance and office refurbishment	93,532	81,680
Audit and accountancy fees	10,279	3,700
Management fees	11,989	10,542
Affiliation fees	17,282	19,156
Consultancy fees	29,331	39,780
Grants paid	<u>20,000</u>	<u>20,000</u>
	5,732,938	5,048,906
Staff costs recharged in full to PFA Charity	1,814,649	1,981,844
	<u>7,547,587</u>	<u>7,030,750</u>

Professional Footballers' Association

General Fund

Notes to the financial statements for the year ended 30 June 2019

(b) Total staff costs were as follows:

	2019	2018
	£	£
Salaries and wages	5,703,519	5,503,697
Social security costs	404,007	389,486
Pension costs – defined contribution	<u>158,536</u>	<u>178,673</u>
	<u>6,266,062</u>	<u>6,071,856</u>

Staff numbers:

The average number of employees during the year, calculated on the basis of full-time equivalent, was 62 (2018: 58).

4. Tangible Fixed Assets

	Leasehold Property £	Motor Vehicles £	Furniture Fittings & Equipment £	Total £
Cost				
At 1 July 2018	81,763	99,887	630,968	812,618
Additions	-	-	16,107	16,107
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2019	<u>81,763</u>	<u>99,887</u>	<u>647,075</u>	<u>828,725</u>
Depreciation				
At 1 July 2018	-	29,134	610,677	639,811
Charge for the year	-	24,971	13,746	38,717
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2019	<u>-</u>	<u>54,105</u>	<u>624,423</u>	<u>678,528</u>
Net Book Value				
At 30 June 2019	<u>81,763</u>	<u>45,782</u>	<u>22,652</u>	<u>150,197</u>
At 30 June 2018	<u>81,763</u>	<u>70,753</u>	<u>20,291</u>	<u>172,807</u>
Investment Property			2019	2018
			£	£
At 1 July			355,901	355,901
Fair value movement			<u>(88,201)</u>	<u>-</u>
At 30 June			<u>267,700</u>	<u>355,901</u>

The Management Committee has assessed the fair value of the investment property at the balance sheet date and following an external valuation the property has been revalued to £267,700.

Professional Footballers' Association

General Fund

Notes to the financial statements for the year ended 30 June 2019

	2019 £	2018 £
5. Investments		
Quoted Investments		
At 1 July	740,115	731,351
Additions	231,077	11,771
Disposals	(98,665)	(37,885)
Net unrealised investment gains	<u>32,578</u>	<u>34,878</u>
At 30 June	<u>905,105</u>	<u>740,115</u>
Historical cost	<u>686,843</u>	<u>554,428</u>
Bank Deposits		
At 1 July	113,817	47,810
Movement during the year	<u>(99,618)</u>	<u>66,007</u>
At 30 June	<u>14,199</u>	<u>113,817</u>
Unquoted Shares		
At 1 July	100	100
Additions	-	-
Disposals	<u>-</u>	<u>-</u>
At 30 June	<u>100</u>	<u>100</u>
Memorabilia		
At 1 July	89,131	88,906
Additions	-	225
Disposals	<u>-</u>	<u>-</u>
At 30 June	<u>89,131</u>	<u>89,131</u>
Summary		
Quoted investments	905,105	740,115
Bank deposits	14,199	113,817
Unquoted shares	100	100
Memorabilia	<u>89,131</u>	<u>89,131</u>
	<u>1,008,535</u>	<u>943,163</u>

Professional Footballers' Association

General Fund

Notes to the financial statements for the year ended 30 June 2019

6. Debtors	2019	2018
	£	£
Trade Debtors and Prepayments	161,814	185,727
Amounts due from PFA Enterprises Limited	260,811	547,740
Amounts due from PFA Charity	422,906	-
Other Debtors	<u>130,293</u>	<u>130,293</u>
	<u>975,824</u>	<u>863,760</u>
	2019	2018
	£	£
7. Creditors: Amounts falling due within one year		
Amounts due to other PFA Funds	2,048,135	1,798,525
Trade Creditors and Accrued Charges	284,319	131,832
Other creditors	138,925	-
Taxation and Social Security Costs	<u>235,980</u>	<u>232,827</u>
	<u>2,707,359</u>	<u>2,163,184</u>

Other creditors relate to an amount held for a third party and is also held in cash.

8. Related Parties

Mr G Taylor is the Chief Executive of the PFA General Fund and the PFA Accident Fund.

Mr G Taylor and Mr D Wilson are senior officers of the PFA General Fund are also trustees of The Professional Footballers' Association Charity.

Mr G Taylor and Mr D Wilson are senior officers of the PFA General Fund are also directors of PFA Enterprises Limited.

Expenses (salary and administration costs) incurred by the Association are recharged to related entities as set out in the accounting policy. Properties are owned/leased by the various PFA entities and rent is charged as appropriate to reflect actual occupation of the properties.

Related transactions during the year were as follows:

	Expenses recharged 2019 £	Debtor 2019 £	Rent charged 2019 £	Creditor 2019 £
PFA Accident Fund	233,413	-	6,548	2,048,135
The Professional Footballers' Association Charity	6,356,058	422,906	268,759	-
PFA Enterprises Limited	255,037	260,811	-	-
	Costs recharged 2018 £	Debtor 2018 £	Expenditure incurred 2018 £	Creditor 2018 £
PFA Accident Fund	937,863	-	-	1,515,972
The Professional Footballers' Association Charity	5,633,844	-	10,000	282,553
PFA Enterprises Limited	153,635	547,740	-	-

Professional Footballers' Association

General Fund

Notes to the financial statements for the year ended 30 June 2019

9. Restatement of Prior Year

The 2017/18 financial statements have been restated for a change in disclosure of the costs of staff employed by the PFA and whose costs are recharged 100% to other entities. The impact on the financial statements is to increase the administration expenses and the expenses recharged by £1,981,844 with no impact on the surplus for the year or the balance sheet.

The 2017/18 financial statements have also been restated for a reclassification of £201,763 from investments to cash at bank to reflect that the monies are accessible to the Fund at short notice and therefore disclosed as a current asset. There is no impact on surplus for the year.

	2019 £	2018 £
10. Financial Instruments		
The carrying amount for each category of financial instrument is as follows:		
Financial assets		
Measured at fair value through statement of comprehensive income	<u>905,105</u>	<u>740,115</u>
Debt instruments measured at amortised cost	<u>1,184,094</u>	<u>999,313</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>2,707,359</u>	<u>2,163,184</u>

Financial assets measured at fair value through the statement of comprehensive income comprise quoted fixed asset investments.

Financial assets that are debt instruments measured at amortised cost comprise cash at bank, bank deposits, trade debtors, other debtors, amounts due from PFA Enterprises Limited and amounts due from PFA Charity.

Financial liabilities measured at amortised cost comprise trade creditors, accruals, amounts due to other PFA Funds and taxation and social security costs.

Accounting policies


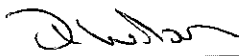
(see notes 84 and 85)

Attached

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Gordon Taylor OBE	Name:	Darren Wilson (Director of Finance)
Date:	13th March 2020	Date:	13th March 2020

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed		To follow	<input checked="" type="checkbox"/>
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

Auditor's report (continued)

Signature(s) of auditor or auditors:	<i>Beever and Struthers</i>	
Name(s):	Beever and Struthers	
Profession(s) or Calling(s):	Statutory Auditors	
Address(es):	St George's House	
	215-219 Chester Road	
	Manchester	
	Postcode	M15 4JE
Date	<i>13 March 2020</i>	
Contact name for inquiries and telephone number:	Maria Hallows: 0161 832 4901	

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

Professional Footballers' Association

General Fund

Independent auditor's report to the management committee Year ended 30 June 2019

Opinion

We have audited the financial statements of The Professional Footballers' Association – General Fund “the Association” for the year ended 30 June 2019 which comprise the Statement of Comprehensive Income, Balance Sheet and Cashflow Statement and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Association's affairs as at 30 June 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report to you in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Management Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Management Committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Professional Footballers' Association

General Fund

Independent auditor's report to the management committee (continued) Year ended 30 June 2019

Other information

The other information comprises the information included in the Report of the Management Committee, other than the financial statements and our auditor's report thereon. The Management Committee is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Management Committee for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters if, in our opinion:

- a satisfactory system of control over transactions has not been maintained; or
- the Association has not kept proper accounting records; or
- the financial statements are not in agreement with the books of account; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Management Committee

As explained more fully in the Statement of the Management Committee's Responsibilities set out on page 2, the Management Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Management Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management Committee are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Professional Footballers' Association

General Fund

Independent auditor's report to the members (continued) Year ended 30 June 2019

Auditor's responsibilities for the audit of the financial statements (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's web-site at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report

Use of our report

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, for this report, or for the opinions we have formed.

Beever and Struthers

Beever and Struthers, Statutory Auditor
St George's House
215/219 Chester Road
Manchester
M15 4JE

Date: *13 March 2020*

Membership audit certificate

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

(See notes 97 to 103)

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

No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

- 2 In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to either questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two

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

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

Yes

If "No" Please explain below:

Signature	<i>D Wilson</i>
Name	Darren Wilson
Office held	Director of Finance
Date	13 th March 2020.