Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	PFA SCOTLAND
Year ended:	30 June 2021
List no:	
Head or Main Office address:	2 WOODSIDE PLACE
Postcode	G3 7QF
Website address (if available)	
Has the address changed during the year to which the return relates?	Yes No X ('X' in appropriate box)
General Secretary:	MR FRASER WISHART
Telephone Number:	0141 353 0199
Contact name for queries regarding the completion of this return	
Telephone Number:	
E-mail:	FRASER@PFASCOTLAND.CO.UK
Please follow the guidance notes in the Any difficulties or problems in the completion Officer as below or by telephone to: 0330 109	of this return should be directed to the Certification
You should send the annual return to the follow	owing 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

		Meraii	I OI MEILING	713	
		(see	notes 10 and 11)		
	E 1	Number o	f members at the	end of the year	
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	1,284	8	23	50	1,365
Female	26			1	27
Other					
Total	1,310	8	23	51	A 1,392
	embers at end of yea	.=:		authorised address is	1,392
ieiu.		Chang	e of Office	rs	

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
Vice Chairman			
Management Committee	David Gray	Callum Tapping	
Management Committee	Sean Murdoch	Joe Shaughnessy	
Management Committee			
Management Committee			П
Management Committee			
State whether the union is):	**************************************	
a. A branch of another	er trade union?	Yes	lo x
If yes, state the na	me of that other union:	A 18	

Mana	gement Committee		
State	whether the union is:	10-	
a.	A branch of another trade union?	Yes	No x
	If yes, state the name of that other union:		
b.	A federation of trade unions?	Yes	No x
	If yes, state the number of affiliated unions:		
	and names:		

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Liam Craig	Chairman
Michael Devlin	Vice Chairman
Callum Tapping	Management Committee
Craig Barr	Management Committee
Sean Crighton	Management Committee
Scott Brown	Management Committee
Brian Mclean	Management Committee
Joe Shaughnessy	Management Committee
×	
1 1 2 2	

General Fund

(see notes 13 to 18)

	£	£
Income From Members: Contributions and Subscriptions From Members: Other income from members (specify)		85,446
Total other income from members		
		05.440
Total of all income from members		85,446
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	320,000	
Income from any other sources (as at page 4)		
Total of other income (as at page 4)	-	320,000
Total inco	411111111111111111111111111111111111111	405,446
Interfund Transfers Expenditure	s IN	
Experiulture		
Benefits to members (as at page 5)		76,703
Administrative expenses (as at page 10)		311,878
Federation and other bodies (specify)		
Total expenditure Federation and other bodies	Ļ	
Taxation		
Total expendit	ure	388,581
Interfund Transfers C	DUT	
Surplus (deficit) for y	rear	16,865
Amount of general fund at beginning of y	rear	361,758
Amount of general fund at end of y	rear ear	378,623

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

	(see flotes 19 and 20)	
Description		£
Federation and other bodies PFA Enterprises Limited		320,000
Any Other Sources	Total federation and other bodies	320000
	Total other sources Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	(see notes 2		£
Representation –		brought forward	
Employment Related Issues		Advisory Services	
Salary	66,756	, and the second	
ER NI	7,997		
Pension	1,950		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
Communications			
		Negotiated Discount Services	
	-		
Dispute Benefits			
e e			
		Other Benefits and Grants (specify)	
		the state of the s	
The state of the s			11
carried forward		Total (should agree with figure in	
Carried for Ward	76,703	General Fund)	76,703

Fund 2			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	
	Inte	rfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	1	Total Expenditure	
	Interfu	ind Transfers OUT	
	Surplus (De	eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (a	s Balance Sheet)	
	Number of members contribut	ing at end of year	=

Fund :	3		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
		1	
	Total other in	come as specified	
		Total Income	
	In	erfund Transfers IN	
Expenditure			
ja.	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Inter	fund Transfers OUT	
		Deficit) for the year	
		beginning of year	
	Amount of fund at the end of year	(as Balance Sheet)	
	2	9	
	Number of members contribu	ting at end of year	

Fund 4			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	ome as specified	
		Total Income	
	Inte	rfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfu	ind Transfers OUT	
			11 11 11 11 11 11 11 11
		eficit) for the year	
	Amount of fund at	(E) (E) (E)	
	Amount of fund at the end of year (a	s Balance Sheet)	
	g . Mar 1		
	Number of members contribut	ing at end of year	

Fund 8	5	Fund Account
Name:	£	£
Income		
	From members	
	Investment income (as at page 12)	
	Other income (specify)	
		1
	Total other income as specifie	
	Total Incom	227
	Interfund Transfers I	N
Expenditure		
	Benefits to members	
	Administrative expenses and other expenditure (as at page 10)	
	Total Expenditu	
	Interfund Transfers OL	П
	Surplus (Deficit) for the year	
	Amount of fund at beginning of year	
	Amount of fund at the end of year (as Balance Shee	t)
	Number of members contributing at end of year	ar

Fund 6 Fund Accou			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	
	Surplus (D	eficit) for the year	
	Amount of fund at	beginning of year	
	Amount of fund at the end of year (as Balance Sheet)	
	Number of members contribute	ting at end of year	

Fund 7			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
	i e	Total Income	
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	
	Surplus (D	eficit) for the year	
	Amount of fund at	beginning of year	
	Amount of fund at the end of year (as Balance Sheet)	
	Number of members contribu	ting at end of year	

Fund 8			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	
	Surplus (D	eficit) for the year	
	Amount of fund at	beginning of year	
*	Amount of fund at the end of year (as Balance Sheet)	
	Number of members contribu	ting at end of year	

Fund 9			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
	Int	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interf	und Transfers OUT	
	Surplus (D	eficit) for the year	
	Amount of fund at	beginning of year	
	Amount of fund at the end of year (as Balance Sheet)	
	Number of members contribu	ting at end of year	•

Political fund account

		(see notes 24 to 33)	£	£
Political fun	d account 1 To be com	pleted by trade unions which maintain their	own political fund	
	Income	Members contributions and levies		
		Investment income (as at page 12)		
	Other income (specify)			
		Total ot	her income as specified	
			Total income	
Expenditure u	nder section (82) of the Trade Unio	on and Labour Relations (Consolidation) Act olitical funds exceeds £2,000 during the perio	1992 on purposes set	out in section (72) (1)
		Expenditure A (as at page i)		
		Expenditure B (as at page ii)		
		Expenditure C (as at page iii)		
		Expenditure D (as at page iv)	l	
	11	Expenditure E (as at page v)		
		Expenditure F (as at page vi)		
		Non-political expenditure (as at page vii)		
		, p	Total expenditure	
		1	Surplus (deficit) for year	
			und at beginning of year	
		Amount of political fund at the end of		
		Number of members at end of year contribu		
	Ni	mber of members at end of the year not contribu		-
Num		ve completed an exemption notice and do not continue		
Political fun	AsiV A 100	by trade unions which act as components of	55 945 98455 26 955	
Income	Contributions and levies collected from	m members on behalf of central political fund		
	Funds received back from central pol	2 2		
	Other income (specify)			
	Cities income (opecity)			
			Total other income	as specified
				otal income
Expenditure				
Expenditure	Expenditure under section 82 of the T	rade Union and Labour Relations		
	•	Tade official and Educati Nelladorio		
	(Consolidation) Act 1992 (specify)			
		connection with political objects(specify)		
	Non-political expenditure			
			Total expenditure	
			Surplus (deficit) for year	
		Amount held on behalf of trade union political	8 8 5	
			remitted to central political	
		Amount held on behalf of central p		
		Number of members at end of year contri		
		Number of members at end of the year not contri		
Number of me	embers at end of year who have compl	eted an exemption notice and do not therefore con	tribute to the political fund	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

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.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party		
Name of political party in relation to which money was expended	Total amount spent during the period £	
R R		
•		
Total		

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
	£
· · · · · · · · · · · · · · · · · · ·	
100	
SOUTH AND A CONTRACT OF THE SOUTH AND A SO	
	6 - H. S L T
To	otal

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))	£
			4
a pri confilire se platicalità di la conse			
		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 maintaince of any holder of political office		
Name of office holder	£	
Tota	I	

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	£	
i i		
Tota		

Political fund account expenditure (f)

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to pursuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or 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		£
]	m1
	-	
	1	
- nx	1000	
Total exper	nditure	
(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 exper	nditure	
(c) the total amount of all other money expended	-	£
	-	
T	1	
]	
	-	
	1	
	-	
	1	
		1
Total exper	nditure	
Total of all expend	litures	

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

(see notes 34 and 35)

(ccc neces or and co)		
Administrative Expenses		£
Remuneration and expenses of staff		
Salaries and Wages included in above		171,98
Auditors' fees		3,90
Legal and Professional fees		0,50
Occupancy costs		
Stationery, printing, postage, telephone, etc.		3,40
Expenses of Executive Committee (Head Office)		3,40
Expenses of conferences		
Other administrative expenses (specify)		
Insurance		
Travel & Accomodation		1,43
Donations		37,36
Sundry Expenses		14,36
Wellbeing Website costs and maintenance		31,03
Education grants		42.40
		42,40
Subscriptions		
Other Outgoings		
Subscriptions		4,92
Finance costs		1,05
T mande costs		1,00
- A		
1		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
20 00 00		
A first out if the shall be shall be		
tretert		
	Total	311,87
Charged to:	General Fund (Page 3)	311,87
Changes to.		
	Total	311,87
	i otal	311,87

Analysis of officials' salaries and benefits (see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions		Benefits		Total
			Pension Contributions	oion Other Benefits		
	£		£	Description	Value	
		£			£	£
Chief Executive	66,756	7,997	1,950			76,703
3 8 8						
				=		

Analysis of investment income (see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings Dividends (gross) from: Equities (e.g. shares) Interest (gross) from: Government securities (Gilts) Mortgages Local Authority Bonds Bank and Building Societies			
Other investment income (specify)			
	Totali	nvestment income	
Credited to:		myesiment income	
Credited to.		eral Fund (Page 3)	
	E 50	,	
		Political Fund	
		an objective to the second	
	Total	Investment Funds	

Balance sheet as at

30 June 2021

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ()		
	Unquoted		1,00
1,000	Total Investments		1,00
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		
585,996	Cash at bank and in hand		652,40
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
		κ.	
585,996	Total of other assets	Total assets	652,4
585,996 361,758	General fund (page 3)		653,40 378,62
301,736	General fund (page 3)		370,02
			H.
	Political Fund Account		
	Folitical Fund Account		
		8	
	Lightidae		
	Liabilities Amount held on behalf of central trade union political fund		
62.005	Trade creditors		
£3,985	Social Sercurity		1,2
£6,700	Other creditors		267,5
£210,565	Credit Card		207,5
	Accruals		
C2 00F	tax		5,9
£3,985	lax		5,9.
	<u> </u>		1
			<u>1</u>
£225,238		Total liabilities	274,7
£361,758		Total assets	653,40

Fixed assets account

(see notes 53 to 57)

	Land and Freehold	Buildings Leasehold £	Furniture and Equipment £	Motor Vehicles £	Not used for union business	Total £
Cost or Valuation						
At start of year						
Additions		SI		¥	•	
Disposals						9
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers		-,			1 = 2	
At end of year						
Net book value at end of year						
,			•			
Net book value at end of previous year						

Analysis of investments (see notes 58 and 59)

Quoted		All Funds Except	Political Fund
		Political Funds	
	For this (a or Chara)	£	£
	Equities (e.g. Shares)		
			.1
	5/85 29 XeSV 1852 395ppp(12/01)		
	Government Securities (Gilts)		
	00		
	Other quoted securities (to be specified)		
		i	
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
	Warket value of Quoted Investment		
Unquoted	Equities		
Country of Announcement	PFA Scotland Enterprises Ltd	1,000	
	*	8	
14			
		1	
		1	
	Government Securities (Gilts)		
	Control of the contro		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
		1	
		5	
	Total unquoted (as Balance Sheet)	1,000	
	Market Value of Unquoted Investments	7,500	

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? If YES name the relevant companies:	Yes X No
Company name	Company registration number (if not registered in England & Wales, state where registered)
PFA Scotland Enterprises Limited	SC332556
Are the shares which are controlled by the union registered in the names of the union's trustees? If NO, state the names of the persons in whom the shares controlled by the union are registered.	Yes No No
Company name	Names of shareholders
	H. The state of th
	H H

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	85,446		85,446
From Investments			
Other Income (including increases by revaluation of assets)	320,000		320,000
Total Income	405,446		405,446
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	388,581		388,581
Funds at beginning of year (including reserves) Funds at end of year (including reserves)	361,758 378,623		361,758 378,623
Assets	Fixed Assets		
	Investment Assets		1,000
	Other Assets		652,407
·		Total Assets	653,407
Liabilities		Total Liabilities	274,784
Net Assets (Total Assets less Total Lia	bilities)		378,623

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments	8		
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets		
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Lia	bilities)		

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

(see notes 74 to 80) Did the union hold any ballots in respect of industrial action during the return period? If Yes How many ballots were held: For each ballot held please complete the information below: Ballot 1 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 2 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 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 & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Dallet 4	
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	
Number of individuals answering "No" to the question	
	
Number of invalid or otherwise spoiled voting papers returned	°
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the individuals who were entitled to vote in the ballot	number of
Does section 226(2B) of the 1992 Act apply in relation to this ba	illot (see notes 76-80)?
If yes, were the number of individuals answering "Yes" to the qu who were entitled to vote in the ballot	estion (or each question) at least 40% of the number of individuals
20 20 100	
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 ba	allot (see notes 76-80)?
If ves. were the number of individuals answering "Yes" to the gu	estion (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	,
Number of individuals answering "No" to the question	2
American and the state of the s	3
Number of invalid or otherwise spoiled voting papers returned	
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the individuals who were entitled to vote in the ballot	number of
Does section 226(2B) of the 1992 Act apply in relation to this ba	allot (see notes 76-80)?
	uestion (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

(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 consulation, 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 consulation 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
	If YES, for each industrial action taken please complete the information below:
	Industrial Action 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:
	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:
А	B C D E F G
	Dates of the industrial action taken: Number of date of industrial action
	Number of days of industrial action: Nature of industrial action.
	Industrial Action 3
503	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
	Dates of the industrial action taken: to
	Number of days of industrial action:
	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:
А	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:
А	B C D E F G
	Dates of the industrial action taken: to
	Number of days of industrial action:
	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	
	2. Dates of the industrial action taken:
	Number of days of industrial action: Nature of industrial action.
	Industrial Action 7
	please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
Α	B C D E F G
	Dates of the industrial action taken: to
	Number of days of industrial action:
	4. Nature of industrial action.
	Industrial Action 8
	please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
Α	
А	B C D E F G
	Dates of the industrial action taken: to
	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.

Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

, Signature note			
Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	FRASER WISHART	Name:	LIAM CRAIG
Date:	28/2/22.	Date:	28/2/22.

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

Attached		
Attached		
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Signature(s) of auditor or auditors:		
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Name(s):	Francis L Walker	
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Profession(s) or Calling(s):		
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N.B. When notes to the account 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 2021

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 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 2021 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.

FRANCIS L WALKER (SENIOR STATUTORY AUDITOR)
FOR AND ON BEHALF OF FL WALKER & COMPANY LIMITED
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

2 WOODSIDE PLACE GLASGOW G3 7QF

Date: 28/02/2022

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 reportign period proceding 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

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 inforamation 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)

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Signature of assurer		
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Address		
, (dd) 033		
Date		
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Contact name and		
telephone number		
	I .	

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 it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

Signature	Laim Craig
Name	Liam Craig
Office held	Chairman
Date	28/02/2022

PFA SCOTLAND

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PFA SCOTLAND

FOR THE YEAR ENDED 30TH JUNE 2022

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud. We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud:
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the association through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
 - Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the associations members, as a body, Our audit work has been undertaken so that we might state to the associations 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 associations members as a body, for our audit work, for this report, or for the opinions we have formed.

Gerard P Crampsey (Senior Statutory Auditor) For and on behalf of Stirling Toner Ltd

Chartered Accountants Statutory Auditor

Kensington House 227 Sauchiehall Street Glasgow G2 3EX