### 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 2023
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 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:

returns@certoffice.org

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# **Return of Members**

(see notes 10 and 11)

	Great	Northern	Iniah I		
	Britain	Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	1,450	15	29	124	1,61
Total	1,450	15	29	124	A 1,61

Number of members at end of year contributing to the General Fund	1,618
Number of members included in totals box 'A' above for whom no home or authorised address is neld:	
Change of Officers	
Please complete the following to record any changes of officers during the twelve months covere	ed by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Chairman Chairman	Liam Craig		01 July 2022
Management committee		Tessel Middag	01 April 2023
Management committee		Aiden McGeady	01 April 2023
Management committee	Craig Barr		01 July 2022

State	whether the union is:					
a.	A branch of anothe	r trade union?	Yes	N	o x	
	If yes, state the nan	ne of that other union:				
b.	A federation of trad	e unions?	Yes	N	o <b>x</b>	
	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 and date elected
Michael Devlin	Chairman
Sean Crighton	Management Committee
Scott Brown	Management Committee
Brian Mclean	Management Committee
Joe Shaughnessy	Management Committee
Callum Tapping	Management Committee
Tessel Middag	Management Committee
Aiden McGeady	Management Committee

### **General Fund**

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		94,171
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		94,171
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	440,000	
Income from any other sources (as at page 4)	563	
Total of other income (as at page 4)		440,563
Total income		534,734
Interfund Transfers IN Expenditure		
- Apenditure		
Benefits to members (as at page 5)		87,730
Administrative expenses (as at page 10)		450,562
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		538,292
Interfund Transfers OUT		
Surplus (deficit) for year		-3,558
Amount of general fund at beginning of year		402,393
Amount of general fund at end of year		398,835

# Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies PFA Enterprises Ltd	440,000
Total federation and other bodies	440000
Any Other Sources  Bank interest received	563
Total other sources	
Total of all other income	440,563

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	(occ notes		£
Representation –		brought forward	
Employment Related Issues		Advisory Services	
Salary	75,963		
ER NI	9,488		
Pension	2,279		
Representation –		Other Cash Payments	
Non Employment Related Issues			
	İ		
		Education and Training services	
		~	
Communications			
		Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
semi-decore			
carried forward	87,730	Total (should agree with figure in General Fund)	87,730
	3.,.00	General Fullu)	67,730

Fund	2		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other in	come as specified	
		Total Income	
_	In	erfund Transfers IN	
Expenditure			
	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)	
	Number of members contribu	ting at end of year	

Fund	3		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)		
	7	otal Expenditure	
	Interfu	nd Transfers OUT	
		,	
	Surplus (De	eficit) for the year	
	Amount of fund at l	eginning of year	
	Amount of fund at the end of year (a	s Balance Sheet)	
	Number of members contribut	ng 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	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfu	and Transfers OUT	
,		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (a	is Balance Sheet)	
	Number of many barries		
	Number of members contribut	ing at end of year	

Fund 5			Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
2			
	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	
		eficit) for the year	
	Amount of fund at l	100	
	Amount of fund at the end of year (a	s Balance Sheet)	
	Number of members contribut	ing at end of year	

Fund 6			Fund Account
Name:		£	£
Income			_
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	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	
		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (	as Balance Sheet)	
	No. 1		
	Number of members contribute	ting at end of year	

Fund 7	7		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfe	und Transfers OUT	
		,	
		eficit) for the year	
	Amount of fund at		
	Amount of fund at the end of year (	as Balance Sheet)	
	Number of members contribute	ing at end of year	

Fund	8		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other inc	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	
	0-1-4		
		eficit) for the year	
	Amount of fund at the and of year	200 2000 70	
	Amount of fund at the end of year (	as balance Sheet)	
	Number of mambana and the	time of and of	
	Number of members contribute	ung at end of year	

Fund 9	9		Fund Account
Name:		£	£
Income			
	From members	}	
	Investment income (as at page 12)	1	
	Other income (specify)		
	Total other inc	come as specified	
		Total Income	
	Inte	erfund Transfers IN	
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfe	und Transfers OUT	
	Surplus (D	eficit) for the year	
1	Amount of fund at		
	Amount of fund at the end of year (a	as Balance Sheet)	
	Number of members contribut	ting at end of year	

### Political fund account

		(see notes 24 to 33)	£	£
Political fun	d account 1 To be o	completed by trade unions which maintain their	own political fund	
	Incor	ne Members contributions and levies		
		Investment income (as at page 12)		
	Other income (specify)			
		Total of	her income as specified	
			Total income	
Expenditure u where consoli	nder section (82) of the Trade t dation of expenditures from the	Jnion and Labour Relations (Consolidation) Act political funds exceeds £2,000 during the perio	1992 on purposes set o	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)		
		Expenditure E (as at page v)	Ì	
		Expenditure F (as at page vi)	Ì	
		Non-political expenditure (as at page vii)	Ì	
		, , , , , , , , , , , , , , , , , , , ,	Total expenditure	
			Surplus (deficit) for year	
			and at beginning of year	
		Amount of political fund at the end of y		
		Number of members at end of year contribu		
		Number of members at end of the year not contribu		
Nu	mber of members at end of year wh	o have completed an exemption notice and do not cont	ribute to the political fund	
Political fun	d account 2 To be complete	ted 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			
	Other income (specify)			
			Total other income	as specified
				otal income
Expenditure				otal modifie
^	Expenditure under section 82 of th	e Trade Union and Labour Relations		
	(Consolidation) Act 1992 (specify)			
	(Consolidation) Act 1992 (specify)			
	Administration average			
		s in connection with political objects(specify)		
	Non-political expenditure			
			Total expenditure	
		Amount hald on het Medical and an arrangement	Surplus (deficit) for year	
		Amount held on behalf of trade union political		
			emitted to central political	
		Amount held on behalf of central po		
		Number of members at end of year contrib		
N		Number of members at end of the year not contrit		
Number of m	embers at end of year who have co	mpleted an exemption notice and do not therefore cont	ribute 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 ${\mathfrak L}$	
	· · · · · · · · · · · · · · · · · · ·	
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	
	£	
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 maintaince of any holder of political office		
Name of office holder	£	
Total		
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 be any other meeting the main purpose of which is the transaction of busing	y or on behalf of a political party or of ess in connection with a political party
Name of political party	£
Total	

### 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  $\pounds 2,000$  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		£		
	J			
Total exper	diture			
(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		£		
	1			
	ı			
Total exper	diture			
(c) the total amount of all other money expended		£		
Total exper	diture			
Total of all expend	itures			

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

(see notes 34 and 35)

(See Hotes 5		
Administrative Expenses		£
Remuneration and expenses of staff		
Salaries and Wages included in above		
Auditors' fees		262,815
Legal and Professional fees		3,600
Occupancy costs		7,961
Stationery, printing, postage, telephone, etc.		
		1,166
Expenses of Executive Committee (Head Office) Expenses of conferences		
2.		
Other administrative expenses (specify)  Insurance		
Travel & Accomodation		5,036
Donations		40,478
		6,140
Sundry Expenses		6,390
Wellbeing		60,865
Entertainment		1,499
Education grants		27,492
Subscriptions		12,133
Power, Light and Heat		584
Communiations and website		11,637
Other Outgoings		
Subscriptions		
Finance costs		627
Depreciation		2,140
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Cirior daigonigs (specify)		
tretert		
	Total	450,563
Charged to:	General Fund (Page 3)	450,562
		•
	~	450 500
	Total	450,562

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

Office held	Gross Salary	Employers N.I. contributions		Benefits Other Benefits		Total	
			Pension Contributions				
				Description	Value		
	£	£	£		£	£	
Chief Executive	75,963	9,488	2,279			87,730	

# **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)			
	Total i	nvestment income	
Credited to:		eral Fund (Page 3)	
		Political Fund	
	Total	Investment Funds	

### Balance sheet as at

(see notes 49 to 52)

	(see notes 49 to 52)	T	£
vious Year		£	4,409
	Fixed Assets (at page 14)		4,7,00
,	Investments (as per analysis on page 15)		
	Quoted (Market value £ (		1,000
1,000	Unquoted		1,000
1,000	Total Investments		1,000
1,000	Other Assets		
	Loans to other trade unions		600
75,620	Sundry debtors		565,119
336,014	Cash at bank and in hand		300,110
550,02	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		565,719
411,634		Total assets	571,128
419,182	General fund (page 3)		398,835
402,39	3		
	Political Fund Account		
	7 dilioui i anni		
		1	
		1 1	
		1	
		- 1	
		-	
		4 1	
		١ ١	
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Trade creditors		7,29
£347			1,11
£1,051	Amount due to fellow group undertakings		150,7
			9,5
£10,20			
£1,589			3,6
£3,600	Accruals		
		1	
		1	
1			1
1			1
		1	1
		Total liabilitie	es 172,
£16,7	89	Total liabilitie	

## Fixed assets account

(see notes 53 to 57)

	Freehold	Buildings Leasehold	Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year			11,914			11,914
Additions						
Disposals						
Revaluation/Transfers				E.		
At end of year			11,914			11,914
Accumulated Depreciation						
At start of year			5,365			5,365
Charges for year			2,140			2,140
Disposals						
Revaluation/Transfers						
At end of year			7,505			7,505
Net book value at end of year			4,409			4,409
-						
Net book value at end of previous year			6,548			6,548

# Analysis of investments (see notes 58 and 59)

Quoted	(See notes 50 and 59)	All French French	5 50 75
440104		All Funds Except Political Funds	Political Fund
1		£	1
	Equities (e.g. Shares)		£
1			l
Í			
		i	
1			1
ł			
1			
1		]	
1			
1			
ł			
	Government Securities (Gilts)		
İ			1
	Other gusted assurity at the base of		
	Other quoted securities (to be specified)		
	Total quoted (as Balance Sheet)		
	Market Value of Quoted Investment		
	Market Value of Quoted investment		
Unquoted	Equities		
Onquoted			
	PFA Scotland Enterprises Ltd	1,000	
1	Government Securities (Gilts)		
	· · · · · · · · · · · · · · · · · · ·		
	AL SANSON AND AND AND AND AND AND AND AND AND AN		
	Mortgages		
1			
	Bank and Building Societies		
	sure bending deciding		
1			
1			
1			
	Other unquoted investments (to be specified)	1	
1	( a a a apasition)		
1			
1			
1	Total unquoted (as Balance Sheet)	1,000	
1	Market Value of Unquoted Investments	1,000	
	manust value of oriquoted filvestificitis		

# Analysis of investment income (controlling interests)

(see notes 60 and 61)

V	
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 x
Company name	Names of shareholders

# Summary sheet (see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	94,171		94,171
From Investments			
Other Income (including increases by revaluation of assets)	440,563		440,563
Total Income	534,734		534,734
Expenditure (including decreases by revaluation of assets)			33,73
Total Expenditure	538,292		538,292
Funds at beginning of year (including reserves) Funds at end of year	402,393 398,835		402,393
(including reserves)  Assets	333,333		398,835
		1	
	Fixed Assets		4,409
	Investment Assets		1,000
	Other Assets		565,719
		Total Assets	571,128
Liabilities		Total Liabilities	172,293
		1	

# **Accounting policies**

(see notes 84 and 85)

1
1

## 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

Secretary's	11/1/201	111100	Chairman's	1/1/2/2
Signature:	Muser 1	Malles	Signature:	Miller -
	<del>                                     </del>		. 1	Example of the second s
	**			(or other official whose position should be stated)
Name:	MUASER	WISHART	Name:	MICHAEL DEVLIN
Date:	14/2/	24	Date:	14/2/24

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

#### **PFA SCOTLAND**

### STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

### FOR THE YEAR ENDED 30TH JUNE 2023

The Management Committee have elected to prepare financial statements for each financial year which give a true and fair view of the affairs of the Association and of the Income and Expenditure of the Association for that period. In preparing those statements the Management Committee shall:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting and financial reporting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention of fraud and other irregularities, by establishing and maintaining a satisfactory system of control over the Association's accounting records, cash holdings and all its receipts and remittances.

As the Management Committee we certify that:

- there is no relevant audit information of which the Association's auditors are unaware; and
- the Management Committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

#### **Auditors**

The auditors, Stirling Toner Limited, will be proposed for Appointment at the forthcoming Annual General Meeting.

Approved on behalf of the Management Committee

\_\_ Michael Devlin (Chairman)

Dated:

14 February 2023

### **PFA SCOTLAND**

# PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2022 £
Turnover	534,172	402,773
Other income	563	
Staff costs	(350,545)	(268,804)
Depreciation and other amounts written off assets	(2,140)	(928)
Other charges	(185,608)	(109,271)
(Loss)/profit	(3,558)	23,770

### **PFA SCOTLAND**

### **BALANCE SHEET AS AT 30TH JUNE 2023**

	Notes		2023		2,022		
		£	£	£	£		
Fixed Assets							
Tangible Fixed Assets Investments	6 7	4,409.00 1,000	5,409	_	6,548.00 1,000 7,548		
Current Assets Debtors Cash at bank and on hand	8	477,430 88,289 565,719		75,620.00 336,014 411,634			
Creditors: Amounts falling due within one year Net Current Assets Total assets less Current Liabilit	9 ies	172,293	393,426 398,835	16,789	394,845 402,393		
Net Assets			398,835		402,393		
Income and Expenditure Accoun	t						
Opening Balance			402,393		378,623		
Surplus/(Deficit) for the Year			(3,558)		23,770		
Balance as at 30 June 2022			398,835	_	402,393		

The financial statements were approved by the management Committee on 9 February 2024. and were signed on its behalf by

Michael Devlin (Chairman)

# PFA SCOTLAND REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PFA SCOTLAND FOR THE YEAR ENDED 30TH JUNE 2023

We have audited the financial statements 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 2023 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.

Gens P. Carpey

Gerard P Crampsey (SENIOR STATUTORY AUDITOR)
FOR AND ON BEHALF OF STIRLING TONER LTD
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS
227 Sauchiehall Street
GLASGOW, G2 3EX

Date: 14 February 2024

### Auditor's report (continued)

Signature(s) of auditor or auditors:		
	Gener P. Congrey	
Name(s):	Gerard P Crampsey	
Profession(s) or Calling(s):	Senior Statutory Auditor	
Address(es):	Kensington House	
, naress(00).	227 Sauchiehall Street	
	Glasgow	
Postcode	G2 3EX	
Date	14/02/2024	
Contact name for inquiries and telephone number:		

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 - AR21 - YE 30 June 2023 v4

Final Audit Report 2024-02-29

Created:

2024-02-29

Ву:

Frank Walker (frank.walker@flwalker.com)

Status:

Signed

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