

# 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	<input type="checkbox"/>	No <input checked="" type="checkbox"/> ('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](mailto:returns@certoffice.org)

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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
	1,450	15	29	124	1,618
<b>Total</b>	1,450	15	29	124	A 1,618

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 held:

1,618

## 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
<del>was</del> 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 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 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



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

(see notes 19 and 20)

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

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		<b>brought forward</b>	87,730
Employment Related Issues		Advisory Services	
Salary	75,963		
ER NI	9,488		
Pension	2,279		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
<b>carried forward</b>	87,730	<b>Total (should agree with figure in General Fund)</b>	87,730





(See notes 21 and 23)

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

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



(See notes 21 and 23)

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

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

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>		
	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	
<b>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</b>			
	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	
<b>Political fund account 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
<b>Income</b>	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	
<b>Expenditure</b>	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	

















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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	<input style="width: 100px; height: 15px;" type="text"/>	262,815
Auditors' fees		3,600
Legal and Professional fees		7,961
Occupancy costs		
Stationery, printing, postage, telephone, etc.		1,166
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Insurance		5,036
Travel & Accomodation		40,478
Donations		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
<b>Other Outgoings</b>		
Subscriptions		
Finance costs		627
Depreciation		2,140
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		<b>450,563</b>
Charged to:	General Fund (Page 3)	450,562
<b>Total</b>		<b>450,562</b>







## Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			11,914			11,914
Additions						
Disposals						
Revaluation/Transfers						
At end of year			11,914			11,914
<b>Accumulated Depreciation</b>						
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
<b>Net book value at end of year</b>			4,409			4,409
<b>Net book value at end of previous year</b>			6,548			6,548



## Analysis of investments

(see notes 58 and 59)

	All Funds Except Political Funds £	Political Fund £
<b>Quoted</b>		
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet) Market Value of Quoted Investment		
<b>Unquoted</b>		
Equities PFA Scotland Enterprises Ltd	1,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	1,000	



## Summary sheet

(see notes 62 to 73)

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

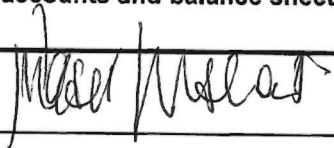

## Accounting policies

(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

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	FRASER 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	<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	<input checked="" type="checkbox"/>	To follow	
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	

## **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**

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

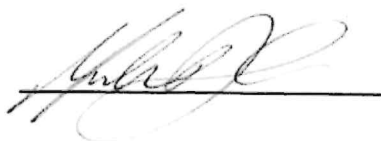
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**PFA SCOTLAND**

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

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

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 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.

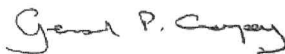
**Basis of audit opinion**

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.



**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)**

[Large empty rectangular box for auditor's report content]

Signature(s) of auditor or auditors:

*Gerard P. Crampsey*

[Empty box]

Name(s):

Gerard P Crampsey

[Empty box]

Profession(s) or Calling(s):

Senior Statutory Auditor

[Empty box]

Address(es):

Kensington House

[Empty box]

227 Sauchiehall Street

[Empty box]

Glasgow

[Empty box]

[Empty box]

[Empty box]

Postcode

G2 3EX

[Empty box]

Date

14/02/2024

[Empty box]

Contact name for inquiries and telephone number:

[Empty box]

[Empty box]

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
By:	Frank Walker (frank.walker@flwalker.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAeLf7Xifw0RjBkxdblh_y-yuUqJpzpUBG

## "PFA Scotland - AR21 - YE 30 June 2023 v4" History

-  Document created by Frank Walker (frank.walker@flwalker.com)  
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-  Document emailed to gerry.crampsey@stirlingtoner.co.uk for signature  
2024-02-29 - 4:23:02 PM GMT
-  Email viewed by gerry.crampsey@stirlingtoner.co.uk  
2024-02-29 - 5:46:33 PM GMT- IP address: 104.47.85.126
-  Signer gerry.crampsey@stirlingtoner.co.uk entered name at signing as Gerard P Crampsey  
2024-02-29 - 5:52:57 PM GMT- IP address: 31.52.230.77
-  Document e-signed by Gerard P Crampsey (gerry.crampsey@stirlingtoner.co.uk)  
Signature Date: 2024-02-29 - 5:52:59 PM GMT - Time Source: server- IP address: 31.52.230.77
-  Agreement completed.  
2024-02-29 - 5:52:59 PM GMT