

**PFA SCOTLAND**

**STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE UNION'S ANNUAL  
RETURN FOR PERIOD ENDED 30 JUNE 2023  
AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS  
(CONSOLIDATION) ACT 1992**

**Income and Expenditure**

The total income of the union for the period was £534,734 (30 June 2022 - £402,772). This amount included payments of £94,117 (30 June 2022 - £82,722) in respect of membership of the union. The union's total expenditure for the period was £538,292 (30 June 2022 - £294,115). The union does not maintain a political fund.

**Salary paid to and other benefits provided to the General Secretary, President, and members of the Executive**

The General Secretary (Chief Executive Officer) of the union was paid £75,993 (30 June 2022 - £73,553) in respect of salary and £2,279 (30 June 2021 - £2,207) in respect of benefits.

No payments were made to the President of the Union (30 June 2022 - £NIL), nor to any other member of the executive (Management Committee) (30 June 2022 - £NIL).

**Irregularity statement**

A member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or trustees, he should consider obtaining independent legal advice.

**Auditor's report**

**Report of the Independent Auditors to the Members of PFA Scotland for the year ended 30 June 2023**

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 Auditor**

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 matter.

#### **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 judgments 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**

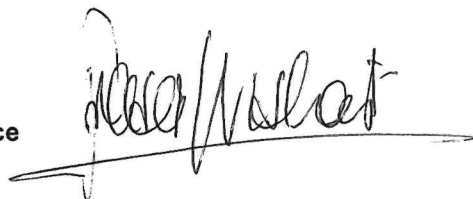
In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Association's affairs as at 30 June 2021 and of its results for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. The information in the Annual Return is consistent with the financial statements.

Signed



**Gerard P Crampsey (Senior Statutory Auditor) For and on behalf of Stirling  
Toner Ltd  
Kensington House  
227 Sauchiehall Street  
Glasgow G2 3EX**

**Fraser Wishart  
Chief Executive  
PFA Scotland  
2 Woodside Place  
Glasgow  
G3 7QF**



**28th February 2024**


# PFAS Members Statement 22-23

Final Audit Report

2024-03-21

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