

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union: PFAScotland

Year ended: 30 June 2024

List no: \_\_\_\_\_

Head or Main Office address: 12 Woodside Place

Postcode: G3 7 QF

Website address (if available) \_\_\_\_\_

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

Yes	No
-----	----

 (X in appropriate box)

General Secretary: IMR Fraser Wishart

Telephone Number: 10141 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:

## 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
Vice 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

**XI**

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

**XI**

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)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		98,972
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		98,972
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	440,000	
Income from any other sources (as at page 4)	3,370	
Total of other income (as at page 4)		443,370
		443,370
	<b>Total income</b>	<b>542,342</b>
	<b>Interfund Transfers IN</b>	
<b>Expenditure</b>		
Benefits to members (as at page 5)		91,888
Administrative expenses (as at page 10)		406,521
<b>Federation and other bodies</b> (specify)		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	<b>498,409</b>
	<b>Interfund Transfers OUT</b>	
	Surplus {deficit} for year	43,933
	Amount of general fund at beginning of year	398,835
	Amount of general fund at end of year	442,768

## 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	3,370
Total other <u>sources</u>	<u>3,370</u>
Total of all other income!	443,370

# Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation -		<b>brought forward</b>	91,888
Employment Related Issues		Advisory Services	1
Salary	<b>79,746</b>		
<b>ERNI</b>	9,750		
Pension	<b>2,392</b>		
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>	91,888	<b>Total (should agree with figure in General Fund)</b>	91,888

(SEe notes 21 and 23)

<b>Fund 2</b>		<b>Fund Account</b>	
<b>Name:</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 3</b>		<b>Fund Account</b>	
<b>Name:</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)

Fund 4		Fund Account	
Name:		£	£
<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>		

Fund 5		Fund Account	
Name:		£	£
<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)

Fund6		Fund Account	
Name:		£	£
<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>		

Fund 7		Fund Account	
Name:		£	£
<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)

Fund 8		Fund Account	
Name:		£	£
<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>		

Fund9		Fund Account.	
Name:		£	£
<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>			
	<b>Expenditure A</b> (as at page i)		
	<b>Expenditure B</b> (as at page ii)		
	<b>Expenditure C</b> (as at page iii)		
	<b>Expenditure D</b> (as at page iv)		
	<b>Expenditure E</b> (as at page v)		
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (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 Balance Sheet)	
		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 fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	





## Political fund account expenditure (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))	£
<b>Total</b>			

## **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	£
<b>Total</b>	







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

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

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

Total expenditure \_\_\_\_\_  
\_\_\_\_\_

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

£


Total expenditure \_\_\_\_\_  
\_\_\_\_\_

(c) the total amount of all other money expended

£


Total expenditure \_\_\_\_\_  
\_\_\_\_\_

**Total of all expenditures** \_\_\_\_\_  
\_\_\_\_\_

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

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		3,665
Salaries and Wages included in above		268,629
Auditors' fees		3,600
Legal and Professional fees		9,611
Occupancy costs		
Stationery, printing, postage, telephone, etc.		785
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Insurance		6,692
Travel & Accommodation		37,561
Donations		11,900
Sundry Expenses		3,805
Wellbeing		21,885
Entertainment		1,139
Education grants		13,363
Subscriptions		12,157
Power, Light and Heat, Rates		5,726
Communications and website		3,103
<b>Other Outgoings</b>		
Subscriptions		
Finance costs		760
Depreciation		2,140
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
<b>Total</b>		<b>406,521</b>
Charged to:	General Fund (Page 3)	406,521
<b>Total</b>		<b>406,521</b>

## Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits			Total
			Pension Contributions	Other Benefits		
				Description	Value	
	£	£	£		£	
Chief Executive	79,746	9,750	2,392			91,888

# 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 investment income	
Credited to:		General Fund (Page 3)	
		Political Fund	
		Total Investment Funds	

# Balance sheet as at

(see notes 49 to 52)

Previous Year		£	£
4,408	Fixed Assets (at page 14)		2,268
	Investments (as per analysis on page 15)		
	Quoted (Market value £ (                      ) )		
1,000	Unquoted		1,000
1,000	<b>Total Investments</b>		1,000
	<b>Other Assets</b>		
	Loans to other trade unions		
600	Sundry debtors		256
565,120	Cash at bank and in hand		736,394
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
565,720	<b>Total of other assets</b>		736,650
571,127	<b>Total assets</b>		739,918
398,835	General fund (page 3)		442,768
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
£7,297	Trade creditors		947
£1,117	Credit card		1,143
£150,714	Amount due to fellow group undertakings		279,627
£9,544	PAYE		10,098
£21	Pension		1,734
£3,600	Accruals		3,600
£172,292	<b>Total liabilities</b>		297,149
£571,127	<b>Total assets</b>		739,918

## 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			7,506			7,506
Charges for year			2,140			2,140
Disposals						
Revaluation/Transfers						
At end of year			9,646			9,646
<b>Net book value at end of year</b>						
Net book value at end of year			2,268			2,268
<b>Net book value at end of previous year</b>						
Net book value at end of previous year			4,408			4,408



# Analysis of investments


(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
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	

# Analysis of investment income (controlling interests)

(see notes 60 and 61 )

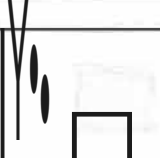
**Does the union, or any constituent part of the union, have a controlling interest in any limited company?**


 No

If YES name the relevant companies:

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?**


 No

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

Company name	Names of shareholders

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
<b>Income</b>			
From Members	98,972		98,972
From Investments			
Other Income (including increases by revaluation of assets)	443,370		443,370
<b>Total Income</b>	542,342		542,342
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	498,409		498,409
<b>Funds at beginning of year</b> (including reserves)	398,835		398,835
<b>Funds at end of year</b> (including reserves)	442,768		442,768
<b>Assets</b>			
Fixed Assets			2,268
Investment Assets			1,000
Other Assets			736,650
		<b>Total Assets</b>	739,918
<b>Liabilities</b>		<b>Total Liabilities</b>	297,150
<b>Net Assets (Total Assets less Total Liabilities)</b>			442,768

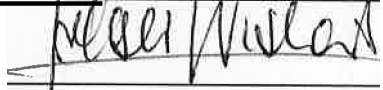

# Accounting policies

(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:	
			(or other official whose position should be stated)
Name:	<u>Michael Devlin</u>	Name:	Michael Devlin
Date:	13 Feb 2025	Date:	13 February 2025

## 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 auditor'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		No	
A member statement is: (see Note 80)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

**PFA SCOTLAND**

**STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES**

**FOR THE YEAR ENDED 30TH JUNE 2024**

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 Ltd will be resigning their appointment and new auditors will be appointed in the coming months.

Approved on behalf of the Management Committee

\_\_\_\_\_  
Michael Devlin (Chairman)

**Dated:** 13 February 2025



**From: FRASER WISHART**  
**Date: 13<sup>th</sup> February 2025**  
**Subject: CEO REPORT FOR FINANCIAL YEAR 23-24**

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## **Executive Summary**

This report provides an overview of key developments, challenges, and opportunities for PFA Scotland over the period 1<sup>st</sup> July 2023 - 30<sup>th</sup> June 2024.

It outlines strategic recommendations to enhance player representation, welfare, and engagement, while addressing emerging issues within the football industry.

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## **1. Membership Update**

**Current Membership Statistics:** As of June 2024, the union's membership grew to 1544, with 11 members across the SPFL and SWPL leagues and divisions. This represents an increase of 9% from June 2023

**Recruitment Efforts:** This was down to a significant increase in both formal and informal club visits increasing our visibility within clubs. Increased social media presence also helped players see the benefits of joining the union. Successful onboarding campaigns contributing significantly to membership growth.

**Challenges:** Retention of members due to continual large turnover of players at clubs. Many players are out of contract at the end of every season and leave the SPFL and SWPL. In addition, many move to another country to play.

**Strategy:** Increase the number of informal visits and meet players one to one at clubs where possible to increase visibility.

Strengthen digital communication channels for regular content, visibility, updates, and engagement.

Introduce more loyalty benefits and tailored programs for members.

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## **2. Internal/Governance**

**Management Committee:** Led by Michael Devlin as Chair, and Vice Chairs Joe Shaughnessy and Tess Middag, the Committee met regularly to deal with decision making and guidance for staff with their work. As volunteers, they are responsible for the union policy and strategy.

**Staff:** New staff appointments were made during this period. Heather Richards was appointed as Youth and Women's Development Officer in September 2023, while Lewis McKenzie as Digital Media and Communications Officer, and Diane Scott as Wellbeing Officer started in April and May 2024.

**Staff Management:** Donna Afaty and Chris Higgins continued in their roles as Team Managers. This has had a positive impact on the working environment and the performance of the team.

**Challenges:** The Management Committee remain committed but as with all volunteers there are times where individuals understandably cannot make every meeting. This is particularly true of part time players who have day jobs.

Retention of staff remains priority as I am delighted with the quality we have within our team.

**Strategy:** Increase the numbers of Management Committee members, looking at the diversity of the Committee members.

Ensure we provide a happy and positive working environment will help retain members of staff.

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### **3. Player Welfare and Wellbeing**

**Mental Health/Support:** As one of our key pillars, the union continued to invest by providing substantial funding our wellbeing services. Wellbeing Officer David McCracken left his post in January 2024.

His replacement Diane Scott joined in May 2024 and is a qualified counsellor. Her experience and expertise in this area has proven invaluable as the need for mental health support for our members continued to grow.

The Support in Sport service, a service provided by the Hampden Sports Clinic, is free to all members and while it is pleasing that players feel comfortable coming forward to use the service as a safe place, this also shows that there are many members with mental health issues that need our support.

**Personal Development:** Another of our pillars, we continue to invest in the education and training for members. They can access support in terms of grants, bespoke courses (many courses are free of charge), advice and CV writing to help them prepare for a second career.

Heather increased our contact with youth and female players. She also led on the Kick Off and My Future Now events.

The Showcase event, led by Craig Beattie, was once again a tremendous success. This week incorporated a careers day for all members which was well attended.

**Partnerships:** Our key partnerships with TIE (Anti homophobia) and RCA Trust (addiction counselling) continued to develop. Both presented to clubs as part of the new Workshop programme.

**Workshops:** We developed a series of workshops which we offered to clubs. Session topics include wellbeing, social media awareness and anti-racism and homophobia.

**Challenges:** Lack of awareness of available wellbeing programs amongst players.



Increased participation in personal development and wellbeing support leads to pressure on budget.

**Strategy:** Increase awareness of our wellbeing programme through social media and club visits.

Source alternative funding sources to increase the wellbeing and personal development budget.

Increase number of Workshops delivered across all divisions.

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#### **4. Collective Bargaining, Advocacy, and Industrial Relations**

Talks were held with the Scottish FA, SPFL and SWPL with the aim of starting negotiations for collective bargaining. Unfortunately, the 3 bodies representatives told us that there would be no appetite for this from their member clubs.

This was disappointing as the topics we presented were all relevant to our members' lives and employment. These included working together on fighting all forms of discrimination, developing women's football and wellbeing support and education for our members.

**Challenges:** Resistance from club management on involving the union in any formal agreements.

Lack of standardised contract and independent dispute resolution as per international regulation.

Lack of formal consultation

**Strategy:** Use our senior position withing FIFPRO to push for the enforcement of the mandatory international regulations to force change

Continue to use all legal options through civil courts.

Continue to advocate for standardised contract and independent dispute resolution as per international regulation.

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#### **5. Equality, Diversity, and Inclusion**

**Anti-Discrimination Initiatives:** Continued to work with Show Racism the Red Card to address racial and gender discrimination within the sport. The focus event of the year is the Month of Action during which our members wear t-shirts before matches and during training.

Tony Higgins and Fraser Wishart sit on the charities advisory board, and we provided financial support to help with running costs.

Tony sits on the Scottish FA EDI Advisory Board





We worked with TIE on anti-homophobia awareness sessions for members which proved to be a tremendous success. Working on issues such as terminology helped our members understanding of the issues and how to address them.

**Strategy:** Strengthen partnerships with anti-discrimination partners both in Scotland

Develop a reporting mechanism for discrimination cases.

Continue to advocate for the various football competition organisers to work harder to stamp out discriminatory abuse aimed at our members.

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## **6. Financial Performance**

The union continues to be in robust financial health. A combination of savings, reserves, investments, property along with increased revenue meant the union continued to provide the same level of services to members despite the challenging costs of living crisis.

**Strategy:** We will always look to diversify revenue streams by exploring partnerships with new sponsors and partners

Regularly review our costs to optimise operational expenses.

Forge strategic alliances with companies to offer exclusive commercial benefits and digital engagement opportunities for members.

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## **6. FIFPRO**

**New Structure:** FIFPRO underwent a review of the organisation's structure, with proposals agreed at the Emergency General Assembly in June 2024. This sees a new Board with numbers reduced to 12, a new President and investment in the commercial side of the organisation.

I am proud to say I was elected to the Global Board by the European member unions as their male representative. Not only will I enjoy this personally, but my appointment also means that PFA Scotland will be at the heart of the decision making both within FIFPRO and in European and global football.

I also continued as a member of the European Board. We have improved relations with UEFA with negotiations taking place in 23-24 aiming to agree a Memorandum of Understanding with UEFA.

In addition, I am the FIFPRO representative on the UEFA Club Licencing Committee

**Challenges:** At global level there is still not enough proper consultation with FIFPRO. The International match Calendar is an issue for top players but also affects domestic football where the number of games here in Scotland will be under attack and potentially reduce clubs' revenue and income.



**Strategy:** Use all legal, political and advocacy means to force the governing bodies to the table, while having current players speak about topics that affect them sends a strong message

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## **Conclusion**

The union made considerable progress in its 4 main pillars of player representation, wellbeing, personal development, and advocacy during 2023-24.

However, we cannot ignore that challenges persist in areas such as player engagement and industrial negotiations with the clubs, Scottish FA, SPFL and SWPL.

By implementing the recommended strategies, we can continue to strengthen our position as the voice for football players in Scotland and ensure their rights and wellbeing remain a priority.

**Prepared by:** Fraser Wishart

**Position:** Chief Executive

# PFA SCOTLAND

## DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	2024	2024	2023	2023
	£	£	£	£
<b>Turnover</b>				
Membership subscriptions		98,972		94,172
Management fees		440,000		440,000
		<hr/>		<hr/>
		538,972		534,172
<b>Other income</b>				
Bank interest received	3,370		563	
	<hr/>		<hr/>	
		3,370		563
<b>Staff costs</b>				
Wages	243,074		236,953	
Social security	19,795		19,667	
Pensions	5,760		6,195	
Directors' salaries	79,746		75,963	
Directors' social security	9,750		9,488	
Directors' pension paid	2,392		2,279	
	<hr/>		<hr/>	
		(360,517)		(350,545)
<b>Depreciation and other amounts written off assets</b>				
Depreciation	2,140		2,140	
	<hr/>		<hr/>	
		(2,140)		(2,140)
<b>Other charges</b>				
Staff training	3,665			
Rates	5,726			
Power, light and heat			584	
Communications and website	3,103		11,637	
Travel and accommodation	37,561		40,477	
Subscriptions	12,157		12,133	
Legal and professional fees	1,960		4,880	
Consultancy fees	7,651		3,081	
Auditor's remuneration	3,600		3,600	
Donations	11,900		6,140	
Wellbeing	21,885		60,865	
Education grants	13,363		27,492	
Bank charges	413		378	
Credit card charges	347		249	
Insurance	6,692		5,036	
Post and stationery	9		304	
Telephone	776		862	
Staff entertainment	1,139		1,499	
Sundry expenses	3,805		6,391	
	<hr/>		<hr/>	
		(135,752)		(185,608)
<b>Profit/(loss) for the year</b>		<hr/>		<hr/>
		43,933		(3,558)

# PFA SCOTLAND

## BALANCE SHEET

AS AT 30 JUNE 2024

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	2024		2023	
	£	£	£	£
Fixed assets		3,268		5,409
Current assets	736,649		565,719	
Creditors: amounts falling due within one year	(297,149)		(168,693)	
Net current assets		<u>439,500</u>		<u>397,026</u>
Total assets less current liabilities		442,768		402,435
Accruals and deferred income				<u>(3,600)</u>
Net assets		<u>442,768</u>		<u>398,835</u>
Capital and reserves		<u>442,768</u>		<u>398,835</u>

### Notes to the financial statements

#### 1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

	2024 Number	2023 Number
Employees	<u>8</u>	<u>9</u>

PFA Scotland is a private company limited by shares incorporated in Scotland. The registered office is 2 Woodside Place, Glasgow, G3 7QF.

For the year ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime' and the provisions applicable to companies subject to the small companies regime.

**PFA SCOTLAND**

**BALANCE SHEET (CONTINUED)**

**AS AT 30 JUNE 2024**

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The financial statements were approved and signed by the director and authorised for issue on 13 February 2025



Mr Fraser Nishart  
**CEO**

Company registration number 00000000 (Scotland)

**PFA SCOTLAND  
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PFA SCOTLAND  
FOR THE YEAR ENDED 30TH JUNE 2024**

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.

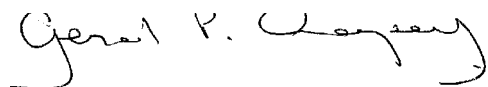
**Basis of audit opinion**

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 2024 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  
Millworks Office 2, Second Floor,  
Field Road, Glasgow,  
Scotland, G76 SSE**

**Date: 19 February 2025**

Auditor's report (continued)

Large empty rectangular box for the main body of the auditor's report.

Signature(s) of auditor or auditors:	<u>13, ? . I</u>	_____
Name(s):	<u>l:=G=e=r=r=d=P=C=r=a=m=p=se=y=====</u>	<u>1:=====</u>
Profession(s) or Calling(s):	<u>Sen;or StaMmy Audnor</u>	_____
Address(es):	<u>jMillworks Office 2</u>	_____
	<u>isecond Floor</u>	_____
	<u>!Field Road</u>	_____
	<u>!Glasgow</u>	_____
Postcode	<u>jG/6 8SE</u>	_____
Date	<u>j19/02/2024</u>	_____
Contact name for inquiries and telephone number:	_____	<input type="text"/>

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 2024 - v1 - Auditors to sign

Final Audit Report

2025-02-27

Created:	2025-02-26
By:	Frank Walker (frank.walker@flwalker.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYtJAJhGNL7OcoT3XgskSy4C2Qo8Ruii

## "PFA Scotland - AR21 - YE 30 June 2024 - v1 - Auditors to sign" History

-  Document created by Frank Walker (frank.walker@flwalker.com)  
2025-02-26 - 4:10:51 PM GMT- IP address: 109.73.121.84
-  Document emailed to Gerard P Crampsey (gerry.crampsey@stirlingtoner.co.uk) for signature  
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Signature Date: 2025-02-27 - 8:32:12 AM GMT - Time Source: server- IP address: 86.19.2.155
-  Agreement completed.  
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