

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	The Professional Footballers' Association			
Year ended:	30 June 2024			
List no:	266T			
Head or Main Office address:	Floor 5, Lincoln Building			
	Brazenose Street			
	Manchester			
Postcode	M2 5AD			
Website address (if available)	www.thepfa.com			
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:	Maheta Molango			
Telephone Number:	0330 236 8850			
Contact name for queries regarding the completion of this return	Hassan Aden			
Telephone Number:	0330 236 8850			
E-mail:	hassan.aden@thepfa.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)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	5,834				5,834
Total	5,834				A 5,834

Number of members at end of year contributing to the General Fund	5,834
Number of members included in totals box 'A' above for whom no home or authorised address is held:	2,700

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
Attached			

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
-----	--------------------------	----	-------------------------------------

If yes, state the name of that other union:

b. A federation of trade unions?

Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
-----	--------------------------	----	-------------------------------------

If yes, state the number of affiliated unions:

and names:

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Premier League	22,719
English Football League	2,391
Miscellaneous income	143
Recharge to PFA Enterprises Ltd	363
Football Association	1,623
Football Association - Medical Screening	707
Surplus on revaluation of investments	44
Total other sources	27,990
Total of all other income	27,990

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation – Employment Related Issues		brought forward	107
	107	Advisory Services	
		n/a	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
Communications		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	580
carried forward	107	Total (should agree with figure in General Fund)	687

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Accident Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		190
	Other income (specify)		
	Premier League		2,472
	Surplus on revaluation of investments		695
	Total other income as specified		3,167
	Total Income		3,357
	Interfund Transfers IN		
Expenditure			
	Benefits to members		4,100
	Administrative expenses and other expenditure (as at page 10)		76
	Total Expenditure		4,176
	Interfund Transfers OUT		605
	Surplus (Deficit) for the year		-819
	Amount of fund at beginning of year		6,436
	Amount of fund at the end of year (as Balance Sheet)		5,012
	Number of members contributing at end of year		

Fund 3		Fund Account	
Name:	Brain Health Fund	£000	£000
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Premier League		188
	Total other income as specified		188
	Total Income		188
	Interfund Transfers IN		250
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		332
	Total Expenditure		332
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-144
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		106
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£000	£000
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 5		Fund Account	
Name:		£000	£000
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£000	£000	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
		Surplus (Deficit) for the year		
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
		Number of members contributing at end of year		

Fund 9		Fund Account		
Name:		£000	£000	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
		Surplus (Deficit) for the year		
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
		Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£000

£000

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
	Total other income as specified		
		Total income	
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			
	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	
Political fund account 2		To be completed 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 political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	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)

		£000
Administrative Expenses		
Remuneration and expenses of staff		7,980
Salaries and Wages included in above	7,170	
Auditors' fees		124
Legal and Professional fees		269
Occupancy costs		1,282
Stationery, printing, postage, telephone, etc.		910
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Motor expenses		991
Donations		160
Grants		1,739
Irrecoverable VAT		264
LFE Education Grants		1,642
Youth Development		4,900
Player to Coach Scheme		415
Other grants		342
Other administrative expenses		470
Other Outgoings		
Sporting Chance		450
Medical Screening		1,200
Kick it Out		158
Depreciation		30
National League		1,200
Community Funding		3,200
Brain Health Care Fund Grants		332
Show Racism the Red Card		50
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Investment management costs		58
tretert		
Total		28,166
Charged to:		
	General Fund (Page 3)	27,758
	Accident Fund	76
	Brain Health Fund	332
Total		28,166

Analysis of investment income

(see notes 47 and 48)

	Political Fund £000		Other Fund(s) £000
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			202
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			200
Other investment income (specify)			
			402
		Total investment income	402
		Credited to:	
		General Fund (Page 3)	212
		Accident Fund	190
		Brain Health Fund	
		Political Fund	
		Total Investment Funds	402

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
Cost or Valuation						
At start of year		164	857		268	1,289
Additions			37			37
Disposals			-1		-268	-269
Revaluation/Transfers						
At end of year		164	893			1,057
Accumulated Depreciation						
At start of year			759			759
Charges for year			30			30
Disposals			-1			-1
Revaluation/Transfers						
At end of year			788			788
Net book value at end of year		164	105			269
Net book value at end of previous year		164	98		268	530

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £000
Equities (e.g. Shares)	8,790	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	8,790	
Market Value of Quoted Investment	8,790	
Unquoted		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Bank deposit	301	
Other unquoted investments (to be specified)		
Memorabilia	149	
Total unquoted (as Balance Sheet)	450	
Market Value of Unquoted Investments	450	

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?

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
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If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
PFA Enterprises Limited	01088411

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
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If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders
PFA Enterprises Limited	The Professional Footballers' Association

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	647		647
From Investments	402		402
Other Income (including increases by revaluation of assets)	31,345		31,345
Total Income	32,394		32,394
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	33,165		33,165
Funds at beginning of year (including reserves)	13,725		13,725
Funds at end of year (including reserves)	12,954		12,954
Assets			
Fixed Assets			269
Investment Assets			9,240
Other Assets			8,834
		Total Assets	18,343
Liabilities		Total Liabilities	5,389
Net Assets (Total Assets less Total Liabilities)			12,954

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Liabilities)			

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> ³
	1-3 should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

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

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

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

(see note 81)

***Categories of Nature of Trade Dispute**

A: terms and conditions of employment, or the physical conditions in which any workers require to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

No

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

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

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

Accounting policies


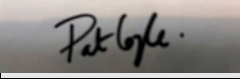
(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:  <hr/> Name: Maheta Molango <hr/> Date: 22 December 2024	Chairman's Signature:  (or other official whose position should be stated) <hr/> Name: Patrick Coyle <hr/> Date: 22 December 2024
--	--

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	

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

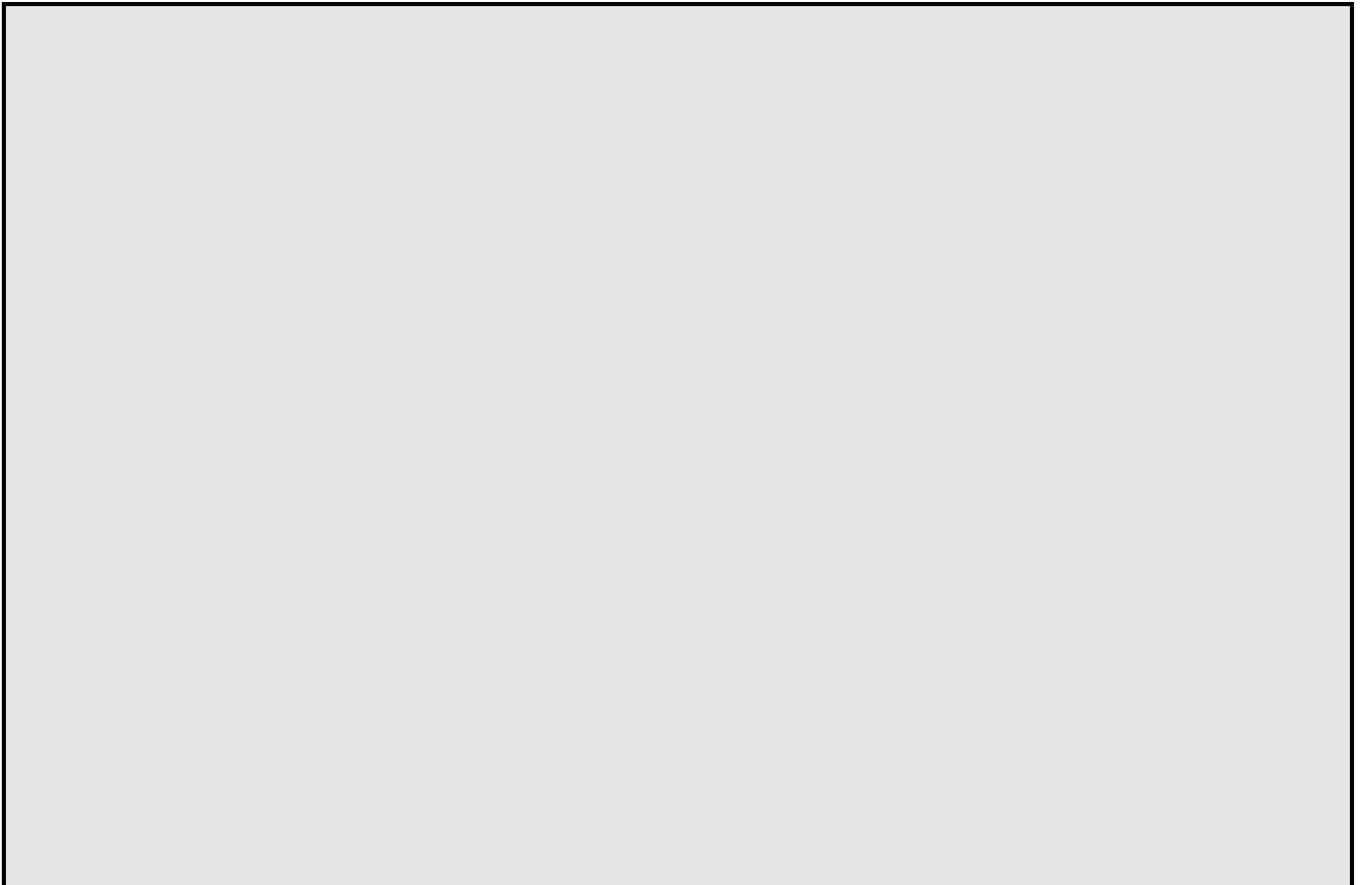
Please explain in your report overleaf or attached

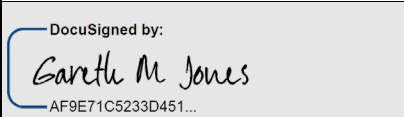
3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)



Signature(s) of auditor or auditors:		
Name(s):	BDO LLP	
Profession(s) or Calling(s):	Statutory Auditor	
Address(es):	55 Baker Street	
	London	
	Postcode	W1U 7EU
Date		23-Dec-24
Contact name for inquiries and telephone number:	Gareth Jones +44 (0)20 7486 5888	

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

The Professional Footballers' Association Annual Report and Accounts

For the year ended 30 June 2024

The Professional Footballers' Association
Report and Accounts
For the year ended 30 June 2024

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The Professional Footballers' Association
Legal and administrative information

Chief Executive: Maheta Molango

Trade Union List No: 266T

Principal Office: Lincoln Building Floor 5
Lincoln Building, Lincoln Square
Brazennose Street
Manchester
M2 5AD

Auditors: BDO LLP
55 Baker Street
London
W1U 7EU

Bankers: The Royal Bank of Scotland Plc

Investment Brokers: Investec Wealth and Investment
7 Ralli Courts
West Riverside
Manchester
M3 5FT

LGT Wealth Management Limited
1 Lochrin Square
92 Fountainbridge
Edinburgh
EH3 9QA

Players' Board:	Omar Beckles	Chair
	Peter Vincenti	Vice Chair
	Chris McCready	Term ended October 2023
	Marvin Sordell	Term ended October 2023
	George Friend	Resigned February 2024
	Tom Adeyemi	Appointed October 2023
	Simon Gillett	Appointed October 2023
	Katie Zelem	
	Alex Rodman	
	Wes Morgan	
	Tom Heaton	
	Danielle Carter	
Kevin Ellison		
Peter Clarke		

Report of the Players' Board For the year ended 30 June 2024

The Players' Board presents its report and the financial statements of The Professional Footballers' Association, the "PFA", for the year ended 30 June 2024.

The Professional Footballers' Association is the union (General Fund & Accident Fund) for all current and former footballers and scholars in the Premier League, the FA Women's Super League and the English Football Leagues. The union is organised into two primary funds 'The General Fund and The Accident Fund'. The PFA also wholly owns a Limited company called 'PFA Enterprises Limited' which manages and administers any commercial activities for The Professional Footballers' Association.

Principal Activities and Business Review

The objects of The Professional Footballers' Association, which are detailed in its Rules, are:

1. To promote and protect the interests of members and former members and to safeguard their rights including, without limitation, their interests and to regulate relations with their current or former Club.
2. To provide legal assistance to members and former members where the PFA at its absolute discretion deems appropriate including, without limitation, in any matter arising out of a member's or former member's involvement in professional football.
3. To assist members who are on a transfer list or disengaged or desirous of changing clubs in securing fresh engagements, subject to compliance with the regulations of any relevant footballing authorities.
4. To administer the General and Accident Funds of the PFA and any other funds which may hereafter be established.

To summarise & recap the governance structure of The PFA:

1. An elected Players' Board are empowered to be the ultimate decision maker of the Union, led by an elected Chair and Vice-Chair that are well-respected amongst their peers and have a demonstrated understanding of the industry. The composition of the Players' Board is testament to the fact that diversity and gender equality are at the heart of the PFA's core values.
2. An elected Operational Board which comprises of, among others, three non-executive directors (INED), appointed on the basis of their outstanding professional credentials in the field of finance, corporate leadership, global marketing & communication as well as sports governance and societal change. The PFA Rules grant a central oversight role to the INEDs which in turn led to the creation of two sub-committees mainly focused on Governance, Risk, Audit & Compliance and Remuneration & Nomination which will inform the most relevant decisions of the PFA whilst ensuring that the policies, procedures and protocols are fit for purpose.
3. An elected CEO, who was selected through a highly competitive and transparent hiring process based on his professional track record as a former professional player, qualified lawyer, in-house counsel and football club CEO, giving him a unique perspective on the key issues which currently affect the football industry at local and international level.

The Players' Board has the power to delegate to the Operational Board such of its responsibilities as it (in its sole discretion) sees fit, which includes ensuring the PFA's annual accounts are audited, and returns submitted to the appropriate authorities as required by law.

**Report of the Players' Board
For the year ended 30 June 2024**

Results for the year

The financial statements report a deficit for the year, after tax, of £771,000 (2023: £537,000 surplus). The PFA incurs staff, administration and other costs on behalf of the Accident Fund and PFA Enterprises Limited and recharges relevant costs to these entities. The recharge is based on an estimate of time spent on activities relating to these entities.

Signed on behalf of the Players' Board:

Date: 22/12/24

Chair



**Statement of the Players' Board's responsibilities
For the year ended 30 June 2024**

The legislation relating to trade unions requires the union to submit a return for each calendar year to the Certification Officer for Trade Unions and Employers' Associations. This return contains accounts, which must give a true and fair view of the state of affairs of the union at the year end and of its transactions for the year then ended. The accounts set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer for Trade Unions and Employers' Associations.

The requirement to prepare financial statements that give a true and fair view is the responsibility of the Players' Board. The Players' Board is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102. In doing so, the Players' Board is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements.
- Prepare the accounts on the going concern basis unless it is inappropriate to do so.

The Players' Board is responsible for keeping proper accounting records and establishing and maintaining a satisfactory system of control over its records and transactions in order to comply with the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended). It is also responsible for safeguarding the assets of the union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The union is also responsible for the maintenance and integrity of the corporate and financial information included on the union's website. Legislation in the UK governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Opinion

In our opinion, the financial statements:

- give a true and fair view of the state of the Association's affairs as at 30 June 2024 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

We have audited the financial statements of The Professional Footballers' Association (the 'Association') for the year ended 30 June 2024, which comprise the Statement of Comprehensive Income, the statement of changes in Funds and Reserves, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Players' Board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Players' Board with respect to going concern are described in the relevant sections of this report.

Other information

The Players' Board is responsible for the other information. The other information comprises the information included in the Report of the Players' Board and the Appendix, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements of the Act; or
- the Association has not maintained a satisfactory system of controls over its transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Players' Board

As explained more fully in the Statement of the Players' Board's Responsibilities, the Players' Board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Players' Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Players' Board is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Players' Board either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Non-compliance with laws and regulations

We gained an understanding of the legal and regulatory framework applicable to the Association and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Association that were contrary to these laws and regulations, including fraud. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Trade Union and Labour Relations (Consolidation) Act 1992, UK tax legislation and equivalent local laws and regulations.

Independent Auditor's Report to the members of the Professional Footballers' Association

Our procedures in respect of the above included:

- Review of minutes of meetings of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation to assess compliance with applicable laws and regulations;
- Review of legal expenditure accounts to understand the nature of expenditure incurred; and
- Discussion with management, including consideration of known or suspected instances of non-compliance with laws and regulations.

Fraud

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud and how management monitor these processes.

Audit procedures performed by the engagement team included:

- Reading minutes of meeting of those charged with governance for any evidence of fraud or suspected fraud;
- In addressing the risk of fraud through management override of controls, we tested journal entries and other adjustments for inappropriate or unusual journals outside of our expectations, as well as for any significant transactions outside the normal course of business, taking into consideration the scope for management to manipulate financial results;
- Assessing the design and operating effectiveness of controls and procedures relevant to the preparation of the financial statements and the detection and prevention of irregularities and fraud;
- Challenging the assumptions and judgements made by management for key estimates, in particular in relation to income recognition.

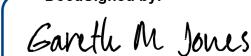
Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to The Professional Footballers' Association, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Union 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 as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:



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Gareth M Jones FCA (Senior Statutory Auditor)
For and on behalf of BDO LLP, Statutory Auditor
London, United Kingdom

Date: 23 December 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

The Professional Footballers' Association
Statement of Comprehensive Income
For the year ended 30 June 2024

	Note	2024 £000s	2023 £000s
Income			
Members Subscriptions and Entrance Fees		647	652
Contributions towards members benefits	2	30,099	29,199
Other Income	3	507	427
Investment Income	4	402	303
Total Income for the year		31,655	30,581
Expenditure			
Player representation	5	132	332
Player benefits	6	4,655	4,532
Grants and donations	7	15,788	14,368
Administrative Expenses	8	12,378	10,323
Total Expenditure for the year		32,953	29,555
Operating (deficit)/surplus		(1,298)	1,026
Surplus on revaluation of quoted investments	13	739	212
(Deficit)/Surplus for the year before tax		(559)	1,238
Taxation	9	(212)	(701)
(Deficit)/Surplus for the year after tax		(771)	537
Total comprehensive (expense)/income for the year		(771)	537
Opening Balance		13,725	13,188
Closing Balance		12,954	13,725

The notes on pages 12 to 23 form part of these financial statements.

The Professional Footballers' Association
Statement of changes in funds and reserves
For the year ended 30 June 2024


	Note	General fund £000s	Accident & injury fund £000s	Brain Health fund £000s	Total £000s
Year ended 30 June 2024					
Income		28,805	2,662	188	31,655
Expenditure		(27,841)	(4,780)	(332)	(32,953)
Operating surplus/(deficit)		964	(2,118)	(144)	(1,298)
Surplus on revaluation of quoted investments	13	44	695	-	739
Surplus/(Deficit) for the year before tax		1,008	(1,423)	(144)	(559)
Taxation		(212)	-	-	(212)
Surplus/(Deficit) for the year after tax		796	(1,423)	(144)	(771)
Total comprehensive income/(expense) for the year		796	(1,423)	(144)	(771)
Opening Balance		7,290	6,435	-	13,725
Transfer		(250)	-	250	-
Closing Balance		7,836	5,012	106	12,954
Year ended 30 June 2023					
Income		26,694	3,887	-	30,581
Expenditure		(24,970)	(4,585)	-	(29,555)
Operating surplus/(deficit)		1,724	(698)	-	1,026
Surplus on revaluation of quoted investments	13	21	191	-	212
Surplus/(Deficit) for the year before tax		1,745	(507)	-	1,238
Taxation		(701)	-	-	(701)
Surplus/(Deficit) for the year after tax		1,044	(507)	-	537
Total comprehensive income/(expense) for the year		1,044	(507)	-	537
Opening Balance		6,246	6,942	-	13,188
Closing Balance		7,290	6,435	-	13,725

The notes on pages 12 to 23 form part of these financial statements.

The Professional Footballers' Association
Balance Sheet
As at 30 June 2024

	Note	2024 £000s	2023 £000s
Fixed assets			
Tangible fixed assets	10	269	262
Investment property	11	-	268
Memorabilia	12	149	101
Investments	13	9,091	8,184
		<u>9,509</u>	<u>8,815</u>
Current assets			
Debtors	14	4,175	3,414
Cash at bank		4,659	4,903
		<u>8,834</u>	<u>8,317</u>
Creditors: Amounts falling due within one year	15	<u>(5,389)</u>	<u>(3,407)</u>
Net current assets		<u>3,445</u>	<u>4,910</u>
Net assets		<u>12,954</u>	<u>13,725</u>
Represented by:			
General fund		7,836	7,290
Accident fund		5,012	6,435
Brain Health Fund		106	-
Total funds		<u>12,954</u>	<u>13,725</u>

Approved by the Players' Board on:

Signed on behalf of the Players' Board: 

Date:22/12/24.....

The notes on pages 12 to 23 form part of these financial statements.

The Professional Footballers' Association
Cashflow Statement
For the year ended 30 June 2024

	2024	2023
	£000s	£000s
Cash flows arising from operating activities		
Total (deficit)/surplus on ordinary activities for the year	(559)	1,238
Depreciation	30	47
Investment income receivable	(402)	(303)
Surplus on revaluation of investments	(739)	(212)
Change in debtors	(1,166)	313
Change in creditors	2,874	(2,650)
Cash from operations	38	(1,567)
Taxation paid	(1,104)	(620)
Cash outflow arising from operating activities	(1,066)	(2,187)
Cash flows from investing activities		
Purchase of tangible fixed assets	(37)	(62)
Purchase of memorabilia	(48)	-
Disposal of investment property	268	-
Purchase of investments	(1,895)	(957)
Proceeds from sale of investments	1,911	549
Generated from/used in investment	402	303
Net cash from/(used in) investing activities	601	(167)
Cash flows from financing activities		
Advanced by/(Payments to) related entities	405	(1,120)
Net cash from/(used in) financing activities	405	(1,120)
Net decrease in cash and cash equivalents	(60)	(3,474)
Cash and cash equivalents at the beginning of the year	5,020	8,494
Cash and cash equivalents at the end of the year	4,960	5,020
Cash at bank	4,659	4,903
Cash held with investment managers	301	117
	4,960	5,020

The notes on pages 12 to 23 form part of these financial statements.

1 Accounting policies

- (a) These accounts have been prepared under the historical cost convention as modified by the revaluation of quoted investments and investment property and in accordance with Financial Reporting Standard 102 ("FRS 102"). The accounts have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

Trade Unions are governed by the Trade Union and Labour Relations (Consolidation Act) 1992 Amended. Under that Act the accounts of Trade Unions are required to give a true and fair view. Therefore, the accounts of Trade Unions are prepared under FRS102. However, as a Trade Union is not a company the Regulations that form the basis of disclosures under FRS102 have been adapted as considered necessary to ensure the accounts give a true and fair view to the members of the Trade Union.

The Union is a public benefit entity.

The Association has not prepared consolidated financial statements.

The financial statements have been prepared in sterling, which is the functional currency of the Association. The monetary amounts of these financial statements are rounded to the nearest pound. Income and expenditure is dealt with in the various fund accounts of the Association.

The obligation to prepare these financial statements on a going concern basis has been considered by reference to budgets, forecasts and projected cash flows, as well as potential opportunities in relation to the controlled realisation of assets owned by the Association if required.

The PFA have revised the funding agreements with the Premier League as referred to in the Report of the Players' Board to secure the funding position of the PFA moving forward.

Fixed assets are initially recorded at cost. Depreciation is provided on all tangible fixed assets, except for freehold land, on a straight line basis, at rates estimated to write off the cost or valuation of each asset over its expected useful life.

The rates used are:

Freehold Property	2% Straight Line
Fixtures, Fittings and Equipment	30% Reducing balance
Motor vehicles	25% Reducing balance

No depreciation is provided on freehold land. Where no information is available as to the allocation of the original cost or valuation of property between land and buildings, best estimates of that allocation are used.

Lease payments are recognised as an expense over the lease term on a straight-line

Investments are stated in the balance sheet on the following basis:

- Quoted investments - at fair value, which is determined by reference to the quoted market price at the year end date.
- Unquoted investments – at original cost
- Memorabilia – at original cost

Provision is made against investments where there is a permanent impairment in value. Income from the investments is recognised when the monies are received. Movements in the fair value of investments are included in the Statement of Comprehensive Income.

1 Accounting policies (continued)

Contribution towards players benefits from the Premier League (TV Money) is recognised over the term of the agreements on a seasonal basis in line with the benefits and obligations included within the contract and based on the benefits delivered by The PFA and enjoyed by the members of The PFA. For the avoidance of doubt, the revenue is recognised July - June and this approach is also adopted for the benefits delivered to the members which relate to the contract (for example, Accident & Education grants). The revenue arising from these contracts is recognised on a straight line basis (accruals basis) over the Association's financial year.

Members Subscriptions and Entrance Fees include those amounts receivable from members in respect of the year.

Provisions for expenditure related to the the Accident Fund are included in the financial statements when there is certainty that a future payment will be made as at the balance sheet date.

Members' legal expenses are charged in these accounts net of reimbursements obtained in respect of certain cases, on an invoiced basis. No provision is made for outstanding legal costs not invoiced, or for reimbursements not received at the balance sheet date. All other income and expenditure is accounted for on an accruals basis.

Grants paid to institutions are recognised as expenditure in the year in which the grant is formally approved by the PFA. Grants to individuals are recognised as expenditure when the conditions attached to the grant are met. Grants paid to third parties on behalf of individuals are paid to those third parties and recognised as expenditure when the conditions attached to the grant are met.

The PFA incurs salary costs for its employees, administration expenses, legal and professional and other costs which are recharged to other related entities. Costs are recharged on the basis of the best estimate of the percentage of time spent by employees on activities relating to the entities. The same percentage is used to recharge costs other than salaries to the various entities. Some staff are dedicated in their entirety to one of the above entities, and the costs do not form part of the recharge calculation but are transferred in full to the appropriate entity.

Provisions for future expenditure are included in the accounts, only where the Association has a present obligation to meet such expenditure.

Provision is only made for material corporation tax on investment income and capital gains arising in the year after relief given for provident benefits paid. No provision is made for any potential corporation tax.

Value added tax (VAT) is only partially recoverable. The recoverable element is shown separately in the income statement. All expenditure is shown inclusive of VAT where applicable.

1 Accounting policies (continued)

Corporation tax is payable on the excess of interest income, rental income and chargeable gains arising on the disposal of properties and investments over expenditure on the provident benefits and reinvested chargeable gains for the year.

Provident benefits comprise of payments as set out in the rules of the Association, which relate to death benefit and legal assistance, and a proportion of the costs of administering the Association in relation to those benefits.

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable income. Deferred tax is calculated at the tax rates that are expected to apply in the period where the liability is settled or the asset is realised. Deferred tax is charged or credited in the income and expenditure account.

The Association has adopted a reinvestment policy whereby all realised proceeds on the disposal of investments are reinvested into other chargeable assets, thereby eliminating any current tax liability and thereby the need for the recognition of a deferred tax liability. Where the proceeds are not fully invested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

Financial assets are recognised in the Association's balance sheet when the Association becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets, other than those held at fair value through the income and expenditure account, are assessed for indicators of impairment at each reporting end date.

Basic financial liabilities, including trade and other payables, are initially recognised at the transaction price unless the arrangement constitutes a financing transaction.

The Association contributes to personal pensions for employees in a defined contribution scheme. The assets are invested and managed independently of the finances of the Association. The costs are charged to management expenses over the periods benefiting from the employee's services.

1 Accounting policies (continued)

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the union. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are as follows:

- (t)
- Investments – quoted investments are disclosed at market value at the Balance Sheet date. Unquoted investments are disclosed at their original cost or current value as determined by, either an independent third party or the latest external transaction price.

Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. In preparing these financial statements, the union has made the following judgements:

- As described in accounting policy (f), TV rights income is recognised in full in the financial year to 30 June every year despite the relevant contracts covering the year to 31 July each year. In doing so, management have made the judgement that all the Association's obligations to the members of the PFA arising from the contracts have been delivered within the football season which ends before 30 June each year. As such, management consider it appropriate for the full contract value to be recognised within the financial year (July to June) despite the contract spanning the year end (August to July).
- Under an agreement with the Premier League, £10.0 million was allocated to the Professional Footballers' Association (PFA) but was transferred directly to the Premier League Charitable Fund (PLCF) and other organisations, with no funds received or controlled by the PFA. In line with revenue recognition guidance, the PFA determined it acted as an agent rather than as the principal in this arrangement. As a result, this amount has not been recognised as income or expenditure in these financial statements, accurately reflecting the economic substance of the transaction.
- Under HMRC rules affecting the taxation of trade unions, a corporation tax liability does not arise on chargeable gains arising from the disposal of properties and investments where such gains are reinvested into other chargeable assets in the same accounting period. The Union has adopted a policy whereby such chargeable gains are all reinvested, thereby eliminating any corporation tax liability. Where the proceeds are not fully reinvested, no corporation tax liability is considered likely to arise due to the availability of sufficient excess expenditure on provident benefits. Accordingly, in the opinion of the management, the revaluation of properties and investments does not.

Notes to the accounts (continued)
For the year ended 30 June 2024

2 Contributions towards members benefits	2024	2023
	£000s	£000s
Premier League	25,378	24,690
English Football League	2,391	2,391
Football Association	1,623	1,625
Football Association - Medical Screening	707	493
	30,099	29,199
	<u><u>30,099</u></u>	<u><u>29,199</u></u>
3 Other income	2024	2023
	£000s	£000s
Rental Income	-	14
Miscellaneous Income	144	139
Recharge to PFA Enterprises Ltd	363	274
	507	427
	<u><u>507</u></u>	<u><u>427</u></u>
4 Investment income	2024	2023
	£000s	£000s
Bank interest	200	81
Dividend income	193	220
Investment interest	9	2
	402	303
	<u><u>402</u></u>	<u><u>303</u></u>
5 Player representation	2024	2023
	£000s	£000s
Legal fees	132	332
	132	332
	<u><u>132</u></u>	<u><u>332</u></u>

Notes to the accounts (continued)
For the year ended 30 June 2024

6 Player benefits	2024	2023
	£000s	£000s
Insurance Premiums	1,050	1,050
Medical Fees and Grants	1,603	1,874
Permanent Total Disability Payment	700	700
Counselling Network	581	486
PFA Rehabilitation Programme	722	419
Other Costs	-	3
	4,655	4,532

7 Grants and donations	2024	2023
	£000s	£000s
Grants:		
Educational Grants to Members	1,739	1,498
LFE Education Grants	1,642	1,642
Youth Development	4,900	4,923
Player to Coach Scheme	415	415
National League	1,200	1,200
Sporting Chance	450	425
Medical Screening	1,200	493
Kick it Out	158	158
Show Racism the Red Card	50	50
Community Funding	3,200	3,200
Brain Health Care Fund Grants	332	-
Other grants	342	77
Donations:		
Other	160	287
	15,788	14,368

* EFL Community funding is comprised £2.8m to the EFL Trust and £0.4m to The Premier League Charitable fund (for distribution to applicant EFL clubs).

Notes to the accounts (continued)
For the year ended 30 June 2024

8 Administrative Expenses	2024	2023
	£000s	£000s
Salaries and wages	6,201	5,215
Social security costs	810	732
Pension costs – defined contribution	668	472
Other staff costs	301	310
	<hr/>	<hr/>
Total staff remuneration and expenses	7,980	6,729
Motor and travelling expenses	991	763
Postage and telephone	53	78
Printing and stationery	29	30
Digital, Technology & Communications Costs	828	876
Rent, rates, insurance, light and heat	919	618
Repairs, maintenance and office refurbishment	363	201
Audit and accountancy fees	124	100
Management fees	58	63
Affiliation fees	28	58
Consultancy fees	241	179
Irrecoverable VAT	264	21
Depreciation	30	47
Other	470	560
	<hr/>	<hr/>
	12,378	10,323
	<hr/> <hr/>	<hr/> <hr/>

The average number of employees during the year, calculated on the basis of full-time equivalent, was 85 (2023: 75).

	2024	2023
	£000s	£000s
Included in Audit and accountancy fees above:		
Auditor's remuneration	68	58
Auditor's remuneration - non-audit services	5	5
	<hr/>	<hr/>

Auditor's remuneration of £68,150 allocated 40% General Fund, 40% Accident Fund & 20% Enterprise.

9 Taxation	2024	2023
	£000s	£000s
Current tax	212	701
	<hr/>	<hr/>

The Association is not liable to tax on income from its members. Taxation is payable to the extent that other income and capital gains exceeded allowable provident benefits.

Notes to the accounts (continued)
For the year ended 30 June 2024

10 Fixed assets

	Land & Buildings £000s	Fixtures, fittings & equipment £000s	Total £000s
Cost			
At 1 July 2023	164	857	1,021
Additions	-	37	37
Disposals	-	(1)	(1)
	<u>164</u>	<u>893</u>	<u>1,057</u>
At 30 June 2024	164	893	1,057
Depreciation			
At 1 July 2023	-	759	759
Charge for the year	-	30	30
Disposals	-	(1)	(1)
	<u>-</u>	<u>788</u>	<u>788</u>
At 30 June 2024	-	788	788
Net book value			
At 30 June 2024	<u>164</u>	<u>105</u>	<u>269</u>
Net book value			
At 30 June 2023	<u>164</u>	<u>98</u>	<u>262</u>

11 Investment property

	2024 £000s	2023 £000s
Market value		
At 1 July 2023	268	268
Disposal proceeds	(268)	-
	<u>-</u>	<u>268</u>
At 30 June 2024	<u>-</u>	<u>268</u>
Historical cost		
	<u>-</u>	<u>268</u>

An external valuation for the property was obtained in March 2020. The Players' Board were not aware of any external factors that indicated that this was materially different from the fair value of the property at 30 June 2023. The property was subsequently sold in August 2023.

12 Memorabilia

	2024 £000s	2023 £000s
Cost		
At 1 July 2023	101	101
Additions	48	-
	<u>149</u>	<u>101</u>
At 30 June 2024	<u>149</u>	<u>101</u>

Memorabilia are stated at cost less any impairment losses. No impairment exercise was carried out in 23-24. There were no new factors to suggest a change in the assets' value, and therefore management concluded a full impairment exercise was not required.

Notes to the accounts (continued)
For the year ended 30 June 2024

15 Creditors: Amounts falling due within one year	2024	2023
	£000s	£000s
Trade Creditors and Accrued Charges	5,170	2,401
Other creditors	44	-
Taxation	(190)	702
Other taxes and Social Security Costs	365	304
	<u>5,389</u>	<u>3,407</u>

Other creditors relate to an amount held for a third party and is also held in cash.

16 Financial Instruments	2024	2023
	£000s	£000s
The carrying amount for each category of financial instrument is as follows:		
Financial assets		
Measured at fair value through statement of comprehensive income	<u>8,790</u>	<u>8,067</u>
Debt instruments measured at amortised cost	<u>7,318</u>	<u>7,914</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>5,170</u>	<u>2,401</u>

Financial assets measured at fair value through the statement of comprehensive income comprise quoted fixed asset investments.

Financial assets that are debt instruments measured at amortised cost comprise cash at bank, bank deposits, trade debtors, other debtors, amounts due from PFA Enterprises Limited and amounts due from PFA Charity/Players Foundation.

Financial liabilities measured at amortised cost comprise trade creditors, accruals, amounts due to other PFA Funds and taxation and social security costs.

17 Capital commitments

As at 30 June 2024 the Association had capital commitments totalling £1,001k (2023 - £nil) relating to the fit out of the new head office building. The work was finalised in July 2024.

Notes to the accounts (continued)
For the year ended 30 June 2024

18 Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£000s	£000s
Within one year	326	86
Between two and five years	1,046	-
Total	1,372	86

19 Related parties

Key management personnel

In the current year the key management personnel of the PFA comprises:

Maheta Molango (CEO)
 Patrick Coyle (COO)
 Ben Wright (Director of External Affairs)
 James King (General Counsel)

The employee benefits of the key management personnel is shown below.

	2024	2023
	£000s	£000s
Salary	993	1,049
Bonus	141	339
Pension	104	81
Benefits in kind	11	11
Total	1,249	1,480

Players' Board

The members of the Players' Board receive a fixed amount of £300 for attending meetings as per Rule 8.11 of The Rules of the Professional Footballers' Association. The total paid to the Players' Board during the year totalled £63,000 (2023: £52,200).

Notes to the accounts (continued)
For the year ended 30 June 2024

Other related parties

PFA Enterprises Limited is a 100% subsidiary company registered in England & Wales.

Maheta Molango was appointed as a trustee of The Premier League Charitable Fund on 21 July 2022. In addition to the £0.4m paid to The Premier League Charitable fund (for distribution to applicant EFL clubs) in Note 7, £10.0m of income allocated to the PFA under its agreement with the Premier League, was transferred directly to the Premier League Charitable Fund. No monies were received by the PFA. As a result these financial statements do not include the £8.0m of income from the Premier League or the corresponding transfer to the Premier League Charitable Fund.

League Football Education (LFE) is a registered charity and company incorporated in England & Wales. Maheta Molango was appointed as a trustee on 11 October 2021. Subsequently, Patrick Coyle was appointed as a trustee on 26 September 2022.

Related transactions during the year were as follows:

2024	Income £000s	Expenditure £000s	Debtors £000s	Creditors £000s
PFA Enterprises Limited	363	-	685	-
League Football Education	-	1,642	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
2023	Income £000s	Expenditure £000s	Debtors £000s	Creditors £000s
PFA Enterprises Limited	274	-	1,093	-
League Football Education	-	1,642	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Balances outstanding with related parties are shown in notes 14 and 15.

The Professional Footballers' Association Annual Report and Accounts

For the year ended 30 June 2024

Appendix

The following information does not form part of the statutory accounts

Contents

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Appendix - Income & Expenditure by Fund
For the year ended 30 June 2024

	General fund £000s	Accident fund £000s	BHC fund £000s	2024 £000s	General fund £000s	Accident fund £000s	BHC fund £000s	2023 £000s
Income								
Members subscriptions and Entrance fees	647	-	-	647	652	-	-	652
Contributions towards members benefits								
Premier League	22,719	2,471	188	25,378	22,220	2,470	-	24,690
English Football League	2,391	-	-	2,391	1,195	1,196	-	2,391
Football Association	1,623	-	-	1,623	1,625	-	-	1,625
Football Association - Medical Screening	707	-	-	707	493	-	-	493
Brain Health Care Fund	-	-	-	-	-	-	-	-
Other income								
Rental income	-	-	-	-	14	-	-	14
Profit on sale of motor vehicle	-	-	-	-	-	-	-	-
Miscellaneous income	143	1	-	144	139	-	-	139
Recharge to PFA Enterprises Ltd	363	-	-	363	274	-	-	274
Investment income								
Bank interest	194	6	-	200	66	15	-	81
Dividend income	18	184	-	202	16	206	-	222
Total Income for the Year	28,805	2,662	188	31,655	26,694	3,887	-	30,581
Expenditure								
Player representation	107	25	-	132	332	-	-	332
Player benefits	580	4,075	-	4,655	485	4,047	-	4,532
Grants and donations	15,456	-	332	15,788	14,368	-	-	14,368
Administrative Expenses								
Staff remuneration and expenses	7,980	-	-	7,980	6,729	-	-	6,729
Other administrative costs	3,688	680	-	4,368	3,014	533	-	3,547
Depreciation	30	-	-	30	42	5	-	47
Total Expenditure for the Year	27,841	4,780	332	32,953	24,970	4,585	-	29,555
Operating surplus/(deficit)	964	(2,118)	(144)	(1,298)	1,724	(698)	-	1,026
Surplus on revaluation of quoted investments	44	695	-	739	21	191	-	212
Surplus/(Deficit) for the year before tax	1,008	(1,423)	(144)	(559)	1,745	(507)	-	1,238
Taxation	(212)	-	-	(212)	(701)	-	-	(701)
Surplus/(Deficit) for the year after tax	796	(1,423)	(144)	(771)	1,044	(507)	-	537
Opening Balance	7,290	6,435	-	13,725	6,246	6,942	-	13,188
Transfer	(250)	-	250	-	-	-	-	-
Closing Balance	7,836	5,012	106	12,954	7,290	6,435	-	13,725

The Professional Footballers' Association
Appendix - Balance Sheet by Fund
As at 30 June 2024

	General fund £000s	Accident fund £000s	BHC fund £000s	2024 £000s	General fund £000s	Accident fund £000s	BHC fund £000s	2023 £000s
Fixed assets								
Tangible fixed assets	187	82	-	269	180	82	-	262
Investment property	-	-	-	-	268	-	-	268
Memorabilia	149	-	-	149	101	-	-	101
Investments								
Quoted investments	840	7,950	-	8,790	772	7,295	-	8,067
Bank deposits	31	270	-	301	23	94	-	117
PFA Enterprises Limited	-	-	-	-	-	-	-	-
	1,207	8,302	-	9,509	1,344	7,471	-	8,815
Current assets								
Debtors	3,805	370	-	4,175	3,023	391	-	3,414
Cash at bank	4,435	224	-	4,659	4,070	833	-	4,903
	8,240	594	-	8,834	7,093	1,224	-	8,317
Creditors: Amounts falling due within one year	(4,381)	(1,008)	-	(5,389)	(2,784)	(623)	-	(3,407)
Interfund balance	2,770	(2,876)	106	-	1,637	(1,637)	-	-
Net current assets	6,629	(3,290)	106	3,445	5,946	(1,036)	-	4,910
Net assets	7,836	5,012	106	12,954	7,290	6,435	-	13,725

Appendix - Notes to the Financial Statements

As at 30 June 2024

	General Fund £000s	Accident fund £000s	BHC fund £000s	2024 £000s	General Fund £000s	Accident fund £000s	BHC fund £000s	2023 £000s
Tangible fixed assets								
Land & Buildings	82	82	-	164	82	82	-	164
Fixtures, fittings & equipment	105	-	-	105	98	-	-	98
	187	82	-	269	180	82	-	262
Quoted investments - Valuation								
At 1 July 2023	772	7,295	-	8,067	739	6,708	-	7,447
Additions	201	1,694	-	1,895	56	901	-	957
Disposal proceeds	(177)	(1,734)	-	(1,911)	(44)	(505)	-	(549)
Change in market value	44	695	-	739	21	191	-	212
At 30 June 2024	840	7,950	-	8,790	772	7,295	-	8,067
Debtors								
Trade debtors	286	1,186	-	1,472	59	1,186	-	1,245
Amounts due from PFA Enterprises Limited	757	(73)	-	684	1,166	(73)	-	1,093
Amounts due from PFA Charity/Players Foundation	202	-	-	202	202	(4)	-	198
VAT	1,193	(743)	-	450	1,263	(743)	-	520
Other Debtors	-	-	-	-	333	25	-	358
Prepayments and accrued income	1,367	-	-	1,367	-	-	-	-
	3,805	370	-	4,175	3,023	391	-	3,414
Creditors: Amounts falling due within one year								
Trade Creditors and Accrued Charges	4,166	1,004	-	5,170	1,778	623	-	2,401
Other creditors	40	4	-	44	-	-	-	-
Taxation	(190)	-	-	(190)	702	-	-	702
Other taxes and Social Security Costs	365	-	-	365	304	-	-	304
	4,381	1,008	-	5,389	2,784	623	-	3,407

Appendix - Consolidated Income & Expenditure
For the year ended 30 June 2024

	*Total Funds £000s	PFA Enterprises £000s	Elimination £000s	Group 2024 £000s	Total Funds £000s	PFA Enterprises £000s	Elimination £000s	Group 2023 £000s
Income								
Members subscriptions and Entrance fees	647	-	-	647	652	-	-	652
Contributions towards members benefits								
Premier League	25,378	250	-	25,628	24,690	-	-	24,690
English Football League	2,391	-	-	2,391	2,391	-	-	2,391
Football Association	1,623	-	-	1,623	1,625	-	-	1,625
Football Association - Medical Screening	707	-	-	707	493	-	-	493
Brain Health Care Fund	-	-	-	-	-	-	-	-
Enterprises income	-	2,249	-	2,249	-	2,130	-	2,130
Other income								
Rental income	-	-	-	-	14	-	-	14
Miscellaneous income	144	780	-	924	139	-	-	139
Recharge to PFA Enterprises Ltd	363	-	(363)	-	274	-	(274)	-
Investment income								
Bank interest	200	8	-	208	81	5	-	86
Dividend income	202	-	-	202	222	-	-	222
Total Income for the Year	31,655	3,287	(363)	34,579	30,581	2,135	(274)	32,442
Expenditure								
Player representation	132	500	-	632	332	-	-	332
Player benefits	4,655	-	-	4,655	4,532	-	-	4,532
Grants and donations	15,788	-	-	15,788	14,368	-	-	14,368
Enterprise cost of sales	-	661	-	661	-	662	-	662
Administrative Expenses								
Staff remuneration and expenses	7,980	346	-	8,326	6,729	280	-	7,009
Other administrative costs	4,368	2,028	(363)	6,033	3,547	785	(274)	4,058
Depreciation	30	2	-	32	47	13	-	60
Total Expenditure for the Year	32,953	3,537	(363)	36,127	29,555	1,740	(274)	31,021

The Professional Footballers' Association
Appendix - Consolidated Income & Expenditure
For the year ended 30 June 2024

	*Total Funds £000s	PFA Enterprises £000s	Elimination £000s	Group 2023 £000s	Total Funds £000s	PFA Enterprises £000s	Elimination £000s	Group 2023 £000s
Operating (deficit)/surplus	(1,298)	(250)	-	(1,548)	1,026	395	-	1,421
Surplus on revaluation of quoted investments	739	-	-	739	212	-	-	212
(Deficit)/Surplus for the year before tax	(559)	(250)	-	(809)	1,238	395	-	1,633
Taxation	(212)	(358)	-	(570)	(701)	(241)	-	(942)
(Deficit)/Surplus for the year after tax	(771)	(608)	-	(1,379)	537	154	-	691
Total comprehensive (expense)/income for the year	(771)	(608)	-	(1,379)	537	154	-	691
Opening Balance	13,725	1,138	-	14,863	13,188	984	-	14,172
Closing Balance	12,954	530	-	13,484	13,725	1,138	-	14,863

The Professional Footballers' Association
Appendix - Consolidated Balance Sheet
As at 30 June 2024

	*Total Funds £000s	PFA Enterprises £000s	Elimination £000s	Group 2023 £000s	Total Funds £000s	PFA Enterprises £000s	Elimination £000s	Group 2023 £000s
Fixed assets								
Tangible fixed assets	269	95	-	364	262	97	-	359
Investment property	-	-	-	-	268	-	-	268
Memorabilia	149	-	-	149	101	-	-	101
Investments								
Quoted investments	8,790	3	-	8,793	8,067	3	-	8,070
Bank deposits	301	-	-	301	117	-	-	117
Unquoted investments	-	24	-	24	-	24	-	24
	<u>9,509</u>	<u>122</u>	<u>-</u>	<u>9,631</u>	<u>8,815</u>	<u>124</u>	<u>-</u>	<u>8,939</u>
Current assets								
Debtors	4,175	1,659	(685)	5,149	3,414	1,021	-	3,342
Cash at bank	4,659	480	-	5,139	4,903	1,511	-	6,414
	<u>8,834</u>	<u>2,139</u>	<u>(685)</u>	<u>10,288</u>	<u>8,317</u>	<u>2,532</u>	<u>-</u>	<u>9,756</u>
Creditors: Amounts falling due within one year	<u>(5,389)</u>	<u>(1,731)</u>	<u>685</u>	<u>(6,435)</u>	<u>(3,407)</u>	<u>(1,518)</u>	<u>-</u>	<u>(3,832)</u>
Net current assets	<u>3,445</u>	<u>408</u>	<u>-</u>	<u>3,853</u>	<u>4,910</u>	<u>1,014</u>	<u>-</u>	<u>5,924</u>
Net assets	<u>12,954</u>	<u>530</u>	<u>-</u>	<u>13,484</u>	<u>13,725</u>	<u>1,138</u>	<u>-</u>	<u>14,863</u>

Appendix - Notes to the Consolidated Financial Statements
As at 30 June 2024

	Total Funds (GF &AF) £000s	PFA Enterprises £000s	Elimination £000s	Group 2024 £000s	Total Funds £000s	PFA Enterprises £000s	Elimination £000s	Group 2023 £000s
Tangible fixed assets								
Land & Buildings	164	91	-	255	164	91	-	255
Fixtures, fittings & equipment	105	4	-	109	98	6	-	104
	<u>269</u>	<u>95</u>	<u>-</u>	<u>364</u>	<u>262</u>	<u>97</u>	<u>-</u>	<u>359</u>
Quoted investments - Valuation								
At 1 July 2023	8,067	3	-	8,070	7,447	3	-	7,450
Additions	1,895	-	-	1,895	957	-	-	957
Disposal proceeds	(1,911)	-	-	(1,911)	(549)	-	-	(549)
Change in market value	739	-	-	739	212	-	-	212
	<u>8,790</u>	<u>3</u>	<u>-</u>	<u>8,793</u>	<u>8,067</u>	<u>3</u>	<u>-</u>	<u>8,070</u>
Debtors								
Trade debtors	1,472	312	-	1,784	1,245	7	-	1,252
Intergroup balances	684	-	(685)	(1)	1,093	-	(1,093)	-
Amounts due from PFA Charity/Players Foundation	202	-	-	202	198	15	-	213
VAT	450	361	-	811	520	345	-	865
Other Debtors	-	986	-	986	358	654	-	1,012
Prepayments and accrued income	1,367	-	-	1,367	-	-	-	-
	<u>4,175</u>	<u>1,659</u>	<u>(685)</u>	<u>5,149</u>	<u>3,414</u>	<u>1,021</u>	<u>(1,093)</u>	<u>3,342</u>

Appendix - Notes to the Consolidated Financial Statements
As at 30 June 2024

	Total Funds (GF &AF) £000s	PFA Enterprises £000s	Elimination £000s	Group 2024 £000s	Total Funds £000s	PFA Enterprises £000s	Elimination £000s	Group 2023 £000s
Creditors: Amounts falling due within one year								
Trade Creditors and Accrued Charges	5,170	660	-	5,830	2,401	79	1,093	2,480
Intergroup balances	-	685	(685)	-	-	1,093	(1,093)	-
Other creditors	44	4	-	48	-	-	-	-
Taxation	(190)	382	-	192	702	346	-	1,048
Other taxes and Social Security Costs	365	-	-	365	304	-	-	304
	5,389	1,731	(685)	6,435	3,407	1,518	-	3,832

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour
Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

No

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

Yes / No

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

Yes / No

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

Membership audit certificate

Section two

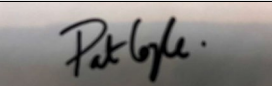
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	Patrick Coyle
Office held	Chief Operating Officer
Date	22/12/2024