

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	<input type="text" value="PFA SCOTLAND"/>			
Year ended:	<input type="text" value="30 June 2025"/>			
List no:	<input type="text"/>			
Head or Main Office address:	<input type="text" value="2 WOODSIDE PLACE"/>			
	<input type="text"/>			
	<input type="text"/>			
	<input type="text"/>			
	<input type="text"/>			
Postcode	<input type="text" value="G3 7QF"/>			
Website address (if available)	<input type="text"/>			
Has the address changed during the year to which the return relates?	<input type="checkbox" value="Yes"/>	<input type="checkbox"/>	<input type="checkbox" value="No"/>	<input checked="" type="checkbox" value="X"/> ('X' in appropriate box)
General Secretary:	<input type="text" value="MR FRASER WISHART"/>			
Telephone Number:	<input type="text" value="0141 353 0199"/>			
Contact name for queries regarding the completion of this return	<input type="text"/>			
Telephone Number:	<input type="text"/>			
E-mail:	<input type="text" value="FRASER@PFASCOTLAND.CO.UK"/>			

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

returns@certoffice.org

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Return of Members

(see notes 10 and 11)

Number of members at the end of the year					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
	1,547	20	31	75	1,673
Total	1,547	20	31	75	A 1,673

Number of members at end of year contributing to the General Fund

1,673

Number of members included in totals box 'A' above for whom no home or authorised address is held:

1,673

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
Committee Member		Ross Docherty	12 September 2024
Committee Member		Marcus Fraser	12 September 2024
Committee Member	Sean Crighton		12 September 2024

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

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	Chairman
Joe Shaughnessy - Vice Chair	Vice Chair
Tessel Middag - Vice Chair	Vice Chair
Jack MacKenzie	Committee Member
Chris Cadden	Committee Member
Lee Gibson	Committee Member
Ross Docherty	Committee Member
Marcus Fraser	Committee Member

PFAS Scotland Officer Changes as at 2023 / 2024

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Management Committee		Craig Slater	20 September 2023
Management Committee		Chris Caddens	20 September 2023
Management Committee		Jack Mckenzie	20 September 2023
Management Committee		Lee Gibson	21 December 2023
Management Committee	Callum Tapping		20 September 2023
Management committee	Aiden McGeady		20 September 2023
Management committee	Craig Slater		28 March 2024
Management committee	Scott Brown		20 September 2023
Management committee	Brian McLean		20 September 2023

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		114,635
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		114,635
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	450,000	
Income from any other sources (as at page 4)	5,187	
Total of other income (as at page 4)		455,187
		Total income
		569,822
		Interfund Transfers IN
Expenditure		
Benefits to members (as at page 5)		94,041
Administrative expenses (as at page 10)		402,674
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
		Total expenditure
		496,715
		Interfund Transfers OUT
		Surplus (deficit) for year
		73,107
Amount of general fund at beginning of year		442,768
Amount of general fund at end of year		515,875

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
PFA Enterprises Ltd	450,000
Total federation and other bodies	450,000
Any Other Sources	
Bank interest received	5,187
Total other sources	5,187
Total of all other income	455,187

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	94,041
Employment Related Issues		Advisory Services	
Salary	81,265		
ER NI	10,338		
Pension	2,438		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward	94,041	Total (should agree with figure in General Fund)	94,041

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
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:		£	£
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:		£	£
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:		£	£
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)

£

£

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)

		£
Administrative Expenses		
Remuneration and expenses of staff		2,941
Salaries and Wages included in above	<input style="width: 100px; height: 15px;" type="text"/>	267,735
Auditors' fees		4,196
Legal and Professional fees		8,970
Occupancy costs		
Stationery, printing, postage, telephone, etc.		688
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Insurance		13,648
Travel & Accomodation		23,585
Donations		9,500
Sundry Expenses		2,503
Wellbeing		35,055
Entertainment		1,086
Education grants		18,851
Subscriptions		12,814
Power, Light and Heat, Rates		-3,255
Communiations and website		1,687
Other Outgoings		
Subscriptions		
Finance costs		708
Depreciation		1,962
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
tretert		
Total		402,674
Charged to:	General Fund (Page 3)	402,674
Total		402,674

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			11,914			11,914
Additions						
Disposals						
Revaluation/Transfers						
At end of year			11,914			11,914
Accumulated Depreciation						
At start of year			9,646			9,646
Charges for year			1,962			1,962
Disposals						
Revaluation/Transfers						
At end of year			11,608			11,608
Net book value at end of year			306			306
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		
Unquoted		
Equities PFA Scotland Enterprises Ltd	1,000	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	1,000	

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	114,635		114,635
From Investments			
Other Income (including increases by revaluation of assets)	455,187		455,187
Total Income	569,822		569,822
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	496,715		496,715
Funds at beginning of year (including reserves)	442,768		442,768
Funds at end of year (including reserves)	515,875		515,875
Assets			
Fixed Assets			306
Investment Assets			1,000
Other Assets			1,221,014
		Total Assets	1,222,320
Liabilities		Total Liabilities	706,445
Net Assets (Total Assets less Total Liabilities)			515,875

PFA SCOTLAND

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

FOR THE YEAR ENDED 30TH JUNE 2025

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, Accountants Plus, were appointed as the new auditors for the year.

Approved on behalf of the Management Committee



Michael Devlin (Chairman)

Dated:

PFA SCOTLAND

BALANCE SHEET

AS AT 30 JUNE 2025

	2025		2024	
	£	£	£	£
Fixed assets		1,307		3,268
Current assets	1,221,012		736,649	
Creditors: amounts falling due within one year	(706,444)		(297,149)	
Net current assets		514,568		439,500
Total assets less current liabilities		515,875		442,768
Net assets		515,875		442,768
Capital and reserves		515,875		442,768

Notes to the financial statements

1 Employees

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

	2025 Number	2024 Number
Employees	9	8

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

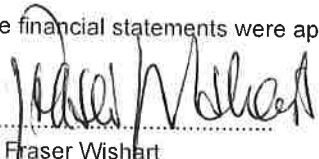
For the year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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'.

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


.....
Mr Fraser Wishart
CEO

Company registration number 00000000 (Scotland)

PFA SCOTLAND

DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025

	2025 £	2025 £	2024 £	2024 £
Turnover				
Membership subscriptions		114,635		98,972
Management fees		450,000		440,000
		<u>564,635</u>		<u>538,972</u>
Other income				
Bank interest received	5,187		3,370	
	<u>5,187</u>		<u>3,370</u>	
		5,187		3,370
Staff costs				
Wages	244,594		243,074	
Social security	15,663		19,795	
Pensions	7,478		5,760	
Directors' salaries	81,265		79,746	
Directors' social security	10,338		9,750	
Directors' pension paid	2,438		2,392	
	<u>363,776</u>		<u>363,817</u>	
		(361,776)		(360,517)
Depreciation and other amounts written off assets				
Depreciation	1,962		2,140	
	<u>1,962</u>		<u>2,140</u>	
		(1,962)		(2,140)
Other charges				
Staff training	2,941		3,665	
Rates	(3,255)		5,726	
Communications and website	1,687		3,103	
Travel and accommodation	23,585		37,561	
Subscriptions	12,814		12,157	
Legal and professional fees	2,810		1,960	
Consultancy fees	6,160		7,651	
Auditor's remuneration	4,196		3,600	
Donations	9,500		11,900	
Wellbeing	35,055		21,885	
Education grants	18,851		13,363	
Bank charges	348		413	
Credit card charges	360		347	
Insurance	13,648		6,692	
Post and stationery	119		9	
Telephone	569		776	
Staff entertainment	1,086		1,139	
Sundry expenses	2,503		3,805	
	<u>132,977</u>		<u>132,977</u>	
		(132,977)		(135,752)
Profit for the year		<u>73,107</u>		<u>43,933</u>



Accounting policies

(see notes 84 and 85)

Signatures to the annual return

(see notes 86 & 87)

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

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	FRASER WISNART	Name:	MICHAEL DEVLIN
Date:	19/02/2026	Date:	19/02/2026

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
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PFA SCOTLAND
FOR THE YEAR ENDED 30TH JUNE 2025**

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 2025 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.

Fiona Struthers
For and Behalf of Accountants Plus
Chartered Accountants and Registered Auditors
Second Floor, Airbles House, 270 Airbles Road,
Motherwell, ML1 3AT

Date: 25 February 2026

Auditor's report (continued)

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

Signature(s) of auditor or auditors:	<input type="text"/>	<input type="text"/>
Name(s):	Fiona Struthers	<input type="text"/>
Profession(s) or Calling(s):	Senior Statutory Auditor	<input type="text"/>
Address(es):	Second Floor, Airbles House	<input type="text"/>
	270 Airbles Road	<input type="text"/>
	Motherwell	<input type="text"/>
	<input type="text"/>	<input type="text"/>
Postcode	ML1 3AT	<input type="text"/>
Date	25/02/2026	<input type="text"/>
Contact name for inquiries and telephone number:	<input type="text"/>	<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.

Membership audit certificate

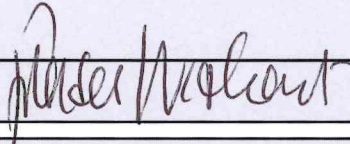
Section two

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:

Signature	
Name	FRASER WISHART
Office held	CHIEF EXECUTIVE OFFICER
Date	18/3/26.