PFA SCOTLAND

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

FOR THE YEAR ENDED 30TH JUNE 2024

The Management Committee have elected to prepare financial statements for each financial year which give a true and fair view of the affairs of the Association and of the Income and Expenditure of the Association for that period. In preparing those statements the Management Committee shall:

- select suitable accounting policies and then apply them consistently

- make judgements and estimates that are reasonable and prudent

- state whether applicable accounting and financial reporting standards have been followed, subject to any material departures disclosed and explained in the financial statements

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention of fraud and other irregularities, by establishing and maintaining a satisfactory system of control over the Association's accounting records, cash holdings and all its receipts and remittances.

As the Management Committee we certify that:

- there is no relevant audit information of which the Association's auditors are unaware; and

- the Management Committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

Auditors

The auditors, Stirling Toner Ltd will be resigning there appointment and new auditors will be appointed in the coming months.

Approved on behalf of the Management Committee

_____ Michael Devlin (Chairman)

Dated: 13 February 2025

From: FRASER WISHART
Date: 13th February 2025
Subject: CEO REPORT FOR FINANCIAL YEAR 23-24

Executive Summary

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

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

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1. Membership Update

Current Membership Statistics: As of June 2024, the union's membership grew to 1544, witl1 members across the SPFL and SWPL leagues and divisions. This represents an increase of 9% from June 2023

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

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

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

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

Introduce more loyalty benefits and tailored programs for members.

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2. Internal/Governance

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

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

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

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

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

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

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

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3. Player Welfare and Wellbeing

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

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

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

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

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

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

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

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

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

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

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

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

Increase number of Workshops delivered across all divisions.

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4. Collective Bargaining, Advocacy, and Industrial Relations

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

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

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

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

Lack of formal consultation

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

Continue to use all legal options through civil courts.

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

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5. Equality, Diversity, and Inclusion

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

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

Tony sits on the Scottish FA EDI Advisory Board

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

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

Develop a reporting mechanism for discrimination cases.

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

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6. Financial Performance

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

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

Regularly review our costs to optimise operational expenses.

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

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6. FIFPRO

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

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

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

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

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

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

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Conclusion

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

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

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

Prepared by: Fraser Wishart
Position: Chief Executive

PFA SCOTLAND

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

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

PFA SCOTLAND

BALANCE SHEET

AS AT 30 JUNE 2024

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

Notes to the financial statements

1 Employees

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

	2024 Number	2023 Number
Employees	8	9

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

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

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

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

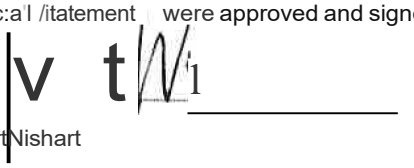
These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime' and the provisions applicable to companies subject to the small companies regime.

PFA SCOTLAND

BALANCE SHEET (CONTINUED)

AS *AT 30 JUNE 2024*

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



Mr Fraser Nishart
CEO

Company registration number 00000000 (Scotland)

Irregularity statement

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

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

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

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

We have audited the financial statements which comprise the Income and Expenditure account and Balance Sheet and related notes.

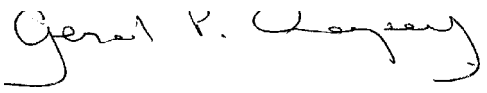
This report is made solely to the Association's members, as a body in accordance with Section 36 of the Trade Union & Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, or for the opinions we have formed.

Respective responsibilities of Management Committee and Auditors
The board members' responsibilities for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out In the Statement of their Responsibilities. Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and Inte.rnational 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 accounting records, or maintained a satisfactory system of control over its transactions in accordance with Section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992, if the accounts do not agree with the accounting records or if we have not received all the information and explanations we require for our audit. We read other information contained in the Annual report, and consider whether it is consistent with the audited financial statements. We consider the implications on our report if we become aware of any apparent inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the board in the preparation of the financial statements whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion
In our opinion financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Association's affairs as at 30 June 2024 and of its results for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. The information in the Annual Return is consistent with the financial statements.



Gerard P Crampsey (SENIOR STATUTORY AUDITOR)
FOR AND ON BEHALF OF STIRLING TONER LTD
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS
Millworks Office 2, Second Floor,
Field Road, Glasgow,
Scotland, G76 SSE

Date: 19 February 2025