



Trade Union's details

Name of Trade Union:

The Rugby Players' Association

Year ended:

31 August 2018

List number:

755T

Head or Main Office address:

5th Floor
Regal House
London Road
Twickenham
Middlesex
TW1 3QS

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

Yes

No

(Tick as appropriate)

Website address (if available)

therpa.co.uk

General Secretary:

Damian Hopley

Telephone Number:

02030536670

Contact name for queries regarding the completion of this return:

Stuart Munday

Telephone Number:

02030536674

E-mail:

smunday@therpa.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.

The address to which returns and other documents should be sent are:

-For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX.

-For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG.

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
Male	718				718
Female	21				21
Total	739				A 739

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

0

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

0

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
Board member	L Baldwin		1 September 2018
Board member	C Day		1 September 2018
Board member	N Hunt		1 September 2018
Board member	G Kruis		1 September 2018
Board member	H Orr		1 September 2018
Board member	K Palmer-Newport		1 September 2018
Board member	B Ransom		1 September 2018
Board member	C Rimmer		1 September 2018
Board member	H Wells		1 September 2018
Board member		C Ewels	1 September 2018
Board member		D Fleming	1 September 2018
Board member		J Freeman	1 September 2018
Board member		D Porecki	1 September 2018
Board member		M Tait	1 September 2018
Board member		A Waller	1 September 2018
Board member		E Waller	1 September 2018
Board member		J Wray	1 September 2018

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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If yes, state the name of that other

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b. A federation of trade unions?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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If yes, state the number of affiliated

--

and names:

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Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
M Atkinson	Board member
L Baldwin	Board member
J Beaumont	Board member
P Burgess	Board member
C Day	Board member
N Hunt	Board member
N Fenton-Wells	Board member
G Kruis	Board member
M Lambert	Board member and Chairman
H Orr	Board member
K Palmer-Newport	Board member
B Ransom	Board member
A Reider	Board member
C Rimmer	Board member
H Wells	Board member

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		121,955
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		121,955
Investment income (as at page 12)		25
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,491,807	
Total of other income (as at page 4)		1,491,807
		Total income
		1,613,787
Expenditure		
Benefits to members (as at page 5)		1,083,304
Administrative expenses (as at page 10)		608,830
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		1,692,134
Taxation		485
		Total expenditure
		1,692,619
		Surplus (deficit) for year
		(78,832)
Amount of general fund at beginning of year		334,504
Amount of general fund at end of year		255,672

Analysis of income from federation and other bodies and other income
 (see notes 19 and 20)

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Grants from RFU and Premiership Rugby	1,491,807	
Total other income		1,491,807
Total of all other income		1,491,807

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	58,962
		Education and Training services	
		Staff training and welfare	29,181
		Player Development Programme	835,986
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
		Board member fees	79,969
		Board member expenses	12,164
Advisory Services		Other Benefits and Grants (specify)	
		Player insurance	80,000
Dispute Benefits		Player medical projects	(12,958)
Legal and Professional fees	58,962		
Other Cash Payments			
carried forward	58,962	Total (should agree with figure in General Fund)	1,083,304

Accounts other than the revenue account/general fund

(see notes 21 to 23)

Fund 2		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	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 3		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	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 to 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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 to 23)

Fund 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	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 Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	
Political fund account 2		To be completed by trade unions which act as components of a central trade	
	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	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

Political fund account expenditure (b)

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure of money on the provision of any services or property for use by or on behalf of any political party
--

Name of political party to which payment was made	Total amount paid during the period £
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office
--

Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (f) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

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

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

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
Total Total expenditure	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
Total Total expenditure	
(c) the total amount of all other money expended	£
Total Total expenditure	

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		538,782
Salaries and Wages included in above	£457,200	
Auditors' fees		6,500
Legal and Professional fees		18,415
Occupancy costs		35,647
Stationery, printing, postage, telephone, etc.		13,313
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Computer running costs		17,862
Subscriptions		4,523
Travel & subsistence, sundry, bank charges, repairs		(28,024)
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		1,812
Taxation		485
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	609,315
Charged to:	General Fund (Page 3)	609,315
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	609,315

Analysis of officials' salaries and benefits
(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
General Secretary	122,044	19,997	10,541			152,582
RPA Players Board					79,969	79,969

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Bank interest			25
			25
		Total investment income	25
		Credited to:	
		General Fund (Page 3)	25
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	25

Balance sheet as at

31 August 2018

(see notes 49 to 52)

Previous Year		£	£
1,679	Fixed Assets (at page 14)	4,529	
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
2	Unquoted	2	
1,681	Total Investments		4,531
	Other Assets		
	Loans to other trade unions		
612,253	Sundry debtors	545,551	
260,377	Cash at bank and in hand	261,807	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
872,630	Total of other assets		807,358
874,311	Total assets		811,889
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
37,060	Tax payable		44,411
56,925	Sundry creditors		99,067
436,086	Accrued expenses		411,968
286	Provisions		771
9,450	Other liabilities		0
539,807	Total liabilities		556,217
334,504	Total assets		255,672

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			11,438			11,438
Additions			4,662			4,662
Disposals			(11,442)			(11,442)
Revaluation/Transfers						
At end of year			4,658			4,658
Accumulated Depreciation						
At start of year			9,759			9,759
Charges for year			1,812			1,812
Disposals			(11,442)			(11,442)
Revaluation/Transfers						
At end of year			129			129
Net book value at end of year			4,529			4,529
Net book value at end of previous year			1,679			1,679

Analysis of investments

(see notes 58 and 59)

		All Funds Except Political Funds £	Political Fund £
Quoted			
	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		
	Group Undertakings	2	
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	Total unquoted (as Balance Sheet)	2	
	Market Value of Unquoted Investments		

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"/>
If YES name the relevant companies:			
Company name	Company registration number (if not registered in England & Wales, state where registered)		
RPA Management Ltd	3173163		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
Company name	Names of shareholders		

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members	121,955		121,955
From Investments	25		25
Other Income (including increases by revaluation of assets)	1,491,807		1,491,807
Total Income	1,613,787		1,613,787
Expenditure (including decreases by revaluation of assets)	(1,692,619)		(1,692,619)
Total Expenditure	(1,692,619)		(1,692,619)
Funds at beginning of year (including reserves)	334,504		334,504
Funds at end of year (including reserves)	255,672		255,672
Assets			
Fixed Assets			4,529
Investment Assets			2
Other Assets			807,358
		Total Assets	811,889
Liabilities			
		Total Liabilities	556,217
Net assets (Total Assets less Total Liabilities)			255,672

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals 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 in the ballot"**

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 Y / N

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

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 Y / N

Ballot 2

Number of individuals 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 in the ballot"**

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 Y / N

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

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 Y / N

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

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

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 Y / N

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

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

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 Y / N

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question [redacted] 1

Number of Individuals answering "No" to the question [redacted] 2

Number of invalid or otherwise spoiled voting papers returned [redacted] 3

*** 1-3 should total "Number of votes cast in the ballot"**

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 Y / N

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

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 Y / N

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required 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

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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.

See accounts.

Accounting policies


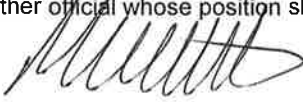
(see notes 84 and 85)

See accounts.

Signatures to the annual return

(see notes 86 and 87)

including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:  Name: <i>DAMIAN HOPLEY</i> Date: <i>12/02/19</i>	Chairman's Signature: (or other official whose position should be stated)  Name: <i>MARK LAMBERT</i> Date: <i>12/02/19</i>
--	--

Checklist

(see notes 88 and 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 2a 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 24 and 25 and Notes 2 and 92)	Yes	No		
Is a rule book enclosed? (see Notes 8 and 88)	Yes	No		
A member's statement is: (see Note 104)	Enclosed	To follow		
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	No		
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	No		

Checklist for auditor's report

(see notes 90 to 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 relate?
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached. YES.

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. YES.

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 section 28 to 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

YES, SEE ACCOUNTS.

Auditor's report (continued)

Signature(s) of auditor or auditors:		
Name(s):	Buzzacott LLP	
Profession(s) or Calling(s):	Auditor	
Address(es):	130 Wood Street London EC2V 6DL	
Date:	21/2/2019	
Contact name for enquiries and telephone number:	02075561200	

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

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 reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/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 information 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

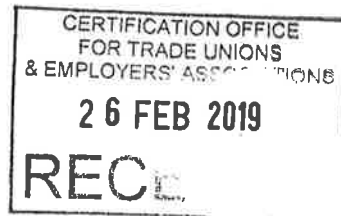
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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/NO

If "NO" Please explain below:

Signature	<i>Catherine Biscoe</i>
Name	CATHERINE BISCOE
Office held	Auditor
Date	21/2/2019



**The Rugby Players
Association**

**Annual Report and Financial
Statements**

31 August 2018

Registered Trade Union
755T

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Reference and administrative information

Executive Committee:

Chairman M Lambert

RPA Board M Atkinson
J Beaumont
P Burgess
C Ewels
N Fenton-Wells
D Fleming
J Freeman
M Lambert (Chairman)
S Lockwood
D Porecki
A Reider
M Tait
A Waller
E Waller
J Wray

Non-Executive Directors J Batchelar
M Campion
H Keogh
J Ryan

General Secretary D Hopley

Registered office 5th Floor
Regal House
London Road
Twickenham
Middlesex
TW1 3QS

Trade Union registration number 755T

Auditor Buzzacott LLP
130 Wood Street
London
EC2V 6DL

Reference and administrative information

Bankers HSBC Bank Plc
6th Floor
165 Fleet Street
London
EC4A 2DT

Report of the Executive Committee 31 August 2018

The Executive Committee presents its report together with financial statements for the year ended 31 August 2018.

Principal activity

The entity is a trade union for the professional rugby players of the Aviva Premiership, England 7s and England Women.

Business review

There was a deficit for the year after taxation amounting to £78,832 (2017: surplus of £44,897).

The Executive Committee is satisfied that the Association has adequate resources to continue its operational existence for the foreseeable future and at least 12 months from the date of signing these financial statements. The Executive Committee also believes that the Association is well placed to manage its business risks and cash flows successfully over the forthcoming year.

Executive Committee members

Chairman

M Lambert

General Secretary

D Hopley

RPA Board members

The following were members of The Rugby Players Association Board throughout the year:

M Atkinson
L Baldwin
J Beaumont
P Burgess
C Day
N Hunt
N Fenton-Wells
G Kruis
M Lambert (Chairman)
H Orr
K Palmer-Newport
B Ransom
A Reider
C Rimmer
H Wells

Executive Committee members

RPA Board members (continued)

The following members of The Rugby Players Association Board resigned on 1 September 2018:

L Baldwin
C Day
N Hunt
G Kruis
H Orr
K Palmer-Newport
B Ransom
C Rimmer
H Wells

The following members of The Rugby Players Association Board were appointed on 1 September 2018:

C Ewels
D Fleming
J Freeman
S Lockwood
D Porecki
M Tait
A Waller
E Waller
J Wray

Non-executive directors

The following were non-executive directors of The Rugby Players Association Board throughout the year, except where shown:

J Batchelar	Appointed 5 December 2018
M Campion	
H Keogh	
J Ryan	

Statement of Executive Committee's responsibilities

The Executive Committee is responsible for preparing the Report of the Executive Committee and the financial statements in accordance with applicable law and accounting standards.

The Trade Union and Labour Relations (Consolidated) Act 1992 requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association as at the year end and of its transactions for the year then ended.

In preparing these financial statements, the Executive Committee is required to:

Statement of Executive Committee's responsibilities (continued)

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ make judgements and estimates that are reasonable and prudent; and
- ◆ prepare the financial statements on a going concern basis unless it is inappropriate to assume that the trade union will continue in operation.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the trade union and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Executive Committee is aware:

- ◆ There is no relevant audit information of which the trade union's auditor is unaware; and
- ◆ The Executive 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 auditor is aware of that information.

Auditor

Under Section 35, chapter 3, part 1 of the Trade Union and Labour Relations (Consolidation) Act 1992, Buzzacott LLP will be deemed to have been reappointed as auditor.

BY ORDER OF THE EXECUTIVE COMMITTEE



Secretary 12/02/19

Statement to Members issued in accordance with the Rugby Players Association's Annual Return as required by section 32A of the Trade Union and Labour Relations (Consolidation) Act 1992
31 August 2018

Income and expenditure

The total income of the Association for the period was £1,613,787 (2017: £1,549,963). The Association's total expenditure for the year was £1,692,134 (2017: £1,504,284). The Association does not maintain a political fund.

The income from subscription membership for the period was £121,955 (2017 - £117,512).

Salary paid and other benefits provided to the General Secretary

The General Secretary of the union was paid £142,041 (2017 - £84,758) in respect of salary and £10,541 (2017 - £6,318) in respect of benefits.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or has 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 members may raise any such concern with such one or more of the following as it deems appropriate to raise it with: the officials 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 Executive Committee, he should consider obtaining independent legal advice.

Independent auditor's report to the members of The Rugby Players Association

Opinion

We have audited the financial statements of The Rugby Players Association for the year ended 31 August 2018 which comprise the statement of income and expenditure, the statement of financial position and notes to the financial statements, including a summary of principal accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the Association's affairs as at 31 August 2018 and of its income and expenditure 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.

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 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the Executive Committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Executive Committee is responsible for the other information. The other information comprises the information included in the annual report 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.

In connection with our audit of the financial statements, 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 or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992

In our opinion, based on the work undertaken in the course of the audit:

- ◆ the Association has kept proper accounting records in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 and has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
- ◆ the financial statements agree with the accounting records.

Responsibilities of the Executive Committee

As explained more fully in the Executive Committee's responsibilities statement, the Executive Committee 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 Executive Committee 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 Executive Committee 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 Executive Committee 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.

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 Association's members, as a body, in accordance with Chapter 3 Section 33 of the Trade Union and 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, for this report, or for the opinions we have formed.



21 / 2 / 2019

Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of income and expenditure Year ended 31 August 2018

	Notes	2018 £	2018 £	2017 £	2017 £
Income and expenditure					
Income					
Subscriptions	1		121,955		117,512
Contributions from funding bodies	1		1,491,807		1,432,333
Bank interest			25		118
			1,613,787		1,549,963
Expenditure					
Wages and salaries		457,200		272,039	
Employers' national insurance		65,153		29,410	
Staff pension cost		16,429		11,717	
Staff training and welfare		29,181		32,264	
Player insurance		80,000		80,000	
Player medical projects		(12,958)		30,000	
Player legal support		58,962		41,637	
Personal Development Programme		835,986		814,942	
Board member fees		79,969		79,318	
Board member expenses		12,164		6,714	
Legal and professional		18,415		3,681	
Rent		35,647		33,624	
Telephone		3,070		8,844	
Printing, postage and stationery		10,243		5,651	
Computer running costs		17,862		14,531	
Travelling and subsistence		1,879		2,210	
Subscriptions		4,523		1,325	
Repairs and renewals		(598)		5,822	
Accountancy		1,346		5,070	
Insurance		2,562		(303)	
Depreciation		1,812		1,683	
Audit fees		6,500		6,000	
Sundry		(34,099)		16,993	
Bank charges		886		1,112	
			1,692,134		1,504,284
Operating (deficit) profit before taxation	2		(78,347)		45,679
Taxation charge	4		(485)		(782)
(Deficit) profit for the year	10		(78,832)		44,897
Accumulated surplus as at 1 September 2017			334,504		289,607
Accumulated surplus as at 31 August 2018			255,672		334,504

All activities are continuing.

There were no recognised gains or losses other than the deficit for the financial period.

The accompanying accounting policies and notes form an integral part of these financial statements.

Statement of financial position 31 August 2018

	Notes	2018 £	2018 £	2017 £	2017 £
Fixed assets					
Tangible assets	5		4,529		1,679
Investments	6		2		2
			4,531		1,681
Current assets					
Debtors	7	545,551		612,253	
Cash at bank and in hand		261,807		260,377	
		807,358		872,630	
Liabilities:					
Creditors: Amounts falling due within one year	8	(555,446)		(539,521)	
Net current assets			251,912		333,109
Total assets less current liabilities			256,443		334,790
Provision for liabilities					
Deferred tax	9		(771)		(286)
Net assets			255,672		334,504
Represented by:					
Funds					
General	10	255,672		334,504	
			255,672		334,504

The Executive Committee has taken advantage of special exemptions conferred by FRS 102 Section 1A applicable to small companies in the preparation of the financial statements and have done so on the grounds that, in their opinion, the Association qualifies as a small reporting entity.

The financial statements were approved by the Executive Committee on *12/02/19* and are signed on their behalf by



Chairman

Trade Union Registration Number: 755T.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards, including Financial Reporting Standard 102 Section 1A – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The format of the financial statements has been adapted from that prescribed by the Companies Act 2006 to better reflect the nature of the Association's activities.

The trade union has not prepared consolidated financial statements on the grounds that, taken together with its subsidiary, it would have qualified as a small group under Part 15 of the Companies Act 2006. These financial statements therefore present information about the trade union as an individual undertaking and not about its group.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Executive Committee to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purpose of determining a depreciation rate; and
- ◆ the allocation of staff and other costs between The Rugby Players Association and its subsidiary RPA Management Limited.

Assessment of going concern

The Executive Committee is satisfied that the Association has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of signing of these financial statements.

The Executive Committee has concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Association to continue as a going concern.

Cash flow statement

The financial statements do not include a cash flow statement because the Association, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 102 Section 1A.

Income

Income from player subscriptions is the total amount receivable by the Association from players in the year. Contributions from funding bodies are recognised when agreed amounts are due from the respective bodies for the period being reported on.

Deferred taxation

Deferred tax is recognised on all timing differences where the transactions or events that give the Association an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured on an undiscounted basis using rates that have been enacted or substantively enacted by the balance sheet date.

Tangible fixed assets and depreciation

Items are capitalised where the purchase price exceeds £250 and the useful economic life is greater than one year. Depreciation on fixed assets is provided at rates estimated to write off the cost or revalued amounts, less the estimated residual value of each asset, over its expected useful life as follows:

Office equipment	33% straight line
------------------	-------------------

Investments

The investment in the subsidiary undertaking is included at its net asset value upon incorporation.

Pension costs

The trade union operates a defined contribution pension scheme for eligible employees. The assets of the scheme are held separately from those of the trade union. The annual contributions payable are charged to the statement of income and expenditure.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the Association anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

1 Income

Income is attributable to player subscriptions and funding received by the Association which arose wholly from bodies within the United Kingdom.

2 Operating (deficit) profit before taxation

The operating (deficit) profit before taxation is attributable to the principal activity described in the report of the Executive Committee. It is derived entirely from within the United Kingdom.

The operating profit before taxation is stated after:

	2018 £	2017 £
Depreciation of tangible assets	1,812	1,683
Auditor's remuneration:		
. Audit fees	6,500	6,000
. Non-audit fees	6,390	4,400
Leases		
. Buildings	35,647	33,624

£35,647 (2017 - £33,624) has been recharged by RPA Management Limited in respect of rent.

3 Executive Committee and employees

The average number of persons employed by the trade union during the financial year amounted to 16 (2017: 12).

The aggregate payroll costs of the above were:

	2018 £	2017 £
Wages & salaries	877,395	652,781
Social security costs	112,183	84,272
Other pension costs	22,290	11,717
	1,011,868	748,770

Included in the above are wages and salaries costs of £460,824 (2017 - £408,459) and associated social security and pension costs which are included as expenses of the Personal Development Programme within the income and expenditure account.

The Executive Committee received the following remuneration in the year.

	2018 £	2017 £
General Secretary	142,041	84,758
RPA Players Board and Management Board Members	79,969	79,318

During the year, pension costs totalling £10,541 (2017 - £6,318) were paid in respect of the General Secretary.

4 Tax charge on ordinary activities

	2018 £	2017 £
Analysis of tax charge in the year		
UK corporation tax charge on (deficit) profit for the year	—	496
Origination and reversal of timing differences	485	286
Tax on ordinary activities	485	782

Factors affecting tax charge for the year

The tax assessed for the year is higher than (2017: lower than) the standard rate of corporation tax in the UK of 19% (2017: 19.58%). The differences are explained below:

	2018 £	2017 £
(Loss) profit on ordinary activities before tax	(78,347)	45,679
(Loss) profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2017: 19.58%)	(14,886)	8,943
Effects of:		
Expenses not deductible for tax purposes	2,608	79
Adjust opening and closing deferred tax at average rate of 19.58%	(57)	(43)
Unutilised losses carried forward	12,820	(8,197)
Current tax charge for the year (see note above)	485	782

5 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 September 2017	11,438	11,438
Additions	4,662	4,662
Disposals	(11,442)	(11,442)
At 31 August 2018	4,658	4,658
Depreciation		
At 1 September 2017	9,759	9,759
Charge for the year	1,812	1,812
Eliminated on disposal	(11,442)	(11,442)
At 31 August 2018	129	129
Net book value		
At 31 August 2018	4,529	4,529
At 31 August 2017	1,679	1,679

6 Investments

	Investment in group undertaking £
Cost	
At 1 September 2017	2
At 31 August 2018	2

At 31 August 2018, the Association held 100% (2017: 100%) of the allotted share capital of the following:

Subsidiary undertaking	Country of incorporation	Class of share capital held	Proportion held	Nature of business
RPA Management Limited	England	Ordinary	100%	Management services

At 31 August 2018, the aggregate capital and reserves were £313,523 (2017 - £268,660) and the profit for the financial year ended on that date was £44,863 (2017 – profit of £1,678).

7 Debtors

	2018 £	2017 £
Trade debtors	34,840	193,981
Prepayments and accrued income	16,596	3,339
Amounts owed by subsidiary undertaking (note 13)	467,382	400,895
Amounts owed by related undertakings (note 13)	10,440	40
Corporation tax recoverable	2,416	1,920
Other debtors	13,877	12,078
	545,551	612,253

8 Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	64,650	33,521
Corporation tax	506	496
Accruals and deferred income	411,968	436,086
Social security and other taxation	43,905	36,564
Other creditors	34,417	23,404
Amounts due to related entities (note 13)	—	9,450
	555,446	539,521

9 Deferred taxation

	2018 £	2017 £
At beginning of year	286	—
Charged during the year	485	286
At end of year	771	286

10 Accumulated reserves

	2018 £	2017 £
At 1 September 2017	334,504	289,607
(Deficit) profit for the year	(78,832)	44,897
At 31 August 2018	255,672	334,504

11 Capital commitments

The trade union had no capital commitments at 31 August 2018 or 31 August 2017.

12 Contingent liabilities

There were no known contingent liabilities at 31 August 2018 or 31 August 2017.

13 Related party transactions

Transactions with its subsidiary undertaking are as follows:

	2018 £	2017 £
Recharges from subsidiary undertaking	214,632	128,387
Recharges to subsidiary undertaking	276,079	410,059

Balances due from related parties at 31 August 2018 and 31 August 2017 are shown in note 7. None of these balances incur interest.

During the year, the Association made a donation of £80,000 (2017: £80,000) towards players' insurance costs to Restart Rugby, which is considered to be a related party by virtue of one of the Trustees of Restart Rugby also being a director of The Rugby Players Association. During the year, wages and salaries of £65,366 (2017 - £38,025) were recharged to Restart Rugby by the Association. At 31 August 2018, £10,440 was owed to Restart Rugby (2017 - £9,450 was owed to Restart Rugby).

Cognacity are used by the Rugby Players Association in order to provide health and wellbeing workshops and seminars for players. Costs amounting to £21,962 (2017 - £71,143) were incurred in the year and amounts of £10,342 (2017 - £1,730) remained outstanding at year end. Whilst Cognacity does not meet the definition of a related party under Section 1A of FRS 102, the members of the Executive Committee consider it appropriate to acknowledge in the financial statements the fact that the CEO of Cognacity is related to the General Secretary of The Rugby Players Association.