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- PRINT ON ONE SIDE ONLY

FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:

The Rugby Players Association

Year ended:

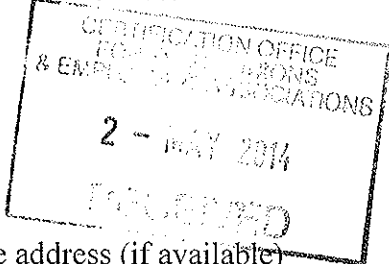
31 August 2013

List no:

755T

Head or Main Office: ✓

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



Website address (if available)

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

Yes

No

(Click the appropriate box)

General Secretary:

Damian Hopley

Telephone Number:

020 30536670

Contact name for queries regarding the completion of this return:

Stuart Munday

Telephone Number:

020 30536670

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: 020 7210 3734

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
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG

(Revised February 2010)

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	513				513
FEMALE					
TOTAL	513				A 513

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

0
513

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

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Board member	B Woods		1 September 2012
Board member	B Casey		1 September 2012
Board member	B Broster		1 September 2012
Board member	J Manning		1 September 2012
Board member	H Vyvyan		1 September 2012
Board member		M Cornwell	
Board member		D Danaher	1 September 2012
Board member		R Birkett	1 September 2012
Board member		M Hills	1 September 2012
Board member		G Kruis	1 September 2012

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>
-----	--------------------------

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

If yes, state the name of that other union:

--

b. A federation of trade unions?

Yes	<input type="checkbox"/>
-----	--------------------------

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

If yes, state the number of affiliated unions:

--

and names:

--

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		89,545
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		89,545
Investment income (as at page 12)		0
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,026,994	
Total of other income (as at page 4)		1,026,994
	TOTAL INCOME	1,116,980
EXPENDITURE		
Benefits to members (as at page 5)		687,813
Administrative expenses (as at page 10)		423,832
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		1,111,645
Taxation		1,071
	TOTAL EXPENDITURE	1,112,716
Surplus (deficit) for year		4,264
Amount of general fund at beginning of year		394,017
Amount of general fund at end of year		324,918

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 Premier Rugby	1,026,994	
TOTAL OTHER INCOME		1,026,994
TOTAL OF ALL OTHER INCOME		1,026,994

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	51,013
		Education and Training services	
		Staff training and welfare	5,384
		Player development programme	457,903
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
		Board member fees	32,237
Advisory Services		Board member expenses	15,488
		Other Benefits and Grants (specify)	
Dispute Benefits		Players insurance	76,782
Legal and professional fees	51,013	Player medical	30,000
		Education Grants	19,006
Other Cash Payments			
carried forward	51,013	Total (should agree with figure in General Fund)	687,813

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		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	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 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 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 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		

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		335,499
Salaries and Wages included in above	278,483	
Auditors' fees		6,000
Legal and Professional fees		317
Occupancy costs		22,510
Stationery, printing, postage, telephone, etc.		12,364
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Computer running costs		7,516
Membership cards & subscriptions		4,338
Travelling & subsistence, sundry, bank charges, repairs, subs		34,917
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		371
Taxation		-
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	Total	423,832
Charged to:	General Fund (Page 3)	423,832
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	423,832

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
General secretary	90,360	11,800	10,091	Bonus	15,255	127,506
Chairman					5,000	5,000
RPA Management Board					32,237	31,617

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	0
Credited to:			
		General Fund (Page 3)	0
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	0

BALANCE SHEET as at

31 August 2013

(see notes 47 to 50)

Previous Year		£	£
403	Fixed Assets (at page 14)	371	
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
2	Unquoted	2	
	Total Investments		373
	Other Assets		
	Loans to other trade unions		
553,290	Sundry debtors	337,965	
15,488	Cash at bank and in hand	169,869	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
568,778	Total of other assets		507,834
569,183	TOTAL ASSETS		508,207
	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		
29,904	Tax payable		38,666
	Sundry creditors		33,414
145,262	Accrued expenses		106,945
	Provisions		
	Other liabilities		
175,166	TOTAL LIABILITIES		179,025
394,017	TOTAL ASSETS		329,182

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			3,915			3,915
Additions			618			618
Disposals						
Revaluation/Transfers						
At end of year			4,533			4,533
Accumulated Depreciation						
At start of year			3,791			3,791
Charges for year			371			371
Disposals						
Revaluation/Transfers						
At end of year			4,162			4,162
Net book value at end of year						
			371			371
Net book value at end of previous year						
			124			124

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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		
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 58 and 59)

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 Limited	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 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members			89,545
From Investments			
Other Income (including increases by revaluation of assets)			1,026,994
Total Income			1,116,980
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure			1,112,716
Funds at beginning of year (including reserves)			324,918
Funds at end of year (including reserves)			329,182
ASSETS			
	Fixed Assets		371
	Investment Assets		2
	Other Assets		507,834
	Total Assets		508,207
LIABILITIES			
		Total Liabilities	179,025
NET ASSETS (Total Assets less Total Liabilities)			329,182

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

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

See accounts

ACCOUNTING POLICIES

(see notes 74 and 75)

See Accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u><i>Damon Holley</i></u> Name: <u>DAMON HOLLEY</u> Date: <u>17.04.14</u>	Chairman's Signature: <u><i>W.S. James</i></u> (or other official whose position should be stated) Name: <u>W.S. JAMES</u> Date: <u>22-4-2014</u>
---	--

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

See accounts

AUDITOR'S REPORT (continued)

see accounts

Signature(s):

Grant Thornton

Name(s):

Grant Thornton UK LLP

Profession(s) or Calling(s):

Chartered accountants

Address(es):

1020 Eskdale Road
IQ Winnersh
Wokingham
Berks. RG41 5TS

Date:

30/4/14

Contact name and telephone number:

0118 955 9100

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

CERTIFICATION OFFICE
FOR TRADE UNIONS
& EMPLOYERS ASSOCIATIONS
2 - MAY 2014
RECEIVED

**THE RUGBY PLAYERS
ASSOCIATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2013

THE RUGBY PLAYERS ASSOCIATION

TRADE UNION INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2013

Trade Union registration number: 755T

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

Secretary: D Hopley

Executive Committee:

- Chairman W James

- RPA Board S Vesty
H Thomas
O Kohn
W James
J Abbott
C Day
S Tuitupou
M Cornwell
D Danaher
R Birkett
M Hills
G Kruis

- Non-Executive Directors M Champion
V Luck
W Page
A Roughead

Independent auditor: Grant Thornton UK LLP
Statutory Auditor
Chartered Accountants
1020 Eskdale Road
Widdersh
Wokingham
Berkshire
RG41 5TS

THE RUGBY PLAYERS ASSOCIATION

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FOR THE YEAR ENDED 31 AUGUST 2013

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THE RUGBY PLAYERS ASSOCIATION

REPORT OF EXECUTIVE COMMITTEE

FOR THE YEAR ENDED 31 AUGUST 2013

The Executive Committee presents its report together with financial statements for the year ended 31 August 2013.

Principal activity

The entity is a trade union for the professional rugby players of the Aviva Premiership.

Business review

There was a surplus for the year after taxation amounting to £4,264 (2012: deficit of £69,218).

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 and during the renegotiation process of the new funding agreement in 2014.

Executive Committee members

Chairman

W James

RPA Board members

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

S Vesty
H Thomas
O Kohn
W James
J Abbott
C Day
S Tuitupou
M Cornwell
D Danaher
R Birkett
M Hills
G Kruis

THE RUGBY PLAYERS ASSOCIATION

REPORT OF EXECUTIVE COMMITTEE (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2013

The following members of The Rugby Players Association Board resigned on 1 September 2012:

B Woods
B Casey
B Broster
J Manning
H Vyvyan

The following members of The Rugby Players Association Board were appointed on 1 September 2012:

M Cornwell
D Danaher
R Birkett
M Hills
G Kruis

Non-executive directors

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

M Campion
V Luck
W Page
A Roughhead

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 (Consolidation) Act 1992 (amended) 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:

- 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, 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 each member of the Executive Committee is aware:

- there is no relevant audit information of which the trade union's auditor is unaware; and
- the Executive Committee members 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.

THE RUGBY PLAYERS ASSOCIATION

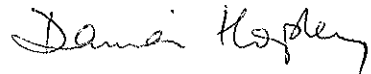
REPORT OF EXECUTIVE COMMITTEE (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2013

Auditor

Under Section 35, Chapter 3, part 1 of the Trade Union and Labour Relations (consolidation) Act 1992, Grant Thornton UK LLP will be deemed to have been reappointed as auditor.

BY ORDER OF THE EXECUTIVE COMMITTEE



D Hopley
Secretary

THE RUGBY PLAYERS ASSOCIATION

STATEMENT TO MEMBERS ISSUED IN CONNECTION WITH THE RUGBY PLAYERS ASSOCIATION'S ANNUAL RETURN AS REQUIRED BY SECTION 32A OF THE TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

FOR THE YEAR ENDED 31 AUGUST 2013

Income and expenditure

The total income of the association for the period was £1,116,980 (2012: £996,045). The association's total expenditure for the year was £1,111,645 (2012: £1,065,264). This association does not maintain a political fund.

The income from subscription membership for the period was £89,545 (2012: £78,545).

Salary paid and other benefits provided to the General Secretary, President and members of the Executive Committee

The General Secretary of the union was paid £105,615 (2012: £58,924) in respect of salary and £10,091 (2012: £6,345) 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 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.





REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF THE RUGBY PLAYERS ASSOCIATION

We have audited the financial statements of The Rugby Players Association for the year ended 31 August 2013 which comprise the principal accounting policies, the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 auditors' 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.

Respective responsibilities of the Executive Committee and auditor

As explained more fully in the Executive Committee's Responsibilities Statement set out on page 2, the Executive Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 August 2013 and of its surplus for the year then ended in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Small Entities; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.



REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF THE RUGBY PLAYERS ASSOCIATION (CONTINUED)

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

In our opinion:

- the association has kept proper accounting records in accordance with the requirements of section 28 of with the Trade Union and Labour Relations (Consolidation) Act 1992 (amended) 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.

Grant Thornton UK LLP

Grant Thornton UK LLP
Registered Auditor, Chartered Accountants
READING

30/4/14

THE RUGBY PLAYERS ASSOCIATION

PRINCIPAL ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 AUGUST 2013

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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.

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 also believes that the Association is well placed to manage its business risks and cash flows successfully over the forthcoming year and during the renegotiation process of the funding agreement in 2014.

Cash flow statement

The Executive Committee has taken advantage of the exemption in Financial Reporting Standard No. 1 (Revised 1996) 'Cash Flow Statements' from including a cash flow statement in the financial statements on the grounds that the Association is a small entity.

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. Donations are recognised when received.

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.

Depreciation

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
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THE RUGBY PLAYERS ASSOCIATION

PRINCIPAL ACCOUNTING POLICIES (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2013

Investments

Investments are included at cost less amounts written off.

Income from investments

Investment income comprises dividends declared during the accounting period and interest receivable on listed and unlisted investments.

Pension costs

The trade union operates a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the trade union. The annual contributions payable are charged to the profit and loss account.

THE RUGBY PLAYERS ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2013

	Note	2013 £	2013 £	2012 £	2012 £
Income					
Subscriptions			89,545		78,545
Donations and contributions from funding bodies	1		<u>1,026,994</u>		<u>917,500</u>
			1,116,980		996,045
Other expenditure					
Wages and salaries		271,483		234,486	
Employer's national insurance		46,925		28,592	
Staff pension costs		10,091		6,345	
Staff training and welfare		5,384		16,198	
Statutory maternity pay		-		5,395	
Termination payment		7,000		-	
Player insurance		76,782		175,847	
Player medical		30,000		25,000	
Education Grants		19,006		-	
Player development programme		457,903		382,002	
Board member fees		32,237		42,246	
Board member expenses		15,488		9,877	
Legal and professional		51,013		33,343	
Rent		25,000		25,000	
Membership cards		-		1,791	
Telephone		4,926		10,645	
Printing, postage & stationery		7,438		7,531	
Computer running costs		7,516		8,708	
Entertaining		-		252	
Travelling and subsistence		4,069		6,767	
Subscriptions		4,338		2,400	
Repairs and renewals		7,139		4,309	
Accountancy		317		2,502	
Insurance		(2,490)		2,685	
Depreciation		371		279	
Audit fees		6,000		6,400	
Sundry		23,097		25,986	
Bank charges		612		677	
			<u>1,111,645</u>	<u>1,065,263</u>	
Operating surplus/(deficit) and surplus/(deficit) before taxation	2		<u>5,335</u>		<u>(69,218)</u>
Taxation	4		(1,071)		-
Surplus/(deficit) for the year	9		<u>4,264</u>		<u>(69,218)</u>

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.

THE RUGBY PLAYERS ASSOCIATION

BALANCE SHEET AT 31 AUGUST 2013

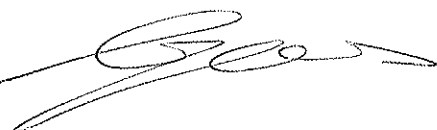
	Note	2013 £	2013 £	2012 £	2012 £
Fixed assets					
Tangible assets	5		371		124
Investments	6		<u>2</u>		<u>2</u>
			373		126
Current assets					
Debtors	7	337,965		282,360	
Cash at bank and in hand		<u>169,869</u>		<u>161,162</u>	
		507,834		443,522	
Creditors: amounts falling due within one year	8	<u>(179,025)</u>		<u>(118,730)</u>	
Net current assets			<u>328,809</u>		<u>324,792</u>
Net assets			<u>329,182</u>		<u>324,918</u>
Funds					
General fund	9		<u>329,182</u>		<u>324,918</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Executive Committee on 17 April 2014 and are signed on their behalf by:

W James
Chairman

Trade Union Registration Number: 755T



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

THE RUGBY PLAYERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2013

1 INCOME

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

2 OPERATING SURPLUS/(DEFICIT) BEFORE TAXATION

The operating surplus/(deficit) 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 surplus/(deficit) before taxation is stated after:

	2013 £	2012 £
Depreciation of tangible assets	371	279
Auditor's remuneration:		
- Audit fees	6,000	6,400
Leases		
- Buildings	<u>25,000</u>	<u>25,000</u>

£25,000 (2012: £25,000) 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 19 (2012: 19).

The aggregate payroll costs of the above were:

	2013 £	2011 £
Wages & salaries	556,421	493,803
Social security costs	84,000	54,830
Other pension costs	<u>10,091</u>	<u>6,345</u>
	<u>650,512</u>	<u>554,978</u>

Included in the above are wages and salaries costs of £315,013 (2012: £267,229) and associated social security costs which are included as expenses of the Player Development Programme within the income and expenditure account.

The Executive Committee received the following remuneration in the year.

	2013 £	2012 £
General Secretary	115,706	58,924
Board Members	<u>32,237</u>	<u>42,246</u>

THE RUGBY PLAYERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2013

4 TAX ON DEFICIT ON ORDINARY ACTIVITIES

	2013 £	2012 £
Analysis of tax charge in the year		
UK corporation tax charge on surplus/(deficit) for the year	1,071	-
Adjustments to prior year's tax provision	-	-
	<u>1,071</u>	<u>-</u>
Tax on surplus/(deficit) on ordinary activities	<u>1,071</u>	<u>-</u>

Factors affecting tax charge for the year

The tax assessed for the year is higher than (2012: higher than) the standard rate of corporation tax in the UK of 20% (2012: 25.16%). The differences are explained below:

	2013 £	2012 £
Profit/(deficit) on ordinary activities before tax	<u>5,335</u>	<u>(69,218)</u>
Profit/(deficit) on ordinary activities multiplied by standard rate of corporation tax in the UK of 20% (2012: 25.16%)	1,067	(17,418)
Effects of:		
Expenses not deductible for tax purposes	53	63
Adjustments to tax charge in respect of previous periods	-	-
Group relief surrendered	-	17,284
Capital allowances in excess of depreciation	<u>(49)</u>	<u>71</u>
Current tax charge for the year (see note above)	<u>1,071</u>	<u>-</u>

5 TANGIBLE FIXED ASSETS

	Office and equipment £
Cost	
At 1 September 2012	3,915
Additions	<u>618</u>
Cost at 31 August 2013	<u>4,533</u>
Depreciation	
At 1 September 2012	3,791
Charge for the year	<u>371</u>
At 31 August 2013	<u>4,162</u>
Net book value	
At 31 August 2013	<u>371</u>
At 31 August 2012	<u>124</u>

THE RUGBY PLAYERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2013

6 INVESTMENTS

	Investment in group undertakings £
Cost	
At 1 September 2012	<u>2</u>
At 31 August 2013	<u>2</u>

At 31 August 2013, the association held 20% or more 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 2013, the aggregate capital and reserves were £377,412 (2012: £358,719) and the profit for the financial year ended on that date was £18,695 (2012: £76,601).

7 DEBTORS

	2013 £	2012 £
Trade debtors	189,963	161,266
Prepayments and accrued income	1,938	2,664
Amounts owed by group	131,155	108,806
Amounts owed by related undertakings	11,440	-
Corporation tax	-	7,918
Other debtors	3,469	1,706
	<u>337,965</u>	<u>282,360</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Trade creditors	32,018	11,646
Corporation tax	1,018	-
Accruals and deferred income	106,945	79,988
Social security and other taxation	37,648	27,096
Other creditors	1,396	-
	<u>179,025</u>	<u>118,730</u>

THE RUGBY PLAYERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2013

9 ACCUMULATED RESERVES

	2013 £	2012 £
At 1 September 2012	324,918	394,136
Surplus/(deficit) for the year	<u>4,264</u>	<u>(69,218)</u>
At 31 August 2013	<u>329,182</u>	<u>324,918</u>

10 CAPITAL COMMITMENTS

The trade union had no capital commitments at 31 August 2013 or 31 August 2012.

11 CONTINGENT LIABILITIES

There were no contingent liabilities at 31 August 2013 or 31 August 2012.

12 RELATED PARTY TRANSACTIONS

Transactions with its subsidiary undertaking are as follows:

	2013 £	2012 £
Recharges from subsidiary undertaking	<u>259,277</u>	<u>512,937</u>

Balances due from related parties at 31 August 2013 and 31 August 2012 are shown in note 7. None of these balances incur interest.

During the year, there were recharges of £11,440 (2012: £12,930) to Restart Rugby, which is considered to be a related party by virtue of some of the Trustees of Restart Rugby also being directors of The Rugby Players Association. At 31 August 2013 Restart Rugby owed £11,440 (2012: £nil).