

- DO NOT STAPLE  
- 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:	<input type="text" value="The Rugby Players Association"/>
Year ended:	<input type="text" value="31 August 2012"/>
List no:	<input type="text" value="755T"/>
Head or Main Office:	<input type="text" value="7th Floor&lt;br/&gt;Regal House&lt;br/&gt;London Road&lt;br/&gt;Twickenham&lt;br/&gt;Middlesex&lt;br/&gt;TW1 3QS"/>
Website address (if available)	<input type="text"/>
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <i>(Click the appropriate box)</i>
General Secretary:	<input type="text" value="Damian Hopley"/>
Telephone Number:	<input type="text" value="020 8831 7930"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Stuart Munday"/>
Telephone Number:	<input type="text" value="020 8831 7930"/>
E-mail:	<input type="text" value="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

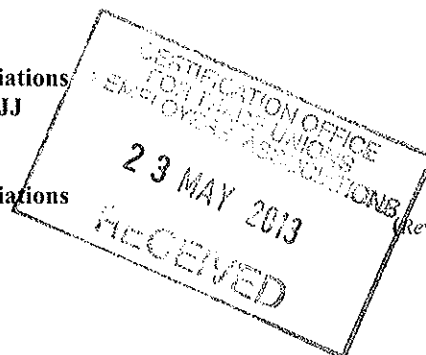
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> 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	488				488
FEMALE					
TOTAL	488				A 488

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

0
---

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

488
-----

## 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	S Cox		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

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members: Contributions and Subscriptions</b>		78,545
<b>From Members: Other income from members (specify)</b>		
 <b>Total other income from members</b>		
<b>Total of all income from members</b>		78,545
<b>Investment income (as at page 12)</b>		0
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	917,500	
 <b>Total of other income (as at page 4)</b>		917,500
	<b>TOTAL INCOME</b>	996,045
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		684,513
<b>Administrative expenses (as at page 10)</b>		380,750
<b>Federation and other bodies (specify)</b>		
 <b>Total expenditure Federation and other bodies</b>		1,065,263
<b>Taxation</b>		-
	<b>TOTAL EXPENDITURE</b>	1,065,263
		(69,218)
		394,017
		324,799
		Surplus (deficit) for year
		Amount of general fund at beginning of year
		Amount of general fund at end of year

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
<b>TOTAL FEDERATION AND OTHER BODIES</b>		
<b>Other income</b> Grants from RFU and Premier Rugby	917,500	
<b>TOTAL OTHER INCOME</b>		917,500
<b>TOTAL OF ALL OTHER INCOME</b>		917,500

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	33,343
		Education and Training services	
		Staff training and welfare	16,198
		Player development programme	382,002
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
		Board member fees	42,246
Advisory Services		Board member expenses	9,877
		Other Benefits and Grants (specify)	
Dispute Benefits		Players insurance	175,847
Legal and professional fees	33,343	Player medical	25,000
Other Cash Payments			
<b>carried forward</b>	33,343	<b>Total (should agree with figure in General Fund)</b>	684,513

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
<b>Total other income as specified</b>			
<b>Total Income</b>			
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
<b>Total Expenditure</b>			
<b>Surplus (Deficit) for the year</b>			
<b>Amount of fund at beginning of year</b>			
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
From members			
Investment income (as at page 12)			
Other income (specify)			
<b>Total other income as specified</b>			
<b>Total Income</b>			
<b>Expenditure</b>			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
<b>Total Expenditure</b>			
<b>Surplus (Deficit) for the year</b>			
<b>Amount of fund at beginning of year</b>			
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

(See notes 24 and 25)

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

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



(See notes 24 and 25)

<b>FUND 6</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

<b>FUND 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
		Total income	
<b>Expenditure</b>	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		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	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	
<b>Expenditure</b>	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)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		274,818
Salaries and Wages included in above	239,881	
Auditors' fees		6,400
Legal and Professional fees		2,502
Occupancy costs		27,685
Stationery, printing, postage, telephone, etc.		18,176
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Computer running costs		8,708
Membership cards & subscriptions		4,191
Travelling & subsistence, sundry, bank charges, repairs, subs		37,991
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		279
Taxation		-
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	380,750
Charged to:	General Fund (Page 3)	380,750
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	380,750



# 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 2011

(see notes 47 to 50)

Previous Year		£	£
403	<b>Fixed Assets</b> (at page 14)	124	
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
2	Unquoted	2	
	<b>Total Investments</b>		126
	<b>Other Assets</b>		
	Loans to other trade unions		
553,290	Sundry debtors	282,360	
15,488	Cash at bank and in hand	161,162	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
568,778	<b>Total of other assets</b>		443,522
569,183	<b>TOTAL ASSETS</b>		443,648
	Fund (Account )		
	Fund (Account )		
	Fund (Account )		
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
29,904	Tax payable		27,096
	Sundry creditors		11,646
145,262	Accrued expenses		79,988
	Provisions		
	Other liabilities		
175,166	<b>TOTAL LIABILITIES</b>		118,730
394,017	<b>TOTAL ASSETS</b>		324,918

## FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year			3,915			3,915
Additions						
Disposals						
Revaluation/Transfers						
At end of year			3,915			3,915
<b>Accumulated Depreciation</b>						
At start of year			3,512			3,512
Charges for year			279			279
Disposals						
Revaluation/Transfers						
At end of year			3,791			3,791
<b>Net book value at end of year</b>						
			124			124
<b>Net book value at end of previous year</b>						
			403			403

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

<b>QUOTED</b>	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		
<b>UNQUOTED</b> 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)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME RPA Management Limited	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered) 3173163		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		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 £
<b>INCOME</b>			
From Members			78,545
From Investments			
Other Income (including increases by revaluation of assets)			917,500
<b>Total Income</b>			996,045
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			1,065,263
<b>Funds at beginning of year</b> (including reserves)			394,017
<b>Funds at end of year</b> (including reserves)			324,799
<b>ASSETS</b>			
Fixed Assets			124
Investment Assets			2
Other Assets			443,522
		<b>Total Assets</b>	443,648
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	118,730
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			<b>324,799</b>

# 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>Damian Hopky</i></u> Name: <u>DAMIAN HOPKY</u> Date: <u>02/05/2013</u>	Chairman's Signature: <u><i>Will James</i></u> (or other official whose position should be stated) Name: <u>WILL JAMES</u> Date: <u>2-5-2013</u>
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## 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):	<input type="text" value="Grant Thornton UK LLP"/>	<input type="text"/>
Name(s):	<input type="text" value="Grant Thornton UK LLP"/>	<input type="text"/>
Profession(s) or Calling(s):	<input type="text" value="Chartered accountants"/>	<input type="text"/>
Address(es):	<input type="text" value="1020 Eskdale Road&lt;br/&gt;IQ Winnersh&lt;br/&gt;Wokingham&lt;br/&gt;Berks. RG41 5TS"/>	<input type="text"/>
Date:	<input type="text" value="8 May 2013"/>	<input type="text"/>
Contact name and telephone number:	<input type="text" value="0118 955 9100"/>	<input type="text"/>

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  
23 MAY 2013  
RECEIVED

**THE RUGBY PLAYERS  
ASSOCIATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2012

Registered Trade Union no: 755T

# THE RUGBY PLAYERS ASSOCIATION

## TRADE UNION INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2012

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Trade Union registration number: 755T

Registered office: 7th 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  
Winnersh  
Wokingham  
Berkshire  
RG41 5TS



# THE RUGBY PLAYERS ASSOCIATION

## CONTENTS

FOR THE YEAR ENDED 31 AUGUST 2012

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<b>INDEX</b>	<b>PAGE</b>
Report of the Executive Committee	1 - 3
Statement to Members	4
Report of the independent auditor	5 - 6
Principal accounting policies	7 - 8
Income and expenditure account	9
Balance sheet	10
Notes to the financial statements	11 - 14

# THE RUGBY PLAYERS ASSOCIATION

## REPORT OF EXECUTIVE COMMITTEE

FOR THE YEAR ENDED 31 AUGUST 2012

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The Executive Committee presents its report together with financial statements for the year ended 31 August 2012.

### **Principal activity**

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

### **Business review**

There was a deficit for the year after taxation amounting to £69,218 (2011: deficit of £29,383).

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 2013.

### **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  
B Woods  
B Casey  
B Broster  
J Abbott  
J Manning  
C Day  
S Tuitupou  
H Vyvyan

# THE RUGBY PLAYERS ASSOCIATION

## REPORT OF EXECUTIVE COMMITTEE (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2012

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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 Champion  
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 RUGBY PLAYERS ASSOCIATION**

**REPORT OF EXECUTIVE COMMITTEE (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2012**

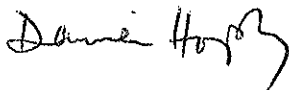
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- the Executive Committee members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**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 2012

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### **Income and expenditure**

The total income of the association for the period was £996,045 (2011: £886,447). The association's total expenditure for the year was £1,065,263 (2011: £923,748). This association does not maintain a political fund.

The income from subscription membership for the period was £78,545 (2011: £68,281).

### **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 £58,924 (2011: £67,007) in respect of salary and £6,345 (2011: £6,933) 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 2012 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 pages 2 and 3, 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](http://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 2012 and of its deficit 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.



Grant Thornton

**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  
MANCHESTER

*8 May 2013*

# THE RUGBY PLAYERS ASSOCIATION

## PRINCIPAL ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 AUGUST 2012

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### **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 2013.

### **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 2012**

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**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 2012**

	Note	2012 £	2012 £	2011 £	2011 £
<b>Income</b>					
Subscriptions			78,545		68,281
Donations and contributions from funding bodies	1		<u>917,500</u>		<u>818,166</u>
			<b>996,045</b>		<b>886,447</b>
<b>Other expenditure</b>					
Wages and salaries		234,486		199,703	
Employer's national insurance		28,592		25,076	
Staff pension costs		6,345		6,922	
Staff training and welfare		16,198		12,301	
Statutory maternity pay		5,395		-	
Termination payment		-		20,787	
Player insurance		175,847		148,317	
Player medical		25,000		10,000	
Player critical illness insurance		-		32,000	
Player development programme		382,002		319,052	
Board member fees		42,246		31,617	
Board member expenses		9,877		11,402	
Legal and professional		33,343		15,110	
Rent		25,000		25,000	
Membership cards		1,791		1,493	
Telephone		10,645		4,693	
Printing, postage & stationery		7,531		8,086	
Computer running costs		8,708		9,481	
Entertaining		252		-	
Travelling and subsistence		6,767		3,752	
Subscriptions		2,400		3,350	
Repairs and renewals		4,309		3,937	
Accountancy		2,502		2,448	
Insurance		2,685		3,118	
Depreciation		279		93	
Audit fees		6,400		6,120	
Sundry		25,986		19,261	
Bank charges		677		629	
			<u>1,065,263</u>	<u>923,748</u>	
<b>Operating deficit and deficit before taxation</b>	2		<u>(69,218)</u>	<u>(37,301)</u>	
Taxation	4		-	7,918	
<b>Deficit for the year</b>	9		<u>(69,218)</u>	<u>(29,383)</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 2012

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	Note	2012 £	2012 £	2011 £	2011 £
<b>Fixed assets</b>					
Tangible assets	5		124		403
Investments	6		<u>2</u>		<u>2</u>
			126		405
<b>Current assets</b>					
Debtors	7	282,360		553,290	
Cash at bank and in hand		<u>161,162</u>		<u>15,488</u>	
		443,522		568,778	
<b>Creditors: amounts falling due within one year</b>	8	<u>(118,730)</u>		<u>(175,166)</u>	
<b>Net current assets</b>			<u>324,792</u>		<u>393,612</u>
<b>Net assets</b>			<u>324,918</u>		<u>394,017</u>
<b>Funds</b>					
General fund	9		<u>324,918</u>		<u>394,017</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 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 2012

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### 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 DEFICIT BEFORE TAXATION

The operating 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 deficit before taxation is stated after:

	2012	2011
	£	£
Depreciation of tangible assets	279	93
Auditor's remuneration:		
- Audit fees	6,400	5,850
Leases		
- Buildings	<u>25,000</u>	<u>25,000</u>

£25,000 (2011: £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 (2011: 15).

The aggregate payroll costs of the above were:

	2012	2011
	£	£
Wages & salaries	493,803	410,704
Social security costs	54,830	52,009
Other pension costs	6,345	6,922
	<u>554,978</u>	<u>469,635</u>

Included in the above are wages and salaries costs of £267,229 (2011: £216,163) 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.

	2012	2011
	£	£
General Secretary	58,924	67,007
Board Members	<u>42,246</u>	<u>31,617</u>

**THE RUGBY PLAYERS ASSOCIATION**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2012

**4 TAX ON DEFICIT ON ORDINARY ACTIVITIES**

	2012 £	2011 £
<b>Analysis of tax charge in the year</b>		
UK corporation tax charge on deficit for the year	-	-
Adjustments to prior year's tax provision	-	(7,918)
<b>Tax on deficit on ordinary activities</b>	<u>-</u>	<u>(7,918)</u>

**Factors affecting tax charge for the year**

The tax assessed for the year is higher than (2011: higher than) the standard rate of corporation tax in the UK of 25.16% (2011: 27.84%). The differences are explained below:

	2012 £	2011 £
Deficit on ordinary activities before tax	<u>(69,218)</u>	<u>(37,301)</u>
Deficit on ordinary activities multiplied by standard rate of corporation tax in the UK of 25.16% (2011: 27.84%)	(17,418)	(10,131)
<b>Effects of:</b>		
Expenses not deductible for tax purposes	63	10,240
Adjustments to tax charge in respect of previous periods	-	(7,918)
Group relief surrendered	17,284	-
Capital allowances in excess of depreciation	71	(109)
<b>Current tax charge for the year</b> (see note above)	<u>-</u>	<u>(7,918)</u>

**5 TANGIBLE FIXED ASSETS**

	Office and equipment £
<b>Cost</b>	
At 1 September 2011	3,915
Additions	<u>-</u>
Cost at 31 August 2012	<u>3,915</u>
<b>Depreciation</b>	
At 1 September 2011	3,512
Charge for the year	<u>279</u>
At 31 August 2012	<u>3,791</u>
<b>Net book value</b>	
At 31 August 2012	<u>124</u>
At 31 August 2011	<u>403</u>

**THE RUGBY PLAYERS ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2012**

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**6 INVESTMENTS**

	<b>Investment in group undertakings £</b>
<b>Cost</b>	
At 1 September 2011	<u>2</u>
At 31 August 2012	<u>2</u>

At 31 August 2012, the association held 20% or more of the allotted share capital of the following:

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

At 31 August 2012, the aggregate capital and reserves were £358,717 (2011: £282,116) and the profit for the financial year ended on that date was £76,601 (2011: £4,429).

**7 DEBTORS**

	<b>2012 £</b>	<b>2011 £</b>
Trade debtors	161,266	197,445
Prepayments and accrued income	2,664	1,612
Amounts owed by group and related undertakings	108,806	342,967
Corporation tax	7,918	7,918
Other debtors	1,706	3,348
	<u>282,360</u>	<u>553,290</u>

**8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2012 £</b>	<b>2011 £</b>
Trade creditors	<b>11,646</b>	-
Accruals and deferred income	<b>79,988</b>	145,262
Social security and other taxation	<b>27,096</b>	29,904
	<u><b>118,730</b></u>	<u>175,166</u>

**THE RUGBY PLAYERS ASSOCIATION**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2012

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**9 ACCUMULATED RESERVES**

	<b>2012</b>	2011
	£	£
At 1 September 2011	394,017	423,400
Deficit for the year	<u>(69,218)</u>	<u>(29,383)</u>
At 31 August 2012	<u>324,799</u>	<u>394,017</u>

**10 CAPITAL COMMITMENTS**

The trade union had no capital commitments at 31 August 2012 or 31 August 2011.

**11 CONTINGENT LIABILITIES**

There were no contingent liabilities at 31 August 2012 or 31 August 2011.

**12 RELATED PARTY TRANSACTIONS**

Transactions with its subsidiary undertaking are as follows:

	<b>2012</b>	2011
	£	£
Recharges from subsidiary undertaking	<u>512,937</u>	<u>332,990</u>

Balances due from related parties at 31 August 2012 and 31 August 2011 are shown in note 7. None of these balances incur interest.

During the year, there were recharges of £12,930 (2011: £18,189) to the RPA Benevolent Fund, which is considered to be a related party by virtue of the common directorship of all of the entity's directors.