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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 2015

List no:

755T

Head or Main Office:

5<sup>th</sup> 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 3053 6672

Contact name for queries regarding  
the completion of this return:

Stuart Munday

Telephone Number:

020 3053 6674

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

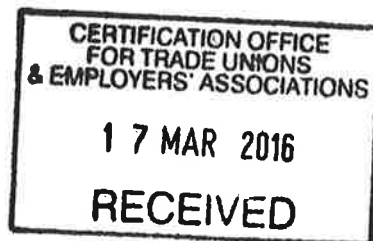
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations  
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 2011)

**Reference and administrative information**

**Executive Committee:**

**Chairman** C Day

**RPA Board** T Biggs  
T Brady  
P Burgess  
J Cannon  
G Catchpole  
C Day  
A Fenby  
R Hawkins  
G Kruis  
M Lambert  
K Palma-Newport  
W Robinson  
C Sharples  
M Staniford  
H Thomas

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

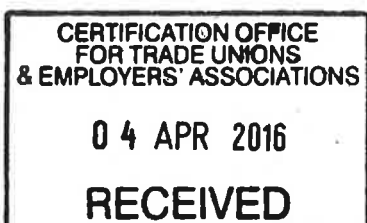
**General Secretary** D Hopley

**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

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



# 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	619				<b>619</b>
FEMALE	51				<b>51</b>
TOTAL	670				<b>A 670</b>

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	670

## 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	G Mercer		1 September 2014
Board member	W James		1 September 2014
Board member	J Abbot		1 September 2014
Board member	S Tuitupou		1 September 2014
Board member	B Deacon		1 September 2014
Board member	J Fisher		1 September 2014
Board member	B Moss		1 September 2014
Board member	A Crockett		1 September 2014
Board member		K Palma-Newport	1 September 2014
Board member		J May	1 September 2014
Board member		T Biggs	1 September 2014
Board member		T Brady	1 September 2014
Board member		S Hamilton	1 September 2014
Board member		A Fenby	1 September 2014

Board member		A Davies	1 September 2014
Board member		O Tomaszczyk	1 September 2014

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:</b> Contributions and Subscriptions		109,966
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		109,966
<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)	1,159,167	
<b>Total of other income (as at page 4)</b>		1,159,167
	<b>TOTAL INCOME</b>	<b>1,269,133</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		809,720
<b>Administrative expenses (as at page 10)</b>		499,511
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		1,309,231
<b>Taxation</b>		(7,099)
	<b>TOTAL EXPENDITURE</b>	<b>1,302,132</b>
Surplus (deficit) for year		(32,999)
Amount of general fund at beginning of year		367,599
Amount of general fund at end of year		334,600

# 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	1,159,167	
<b>TOTAL OTHER INCOME</b>		1,159,167
<b>TOTAL OF ALL OTHER INCOME</b>		1,159,167

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	36,917
		Education and Training services	
		Staff training and welfare	30,823
		Player development programme	535,717
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
		Board member fees	77,116
Advisory Services		Board member expenses	3,685
		Other Benefits and Grants (specify)	
		Players insurance	80,000
Dispute Benefits		Education grants	45,462
Legal and professional fees	36,917		
Other Cash Payments			
<b>carried forward</b>	36,917	<b>Total (should agree with figure in General Fund)</b>	809,720

(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)

FUND 6		Fund Account	
Name:		£	£
<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>		

FUND 7		Fund Account	
Name:		£	£
<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		389,280
Salaries and Wages included in above	327,455	
Auditors' fees		5,505
Legal and Professional fees		4,720
Occupancy costs		32,866
Stationery, printing, postage, telephone, etc.		12,224
Expenses of Executive Committee (Head Office)		
Entertaining		53
Other administrative expenses (specify)		
Computer running costs		10,371
Subscriptions		3,670
Travelling & subsistence, sundry, bank charges, repairs		38,968
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		1,854
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
	<b>Total</b>	499,511
Charged to:	General Fund (Page 3)	499,511
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	499,511

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions s £	Other Benefits		
				Description		Value £
General Secretary	100,631	15,664	3,294	0	116,295	
Chairman				7,000	7,000	
RPA Management Board				77,116	77,116	

## 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)	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	0

# BALANCE SHEET as at 31 August 2015

(see notes 47 to 50)

Previous Year		£	£
872	<b>Fixed Assets</b> (at page 14)	5,044	
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £ )		
2	Unquoted	2	
	<b>Total Investments</b>		5,046
	<b>Other Assets</b>		
	Loans to other trade unions		
515,638	Sundry debtors	422,467	
122,276	Cash at bank and in hand	182,356	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
637,914	<b>Total of other assets</b>		604,823
638,788	<b>TOTAL ASSETS</b>		609,869
	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		
45,701	Tax payable		41,919
38,187	Sundry creditors		57,576
187,301	Accrued expenses		175,774
	Provisions		
	Other liabilities		
271,189	<b>TOTAL LIABILITIES</b>		275,269
367,599	<b>TOTAL ASSETS</b>		334,600

# 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			5,412			5,412
Additions			6,026			6,026
Disposals						
Revaluation/Transfer s						
At end of year			11,438			11,438
<b>Accumulated Depreciation</b>						
At start of year			4,540			4,540
Charges for year			1,854			1,854
Disposals						
Revaluation/Transfer s						
At end of year			6,394			6,394
<b>Net book value at end of year</b>			5,044			5,044
<b>Net book value at end of previous year</b>			872			872



# 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)

<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 Ltd	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			109,966
From Investments			
Other Income (including increases by revaluation of assets)			1,159,167
<b>Total Income</b>			1,269,133
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>			1,302,132
<b>Funds at beginning of year</b> (including reserves)			367,599
<b>Funds at end of year</b> (including reserves)			334,600
<b>ASSETS</b>			
Fixed Assets			5,044
Investment Assets			2
Other Assets			604,823
		<b>Total Assets</b>	609,869
<b>LIABILITIES</b>			
		<b>Total Liabilities</b>	275,269
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			334,600

# 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>Danaei Hooley</i></u> Name: <u>DANAEL HOOLEY</u> Date: <u>22/02/16</u>	Chairman's Signature: <u><i>[Signature]</i></u> (or other official whose position should be stated) Name: <u>CHRISTIAN GAY</u> Date: <u>22/02/16</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 type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input 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 type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input 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.

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 83 and 84)

YES/NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/NO

If "No" please explain below.

3. 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 rule 83)

YES/NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

See accounts

# AUDITOR'S REPORT (continued)

See accounts

Signature(s) of auditor or auditors:

*Buzzacott LLP*

Name(s):

Buzzacott LLP

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

130 Wood Street  
London  
EC2V 6DL

Date:

*29/02/16*

Contact name and telephone number:

020 7556 1200

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

**The Rugby Players  
Association**

**Annual Report and Financial  
Statements**

31 August 2015

Registered Trade Union  
755T



## Contents

### Reports

Reference and administrative information	1
Report of the Executive Committee	2
Statement to Members	5
Independent auditor's report	6

### Financial statements

Income and expenditure account	8
Balance sheet	9
Principal accounting policies	10
Notes to the financial statements	12

## Report of the Executive Committee 31 August 2015

The Executive Committee presents its report together with financial statements for the year ended 31 August 2015.

### **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 £32,999 (2014: surplus of £38,417).

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***

C Day

(appointed 1 September 2014)

#### ***General Secretary***

D Hopley

### ***RPA Board members***

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

---

C Bell  
T Biggs  
T Brady  
A Davies  
C Day  
A Fenby  
S Hamilton  
G Kruis  
M Lambert  
J May  
K Palma-Newport  
H Thomas  
O Tomaszczyk

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## Report of the Executive Committee 31 August 2015

### Executive Committee members

#### *RPA Board members (continued)*

The following members of The Rugby Players Association Board resigned on 1 September 2015:

---

C Bell  
A Davies  
S Hamilton  
J May  
O Tomaszczyk

---

The following members of The Rugby Players Association Board were appointed on 1 September 2015:

---

P Burgess  
J Cannon  
G Catchpole  
R Hawkins  
W Robinson  
C Sharpley  
M Staniford

---

#### **Non-executive directors**

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

---

M Campion  
H Keogh  
V Luck  
A Roughead  
J Ryan

---

The following non-executive directors of The Rugby Players Association Board resigned on 1 September 2015:

---

V Luck  
A Roughead

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#### **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 (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.

## Report of the Executive Committee 31 August 2015

### Statement of Executive Committee's responsibilities (continued)

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.

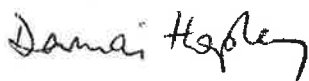
In so far as the Executive Committee is aware:

- ◆ 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



D Hopley  
Secretary

**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 2015**

**Income and expenditure**

The total income of the Association for the period was £1,269,133 (2014: £1,201,153). The Association's total expenditure for the year was £1,309,231 (2014: £1,155,040). The Association does not maintain a political fund.

The income from subscription membership for the period was £109,966 (2014: £92,330).

**Salary paid and other benefits provided to the General Secretary**

The General Secretary of the union was paid £116,295 (2014: £112,710) in respect of salary and £3,294 (2014: £9,882) 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 trustees, he should consider obtaining independent legal advice.



## **Independent auditor's report 31 August 2015**

### **Independent auditor's report 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 2015 which comprise the income and expenditure account, the balance sheet, the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and 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 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.

### **Respective responsibilities of the Executive Committee and auditor**

As explained more fully in the Executive Committee's Responsibility Statement set out in the Report of the Executive Committee, the Executive Committee are 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**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Executive Committee to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



**Independent auditor's report 31 August 2015**

**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 2015 and of its deficit for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- ◆ have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

**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 the Trade Union and Labour Relations (Consolidation) Act 1992 (amended) and had 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.

*Buzzacott LLP*

Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 9DL

*20 February 2016*

**Income and expenditure account** Year ended 31 August 2015

	Notes	2015 £	2015 £	2014 £	2014 £
<b>Income and expenditure</b>					
<b>Incoming resources</b>					
Subscriptions	1		109,966		92,330
Contributions from funding bodies	1		1,159,167		1,108,823
			<u>1,269,133</u>		<u>1,201,153</u>
<b>Resources expended</b>					
Wages and salaries		327,455		229,810	
Employers' national insurance		41,709		31,828	
Staff pension cost		10,688		9,882	
Staff training and welfare		30,823		12,668	
Termination payment		9,428		—	
Player insurance		80,000		80,000	
Education grants		45,462		31,965	
Player development programme		535,717		524,424	
Board member fees		77,116		50,045	
Board member expenses		3,685		14,116	
Legal and professional		36,917		63,200	
Rent		32,036		15,984	
Membership cards		—		451	
Telephone		5,849		8,042	
Printing, postage and stationery		6,375		5,175	
Computer running costs		10,371		12,907	
Entertaining		53		1,008	
Travelling and subsistence		1,296		6,596	
Subscriptions		3,670		837	
Repairs and renewals		9,625		29,737	
Accountancy		4,720		1,093	
Insurance		830		471	
Depreciation		1,854		378	
Audit fees		5,505		5,000	
Sundry		27,365		18,704	
Bank charges		682		719	
			<u>1,309,231</u>	<u>1,155,040</u>	
<b>Operating (deficit)/surplus before taxation</b>	2		<u>(40,098)</u>	<u>46,113</u>	
Taxation credit/(charge)	4		7,099	(7,696)	
<b>(Deficit)/surplus for the year</b>	9		<u>(32,999)</u>	<u>38,417</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.



**Balance sheet** 31 August 2015

	Notes	2015 £	2015 £	2014 £	2014 £
<b>Fixed assets</b>					
Tangible assets	5		5,044		872
Investments	6		2		2
			<u>5,046</u>		<u>874</u>
<b>Current assets</b>					
Debtors	7	422,467		515,638	
Cash at bank and in hand		182,356		122,276	
		<u>604,823</u>		<u>637,914</u>	
<b>Creditors: Amounts falling due within one year</b>	8	<u>(275,269)</u>		<u>(271,189)</u>	
<b>Net current assets</b>			<u>329,554</u>		<u>366,725</u>
<b>Net assets</b>			<u>334,600</u>		<u>367,599</u>
<b>Represented by:</b>					
<b>Funds</b>					
General	9	<u>334,600</u>		<u>367,599</u>	
			<u>334,600</u>		<u>367,599</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 22/02/16 and are signed on their behalf by



Christian Day  
Chairman

Trade Union Registration Number: 755T.

## Principal accounting policies 31 August 2015

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and 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.

### **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 the Financial Reporting Standard for Smaller Entities (effective April 2008).

### **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.

### **Depreciation**

Items are capitalised where the purchase price exceeds £250. 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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### **Investments**

Investments are included at cost less amounts written off.

**Principal accounting policies 31 August 2015**

**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 profit and loss account.

**Notes to the financial statements 31 August 2015**

**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 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:

	2015 £	2014 £
Depreciation of tangible assets	1,854	378
Auditor's remuneration:		
Current auditor		
. Audit fees	5,505	—
Previous auditor		
. Audit fees	—	5,000
. Other services	4,720	—
Leases		
. Buildings	32,036	15,984

£32,036 (2014: £15,984) 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 17 (2014: 19).

The aggregate payroll costs of the above were:

	2015 £	2014 £
Wages & salaries	656,447	598,175
Social security costs	79,057	69,478
Other pension costs	10,688	9,882
	<u>746,192</u>	<u>677,535</u>

Included in the above are wages and salaries costs of £366,331 (2014: £336,041) 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:

	2015 £	2014 £
General Secretary	116,295	112,710
RPA Players Board and Management Board Members	77,116	50,045

During the year, pension costs totalling £3,294 (2014: £9,882) were paid in respect of the General Secretary.

Notes to the financial statements 31 August 2015

4 Tax (credit)/charge on ordinary activities

	2015 £	2014 £
<b>Analysis of tax (credit)/charge in the year</b>		
UK corporation tax (credit)/charge on deficit for the year	(1,531)	8,767
Adjustments to prior year's tax provision	(5,568)	116
<b>Tax on deficit on ordinary activities</b>	<b>(7,099)</b>	<b>7,696</b>

**Factors affecting tax (credit)/charge for the year**

The tax assessed for the year is higher than (2014: lower than) the standard rate of corporation tax in the UK of 20% (2014: 20%). The differences are explained below:

	2015 £	2014 £
(Loss)/profit on ordinary activities before tax	(40,098)	46,113
(Loss)/profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 20% (2014: 20%)	(8,020)	9,222
<b>Effects of:</b>		
Expenses not deductible for tax purposes	11	202
Adjustments to tax charge in respect of previous periods	1,744	116
Group relief received	—	(1,744)
Capital allowances in excess of depreciation	(834)	(100)
<b>Current tax (credit) charge for the year (see note above)</b>	<b>(7,099)</b>	<b>7,696</b>

5 Tangible fixed assets

	Office equipment £
<b>Cost</b>	
At 1 September 2014	5,412
Additions	6,026
At 31 August 2015	<b>11,438</b>
<b>Depreciation</b>	
At 1 September 2014	4,540
Charge for the year	1,854
At 31 August 2015	<b>6,394</b>
<b>Net book value</b>	
At 31 August 2015	5,044
At 31 August 2014	872

Notes to the financial statements 31 August 2015

**6 Investments**

	Investment in group undertaking £
<b>Cost</b>	
At 1 September 2014	2
At 31 August 2015	2

At 31 August 2015, the Association held 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 2015, the aggregate capital and reserves were £260,535 (2014: £344,578) and the loss for the financial year ended on that date was £84,043 (2014: £32,834).

**7 Debtors**

	2015 £	2014 £
Trade debtors	274,209	365,138
Prepayments and accrued income	2,590	1,096
Amounts owed by subsidiary undertaking (note 10)	142,856	147,650
Amounts owed by related undertakings	1,281	721
Other debtors	—	1,033
Corporation tax recoverable	1,531	—
	<b>422,467</b>	<b>515,638</b>

**8 Creditors: Amounts falling due within one year**

	2015 £	2014 £
Trade creditors	40,423	20,455
Corporation tax	—	7,580
Accruals and deferred income	175,774	187,301
Social security and other taxation	41,919	38,121
Other creditors	17,153	17,732
	<b>275,269</b>	<b>271,189</b>

Notes to the financial statements 31 August 2015

**9 Accumulated reserves**

	2015 £	2014 £
At 1 September 2014	367,599	329,182
(Deficit)/surplus for the year	(32,999)	38,417
At 31 August 2015	334,600	367,599

**10 Capital commitments**

The trade union had no capital commitments at 31 August 2015 or 31 August 2014.

**11 Contingent liabilities**

There were no known contingent liabilities at 31 August 2015 or 31 August 2014.

**12 Related party transactions**

Transactions with its subsidiary undertaking are as follows:

	2015 £	2014 £
Recharges from subsidiary undertaking	348,331	373,987
Recharges to subsidiary undertaking	343,428	390,482

Balances due from related parties at 31 August 2015 and 31 August 2014 are shown in note 7. None of these balances incur interest.

During the year, the Association made a donation of £80,000 (2014: £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 £16,090 (2014: £48,052) were recharged to Restart Rugby by the Association. At 31 August 2015 Restart Rugby owed £1,281 (2014: £721).

LPP Consulting are used by the Rugby Players Association in order to provide health and wellbeing workshops and seminars for players. Costs amounting to £5,610 (2014: £nil) were made in the year. Whilst LPP Consulting does not meet the definition of a related party under the Financial Reporting Standards for Smaller Entities (FRSSE) the Board of Directors consider it appropriate to acknowledge in the financial statements the fact that the CEO of LPP Consulting is related to the General Secretary of The Rugby Players Association.