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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

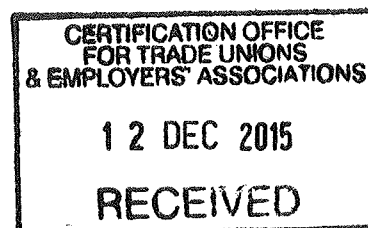
Name of Trade Union:	WELSH RUGBY PLAYERS ASSOCIATION
Year ended:	31 DECEMBER 2014
List no:	CO/776T
Head or Main Office:	NATIONAL CENTRE OF EXCELLENCE, VALE RESORT, HENSOL, CF72 8JY
Website address (if available)	http://www.wrpa.co.uk
Has the address changed during the year to which the return relates?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> <i>(Click the appropriate box)</i>
General Secretary:	R WILLIAMS
Telephone Number:	07813 333125
Contact name for queries regarding	R WILLIAMS
Telephone Number:	07813 333125
E-mail:	getrhys@hotmail.com

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 2011)

WELSH RUGBY PLAYERS ASSOCIATION

OFFICERS IN POST AT 31/12/14

GENERAL SECRETARY: -
PRESIDENT: R Williams

EXECUTIVE COMMITTEE:

CHAIRMAN: A Jones
MEMBERS: J Roberts
A Fenby
R McCusker
A Smith
L Charteris
J Thomas
D Jones

Please note that on the 30th April 2015 R Williams was appointed the General Secretary (and resigned as President on the same date), the position being vacant since N Maclean-Smith's resignation on the 10th June 2014. On the 30th April 2015 A Jones was replaced as Chairman by K Owens, and the Members of the Executive Committee above were replaced with the following:

A W Jones
J Ball
R Patchell
J Spratt
L Byrne
E Jenkins
A Coombs

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	209				209
FEMALE					
TOTAL	209				A 209

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

--	--

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

	209
--	-----

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
General Secretary	N Maclean-Smith		10/6/2014
General Secretary		Rhys Williams	30/4/2015
Chairman	A Jones	K Owens	30/4/2015

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)

	£	£
INCOME		
From Members: Contributions and Subscriptions		6,840
From Members: Other income from members (specify)		
 Total other income from members		NIL
Total of all income from members		6,840
Investment income (as at page 12)		5
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	95,519	
 Total of other income (as at page 4)		95,519
	TOTAL INCOME	102,364
EXPENDITURE		
Benefits to members (as at page 5)		4,408
Administrative expenses (as at page 10)		134,435
Federation and other bodies (specify)		
 Total expenditure Federation and other bodies		NIL
Taxation		1
	TOTAL EXPENDITURE	138,844
	Surplus (deficit) for year	(36,480)
	Amount of general fund at beginning of year	106,143
	Amount of general fund at end of year	69,663

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		NIL
Other income		
IMAGE RIGHTS & SPONSORSHIP	8,000	
FUND RAISING ACTIVITIES	19,542	
WRU DONATIONS	64,236	
SUNDRY INCOME	3,741	
TOTAL OTHER INCOME		95,519
TOTAL OF ALL OTHER INCOME		95,519

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
carried forward		Total (should agree with figure in General Fund)	

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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	
Salaries and Wages included in above	27,925
Auditors' fees	3,750
Legal and Professional fees	2,324
Occupancy costs	
Stationery, printing, postage, telephone, etc.	2,107
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
INSURANCE	0
MOTOR & TRAVEL	4,159
BANK CHARGES	106
CONSULTANCY FEES	40,000
COMPUTER COSTS	492
SUBSCRIPTIONS & DONATIONS	1,828
SUNDRY COSTS	57
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	-
Mortgages	
Other loans	
Depreciation	0
Taxation	
BAD DEBTS	27,008
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
FUND RAISING ACTIVITIES	24,679
Total	134,435
Charged to:	
General Fund (Page 3)	
Total	134,435

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			5
Other investment income (specify)			
		Total investment income	5
		Credited to:	
		General Fund (Page 3)	5
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	5

BALANCE SHEET as at 31 December 2014

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors	222,999	
	Cash at bank and in hand	20,047	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		243,046
	TOTAL ASSETS		243,046.00
	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		
	Tax payable		
	Sundry creditors		155,716
	Accrued expenses		17,667
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		173,383
	TOTAL ASSETS		69,663

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						
Additions						
Disposals						
Revaluation/Transfer s						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

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		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
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 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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input 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	6,840		6,840
From Investments	5		5
Other Income (including increases by revaluation of assets)	95,519		95,519
Total Income	102,364		102,364
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	138,844		138,844
 Funds at beginning of year (including reserves)	 106,143		 106,143
Funds at end of year (including reserves)	69,663		69,663
 ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			243,046
Total Assets			243,046
 LIABILITIES			
Total Liabilities			173,383
 NET ASSETS (Total Assets less Total Liabilities)			69,663

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

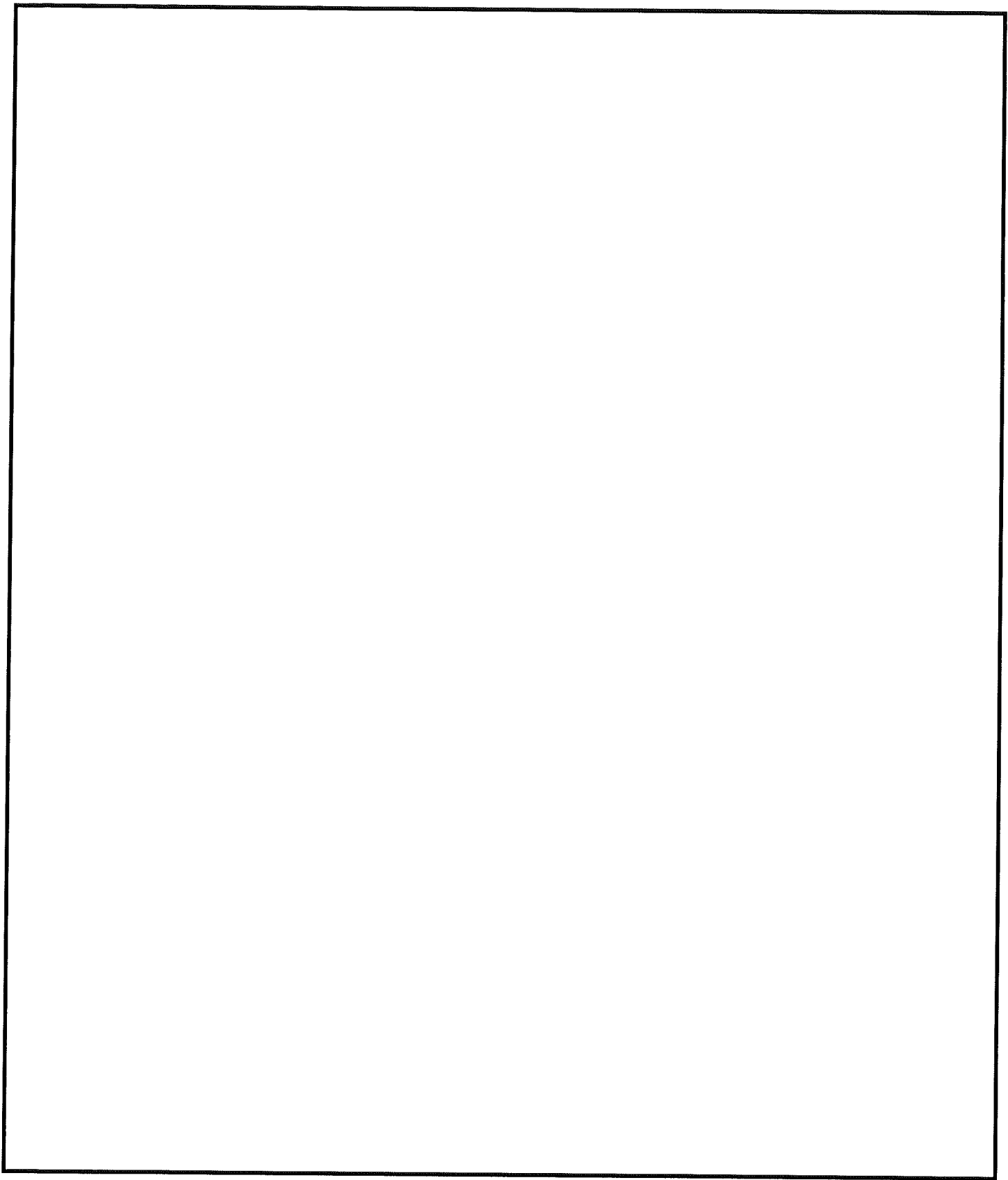
All notes to the accounts must be entered on or attached to this part of the return.

GENERAL FUND

	2014		2013	
	£	£	£	£
Brought forward	106,143		268,101	
Add				
Net surplus/(deficit)	<u>(36,480)</u>		<u>(161,958)</u>	
		<u>69,663</u>		<u>106,143</u>
		<u>69,663</u>		<u>106,143</u>

GOING CONCERN

The trade union has been in a dispute with its main sponsor the Welsh Rugby Union over its level of funding and delivery of services. This dispute covered the period from November 2011 to October 2014. The dispute was settled in April 2015 and an agreement reached over the level of funding for 2014, 2013 and 2012. Credit notes and new invoices have been raised to cover the period to 31 December 2014. As part of the agreement, the future funding of the trade union has also been agreed which will allow it to continue its work in line with the Constitution. The trade union has surplus funds once its overheads have been paid from the standard funding available to it.



ACCOUNTING POLICIES

(see notes 74 and 75)

Basis of preparing the financial statements

The accounts are prepared under the historical cost convention modified 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).

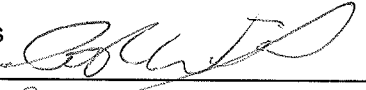
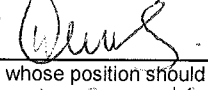
Income

Income from player subscriptions is the total amount receivable by the Association from players. Contributions from funding bodies are recognised when agreed amounts are due from the respective bodies. Donations are recognised when received.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u> Name: <u>G.R. WILLIAMS</u> Date: <u>09/12/15</u>	Chairman's Signature: <u></u> (or other official whose position should be stated) Name: <u>KEN OWENS</u> Date: <u>10/12/15</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 checked="" type="checkbox"/>	NO	<input 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.

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

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

If "No" please explain below.

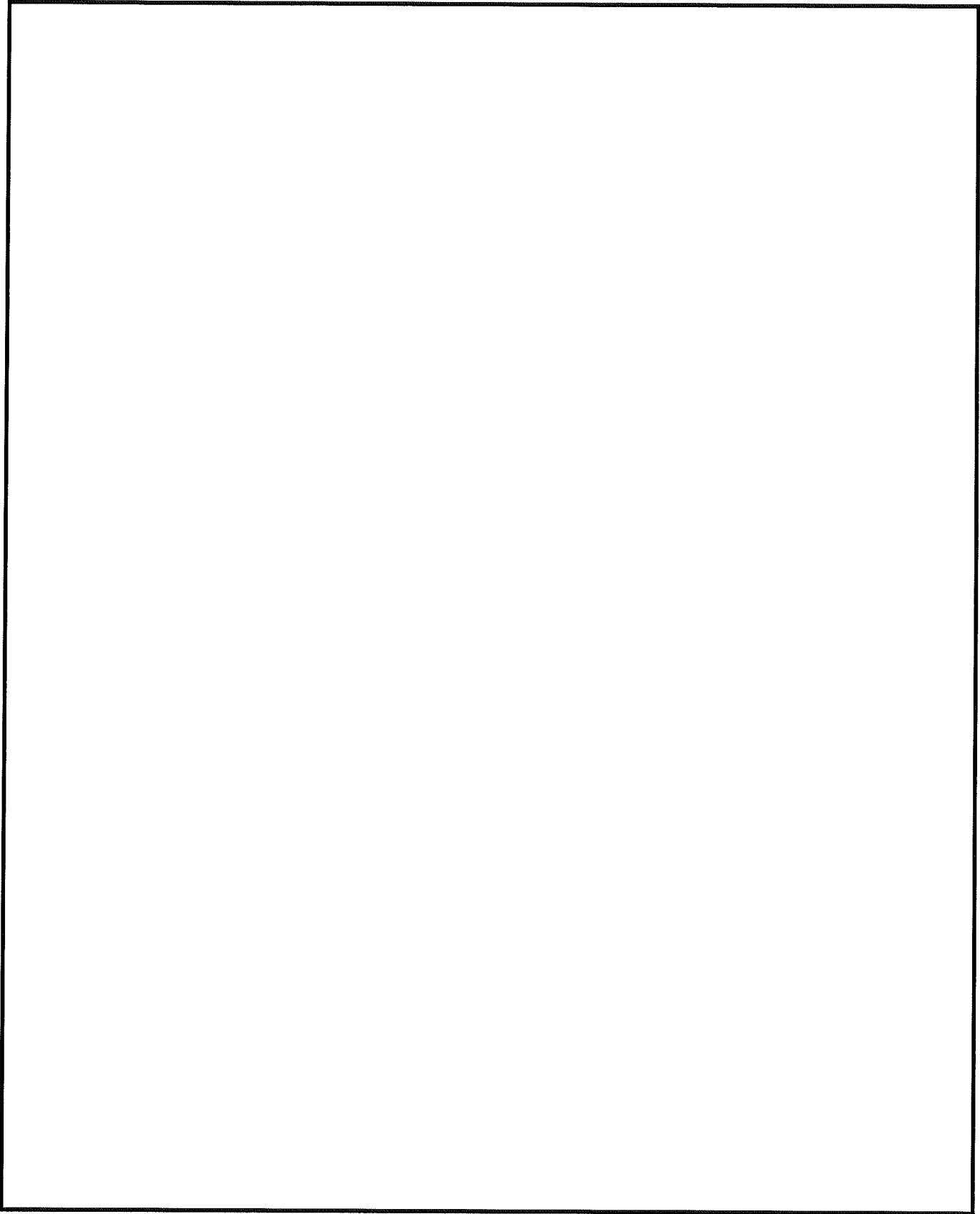
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES

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)

ATTACHED



AUDITOR'S REPORT (continued)

Attached

Signature(s) of auditor or auditors:

BPU Limited

Name(s):

BPU Limited

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

Radnor House
Greenwood Close
Cardiff
CF23 8AA

Date:

11/12/15

Contact name and telephone number:

N Toye, 02920 734100

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

**Report of the Independent Auditors to the Members of
the Welsh Rugby Players Association
made in accordance with section 36 of the Trade Union and Labour
Relations (Consolidation) Act 1992**



We have audited the financial statements of the Welsh Rugby Players Association for the year ended 31 December 2014 which comprise the Income and Expenditure account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Association's members, as a body, in accordance with section 36 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 a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, or for the opinion we have formed.

Respective responsibilities of the Executive Committee and auditors

As explained more fully in the Report of the Executive Committee on page 1 and 2, the Executive Committee is responsible for the preparation of financial statements which 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 Ethical Standards for Auditors.

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

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.

**Report of the Independent Auditors to the Members of
the Welsh Rugby Players Association
made in accordance with section 36 of the Trade Union and Labour
Relations (Consolidation) Act 1992**



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 December 2014 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1982.

BPU Limited

Chartered Accountants (Statutory Auditors)

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Date: *11/12/15*

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA