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FORM AR21

To be used for reporting years starting on or after 6 April 2015

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 2016
List no:	CO/776T
Head or Main Office:	Alliance House 18/19 High Street Cardiff CF10 1PT
Website address (if available)	
Has the address changed during the year to which the return relates?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> (Click the appropriate box)
General Secretary:	A Pretorius
Telephone Number:	02920 224433
Contact name for queries regarding	A Pretorius
Telephone Number:	02920 224433
E-mail:	apretorius@wrpa.co.uk

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

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

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

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



(Revised February 2017)

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	193				193
FEMALE					
TOTAL	193				A 193

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

193

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

OFFICERS IN POST

(see note 12)

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

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
General Secretary	R Williams	A Pretorius	20/3/17
Executive Committee Member	R Pratchell		31/5/16
Executive Committee Member		S Warbuton	1/6/16

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:

Welsh Rugby Players Association

Information

For the Year Ended 31 December 2016

GENERAL SECRETARY: R Williams (resigned 20/3/17)
A Pretorius (appointed 20/3/17)

EXECUTIVE COMMITTEE:

- **CHAIRMAN:** K Owens
- **MEMBERS:** A W Jones
J Ball
R Patchell (resigned on 31/5/16)
D Biggar
H Amos
E Jenkins
T Morgan
S Warbuton (appointed 1/6/16)

REGISTERED OFFICE: Alliance House
18/19 High Street
Cardiff
CF10 1PT

AUDITORS: BPU Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

BANKERS: HSBC Bank Plc
Cardiff Business Centre
Cardiff

and names:

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GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		19,060
From Members: Other income from members (specify)		
Total other income from members		0
Total of all income from members		19,060
Investment income (as at page 12)		0
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	119,272	
Total of other income (as at page 4)		119,272
		TOTAL INCOME
		138,332
EXPENDITURE		
Benefits to members (as at page 5)		3,395
Administrative expenses (as at page 10)		159,227
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		0
Taxation		0
		TOTAL EXPENDITURE
		162,622
		Surplus (deficit) for year
		(24,290)
		Amount of general fund at beginning of year
		67,943
		Amount of general fund at end of year
		43,653

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income WRU Sponsorship	119,272	
TOTAL OTHER INCOME		119,272
TOTAL OF ALL OTHER INCOME		119,272

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	58,777
Auditors' fees	3,850
Legal and Professional fees	37,342
Occupancy costs	
Stationery, printing, postage, telephone, etc.	5,217
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Motor & Travel	9,256
Subscriptions	773
Computer Costs	8,075
Insurance	862
Fund Raising Activities	7,048
Consultancy Fees	22,118
Vat Penalties & Interest	5,615
Sundry Expenses	294
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Total	159,227
Charged to:	159,227
General Fund (Page 3)	159,227

	Fund (Account)	0
	Fund (Account)	0
	Fund (Account)	0
	Fund (Account)	0
	Total	159,227

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 - Rhys Williams	£ 19,500	£			£ 19,500	

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			
Credited to:			
		General Fund (Page 3)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	

BALANCE SHEET as at

(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	32,160	
	Cash at bank and in hand	43,482	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify) :		
	Total of other assets		75,642
	TOTAL ASSETS		75,642
	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		16,982
	Accrued expenses		15,007
	Provisions		
	Other liabilities		
	TOTAL LIABILITIES		31,989
	TOTAL ASSETS		43,653

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 checked="" 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	19,060		19,060
From Investments			
Other Income (including increases by revaluation of assets)	119,272		119,272
Total Income	138,332		138,332
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	162,622		162,622
Funds at beginning of year (including reserves)	67,943		67,943
Funds at end of year (including reserves)	43,653		43,653
ASSETS			
Fixed Assets			
Investment Assets			
Other Assets			75,642
Total Assets			75,642
LIABILITIES			
Total Liabilities			31,989
NET ASSETS (Total Assets less Total Liabilities)			43,653

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

	2015		2014	
	£	£	£	£
Brought forward	67,943		69,663	
Add				
Net deficit	<u>(24,290)</u>		<u>(1,720)</u>	
		<u>43,653</u>		<u>67,943</u>
		<u>43,653</u>		<u>67,943</u>

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 (Financial Reporting Standard 102).

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><i>[Signature]</i></u> Name: <u>Andries Pictorius</u> Date: <u>27/04/2017</u>	Chairman's Signature: <u><i>[Signature]</i></u> (or other official whose position should be stated) Name: <u>VLEN OWENS</u> Date: <u>26/4/17</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"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	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 (section one)

Signature(s) of auditor or auditors:	<i>BPU Limited</i>	
Name(s):	BPU Limited	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	Radnor House Greenwood Close Cardiff Gate Business Park Cardiff, CF23 8AA	
Date:	25/5/17	
Contact name and telephone number:	Nick 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.

Audited Financial Statements for the Year Ended 31 December 2016
for
Welsh Rugby Players Association

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

Registered to carry on audit work
and regulated for a range of
investment business activities by
the Institute of Chartered
Accountants in England and Wales.

bpu Chartered Accountants is a
trading name of BPU Ltd
Company Number 3723948
Registered in Wales

A list of directors is available from the
registered office above

Welsh Rugby Players Association

Report of Executive Committee For the Year ended 31 December 2016

The Executive Committee presents its report together with financial statements for the year ended 31 December 2016.

Principal Activity

The entity is a trade union for the professional rugby players in Wales.

Business Review

There was a deficit for the year after taxation amounting to £24,290 (2015: Deficit £1,720). An agreement with the Welsh Rugby Union has been reached which secures the future funding of the trade union which will allow it to continue its work in line with the Constitution.

Executive Committee Members

Chairman

K Owens continued in his role as chairman.

General Secretary

R Williams resigned from his position as General Secretary on 20 March 2017. A Pretorius was appointed to the position of General Secretary/Chief Executive on 20 March 2017.

Welsh Rugby Players Association

Report of Executive Committee For the Year ended 31 December 2016

Executive Committee's responsibilities for the financial statements

The Executive Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Financial Reporting Standard 102).

The Trade Union and Labour Relations (Consolidation) Act 1992 (amended) requires the Executive Committee to prepare an Annual Return for each financial year which gives 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 the Annual Return, 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 Annual Return 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 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.

BY ORDER OF THE EXECUTIVE COMMITTEE



Andries Pretorius
General Secretary

Dated:

5/5/2017.

Report of the Independent Auditors to the Members of the Welsh Rugby Players Association

We have audited the financial statements of the Welsh Rugby Players Association for the year ended 31 December 2016 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 (Financial Reporting Standard 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, for this report, or for the opinions 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 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 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.

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 2016 and of its deficit 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 Kew

Chartered Accountants (Statutory Auditors)
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Date: 25/3/17

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

Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

bpu Chartered Accountants is a trading name of BPU Ltd
Company Number 3723948
Registered in Wales

A list of directors is available from the registered office above

Welsh Rugby Players Association

**Income and Expenditure Account
for the Year Ended 31 December 2016**

	2016		2015	
	£	£	£	£
Income				
WRU Sponsorship	119,272		118,750	
Subscriptions	<u>19,060</u>		<u>-</u>	
		138,332		118,750
Expenditure				
Wages & salaries	55,676		44,116	
Employer's NI	2,409		2,509	
Pensions	692		-	
Printing, postage & stationery	4,221		2,623	
Telephone & internet	996		1,022	
Motor & travelling	9,256		9,549	
Subscriptions	773		703	
Computer costs	8,075		4,804	
Insurance	862		-	
Members' benefits	3,395		3,901	
Fund raising activities	7,048		8,052	
Sundry expenses	30		603	
Advertising	107		-	
Accountancy & audit fees	11,205		5,876	
Consultancy fees	22,118		35,450	
Legal & professional fees	29,987		1,000	
Bank charges	80		62	
VAT penalties & interest	5,615		-	
PAYE interest	77		-	
Corp tax penalty	<u>-</u>		<u>200</u>	
		<u>162,622</u>		<u>120,470</u>
NET (DEFICIT)		<u>(24,290)</u>		<u>(1,720)</u>

Welsh Rugby Players Association

Balance Sheet as at 31 December 2016

	Notes	2016 £	£	2015 £	£
CURRENT ASSETS					
Trade debtors		8,160		-	
Other debtor		-		7,369	
Prepayments & accrued income		24,000		19,791	
Cash in hand		<u>43,482</u>		<u>89,820</u>	
		<u>75,642</u>		<u>116,980</u>	
CURRENT LIABILITIES					
Trade creditors		11,298		581	
Social security & other taxes		5,221		41,268	
Other creditors & accruals		<u>15,470</u>		<u>7,188</u>	
		<u>31,989</u>		<u>49,037</u>	
			<u>43,653</u>		<u>67,943</u>
NET ASSETS					
			<u>43,653</u>		<u>67,943</u>
FINANCED BY					
GENERAL FUND	2		<u>43,653</u>		<u>67,943</u>

Welsh Rugby Players Association

Notes to the Financial Statements for the Year Ended 31 December 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts are prepared under the historical cost convention modified and in accordance with applicable accounting standards (Financial Reporting Standard 102).

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.

2. GENERAL FUND

	2016		2015	
	£	£	£	£
Brought forward	67,943		69,663	
Add				
Net deficit	<u>(24,290)</u>		<u>(1,720)</u>	
		<u>43,653</u>		<u>67,943</u>
		<u>43,653</u>		<u>67,943</u>

MEMBERSHIP AUDIT CERTIFICATE

(see notes 88 to 94)

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992.

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

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21.

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO



If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**

MEMBERSHIP AUDIT CERTIFICATE


SECTION TWO

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

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES NO

If "NO" Please explain below:

Signature	
Name	W.A. Pretorius
Office held	C.F.O.
Date	6/7/17

