

- DO NOT STAPLE
- PRINT ON ONE SIDE ONLY

## 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:   | The Rugby Players' Association  |
| Year ended:  | 31 August 2016  |
| List no:   | 755T  |
| Head or Main Office:   | 5 <sup>th</sup> Floor<br>Regal House<br>London Road<br>Twickenham<br>Middlesex<br>TW1 3QS       |
| Website address (if available)                                       | <a href="http://therpa.co.uk/">http://therpa.co.uk/</a>   |
| Has the address changed during the year to which the return relates? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> (Click the appropriate box) |
| General Secretary:   | Damian Hopley   |
| Telephone Number:  | 020 3053 6670   |
| Contact name for queries regarding                                   | 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

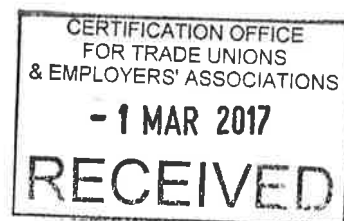
The address to which returns and other documents should be sent are:

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 June 2016)

# 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   | 648                                      |                  |                |  | <b>648</b>   |
| FEMALE | 21                                       |                  |                |  | <b>21</b>    |
| TOTAL  | 669                                      |                  |                |  | A <b>669</b> |

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

|     |
|-----|
|     |
| 669 |

## 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    | Jonny May                              |                           | 1 September 2015 |
| Board member    | Scott Hamilton                         |                           | 1 September 2015 |
| Board member    | Alex Davies                            |                           | 1 September 2015 |
| Board member    | Oliver Tomaszczysz                     |                           | 1 September 2015 |
| Board member    | Chris Bell                             |                           | 1 September 2015 |
| Board member    |  | Charlie Sharples          | 1 September 2015 |
| Board member    |  | George Catchpole          | 1 September 2015 |
| Board member    |  | Rob Hawkins               | 1 September 2015 |
| Board member    |  | Will Robinson             | 1 September 2015 |
| Board member    |  | James Cannon              | 1 September 2015 |
| Board member    |  | Phil Burgess              | 1 September 2015 |
| Board member    |  | Michael Staniford         | 1 September 2015 |

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

List of officers in post at 31<sup>st</sup> August 2016

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



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>   |                          |           |
| From Members: Contributions and Subscriptions           |                          | 100,524   |
| From Members: Other income from members (specify)       |                          |           |
|   |                          |           |
| <b>Total other income from members</b>                  |                          |           |
| <b>Total of all income from members</b>                 |                          | 100,524   |
| <b>Investment income (as at page 12)</b>                |                          | 540       |
| <b>Other Income</b>                                     |                          |           |
| Income from Federations and other bodies (as at page 4) |                          |           |
| Income from any other sources (as at page 4)            | 1,388,000                |           |
| <b>Total of other income (as at page 4)</b>             |                          | 1,388,000 |
|   | <b>TOTAL INCOME</b>      | 1,489,064 |
| <b>EXPENDITURE</b>                                      |                          |           |
| <b>Benefits to members (as at page 5)</b>               |                          | 1,035,737 |
| <b>Administrative expenses (as at page 10)</b>          |                          | 500,240   |
| <b>Federation and other bodies (specify)</b>            |                          |           |
|   |                          |           |
| <b>Total expenditure Federation and other bodies</b>    |                          | 1,535,977 |
| <b>Taxation</b>   |                          | (1,920)   |
|   | <b>TOTAL EXPENDITURE</b> | 1,534,057 |
|   |                          |           |
| Surplus (deficit) for year                              |                          | (44,993)  |
|   |                          |           |
| Amount of general fund at beginning of year             |                          | 334,600   |
|   |                          |           |
| Amount of general fund at end of year                   |                          | 289,607   |

(see notes 19 and 20)

5

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

|   | £      |   | £         |
|---|--------|---|-----------|
| Representation –<br>Employment Related Issues     |        | <b>brought forward</b>                                      | 56,700    |
|   |        | Education and Training services                             |           |
|   |        | Staff training and welfare                                  | 35,151    |
|   |        | Player development programme                                | 741,449   |
| Representation –<br>Non Employment Related Issues |        |   |           |
|   |        | Negotiated Discount Services                                |           |
| Communications                                    |        |   |           |
|   |        | Salary Costs  |           |
|   |        | Board member fees   | 68,935    |
| Advisory Services                                 |        | Board member expenses                                       | 8,700     |
|   |        | Other Benefits and Grants (specify)                         |           |
|   |        | Players insurance   | 99,802    |
| Dispute Benefits                                  |        |   |           |
| Legal and professional fees                       | 56,700 | Player medical projects                                     | 25,000    |
| Other Cash Payments                               |        |   |           |
| <b>carried forward</b>                            | 56,700 | <b>Total (should agree with figure in<br/>General Fund)</b> | 1,035,737 |

(See notes 24 and 25)

| FUND 2             |   | 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 3  |  | Fund Account |   |
|---|--|--------------|---|
| Name:   |  | £            | £ |
| <b>Income</b>   |  |              |   |
| From members  |  |              |   |
| Investment income (as at page 12)                             |  |              |   |
| Other income (specify)  |  |              |   |
|   | Total other income as specified                      |              |   |
|   | Total Income   |              |   |
| <b>Expenditure</b>  |  |              |   |
| 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:   |  | £            | £ |
| <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 5  |  | 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>          |  |              |   |

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

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

(see notes 26 to 31)

| <b>POLITICAL FUND ACCOUNT 1</b> |   | <b>To be completed by trade unions which maintain their own fund</b>  |                            |  |
|---------------------------------|---|---|----------------------------|--|
|                                 |   | <b>£</b>  | <b>£</b>                   |  |
| <b>Income</b>                   | Members contributions and levies  |   |                            |  |
|                                 | Investment income (as at page 12)   |   |                            |  |
|                                 | Other income (specify)  |   |                            |  |
|                                 |   | Total other income as specified   |                            |  |
|                                 |   | Total income  |                            |  |
| <b>Expenditure</b>              | Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) |   |                            |  |
|                                 | Administration expenses in connection with political objects (specify)                                  |   |                            |  |
|                                 | Non-political expenditure   |   |                            |  |
|                                 |   |   | Total expenditure          |  |
|                                 |   |   | Surplus (deficit) for year |  |
|                                 |   | Amount of political fund at beginning of year   |                            |  |
|                                 |   | Amount of political fund at the end of year (as Balance Sheet)  |                            |  |
|                                 |   |   |                            |  |
|                                 |   | Number of members at end of year contributing to the political fund   |                            |  |
|                                 |   | Number of members at end of the year not contributing to the political fund   |                            |  |
|                                 |   | Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund |                            |  |

| <b>POLITICAL FUND ACCOUNT 2</b> |   | <b>To be completed by trade unions which act as components of a central trade union</b>                                       |                            |  |
|---------------------------------|---|---|----------------------------|--|
|                                 |   | <b>£</b>  | <b>£</b>                   |  |
| <b>Income</b>                   | Contributions and levies collected from members on behalf of central political fund                     |   |                            |  |
|                                 | Funds received back from central political fund   |   |                            |  |
|                                 | Other income (specify)  |   |                            |  |
|                                 |   | Total other income as specified   |                            |  |
|                                 |   | Total income  |                            |  |
| <b>Expenditure</b>              | Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify) |   |                            |  |
|                                 | Administration expenses in connection with political objects (specify)                                  |   |                            |  |
|                                 | Non-political expenditure   |   |                            |  |
|                                 |   |   | Total expenditure          |  |
|                                 |   |   | Surplus (deficit) for year |  |
|                                 |   | Amount held on behalf of trade union political fund at beginning of year  |                            |  |
|                                 |   | Amount remitted to central political fund   |                            |  |
|                                 |   | Amount held on behalf of central political fund at end of year  |                            |  |
|                                 |   | Number of members at end of year contributing to the political fund   |                            |  |
|                                 |   | Number of members at end of the year not contributing to the political fund   |                            |  |
|                                 |   | Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund |                            |  |

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

(see notes 32 and 33)

|   |                       | £       |
|---|-----------------------|---------|
| <b>Administrative Expenses</b>                          |                       |         |
| Remuneration and expenses of staff                      |                       | 377,978 |
| Salaries and Wages included in above                    | £322,257              |         |
| Auditors' fees  |                       | 7,200   |
| Legal and Professional fees                             |                       | 3,482   |
| Occupancy costs   |                       | 38,649  |
| Stationery, printing, postage, telephone, etc.          |                       | 11,153  |
| Expenses of Executive Committee (Head Office)           |                       |         |
| Expenses of conferences                                 |                       |         |
| Other administrative expenses (specify)                 |                       |         |
| Computer running costs                                  |                       | 14,024  |
| Subscriptions   |                       | 4,632   |
| Travelling & subsistence, sundry, bank charges, repairs |                       | 41,439  |
| <b>Other Outgoings</b>                                  |                       |         |
| Interest payable:                                       |                       |         |
| Bank loans (including overdrafts)                       |                       |         |
| Mortgages   |                       |         |
| Other loans   |                       |         |
| Depreciation  |                       | 1,683   |
| Taxation  |                       |         |
| Outgoings on land and buildings (specify)               |                       |         |
| Other outgoings (specify)                               |                       |         |
| <b>Total</b>  |                       | 500,240 |
| Charged to:   | General Fund (Page 3) | 500,240 |
|   | Fund (Account )       |         |
|   | Fund (Account )       |         |
|   | Fund (Account )       |         |
|   | Fund (Account )       |         |
| <b>Total</b>  |                       | 500,240 |

(see notes 34 to 44 below)

12

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

|                                   | Political<br>Fund<br>£ |                         | Other<br>Fund(s)<br>£ |
|-----------------------------------|------------------------|-------------------------|-----------------------|
| 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) |                        |                         |                       |
| Bank interest                     |                        |                         | 540                   |
|                                   |                        |                         |                       |
|                                   |                        |                         |                       |
|                                   |                        | Total investment income | 540                   |
|                                   |                        |                         |                       |
|                                   |                        | Credited to:            |                       |
|                                   |                        | General Fund (Page 3)   | 540                   |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Fund (Account )         |                       |
|                                   |                        | Political Fund          |                       |
|                                   |                        |                         |                       |
|                                   |                        | Total Investment Income | 540                   |

# BALANCE SHEET as at 31 August 2016

(see notes 47 to 50)

| Previous Year |   | £       | £       |
|---------------|---|---------|---------|
| 5,044         | <b>Fixed Assets</b> (at page 14)                            | 3,361   |         |
|               | <b>Investments</b> (as per analysis on page 15)             |         |         |
|               | Quoted (Market value £      )                               |         |         |
|               | Unquoted  | 2       |         |
| 2             | <b>Total Investments</b>                                    |         | 3,363   |
|               | <b>Other Assets</b>   |         |         |
|               | Loans to other trade unions                                 |         |         |
| 422,467       | Sundry debtors  | 142,935 |         |
| 182,356       | Cash at bank and in hand                                    | 677,271 |         |
|               | Income tax to be recovered                                  |         |         |
|               | Stocks of goods   |         |         |
|               | Others (specify)  |         |         |
| 604,823       | <b>Total of other assets</b>                                |         | 820,206 |
| 609,869       | <b>TOTAL ASSETS</b>   |         | 823,569 |
|               | 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  |         |         |
| 41,919        | Tax payable   |         | 33,593  |
| 57,576        | Sundry creditors  |         | 62,529  |
| 175,774       | Accrued expenses  |         | 352,145 |
|               | Provisions  |         |         |
|               | Other liabilities   |         | 85,695  |
| 275,269       | <b>TOTAL LIABILITIES</b>                                    |         | 533,962 |
| 334,600       | <b>TOTAL ASSETS</b>   |         | 289,607 |

# 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                              |                    |           | 11,438                  |                |                             | 11,438 |
| Additions                                     |                    |           |                         |                |                             |        |
| Disposals                                     |                    |           |                         |                |                             |        |
| Revaluation/Transfers                         |                    |           |                         |                |                             |        |
| At end of year                                |                    |           | 11,438                  |                |                             | 11,438 |
| <b>Accumulated Depreciation</b>               |                    |           |                         |                |                             |        |
| At start of year                              |                    |           | 6,394                   |                |                             | 6,394  |
| Charges for year                              |                    |           | 1,683                   |                |                             | 1,683  |
| Disposals                                     |                    |           |                         |                |                             |        |
| Revaluation/Transfers                         |                    |           |                         |                |                             |        |
| At end of year                                |                    |           | 8,077                   |                |                             | 8,077  |
| <b>Net book value at end of year</b>          |                    |           | 3,361                   |                |                             | 3,361  |
| <b>Net book value at end of previous year</b> |                    |           | 5,044                   |                |                             | 5,044  |



# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

| QUOTED   |  | All Funds<br>Except<br>Political<br>Funds<br>£ | Political Fund<br><br>£ |
|----------|--|--|-------------------------|
|          | 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         |  |                         |

# SUMMARY SHEET

(see notes 60 to 71)

|   | All funds except<br>Political Funds<br>£ | Political<br>Funds<br>£ | Total<br>Funds<br>£ |
|---|--|-------------------------|---------------------|
| <b>INCOME</b>   |  |                         |                     |
| From Members  | 100,524                                  |                         | 100,524             |
| From Investments  | 540                                      |                         | 540                 |
| Other Income (including increases by<br>revaluation of assets)          | 1,388,000                                |                         | 1,388,000           |
| <b>Total Income</b>   | 1,489,064                                |                         | 1,489,064           |
| <b>EXPENDITURE</b><br>(including decreases by revaluation of<br>assets) |  |                         |                     |
| <b>Total Expenditure</b>  | 1,534,057                                |                         | 1,534,057           |
| <b>Funds at beginning of year</b><br>(including reserves)               | 334,600                                  |                         | 334,600             |
| <b>Funds at end of year</b><br>(including reserves)                     | 289,607                                  |                         | 289,607             |
| <b>ASSETS</b>   |  |                         |                     |
| Fixed Assets  |  |                         | 3,361               |
| Investment Assets   |  |                         | 2                   |
| Other Assets  |  |                         | 820,206             |
| <b>Total Assets</b>   |  |                         | 823,569             |
| <b>LIABILITIES</b>  |  |                         |                     |
| <b>Total Liabilities</b>  |  |                         | 533,962             |
| <b>NET ASSETS (Total Assets less Total Liabilities)</b>                 |  |                         | 289,607             |

# 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<br><br>RPA Management Ltd   | COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)<br><br>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   |   |                             |
|  |   |   |                             |
|  |   |   |                             |
|  |   |   |                             |
|  |   |   |                             |
|  |   |   |                             |
|  |   |   |                             |
|  |   |   |                             |

# 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<br>Signature: <u>Damian Hopkey</u><br>Name: <u>DAMIAN HOPKEY</u><br>Date: <u>20/01/17</u> | Chairman's<br>Signature: <u>[Signature]</u><br>(or other official whose position should be stated)<br>Name: <u>CHRISTIAN DAY</u><br>Date: <u>20/01/17</u> |
|---|---|

## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

|  |          |                          |           |                          |
|--|----------|--------------------------|-----------|--------------------------|
| IS THE RETURN OF OFFICERS ATTACHED?<br>(see Page 2 and Note 12)                        | YES      | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED?<br>(see Page 2 and Note 12)       | YES      | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| HAS THE RETURN BEEN SIGNED?<br>(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?<br>(see Pages 20 and 21 and Notes 2 and 77)   | YES      | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| IS A RULE BOOK ENCLOSED?<br>(see Notes 8 and 78)                                       | YES      | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| A MEMBER'S STATEMENT IS:<br>(see Note 80)  | ENCLOSED | <input type="checkbox"/> | TO FOLLOW | <input type="checkbox"/> |
| HAS THE SUMMARY SHEET BEEN COMPLETED<br>(see Page 17 and Notes 7 and 59)               | YES      | <input type="checkbox"/> | NO        | <input type="checkbox"/> |
| IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED<br>(See Pages 23 and 24 and Notes 88 to 94) | 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  
and Statutory Auditors

Address(es):

130 Wood Street  
London  
EC2V 6DL

Date:

*6 February 2017*

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.

# 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*

5. 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?

N/A

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

N/A

If the answer to **either** questions 5 or 6 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 (continued)

N/A

Signature of  
assurer

N/A

Name

N/A

Address

N/A

Date

N/A

Contact name  
and telephone  
number

N/A

## MEMBERSHIP AUDIT CERTIFICATE

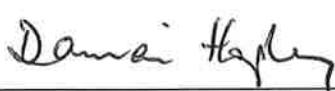
### SECTION TWO

*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        | DAMIAN HOPLEY   |
| Office held | GENERAL SECRETARY   |
| Date        | 30/01/17  |

755T / 2016  
AR 21 copy

**The Rugby Players  
Association**



**Annual Report and Financial  
Statements**

31 August 2016

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

|                                     |    |
|-------------------------------------|----|
| Statement of income and expenditure | 8  |
| Statement of financial position     | 9  |
| Principal accounting policies       | 10 |
| Notes to the financial statements   | 12 |

## Reference and administrative information

### Executive Committee:

**Chairman** C Day

**RPA Board** T Biggs  
T Brady  
P Burgess  
J Cannon  
G Catchpole  
C Day (Chairman)  
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

## Report of the Executive Committee 31 August 2016

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

### **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 £44,993 (2015: deficit of £32,999).

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

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

D Hopley

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

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

---

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

---

## Report of the Executive Committee 31 August 2016

### Executive Committee members

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

The following members of The Rugby Players Association Board resigned on 1 September 2016:

---

T Brady  
J Cannon  
G Catchpole  
A Fenby  
R Hawkins  
W Robinson  
M Staniford

---

The following members of The Rugby Players Association Board were appointed on 1 September 2016:

---

N Briggs  
N Hunt  
A Lewington  
L McCaffrey  
A Reider  
A Rogers  
K Traynor

---

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

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

---

M Campion  
H Keogh  
J Ryan

---

#### **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.

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

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

- ♦ 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 which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible 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



## **Independent auditor's report 31 August 2016**

### **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 2016 which comprise the statement of income and expenditure, the statement of financial position, the principal accounting policies 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), including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

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 2016**

**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 2016 and of its deficit for the year then ended;
- ♦ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
- ♦ the financial statements agree with the accounting records.



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

6 February 2017

**Statement of income and expenditure** Year ended 31 August 2016

|   | Notes | 2016<br>£      | 2016<br>£        | 2015<br>£ | 2015<br>£ |
|---|-------|----------------|------------------|-----------|-----------|
| <b>Income and expenditure</b>                   |       |                |                  |           |           |
| <b>Income</b>                                   |       |                |                  |           |           |
| Subscriptions                                   | 1     |                | <b>100,524</b>   |           | 91,966    |
| Contributions from funding bodies               | 1     |                | <b>1,388,000</b> |           | 1,177,167 |
| Bank interest                                   |       |                | <b>540</b>       |           | —         |
|   |       |                | <b>1,489,064</b> |           | 1,269,133 |
| <b>Expenditure</b>                              |       |                |                  |           |           |
| Wages and salaries                              |       | <b>322,257</b> |                  | 327,455   |           |
| Employers' national insurance                   |       | <b>44,126</b>  |                  | 41,709    |           |
| Staff pension cost                              |       | <b>11,595</b>  |                  | 10,688    |           |
| Staff training and welfare                      |       | <b>35,151</b>  |                  | 30,823    |           |
| Termination payment                             |       | —              |                  | 9,428     |           |
| Player insurance                                |       | <b>99,802</b>  |                  | 80,000    |           |
| Player medical projects                         |       | <b>25,000</b>  |                  | —         |           |
| Personal development programme                  |       | <b>741,449</b> |                  | 581,179   |           |
| Board member fees                               |       | <b>68,935</b>  |                  | 77,116    |           |
| Board member expenses                           |       | <b>8,700</b>   |                  | 3,685     |           |
| Legal and professional                          |       | <b>56,700</b>  |                  | 36,917    |           |
| Rent  |       | <b>34,904</b>  |                  | 32,036    |           |
| Telephone                                       |       | <b>4,821</b>   |                  | 5,849     |           |
| Printing, postage and stationery                |       | <b>6,332</b>   |                  | 6,375     |           |
| Computer running costs                          |       | <b>14,024</b>  |                  | 10,371    |           |
| Entertaining                                    |       | —              |                  | 53        |           |
| Travelling and subsistence                      |       | <b>1,928</b>   |                  | 1,296     |           |
| Subscriptions                                   |       | <b>4,632</b>   |                  | 3,670     |           |
| Repairs and renewals                            |       | <b>20,612</b>  |                  | 9,625     |           |
| Accountancy                                     |       | <b>3,482</b>   |                  | 4,720     |           |
| Insurance                                       |       | <b>3,745</b>   |                  | 830       |           |
| Depreciation                                    |       | <b>1,683</b>   |                  | 1,854     |           |
| Audit fees                                      |       | <b>7,200</b>   |                  | 5,505     |           |
| Sundry  |       | <b>18,290</b>  |                  | 27,365    |           |
| Bank charges                                    |       | <b>609</b>     |                  | 682       |           |
|   |       |                | <b>1,535,977</b> |           | 1,309,231 |
| <b>Operating deficit before taxation</b>        | 2     |                | <b>(46,913)</b>  |           | (40,098)  |
| Taxation credit                                 | 4     |                | <b>1,920</b>     |           | 7,099     |
| <b>Deficit for the year</b>                     | 9     |                | <b>(44,993)</b>  |           | (32,999)  |
| Accumulated surplus as at 1 September 2015      |       |                | <b>334,600</b>   |           | 367,599   |
| <b>Accumulated surplus as at 31 August 2016</b> |       |                | <b>289,607</b>   |           | 334,600   |

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.

# Statement of financial position 31 August 2016

|  | Notes | 2016<br>£        | 2016<br>£      | 2015<br>£        | 2015<br>£      |
|--|-------|------------------|----------------|------------------|----------------|
| <b>Fixed assets</b>                            |       |                  |                |                  |                |
| Tangible assets                                | 5     |                  | 3,361          |                  | 5,044          |
| Investments                                    | 6     |                  | 2              |                  | 2              |
|  |       |                  | <u>3,363</u>   |                  | <u>5,046</u>   |
| <b>Current assets</b>                          |       |                  |                |                  |                |
| Debtors  | 7     | 142,935          |                | 422,467          |                |
| Cash at bank and in hand                       |       | <u>677,271</u>   |                | <u>182,356</u>   |                |
|  |       | <u>820,206</u>   |                | <u>604,823</u>   |                |
| <b>Liabilities:</b>                            |       |                  |                |                  |                |
| Creditors: Amounts falling due within one year | 8     | <u>(533,962)</u> |                | <u>(275,269)</u> |                |
| <b>Net current assets</b>                      |       |                  | <u>286,244</u> |                  | <u>329,554</u> |
| <b>Net assets</b>                              |       |                  | <u>289,607</u> |                  | <u>334,600</u> |
| <b>Represented by:</b>                         |       |                  |                |                  |                |
| <b>Funds</b>                                   |       |                  |                |                  |                |
| General  | 9     | <u>289,607</u>   |                | <u>334,600</u>   |                |
|  |       |                  | <u>289,607</u> |                  | <u>334,600</u> |

The Executive Committee have taken advantage of special exemptions conferred by FRS 102 Section 1A applicable to small companies in the preparation of the financial statements and have done so on the grounds that, in their opinion, the Association qualifies as a small reporting entity.

The financial statements were approved by the Executive Committee on 30/01/17 and are signed on their behalf by



Christian Day  
Chairman

Trade Union Registration Number: 755T.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards, including Financial Reporting Standard 102 Section 1A – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

**Reconciliation with previous Generally Accepted Accounting Practice**

This is the first year in which the financial statements have been prepared under FRS 102.

In preparing the financial statements, the Executive Committee have considered whether in applying the accounting policies required by FRS 102, a restatement of comparative items was needed. No restatements were required.

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.

**Critical accounting estimates and areas of judgement**

There are no items in the financial statements where the Executive Committee have been required to make significant judgements or estimates.

**Assessment of going concern**

The Executive Committee is satisfied that the Association has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of signing of these financial statements.

The Executive Committee has concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern.

**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 Financial Reporting Standard 102 Section 1A.

**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.

#### **Tangible fixed assets and 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 |
|------------------|-------------------|

#### **Investments**

The investment in the subsidiary undertaking is included at its net asset value upon incorporation.

#### **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 statement of income and expenditure.

#### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

#### **Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

#### **Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

# 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:

|                                 | 2016<br>£ | 2015<br>£ |
|---------------------------------|-----------|-----------|
| Depreciation of tangible assets | 1,683     | 1,854     |
| Auditor's remuneration:         |           |           |
| Current auditor                 |           |           |
| Audit fees                      | 6,000     | 5,505     |
| Non-audit fees                  | 1,200     | —         |
| Previous auditor                |           |           |
| Other services                  | —         | 4,720     |
| Leases                          |           |           |
| Buildings                       | 34,904    | 32,036    |

£34,904 (2015: £32,036) 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 16 (2015: 17).

The aggregate payroll costs of the above were:

|                       | 2016<br>£ | 2015<br>£ |
|-----------------------|-----------|-----------|
| Wages & salaries      | 670,388   | 656,447   |
| Social security costs | 83,150    | 79,057    |
| Other pension costs   | 10,455    | 10,688    |
|                       | 763,993   | 746,192   |

Included in the above are wages and salaries costs of £387,155 (2015: £366,331) and associated social security costs which are included as expenses of the Personal Development Programme within the income and expenditure account.

The Executive Committee received the following remuneration in the year.

|  | 2016<br>£ | 2015<br>£ |
|--|-----------|-----------|
| General Secretary                              | 131,136   | 116,295   |
| RPA Players Board and Management Board Members | 68,935    | 77,116    |

During the year, pension costs totalling £3,294 (2015: £3,294) were paid in respect of the General Secretary.

#### 4 Tax credit on ordinary activities

|  | 2016<br>£      | 2015<br>£      |
|--|----------------|----------------|
| <b>Analysis of tax credit in the year</b>                  |                |                |
| UK corporation tax (credit)/charge on deficit for the year | —              | (1,531)        |
| Adjustments to prior year's tax provision                  | (1,920)        | (5,568)        |
| <b>Tax on deficit on ordinary activities</b>               | <b>(1,920)</b> | <b>(7,099)</b> |

#### *Factors affecting tax credit for the year*

The tax assessed for the year is higher than (2015: higher than) the standard rate of corporation tax in the UK of 20% (2015: 20%). The differences are explained below:

|   | 2016<br>£      | 2015<br>£      |
|---|----------------|----------------|
| Loss on ordinary activities before tax  | (46,913)       | (40,098)       |
| Loss on ordinary activities multiplied by standard rate of corporation tax in the UK of 20% (2015: 20%) | (9,383)        | (8,020)        |
| <b>Effects of:</b>  |                |                |
| Income not taxable for tax purposes   | (108)          | —              |
| Expenses not deductible for tax purposes  | —              | 11             |
| Adjustments to tax charge in respect of previous periods  | (1,920)        | 1,744          |
| Capital allowances in excess of depreciation  | 337            | (834)          |
| Unutilised losses carried forward   | 9,154          | —              |
| <b>Current tax credit for the year</b> (see note above)   | <b>(1,920)</b> | <b>(7,099)</b> |

#### 5 Tangible fixed assets

|                       | Office<br>equipment<br>£ | Total<br>£ |
|-----------------------|--------------------------|------------|
| <b>Cost</b>           |                          |            |
| At 1 September 2015   | 11,438                   | 11,438     |
| Additions             | —                        | —          |
| At 31 August 2016     | 11,438                   | 11,438     |
| <b>Depreciation</b>   |                          |            |
| At 1 September 2015   | 6,394                    | 6,394      |
| Charge for the year   | 1,683                    | 1,683      |
| At 31 August 2016     | 8,077                    | 8,077      |
| <b>Net book value</b> |                          |            |
| At 31 August 2016     | 3,361                    | 3,361      |
| At 31 August 2015     | 5,044                    | 5,044      |



## Notes to the financial statements 31 August 2016

### 6 Investments

|                     | Investment<br>in group<br>undertaking<br>£ |
|---------------------|--|
| <b>Cost</b>         |  |
| At 1 September 2015 | 2  |
| At 31 August 2016   | 2  |

At 31 August 2016, the Association held 100% of the allotted share capital of the following:

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

At 31 August 2016, the aggregate capital and reserves were £266,982 (2015: £260,535) and the profit for the financial year ended on that date was £6,447 (2015: loss of £84,043).

### 7 Debtors

|  | 2016<br>£      | 2015<br>£      |
|--|----------------|----------------|
| Trade debtors                                    | 20,001         | 274,209        |
| Prepayments and accrued income                   | —              | 2,590          |
| Amounts owed by subsidiary undertaking (note 12) | 119,442        | 142,856        |
| Amounts owed by related undertakings (note 12)   | 40             | 1,281          |
| Corporation tax recoverable                      | 3,452          | 1,531          |
|  | <b>142,935</b> | <b>422,467</b> |

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

|   | 2016<br>£      | 2015<br>£      |
|---|----------------|----------------|
| Trade creditors                           | 39,565         | 40,423         |
| Corporation tax                           | —              | —              |
| Accruals and deferred income              | 352,145        | 175,774        |
| Social security and other taxation        | 33,593         | 41,919         |
| Other creditors                           | 22,964         | 17,153         |
| Amounts due to related entities (note 12) | 85,695         | —              |
|   | <b>533,962</b> | <b>275,269</b> |

**9 Accumulated reserves**

|                      | 2016<br>£ | 2015<br>£ |
|----------------------|-----------|-----------|
| At 1 September 2015  | 334,600   | 367,599   |
| Deficit for the year | (46,913)  | (32,999)  |
| At 31 August 2016    | 287,687   | 334,600   |

**10 Capital commitments**

The trade union had no capital commitments at 31 August 2016 or 31 August 2015.

**11 Contingent liabilities**

There were no known contingent liabilities at 31 August 2016 or 31 August 2015.

**12 Related party transactions**

Transactions with its subsidiary undertaking are as follows:

|                                       | 2016<br>£ | 2015<br>£ |
|---------------------------------------|-----------|-----------|
| Recharges from subsidiary undertaking | 350,537   | 348,331   |
| Recharges to subsidiary undertaking   | 327,123   | 343,428   |

Balances due from related parties at 31 August 2016 and 31 August 2015 are shown in note 7. None of these balances incur interest.

During the year, the Association made a donation of £80,000 (2015: £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 £40,690 (2015: £16,090) were recharged to Restart Rugby by the Association. At 31 August 2016, £85,695 was owed to Restart Rugby (2015: £1,281 owed by).

Cognacity (formerly LPP Consulting) are used by the Rugby Players Association in order to provide health and wellbeing workshops and seminars for players. Costs amounting to £65,231 (2015: £5,610) were incurred in the year and amounts of £2,000 (2015: £nil) were remained outstanding at year end. Whilst Cognacity does not meet the definition of a related party under Section 1A of FRS 102, the Board of Directors consider it appropriate to acknowledge in the financial statements the fact that the CEO of Cognacity is related to the General Secretary of The Rugby Players Association.