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- PRINT ON ONE SIDE ONLY

FORM AR21

FOR REPORTING YEARS after 1 March 2017
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 2017
List no:	755T
Head or Main Office:	5 th Floor Regal House London Road Twickenham Middlesex TW1 3QS
Website address (if available)	http://therpa.co.uk/
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: 0330 109 3602

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
Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland:



Reference and administrative information

Executive Committee:

Chairman C Day

RPA Board
T Biggs
N Briggs
P Burgess
C Day (Chairman)
N Hunt
G Kruis
M Lambert
A Lewington
L McCaffrey
K Palma-Newport
A Reider
A Rogers
C Sharples
H Thomas
K Traynor

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

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	705				705
FEMALE	55				55
TOTAL	760				A 760

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

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

760
0

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	Tom Brady		1 September 2016
Board member	James Cannon		1 September 2016
Board member	George Catchpole		1 September 2016
Board member	Andy Fenby		1 September 2016
Board member	Rob Hawkins		1 September 2016
Board member	Will Robinson		1 September 2016
Board member	Michaela Staniford		1 September 2016
Board member		Neil Briggs	1 September 2016
Board member		Natasha Hunt	1 September 2016
Board member		Alex Lewington	1 September 2016
Board member		Lachlan McCaffrey	1 September 2016
Board member		Alex Rieder	1 September 2016
Board member		Alex Rogers	1 September 2016
Board member		Kyle Traynor	1 September 2016

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		117,512
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		117,512
Investment income (as at page 12)		118
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1,432,333	
Total of other income (as at page 4)		1,432,333
	TOTAL INCOME	1,549,963
EXPENDITURE		
Benefits to members (as at page 5)		1,088,556
Administrative expenses (as at page 10)		415,728
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		1,504,284
Taxation		782
	TOTAL EXPENDITURE	1,505,066
Surplus (deficit) for year		44,897
Amount of general fund at beginning of year		289,607
Amount of general fund at end of year		334,504

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 Grants from RFU and Premier Rugby	1,432,333	
TOTAL OTHER INCOME		1,432,333
TOTAL OF ALL OTHER INCOME		1,432,333

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	45,318
		Education and Training services	
		Staff training and welfare	32,264
		Player development programme	814,942
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
		Board member fees	79,318
Advisory Services		Board member expenses	6,714
		Other Benefits and Grants (specify)	
Dispute Benefits		Players insurance	80,000
Legal and professional fees	45,318	Player medical projects	30,000
Other Cash Payments			
carried forward	45,318	Total (should agree with figure in General Fund)	1,088,556

(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		

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

(see notes 36 and 37)

		£
Administrative Expenses		
Remuneration and expenses of staff		313,166
Salaries and Wages included in above	£272,039	
Auditors' fees		6,000
Legal and Professional fees		5,070
Occupancy costs		33,321
Stationery, printing, postage, telephone, etc.		14,495
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Computer running costs		14,531
Subscriptions		1,325
Travelling & subsistence, sundry, bank charges, repairs		26,137
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		1,683
Taxation		782
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		416,510
Charged to:		
	General Fund (Page 3)	416,510
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
Total		416,510

POLITICAL FUND ACCOUNT

(see notes 26 to 35)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own political fund	
	£	£	
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure on purpose set out in section (72) (1) of Trade Union and Labour Relations (Consolidation) Act 1992			
Consolidation of expenditures from the political funds exceeds £2,000 during the period			
Expenditure A	(as at page ii)		
Expenditure B	(as at page iii)		
Expenditure C	(as at page iv)		
Expenditure D	(as at page v)		
Expenditure E	(as at page vi)		
Expenditure F	(as at page vii)		
Non-political expenditure	(as at page viii)		
	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		

ANALYSIS OF OFFICIALS' SALARIES AND BENEFITS

(see notes 38 and 48)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	
General Secretary	84,758	12,093	6,318			103,169
Chairman						
RPA Management Board					79,318	79,318

ANALYSIS OF INVESTMENT INCOME

(see notes 49 and 50)

	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)		
Bank interest		118
Total investment income		118
Credited to:		
	General Fund (Page 3)	118
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Political Fund	
Total Investment Income		118

BALANCE SHEET as at

31 August 2017

(see notes 51 to 54)

Previous Year		£	£
3,361	Fixed Assets (at page 14)	1,679	
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
2	Unquoted	2	
3,363	Total Investments		1,681
	Other Assets		
	Loans to other trade unions		
142,935	Sundry debtors	612,253	
677,271	Cash at bank and in hand	260,377	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
820,206	Total of other assets		872,630
823,569	TOTAL ASSETS		874,311
	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		
33,593	Tax payable		37,060
62,529	Sundry creditors		56,925
352,145	Accrued expenses		436,086
0	Provisions		286
85,695	Other liabilities		9,450
533,962	TOTAL LIABILITIES		539,807
289,607	TOTAL ASSETS		334,504

FIXED ASSETS ACCOUNT

(see notes 55 to 59)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			11,438			11,438
Additions						
Disposals						
Revaluation/Transfer s						
At end of year			11,438			11,438
Accumulated Depreciation						
At start of year			8,077			8,077
Charges for year			1,683			1,683
Disposals						
Revaluation/Transfer s						
At end of year			9,760			9,760
Net book value at end of year			1,679			1,679
Net book value at end of previous year			3,361			3,361

ANALYSIS OF INVESTMENTS

(see notes 60 and 61)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED		
Equities		
Group undertakings	2	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)	2	
Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 62 and 63)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
RPA Management Ltd	3173163		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 64 to 75)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	117,512		117,512
From Investments	118		118
Other Income (including increases by revaluation of assets)	1,432,333		1,432,333
Total Income	1,549,963		1,549,963
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	1,505,066		1,505,066
Funds at beginning of year (including reserves)	289,607		289,607
Funds at end of year (including reserves)	334,504		334,504
ASSETS			
Fixed Assets			1,679
Investment Assets			2
Other Assets			872,630
Total Assets			874,311
LIABILITIES			
Total Liabilities			539,807
NET ASSETS (Total Assets less Total Liabilities)			334,504

INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 76 to 82)

Did the union hold any ballots in respect of industrial action during the return period?

~~YES~~

NO

If Yes How many ballots were held: **n/a**

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y/N

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y/N

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question

Number of Individuals answering "No" to the question

Number of invalid or otherwise spoiled voting papers returned

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y/N

Where section 226(2B) of the 1992 Act applies (see note X), were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y/N

For additional ballots please continue on next page

INFORMATION ON INDUSTRIAL ACTION

(see note 83)

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / NO

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

NOTES TO THE ACCOUNTS

(see notes 84 and 85)

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

See accounts

ACCOUNTING POLICIES

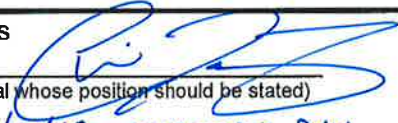
(see notes 86 and 87)

See accounts

SIGNATURES TO THE ANNUAL RETURN

(see notes 88 and 89)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Dana Hopley</u> Name: <u>DAMIAN HOPLEY</u> Date: <u>28th February 2018</u>	Chairman's Signature:  (or other official whose position should be stated) Name: <u>12/3/18 - CHRISTIAN DAY</u> Date: <u>12/3/18</u>
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CHECK LIST

(see notes 90 and 91)

(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 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)	ENCLOSE D	<input checked="" type="checkbox"/>	TO FOLLOW	<input checked="" 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"/>
HAS THE MEMBERSHIP AUDIT CERTIFICATE BEEN COMPLETED? (see Page i to iii and Notes 100 to 106)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 93 to 99)

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

Independent auditor's report to the members of The Rugby Players Association

Opinion

We have audited the financial statements of The Rugby Players Association for the year ended 31 August 2017 which comprise the statement of income and expenditure, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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.

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the Association's affairs as at 31 August 2017 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

27 February 2018

AUDITOR'S REPORT (continued)

See accounts

Signature(s) of auditor or auditors:	<i>Buzzacott LLP</i>	
Name(s):	Buzzacott LLP	
Profession(s) or Calling(s):	Chartered Accountants and Statutory Auditors	
Address(es):	130 Wood Street London EC2V 6DL	
Date:	<i>27 February 2018</i>	
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

made in accordance with section 24ZD of the
Trade Union and Labour Relations (Consolidation) Act 1992
(See notes 100 to 106)

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?

N/A

2. 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 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

Buzzacott LLP

Name

Office held

Date

**The Rugby Players
Association**

**Annual Report and Financial
Statements**

31 August 2017

Registered Trade Union
755T

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Report of the Executive Committee 31 August 2017

The Executive Committee presents its report together with financial statements for the year ended 31 August 2017.

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 surplus for the year after taxation amounting to £44,897 (2016: deficit of £44,993).

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
N Briggs
P Burgess
C Day
N Hunt
A Lewington
G Kruis
M Lambert
L McCaffrey
K Palma-Newport
A Reider
A Rogers
C Sharples
H Thomas
K Traynor

Executive Committee members

RPA Board members (continued)

The following members of The Rugby Players Association Board resigned on 1 September 2017:

T Biggs
N Briggs
A Lewington
L McCaffrey
A Rogers
C Sharples
K Traynor
H Thomas

The following members of The Rugby Players Association Board were appointed on 1 September 2017:

M Atkinson
L Baldwin
J Beaumont
N Fenton-Wells
H Orr
B Ransom
C Rimmer
H Wells

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;

Statement of Executive Committee's responsibilities (continued)

- ◆ make judgements and estimates that are reasonable and prudent; and
- ◆ prepare the financial statements on a going concern basis unless it is inappropriate to assume that the trade union will continue in operation.

The Executive Committee is responsible for keeping proper accounting records 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



Secretary

12/02/18

Statement to Members issued in accordance with the Rugby Players Association's Annual Return as required by section 32A of the Trade Union and Labour Relations (Consolidation) Act 1992
31 August 2017

Income and expenditure

The total income of the Association for the period was £1,549,963 (2016: £1,489,064). The Association's total expenditure for the year was £1,504,284 (2016: £1,535,977). The Association does not maintain a political fund.

The income from subscription membership for the period was £117,512 (2016: £100,524).

Salary paid and other benefits provided to the General Secretary

The General Secretary of the union was paid £84,758 (2016: £131,136) in respect of salary and £6,318 (2016: £9,882) in respect of benefits.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The members may raise any such concern with such one or more of the following as it deems appropriate to raise it with: the officials of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a member believes that the financial affairs of the union have been or are being conducted in breach of the law or in breach of the rules of the union and contemplates bringing civil proceedings against the union or responsible officials or Executive Committee, he should consider obtaining independent legal advice.

Statement of financial position 31 August 2017

	Notes	2017 £	2017 £	2016 £	2016 £
Fixed assets					
Tangible assets	5		1,679		3,361
Investments	6		2		2
			<u>1,681</u>		<u>3,363</u>
Current assets					
Debtors	7	612,253		142,935	
Cash at bank and in hand		<u>260,377</u>		<u>677,271</u>	
		<u>872,630</u>		<u>820,206</u>	
Liabilities:					
Creditors: Amounts falling due within one year	8	<u>(539,521)</u>		<u>(533,962)</u>	
Net current assets			<u>333,109</u>		<u>286,244</u>
Total assets less current liabilities			<u>334,790</u>		<u>289,607</u>
Provision for liabilities					
Deferred tax	9		<u>(286)</u>		<u>—</u>
Net assets			<u>334,504</u>		<u>289,607</u>
Represented by:					
Funds					
General	10	<u>334,504</u>		<u>289,607</u>	
			<u>334,504</u>		<u>289,607</u>

The Executive Committee has 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 12/02/18 and are signed on their behalf by


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).

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 has 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 and the useful economic life is greater than one year. 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 profit before taxation

The operating profit 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 profit before taxation is stated after:

	2017 £	2016 £
Depreciation of tangible assets	1,683	1,683
Auditor's remuneration:		
· Audit fees	6,000	6,000
· Non-audit fees	4,400	1,200
Leases		
· Buildings	33,624	34,904

£33,624 (2016: £34,904) 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 12 (2016: 16).

The aggregate payroll costs of the above were:

	2017 £	2016 £
Wages & salaries	652,781	670,388
Social security costs	84,272	83,150
Other pension costs	11,717	10,455
	748,770	763,993

Included in the above are wages and salaries costs of £408,459 (2016: £387,155) 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.

	2017 £	2016 £
General Secretary	84,758	131,136
RPA Players Board and Management Board Members	79,318	68,935

During the year, pension costs totalling £6,318 (2016: £9,882) were paid in respect of the General Secretary.

4 Tax charge (credit) on ordinary activities

	2017 £	2016 £
Analysis of tax charge (credit) in the year		
UK corporation tax charge/(credit) on deficit for the year	496	—
Adjustments to prior year's tax provision	—	(1,920)
Tax on ordinary activities	496	(1,920)

Factors affecting tax credit for the year

The tax assessed for the year is higher than (2016: higher than) the standard rate of corporation tax in the UK of 19.58% (2016: 20%). The differences are explained below:

	2017 £	2016 £
Loss on ordinary activities before tax	45,679	(46,913)
Loss on ordinary activities multiplied by standard rate of corporation tax in the UK of 19.58% (2016: 20%)	8,943	(9,383)
Effects of:		
Income not taxable for tax purposes	—	(108)
Expenses not deductible for tax purposes	79	—
Adjustments to tax charge in respect of previous periods	—	(1,920)
Adjust opening and closing deferred tax at average rate of 19.58%	(43)	—
Capital allowances in excess of depreciation	—	337
Unutilised losses carried forward	(8,197)	9,154
Current tax credit for the year (see note above)	782	(1,920)

5 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 September 2016 and at 31 August 2017	11,438	11,438
Depreciation		
At 1 September 2016	8,077	8,077
Charge for the year	1,683	1,683
At 31 August 2017	9,760	9,760
Net book value		
At 31 August 2017	1,679	1,679
At 31 August 2016	3,361	3,361

6 Investments

	Investment in group undertaking £
Cost	
At 1 September 2016	2
At 31 August 2017	2

At 31 August 2017, the Association held 100% (2016: 100%) of the allotted share capital of the following:

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

At 31 August 2017, the aggregate capital and reserves were £268,660 (2016: £266,982) and the profit for the financial year ended on that date was £1,678 (2016: profit of £6,447).

7 Debtors

	2017 £	2016 £
Trade debtors	193,981	15,834
Prepayments and accrued income	3,339	—
Amounts owed by subsidiary undertaking (note 13)	400,895	119,442
Amounts owed by related undertakings (note 13)	40	40
Corporation tax recoverable	1,920	3,452
Other debtors	12,078	4,167
	612,253	142,935

8 Creditors: Amounts falling due within one year

	2017 £	2016 £
Trade creditors	33,521	39,565
Corporation tax	496	—
Accruals and deferred income	436,086	352,145
Social security and other taxation	36,564	33,593
Other creditors	23,404	22,964
Amounts due to related entities (note 13)	9,450	85,695
	539,521	533,962

Notes to the financial statements 31 August 2017

9 Deferred taxation

	2017 £	2016 £
At beginning of year	—	—
Charged during the year	286	—
At end of year	286	—

10 Accumulated reserves

	2017 £	2016 £
At 1 September 2016	289,607	334,600
Profit (deficit) for the year	44,897	(44,993)
At 31 August 2017	334,504	289,607

11 Capital commitments

The trade union had no capital commitments at 31 August 2017 or 31 August 2016.

12 Contingent liabilities

There were no known contingent liabilities at 31 August 2017 or 31 August 2016.

13 Related party transactions

Transactions with its subsidiary undertaking are as follows:

	2017 £	2016 £
Recharges from subsidiary undertaking	128,387	350,537
Recharges to subsidiary undertaking	410,059	327,123

Balances due from related parties at 31 August 2017 and 31 August 2016 are shown in note 7. None of these balances incur interest.

During the year, the Association made a donation of £80,000 (2016: £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 £38,025 (2016: £40,690) were recharged to Restart Rugby by the Association. At 31 August 2017, £9,450 was owed to Restart Rugby (2016: £85,695).

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 £71,143 (2016: £65,231) were incurred in the year and amounts of £1,730 (2016: £2,000) were remained outstanding at year end. Whilst Cognacity does not meet the definition of a related party under Section 1A of FRS 102, the members of the executive committee 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.