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- 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:	Welsh Rugby Players Association		
Year ended:	31 May 2019		
List no:	CO/776T		
Head or Main Office:	Office 5D Quest House St Mellons Business Park Fortran Road Cardiff, CF3 0EY		
Website address (if available)	www.wrpa.co.uk		
Has the address changed during the year to which the return relates?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	(Click the appropriate box)
General Secretary:	T Jones		
Telephone Number:	07967757936		
Contact name for queries regarding	T Jones		
Telephone Number:	07967757936		
E-mail:	tim.jones@wrpa.co.uk		

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

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

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

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

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

(Revised February 2017)

RETURN OF MEMBERS

(see notes 10 and 11)

NUMBER OF MEMBERS AT THE END OF THE YEAR					
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	117				117
FEMALE					
TOTAL	117				A 117

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

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

	117
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OFFICERS IN POST

(see note 12)

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

RETURN OF CHANGE OF OFFICERS

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

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
General Secretary/CEO	A Pretorius	T Jones	22/5/2019

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		41,530
From Members: Other income from members (specify)		
 Total other income from members		0
Total of all income from members		41,530
Investment income (as at page 12)		0
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	327,576	
 Total of other income (as at page 4)		327,576
		TOTAL INCOME
		369,106
EXPENDITURE		
Benefits to members (as at page 5)		-
Administrative expenses (as at page 10)		361,491
Federation and other bodies (specify)		
 Total expenditure Federation and other bodies		0
Taxation		0
		TOTAL EXPENDITURE
		361,491
Surplus (deficit) for year		7,615
Amount of general fund at beginning of year		70,328
Amount of general fund at end of year		77,943

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		
Other income		
WRU Contributions	230,465	
Regions Contributions	83,111	
Cardiff & Vale College Sponsorship	14,000	
TOTAL OTHER INCOME		327,576
TOTAL OF ALL OTHER INCOME		327,576

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(See notes 24 and 25)

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

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

(see notes 26 to 31)

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

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

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

(see notes 32 and 33)

	£
Administrative Expenses	
Remuneration and expenses of staff	209,648
Salaries and Wages included in above	£203,106
Auditors' fees	4,350
Legal and Professional fees	25,116
Occupancy costs	
Stationery, printing, postage, telephone, etc.	1,653
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Motor & Travel	8,168
Subscriptions	990
Computer Costs	6,919
Insurance	1,634
Fund Raising Activities	4,947
Consultancy Fees	91,541
Vat Penalties & Interest	-
Sundry Expenses	454
Rent	5,427
Partial exemption annual adjustment	
Bank charges	134
Other Outgoings	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	149
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Amortisation of intangible fixed assets	361

	Total	361,491
Charged to:	General Fund (Page 3)	361,491
	Fund (Account)	0
	Fund (Account)	0
	Fund (Account)	0
	Fund (Account)	0
	Total	361,491

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	
		Credited to:	
		General Fund (Page 3)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Fund (Account)	
		Political Fund	
		Total Investment Income	

BALANCE SHEET as at

(see notes 47 to 50)

Previous Year		£	£
-	Fixed Assets (at page 14)	3,418	
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
-	Total Investments		3,418
	Other Assets		
	Loans to other trade unions		
54,822	Sundry debtors	79,180	
43,165	Cash at bank and in hand	41,499	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
97,987	Total of other assets		120,679
97,987	TOTAL ASSETS		124,097
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
22,220	Sundry creditors		40,361
5,439	Accrued expenses		5,793
	Provisions		
	Other liabilities		
27,659	TOTAL LIABILITIES		46,154
70,328	TOTAL ASSETS		77,943

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Computer Equipment £	Intangible assets – App development £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year				0		
Additions				678	3,250	3,928
Disposals				0		
Revaluation/Transfer s				0		
At end of year				678	3,250	3,928
Accumulated Depreciation						
At start of year				0		
Charges for year				149	361	510
Disposals				0		
Revaluation/Transfer s						
At end of year				149	361	510
Net book value at end of year				529	2,889	3,418
Net book value at end of previous year				0	0	0

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

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

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

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

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	41,530		41,530
From Investments			
Other Income (including increases by revaluation of assets)	327,576		327,576
Total Income	369,106		369,106
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	361,491		361,491
Funds at beginning of year (including reserves)	70,328		70,328
Funds at end of year (including reserves)	77,943		77,943
ASSETS			
Fixed Assets			3,418
Investment Assets			
Other Assets			120,679
		Total Assets	124,097
LIABILITIES			
		Total Liabilities	46,154
NET ASSETS (Total Assets less Total Liabilities)			77,943

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.

2. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
Additions	<u>3,250</u>
At 31 May 2019	<u>3,250</u>
AMORTISATION	
Amortisation for period	<u>361</u>
At 31 May 2019	<u>361</u>
NET BOOK VALUE	
At 31 May 2019	<u><u>2,889</u></u>

3. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>678</u>
At 31 May 2019	<u>678</u>
DEPRECIATION	
Charge for period	<u>149</u>
At 31 May 2019	<u>149</u>
NET BOOK VALUE	
At 31 May 2019	<u><u>529</u></u>

4. GENERAL FUND

	2019		2017	
	£	£	£	£
Brought forward	70,328		43,653	
Add				
Net profit/(deficit)	<u>7,615</u>		<u>26,675</u>	
		<u><u>77,943</u></u>		<u><u>70,328</u></u>
		<u><u>77,943</u></u>		<u><u>70,328</u></u>

ACCOUNTING POLICIES

(see notes 74 and 75)

Basis of preparing the financial statements

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

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Income

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

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of 3 years.

Tangible fixed assets


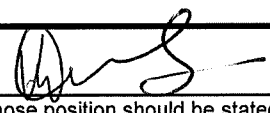
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% straight line

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature:  Name: <u>T.R. Jones</u> Date: <u>16/2/2020</u>	Chairman's Signature:  (or other official whose position should be stated) Name: <u>KEN OWENS</u> Date: <u>16/2/2020</u>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A MEMBERSHIP AUDIT CERTIFICATE PROVIDED (See Pages 23 and 24 and Notes 88 to 94)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES

If "No" please explain below.

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

YES

If "No" please explain below.

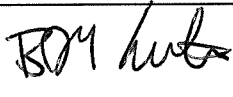
3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting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

YES

If "No" please explain below.

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

AUDITOR'S REPORT (section one)

Signature(s) of auditor or auditors:		
Name(s):	BPU Limited	
Profession(s) or Calling(s):	Chartered Accountants	
Address(es):	Radnor House Greenwood Close Cardiff Gate Business Park Cardiff, CF23 8AA	
Date:	25/2/2020	
Contact name and telephone number:	Nick Toye, 02920 734100	

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

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?

NO

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

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

MEMBERSHIP AUDIT CERTIFICATE SECTION ONE

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

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

YES/NO

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

YES/NO

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

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

MEMBERSHIP AUDIT CERTIFICATE (continued)

[Large empty rectangular box for audit details]

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

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

If "NO" Please explain below:

Signature	
Name	TIMOTHY RICHARD JONES
Office held	INTERIM C.E.O.
Date	16/2/2020

Audited Financial Statements for the Period 1 January 2018 to 31 May 2019
for
Welsh Rugby Players Association

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

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

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

A list of directors is available from the
registered office above

Welsh Rugby Players Association

Information
for the Period 1 January 2018 to 31 May 2019

GENERAL SECRETARY: T Jones (appointed 22/5/2019)
A Pretorius (resigned 22/5/2019)

EXECUTIVE COMMITTEE:

- **CHAIRMAN:** K Owens
- **MEMBERS:** A W Jones (resigned on 13/5/2019)
J Ball
H Amos (resigned on 1/6/2019)
E Jenkins
T Morgan
D Lydiate (appointed on 13/5/2019)
J King (appointed on 13/5/2019)
J Turnbull (appointed on 24/6/2019)
L Evans (appointed on 25/6/2019)

REGISTERED OFFICE: Office 5D
Quest House
St Mellons Business Park
Fortran Road
Cardiff
CF3 0EY

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

BANKERS: HSBC Bank Plc
Cardiff Business Centre
Cardiff

Welsh Rugby Players Association

Report of Executive Committee for the Period 1 January 2018 to 31 May 2019

The Executive Committee presents its report together with financial statements for the period 1 January 2018 to 31 May 2019.

Principal Activity

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

Business Review

There was a surplus for the period after taxation amounting to £7,615 (2017: £26,675). An agreement with the Welsh Rugby Union has been reached which secures the future funding of the trade union which will allow it to continue its work in line with the Constitution.

In 2016, the WRPA signed into a four-year agreement with the Welsh Rugby Union (WRU) and all Welsh professional players, outlining the key objectives and development issues needed to be delivered in the Welsh rugby landscape to improve players welfare, development and preparation for life beyond rugby. In 2017 following a vast redevelopment of the association the new WRPA Personal Development Plan was developed with players themselves taking a prominent role.

Through the successful negotiation of a collaborative funding model that sees the players, the four professional regional clubs and the WRU all contribute to a comprehensive personal development program the WRPA has secured a more sustainable business position. This new strategic position provides better opportunities for investment in the WRPA as well opportunities for the association to grow commercially.

The WRPA developed, designed and now implements a Personal Development Plan (PDP) to all members – delivered by our new workforce of Personal Development Managers (PDMs). These PDMs are based in each professional regional club in Wales (Scarlets, Ospreys, Dragons and Cardiff Blues), and work alongside coaching and support staff to host workshops, seminars and one to one development and support meetings to players.

Executive Committee Members

Chairman

K Owens continued in his role as chairman.

General Secretary

A Pretorius resigned from his position as General Secretary on 22 May 2019. T Jones was appointed to the position of Acting CEO on the same date.

Welsh Rugby Players Association

Report of Executive Committee for the Period 1 January 2018 to 31 May 2019

Executive Committee's responsibilities for the financial statements

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

The Trade Union and Labour Relations (Consolidation) Act 1992 (amended) requires the Executive Committee to prepare an Annual Return for each financial year which gives a true and fair view of the state of affairs of the Association as at the year end and of its transactions for the year then ended.

In preparing the Annual Return, the Executive Committee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the Annual Return on a going concern basis unless it is inappropriate to assume that the trade union will continue in operation.

The Executive Committee is responsible for keeping proper accounting records, for safeguarding the assets of the trade union and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Executive Committee is aware:

- There is no relevant audit information of which the trade union's auditor is unaware; and
- The Executive Committee members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

BY ORDER OF THE EXECUTIVE COMMITTEE



Tim Jones
Acting CEO

Dated: 16/2/2020

Welsh Rugby Players Association

Statement to Members Issued In Connection With The Welsh Rugby Players Association's Annual Return As Required By Section 32A Of The Trade Union and Labour Relations (Consolidation) Act 1992

for the Period 1 January 2018 to 31 May 2019

Income and expenditure

The total income of the union for the year was £369,106 (2017: £174,788). An agreement with the Welsh Rugby Union has been reached which secures the future funding of the trade union which will allow it to continue its work in line with the Constitution.

The union's total expenditure for the period was £361,491 (2017: £148,113).

This union does not maintain a political fund.

Remuneration paid to the General Secretary, President and Members of the Executive Committee

During the reporting period the retired General Secretary was paid £64,483 (2017: £35,474) for his services, the appointed General Secretary/Chief Executive was paid £nil (2017: £nil) for his services.

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 seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

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

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



We have audited the financial statements of the Welsh Rugby Players Association for the period 1 January 2018 to 31 May 2019 which comprise the Income and Expenditure account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (Financial Reporting Standard 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Association's members, as a body, in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Executive Committee and auditors

As explained more fully in the Report of the Executive Committee on page 1 and 2, the Executive Committee is responsible for the preparation of financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

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

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the association's circumstances and have been consistently applied and adequately disclosed the reasonableness of significant accounting estimates made by the Executive Committee and the overall presentation of the financial statements.

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 May 2019 and of its deficit for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1982.

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

Date: 25/2/2020

Welsh Rugby Players Association

Income and Expenditure Account for the Period 1 January 2018 to 31 May 2019

	Period 1/1/18 to 31/5/19		Year Ended 31/12/17	
	£	£	£	£
Income				
Subscriptions	41,530		29,081	
WRU Contributions	230,465		130,715	
Regions Contributions	83,111		14,667	
Cardiff & Vale College Sponsorship	14,000		-	
Other income	-		325	
		369,106		174,788
Expenditure				
Wages & salaries	188,059		87,878	
Employer's NI	15,047		5,962	
Pensions	6,542		920	
Insurance	1,634		25	
Rent	5,427		6,690	
Amortisation of intangible fixed assets	361		-	
Depreciation	149		-	
Telephone and fax	222		566	
Printing, postage & stationery	1,431		782	
Motor expenses	8,168		6,184	
Subscriptions	1,308		685	
Computer costs	6,919		987	
Fund raising activities	4,947		3,039	
Partial exemption annual adjustment	-		(1,268)	
Sundry expenses	454		167	
Accountancy & audit fees	10,996		8,148	
Consultancy fees	91,541		14,181	
Legal & professional fees	18,152		13,003	
Bank charges	134		164	
		361,491		148,113
NET SURPLUS		7,615		26,675

Welsh Rugby Players Association

Balance Sheet 31 May 2019

	Notes	2019 £	£	As at 31/12/2017 £	£
FIXED ASSETS					
Intangible assets	2		2,889		-
Tangible assets	3		<u>529</u>		<u>-</u>
			3,418		-
CURRENT ASSETS					
Trade debtors		66,400		51,722	
Other debtors		-		600	
Prepayments & accrued income		12,780		2,500	
Cash in hand		<u>41,499</u>		<u>43,165</u>	
		120,679		97,987	
CURRENT LIABILITIES					
Trade creditors		19,044		4,175	
Social security & other taxes		14,206		18,045	
Other creditors & accruals		5,793		5,439	
Deferred income		<u>7,111</u>		<u>-</u>	
		46,154		27,659	
			74,525		70,328
NET ASSETS					
			77,943		70,328
FINANCED BY					
GENERAL FUND	4		77,943		70,328

Welsh Rugby Players Association

Notes to the Financial Statements for the Period 1 January 2018 to 31 May 2019

1. ACCOUNTING POLICIES

ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Income

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

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of 3 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% straight line

2. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
Additions	<u>3,250</u>
At 31 May 2019	<u>3,250</u>
AMORTISATION	
Amortisation for period	<u>361</u>
At 31 May 2019	<u>361</u>
NET BOOK VALUE	
At 31 May 2019	<u><u>2,889</u></u>

Welsh Rugby Players Association

Notes to the Financial Statements
for the Period 1 January 2018 to 31 May 2019

3. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>678</u>
At 31 May 2019	<u>678</u>
DEPRECIATION	
Charge for period	<u>149</u>
At 31 May 2019	<u>149</u>
NET BOOK VALUE	
At 31 May 2019	<u><u>529</u></u>

4. GENERAL FUND

	2019		As at 31/12/2017	
	£	£	£	£
Brought forward	70,328		43,653	
Add				
Net profit	7,615		26,675	
	<u> </u>	<u>77,943</u>	<u> </u>	<u>70,328</u>
		<u><u>77,943</u></u>		<u><u>70,328</u></u>