

# Form AR21

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 2019				
List no:	755T				
Head or Main Office address:	5th Floor				
	Regal House				
	London Road				
	Twickenham				
	Middlesex				
	Postcode	TW1 3QS			
Website address (if available)	<a href="http://therpa.co.uk">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"/>	('X' in appropriate box)
General Secretary:	Damian Hopley				
Telephone Number:	020 3053 6670				
Contact name for queries regarding the completion of this return	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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# 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	761				761
Female	41				41
Other					
<b>Total</b>	802				A 802

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:

## Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
Board member	C Ewels	M Garvey	01 September 2019
Board member	N Fenton-Wells	T Lindsay	01 September 2019
Board member	J Freeman	P Dollman	01 September 2019
Board member	M Tait	G Bateman	01 September 2019
Board member	J Wray	R Barrington	01 September 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:





## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
Grants from RFU and Premiership Rugby	1,550,667
<b>Total other sources</b>	<b>1,550,667</b>
<b>Total of all other income</b>	<b>1,550,667</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	29,186
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Staff training and welfare	58,934
		Player development programme	867,296
Communications			
		Negotiated Discount Services	
		Board member fees	87,073
Dispute Benefits		Board member services	14,758
Legal and professional fees	29,186	Other Benefits and Grants (specify)	
		Player insurance	62,000
		Player medical projects	-22,960
<b>carried forward</b>	29,186	<b>Total (should agree with figure in General Fund)</b>	1,096,287







(See notes 21 and 23)

Fund 6		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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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 7		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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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 21 and 23)

Fund 8		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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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 9		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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</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 under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period</b>			
	<b>Expenditure A</b> (as at page i)		
	<b>Expenditure B</b> (as at page ii)		
	<b>Expenditure C</b> (as at page iii)		
	<b>Expenditure D</b> (as at page iv)		
	<b>Expenditure E</b> (as at page v)		
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u> )	
		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 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>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	
		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	















**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations (consolidation) act 1992**

**For expenditure not falling within section 72 (1) the required information is-**

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one	£

Total expenditure

(c) the total amount of all other money expended	£

Total expenditure

**Total of all expenditures**

# Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	458,923
Salaries and Wages included in above	[REDACTED]
Auditors' fees	6,290
Legal and Professional fees	12,380
Occupancy costs	36,540
Stationery, printing, postage, telephone, etc.	14,097
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Computer running costs	16,004
Subscriptions	12,905
Travel and subsistence, sundry, bank charges, repairs	6,780
<b>Other Outgoings</b>	
Depreciation	1,753
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
<b>Total</b>	565,672
Charged to:	
General Fund (Page 3)	565,672
<b>Total</b>	565,672







## Fixed assets account

(see notes 53 to 57)

	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			4,658			4,658
Additions			800			800
Disposals						
Revaluation/Transfers						
At end of year			5,458			5,458
<b>Accumulated Depreciation</b>						
At start of year			129			129
Charges for year			1,753			1,753
Disposals						
Revaluation/Transfers						
At end of year			1,882			1,882
Net book value at end of year			3,576			3,576
Net book value at end of previous year			4,570			4,570



# Analysis of investments

(see notes 58 and 59)

<b>Quoted</b>	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		
<b>Unquoted</b>		
Equities		
Group undertakings	2	
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
Total unquoted (as Balance Sheet) Market Value of Unquoted Investments	2	



# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	134,391		134,391
From Investments			
Other Income (including increases by revaluation of assets)	1,550,667		1,550,667
<b>Total Income</b>	1,685,058		1,685,058
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1,661,797		1,661,797
<b>Funds at beginning of year</b> (including reserves)	255,672		255,672
<b>Funds at end of year</b> (including reserves)	278,933		278,933
<b>Assets</b>			
Fixed Assets			3,576
Investment Assets			2
Other Assets			798,359
		<b>Total Assets</b>	801,937
<b>Liabilities</b>		<b>Total Liabilities</b>	523,004
<b>Net Assets (Total Assets less Total Liabilities)</b>			278,933

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, 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	<input style="width: 60px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, 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	<input style="width: 60px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
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	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, 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	<input style="width: 60px;" type="text"/>

**Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

**Ballot 4**

Number of individual who were entitled to vote in the ballot	<input type="text"/>
<b>Number of votes cast in the ballot</b>	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 3

**1-3 should total "Number of votes cast"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, 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

**Ballot 5**

Number of individual who were entitled to vote in the ballot	<input type="text"/>
<b>Number of votes cast in the ballot</b>	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 3

**1-3 should total "Number of votes cast"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, 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

**Ballot 6**

Number of individual who were entitled to vote in the ballot	<input type="text"/>
<b>Number of votes cast in the ballot</b>	<input type="text"/>
Number of Individuals answering "Yes" to the question	<input type="text"/> 1
Number of individuals answering "No" to the question	<input type="text"/> 2
Number of invalid or otherwise spoiled voting papers returned	<input type="text"/> 3

**1-3 should total "Number of votes cast"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, 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

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

## Notes to the accounts

(see notes 82 and 83)

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

See accounts



# Accounting policies

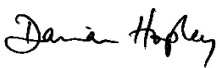

(see notes 84 and 85)

See accounts

## Signatures to the annual return

(see notes 86 & 87)

**Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.**

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Damian Hopley	Name:	Mark Lambert
Date:	27 February 2020	Date:	27 February 2020

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

# Checklist for auditor's report

(see notes 90 and 96)

**The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.**

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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. 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 note 92)

Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

### Auditor's report (continued)

See accounts for auditors report

Signature(s) of auditor or auditors:

*Buzzacott LLP*

Name(s):

Buzzacott LLP

Profession(s) or Calling(s):

Auditor

Address(es):

130 Wood Street

London

Postcode

EC2V 6DL

Date

27-Feb-20

Contact name for inquiries and telephone number:

0207 556 1263

N.B. When notes to the account 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 97 to 103)

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)

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:

[Large greyed-out area for explanation]

Signature	<i>Burrows LLP</i>
Name	Catherine Biscoe
Office held	Auditor
Date	27/02/2020

**The Rugby Players  
Association**

**Annual Report and Financial  
Statements**

31 August 2019

Registered Trade Union  
755T

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## Reference and administrative information

### Executive Committee:

**Chairman** M Lambert

**RPA Board**  
M Atkinson  
R Barrington  
G Bateman  
J Beaumont  
P Burgess  
V Cornorough  
P Dollman  
D Fleming  
M Garvey  
M Lambert (Chairman)  
T Lindsay  
S Lockwood  
D Porecki  
A Reider  
A Waller  
E Waller

**Non-Executive Directors**  
J Batchelar  
M Champion  
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

## Reference and administrative information

**Bankers** HSBC Bank Plc  
6th Floor  
165 Fleet Street  
London  
EC4A 2DT

## Report of the Executive Committee 31 August 2019

The Executive Committee presents its report together with financial statements for the year ended 31 August 2019.

### **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 profit for the year after taxation amounting to £23,261 (2018 – deficit of £78,832).

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***

M Lambert

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

D Hopley

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

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

---

M Atkinson  
J Beaumont  
P Burgess  
C Ewels  
N Fenton-Wells  
D Fleming  
J Freeman  
M Lambert (Chairman)  
S Lockwood  
D Porecki  
A Reider  
M Tait  
A Waller  
E Waller  
J Wray

---

**Executive Committee members**

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

The following members of The Rugby Players Association Board resigned on 1 September 2019:

---

C Ewels  
N Fenton-Wells  
J Freeman  
M Tait  
J Wray

---

The following members of The Rugby Players Association Board were appointed on 1 September 2019:

---

R Barrington  
G Bateman  
V Cornborough  
P Dollman  
M Garvery  
T Lindsay

---

**Non-executive directors**

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

---

J Batchelar	Appointed 10 January 2019
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 and the Trade Union Reform and Employment Rights Act 1993 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
- ◆ prepare the financial statements on a going concern basis unless it is inappropriate to assume that the trade union will continue in operation.

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

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 and the Trade Union Reform and Employment Rights Act 1993. 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.

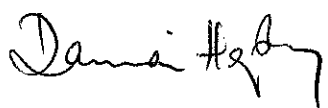
In so far as the Executive Committee is aware:

- ◆ 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 and the Trade Union Reform and Employment Rights Act 1993, Buzzacott LLP will be deemed to have been reappointed as auditor.

By order of the Executive Committee



Secretary

27/2/2020

**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 2019

**Income and expenditure**

The total income of the Association for the period was £1,685,058 (2018 — £1,613,787). The Association's total expenditure for the year was £1,661,959 (2018 — £1,692,134). The Association does not maintain a political fund.

The income from subscription membership for the period was £134,391 (2018 — £121,955).

**Salary paid and other benefits provided to the General Secretary**

The General Secretary of the union was paid £145,422 (2018 — £142,041) in respect of salary and £10,540 (2018 — £10,541) 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, they should consider obtaining independent legal advice.

## **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 2019 which comprise the statement of income and expenditure, the statement of financial position and notes to the financial statements, including a summary of principal 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).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the Association's affairs as at 31 August 2019 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 and the Trade Union Reform and Employment Rights Act 1993.

### **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 Association 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
- ◆ the Executive Committee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Association's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The Executive Committee is responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993**

In our opinion, based on the work undertaken in the course of the audit:

- ◆ 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 and the Trade Union Reform and Employment Rights Act 1993 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.

**Responsibilities of the Executive Committee**

As explained more fully in the Executive Committee's responsibilities statement, the Executive Committee is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.



**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require us to report to you if, in our opinion:

- ◆ proper books of account have not been kept by the union in accordance with the requirements of the legislation;
- ◆ a satisfactory system of control over transactions has not been maintained by the union in accordance with the requirements of the legislation;
- ◆ the statement of income and expenditure to which our report relates, and the statement of financial position are not in agreement with the books of account of the union; and
- ◆ we have not obtained all the information and explanations necessary for the purposes of our audit.

**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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

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 and the Trade Union Reform and Employment Rights Act 1993. 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.



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

*27 February 2020*

**Statement of income and expenditure** Year ended 31 August 2019

	Notes	2019 £	2019 £	2018 £	2018 £
<b>Income and expenditure</b>					
<b>Income</b>					
Subscriptions	1		134,391		121,955
Contributions from funding bodies	1		1,550,667		1,491,807
Bank interest			—		25
			<b>1,685,058</b>		<b>1,613,787</b>
<b>Expenditure</b>					
Wages and salaries		367,401		457,200	
Employers' national insurance		70,656		65,153	
Staff pension cost		20,866		16,429	
Staff training and welfare		58,934		29,181	
Player insurance		62,000		80,000	
Player medical projects		(22,960)		(12,958)	
Player legal support		29,186		58,962	
Personal Development Programme		867,296		835,986	
Board member fees		87,073		79,969	
Board member expenses		14,758		12,164	
Legal and professional		12,380		18,415	
Rent		36,540		35,647	
Telephone		6,265		3,070	
Printing, postage and stationery		7,832		10,243	
Computer running costs		16,004		17,862	
Travelling and subsistence		1,584		1,879	
Subscriptions		12,905		4,523	
Office costs		7,227		(598)	
Accountancy		—		1,346	
Insurance		8,313		2,562	
Depreciation		1,753		1,812	
Audit fees		6,290		6,500	
Sundry		(11,281)		(34,099)	
Bank charges		937		886	
			<b>1,661,959</b>		<b>1,692,134</b>
<b>Operating profit (deficit) before taxation</b>	2		<b>23,099</b>		<b>(78,347)</b>
Taxation credit (charge)	4		162		(485)
<b>Profit (deficit) for the year</b>			<b>23,261</b>		<b>(78,832)</b>
Accumulated surplus as at 1 September 2018			255,672		334,504
<b>Accumulated surplus as at 31 August 2019</b>			<b>278,933</b>		<b>255,672</b>

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 2019

	Notes	2019 £	2019 £	2018 £	2018 £
<b>Fixed assets</b>					
Tangible assets	5		3,576		4,529
Investments	6		2		2
			<u>3,578</u>		<u>4,531</u>
<b>Current assets</b>					
Debtors	7	531,625		545,551	
Cash at bank and in hand		<u>266,734</u>		<u>261,807</u>	
		<u>798,359</u>		<u>807,358</u>	
<b>Liabilities:</b>					
Creditors: Amounts falling due within one year	8	<u>(522,395)</u>		<u>(555,446)</u>	
<b>Net current assets</b>			<u>275,964</u>		<u>251,912</u>
<b>Total assets less current liabilities</b>			<u>279,542</u>		<u>256,443</u>
<b>Provision for liabilities</b>					
Deferred tax	9		<u>(609)</u>		<u>(771)</u>
<b>Net assets</b>			<u>278,933</u>		<u>255,672</u>
<b>Represented by:</b>					
<b>Funds</b>					
General		<u>278,933</u>		<u>255,672</u>	
			<u>278,933</u>		<u>255,672</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 *27/02/2020* 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**

Preparation of the financial statements requires the Executive Committee to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purpose of determining a depreciation rate; and
- ◆ the allocation of staff and other costs between The Rugby Players Association and its subsidiary RPA Management Limited.

### **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 Association to continue as a going concern.

### **Statement of cash flows**

The financial statements do not include a statement of cash flows 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.

#### **Financial instruments**

The Association only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Association and their measurement basis are as follows:

*Financial assets* – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 7. Prepayments are not financial instruments. Amounts due to the charity's wholly owned subsidiary are held at face value less any impairment.

*Cash at bank* – is classified as a basic financial instrument and is measured at face value.

*Financial liabilities* – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 8. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument. Amounts due to charity's wholly owned subsidiary are held at face value less any impairment.

#### **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 Association anticipates it will pay to settle the debt.

**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 (deficit) before taxation**

The operating profit (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 profit before taxation is stated after:

	2019 £	2018 £
Depreciation of tangible assets	1,753	1,812
Auditor's remuneration:		
. Audit fees	6,290	6,500
. Non-audit fees	—	6,390
Leases		
. Buildings	36,540	35,647

£36,540 (2018 — £35,647) 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 (2018 — 16).

The aggregate payroll costs of the above were:

	2019 £	2018 £
Wages & salaries	849,172	877,395
Social security costs	122,777	112,183
Other pension costs	31,663	22,290
	<b>1,003,612</b>	<b>1,011,868</b>

Included in the above are wages and salaries costs of £544,688 (2018 — £460,824) and associated social security and pension 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.

	2019 £	2018 £
General Secretary	145,422	142,041
RPA Players Board and Management Board Members	87,073	79,969

During the year, pension costs totalling £10,540 (2018 – £10,541) were paid in respect of the General Secretary.

**4 Tax charge on ordinary activities**

	2019 £	2018 £
<b>Analysis of tax charge in the year</b>		
UK corporation tax charge on profit (deficit) for the year	—	—
Origination and reversal of timing differences	(162)	485
<b>Tax on ordinary activities</b>	<b>(162)</b>	<b>485</b>

**Factors affecting tax charge for the year**

The tax assessed for the year is lower than (2018 – higher than) the standard rate of corporation tax in the UK of 19% (2018 – 19%). The differences are explained below:

	2019 £	2018 £
Profit (Loss) on ordinary activities before tax	23,099	(78,347)
Profit (Loss) on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2018: 19%)	4,389	(14,886)
<b>Effects of:</b>		
Expenses not deductible for tax purposes	868	2,608
Adjust opening and closing deferred tax at average rate of 19%	(554)	(57)
Unutilised losses carried forward	(4,865)	12,820
<b>Current tax charge for the year (see note above)</b>	<b>(162)</b>	<b>485</b>

**5 Tangible fixed assets**

	Office equipment £	Total £
<b>Cost</b>		
At 1 September 2018	4,658	4,658
Additions	800	800
At 31 August 2019	5,458	5,458
<b>Depreciation</b>		
At 1 September 2018	129	129
Charge for the year	1,753	1,753
At 31 August 2019	1,882	1,882
<b>Net book value</b>		
At 31 August 2019	3,576	3,576
At 31 August 2018	4,529	4,529



## 6 Investments

	Investment in group undertaking £
<b>Cost</b>	
At 1 September 2018	2
At 31 August 2019	<b>2</b>

At 31 August 2019, the Association held 100% (2018 — 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 2019, the aggregate capital and reserves were £247,326 (2018 – £313,523) and the loss for the financial year ended on that date was £75,806 (2018 – profit of £44,863).

## 7 Debtors

	2019 £	2018 £
Trade debtors	17	34,840
Prepayments and accrued income	22,630	16,596
Amounts owed by subsidiary undertaking (note 10)	494,337	467,382
Amounts owed by related undertakings (note 10)	—	10,440
Corporation tax recoverable	2,416	2,416
Other debtors	12,225	13,877
	<b>531,625</b>	<b>545,551</b>

## 8 Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	61,914	64,650
Corporation tax	506	506
Accruals and deferred income	398,212	411,968
Social security and other taxation	45,460	43,905
Other creditors	16,303	34,417
	<b>522,395</b>	<b>555,446</b>

**9 Deferred taxation**

	2019 £	2018 £
At beginning of year	771	286
Charged during the year	(162)	485
At end of year	<u>609</u>	<u>771</u>

**10 Related party transactions**

Transactions with its subsidiary undertaking are as follows:

	2019 £	2018 £
Recharges from subsidiary undertaking	388,973	214,632
Recharges to subsidiary undertaking	<u>420,967</u>	<u>276,079</u>

Balances due from related parties at 31 August 2019 and 31 August 2018 are shown in note 7. None of these balances incur interest.

During the year, the Association made a donation of £62,000 (2018 – £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 £68,663 (2018 – £65,366) were recharged to Restart Rugby by the Association. At 31 August 2019, £nil was owed to Restart Rugby (2018 – £10,440 was owed to Restart Rugby). A further £5,000 is included within Board member fees that was donated to Restart Rugby after being waived by a non-executive director (2018 – £nil).

Cognacity are used by the Rugby Players Association in order to provide health and wellbeing workshops and seminars for players. Costs amounting to £11,700 (2018 – £21,962) were incurred in the year and amounts of £4,700 (2018 – £10,342) 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.