

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 2020		
List no:	755T		
Head or Main Office address:	5th Floor		
	Regal House		
	London Road		
	Twickenham		
	Middlesex		
Postcode	TW1 3QS		
Website address (if available)	therpa.co.uk		
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> X ('X' in appropriate box)
General Secretary:	Damian Hopley		
Telephone Number:	2030536670		
Contact name for queries regarding the completion of this return	Stuart Munday		
Telephone Number:	2030536674		
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

For Unions based in Scotland: 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	773				773
Female	43				43
Other					
Total	816				A 816

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

816

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

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:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
M Atkinson	Board member
J Beaumont	Board member
P Burgess	Board member
M Garvey	Board member
P Dollman	Board member
D Fleming	Board member
T Lindsay	Board member
M Lambert	Board member and Chairman
S Lockwood	Board member
D Porecki	Board member
T Cruse	Board member
G Bateman	Board member
A Waller	Board member
E Waller	Board member
R Barrington	Board member
V Cornborough	Board Member

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		136,194
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		136,194
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	1,591,799	
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		1,591,799
		1,727,993
		Total income
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		1,088,160
Administrative expenses (as at page 10)		
Federation and other bodies (specify)		
Admin expenses as per page 10		677,701
		677,701
		1,765,861
		Total expenditure
		Interfund Transfers OUT
		-37,868
		Surplus (deficit) for year
		278,933
		Amount of general fund at beginning of year
		241,065
		Amount of general fund at end of year

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Grants from RFU and Premiership Rugby	1,533,625
Coronavirus job related scheme income	58,174
Total federation and other bodies	1591799
Any Other Sources	
Total other sources	
Total of all other income	1,591,799

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		brought forward	
		Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Education and Training services	
		Staff training and welfare	75,426
		Player Development Programme	740,771
		Player Insurance	70,000
		Player medical projects	15,238
Communications		Player legal support	95,932
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Board member fees	85,006
		Board member expenses	5,787
carried forward		Total (should agree with figure in General Fund)	1,088,160

(See notes 21 and 23)

Fund 2		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 21 and 23)

Fund 4		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
		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		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
		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 21 and 23)

Fund 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	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		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income		
	Members contributions and levies		
	Investment income (as at page 12)		
Other income (specify)			
		Total other income as specified	
		Total income	
Expenditure 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			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (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	
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	
		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	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
Total	

**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)

	£
Administrative Expenses	
Remuneration and expenses of staff	582,785
Salaries and Wages included in above	501,024
Auditors' fees	6,093
Legal and Professional fees	7,406
Occupancy costs	47,928
Stationery, printing, postage, telephone, etc.	4,563
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Computer running costs	11,820
Subscriptions	12,364
Travel and subsistence	927
Telephone	9,319
Sundry	-5,786
Other Outgoings	
Bank charges	586
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Taxation credit	-304
tretert	
Total	677,701
Charged to:	General Fund (Page 3)
Total	

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary	Employers N.I. contributions	Benefits		Total	
			Pension Contributions	Other Benefits		
	£	£	£	Description	Value	£
					£	
General Secretary	151,377	24,842	9,191			185,410
RPA Players Board					85,006	85,006

Analysis of investment income

(see notes 47 and 48)

	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)	
		Political Fund	
		Total Investment Funds	

Balance sheet as at



(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		4,044
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		2
	Total Investments		2
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		574,030
	Cash at bank and in hand		48,118
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		622,148
	Total assets		626,194
278,933	General fund (page 3)		241,065
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Trade creditors		40,524
	Corporation tax		668
	Accruals and deferred income		206,656
	Social security and taxation		41,735
	Other creditors		95,241
	Total liabilities		384,824
	Total assets		626,194

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
Cost or Valuation						
At start of year			5,458			5,458
Additions			2,932			2,932
Disposals						
Revaluation/Transfers						
At end of year			8,390			8,390
Accumulated Depreciation						
At start of year			1,882			1,882
Charges for year			2,464			2,464
Disposals						
Revaluation/Transfers						
At end of year			4,346			4,346
Net book value at end of year						
Net book value at end of year			4,044			4,044
Net book value at end of previous year						
Net book value at end of previous year			3,576			3,576

Analysis of investments

(see notes 58 and 59)

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		
Subsidiary investments	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	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

No

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
RPA Management Limited	3173163

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes

No

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 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	136,194		136,194
From Investments			
Other Income (including increases by revaluation of assets)	1,591,799		1,591,799
Total Income	1,727,993		1,727,993
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	1,765,861		1,765,861
Funds at beginning of year (including reserves)	278,933		278,933
Funds at end of year (including reserves)	241,065		241,065
Assets			
Fixed Assets			4,044
Investment Assets			2
Other Assets			622,148
Total Assets			626,194
Liabilities			
Total Liabilities			385,129
Net Assets (Total Assets less Total Liabilities)			241,065

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
Income			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income			
Expenditure (including decreases by revaluation of assets)			
Total Expenditure			
Funds at beginning of year (including reserves)			
Funds at end of year (including reserves)			
Assets			
Fixed Assets			
Investment Assets			
Other Assets			
Total Assets			
Liabilities			
Total Liabilities			
Net Assets (Total Assets less Total Liabilities)			

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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	<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"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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	<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"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" 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	<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"/>

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 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

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 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

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 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.

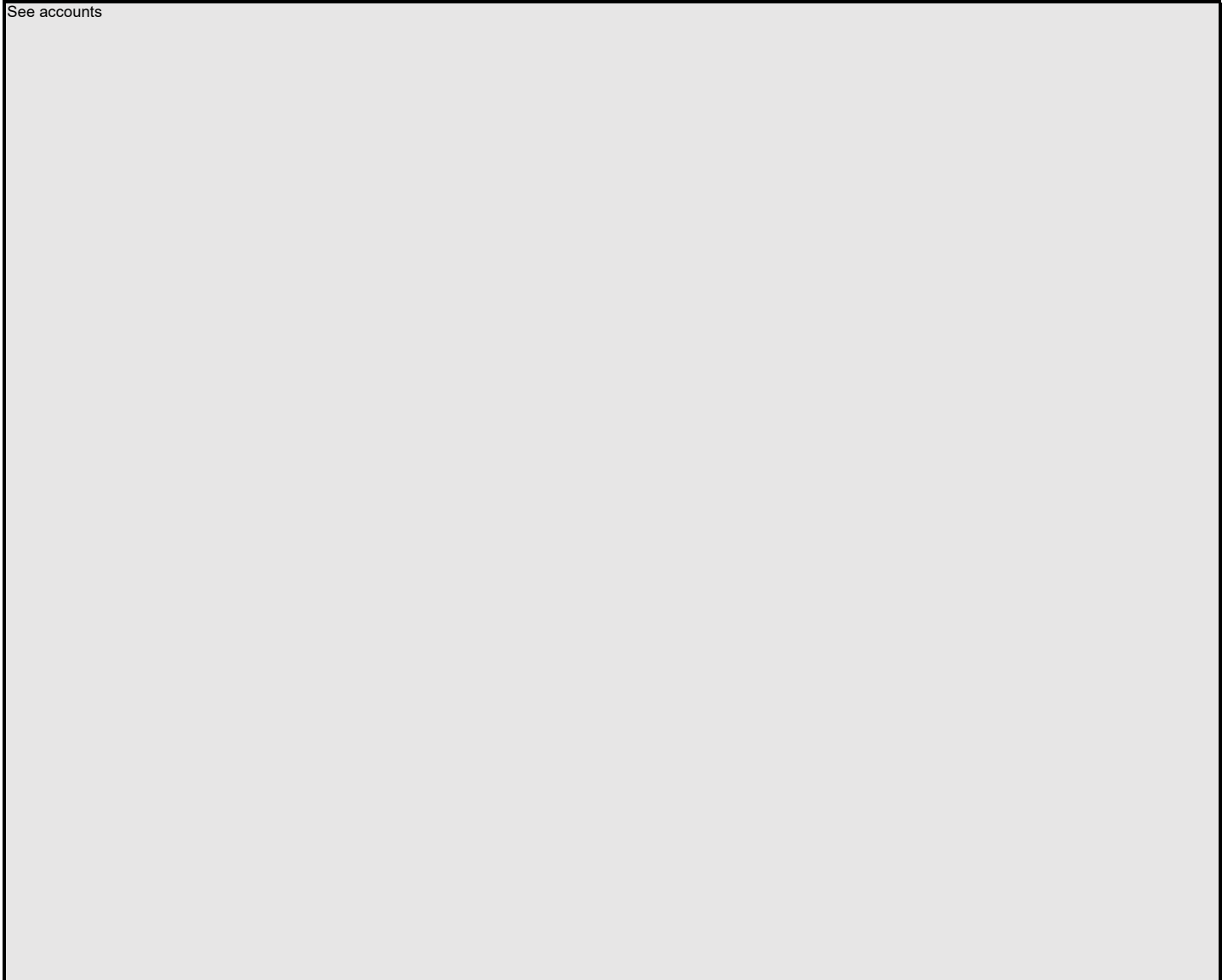
Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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


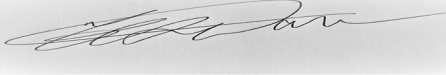
(see notes 84 and 85)

See accounts

Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:			Chairman's Signature:	
				<small>(or other official whose position should be stated)</small>
Name:	Damian Hopley		Name:	Ethan Waller
Date:			Date:	

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

Signature(s) of auditor or auditors:

Buzzacott LLP

Name(s):

Catherine Biscoe

Profession(s) or Calling(s):

Chartered Accountant

Address(es):

130 Wood Street

London

Postcode

EC2V 6DL

Date

Contact name for inquiries and telephone number:

020 7556 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.

**The Rugby Players
Association**

**Annual Report and Financial
Statements**

31 August 2020

Registered Trade Union
755T

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Reference and administrative information

Executive Committee:

Chairman E Waller

RPA Board
D Attwood
R Barrington
T Cruise
V Cornborough
A Cuthbert
T Ellis
H Elrington
M Garvey
S Lockwood
A Morris
A Waller
E Waller
H Wells

Non-Executive Directors
J Batchelar
M Champion
J Ryan

General Secretary D Hopley

Postal address
Dalton House
60 Windsor Avenue
London
SW19 2RR

Trade Union registration number 755T

Auditor
Buzacott LLP
130 Wood Street
London
EC2V 6DL

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

Report of the Executive Committee 31 August 2020

The Executive Committee presents its report together with financial statements for the year ended 31 August 2020.

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 £37,868 (2019 – profit of £23,261).

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. The Association fully expects that a new three-year funding agreement with PRL and RFU will be finalised imminently. The agreement will provide core funding for the delivery of specific player welfare projects until the end of the 2023/2024 season. At the time of approval of these financial statements, the agreement was awaiting to be signed by all parties, but this is expected to be a formality.

Executive Committee members

Chairman

M Lambert

Until 15 February 2021

E Waller

From 15 February 2021

General Secretary

D Hopley

RPA Board members

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

M Atkinson
R Barrington
G Bateman
J Beaumont
P Burgess
V Cornborough
P Dollman
D Fleming
M Garvey
M Lambert (Chairman to 15 February 2021)
S Lockwood
T Lindsay
D Porecki
A Waller
E Waller (Chairman from 15 February 2021)

Executive Committee members

RPA Board members (continued)

The following members of The Rugby Players Association Board resigned on 15 February 2021:

M Atkinson
G Bateman
J Beaumont
P Burgess
P Dollman
M Lambert
T Lindsay
D Porecki

The following members of The Rugby Players Association Board were appointed on 15 February 2021:

Tom Ellis
David Attwood
Alex Davis
Alex Cuthbert
Aaron Morris
Harry Wells
Harry Elrington
Jake Cooper-Wooley Resigned 7 June 2021

Non-executive directors

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

J Batchelar
M Campion
H Keogh Resigned 1 September 2021
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

Statement of Executive Committee's responsibilities (continued)

- ◆ prepare the financial statements on a going concern basis unless it is inappropriate to assume that the trade union will continue in operation.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992 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.

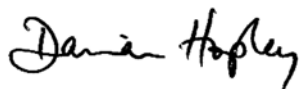
In so far as the Executive Committee is aware:

- ◆ 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 on 14 September 2021



D Hopley

Secretary

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 2020

Income and expenditure

The total income of the Association for the period was £1,727,993 (2019 — £1,685,058). The Association's total expenditure for the year was £1,766,165 (2019 — £1,661,959). The Association does not maintain a political fund.

The income from subscription membership for the period was £136,194 (2019 — £134,391).

Salary paid and other benefits provided to the General Secretary

The General Secretary of the union was paid £176,220 (2019 — £145,422) in respect of salary and £7,876 (2019 — £10,540) 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 2020 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 2020 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. 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

Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL
Date: 14 September 2021

Statement of income and expenditure Year ended 31 August 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Income and expenditure					
Income					
Subscriptions	1		136,194		134,391
Contributions from funding bodies	1		1,533,625		1,550,667
Government Job Retention Scheme	1		58,174		—
			1,727,993		1,685,058
Expenditure					
Wages and salaries		501,024		367,401	
Employers' national insurance		65,192		70,656	
Staff pension cost		16,569		20,866	
Staff training and welfare		75,426		58,934	
Player insurance		70,000		62,000	
Player medical projects		15,238		(22,960)	
Player legal support		95,932		29,186	
Education Grants		42,906		88,103	
Personal Development Programme		697,865		867,296	
Board member fees		85,006		87,073	
Board member expenses		5,787		14,758	
Legal and professional		7,406		12,380	
Rent		36,490		36,540	
Telephone		9,319		6,265	
Printing, postage and stationery		4,563		7,832	
Computer running costs		11,820		16,004	
Travelling and subsistence		927		1,584	
Subscriptions		12,364		12,905	
Office costs		3,717		7,227	
Insurance		5,257		8,313	
Depreciation		2,464		1,753	
Audit fees		6,093		6,290	
Sundry		(5,786)		(11,281)	
Bank charges		586		937	
			1,766,165		1,661,959
Operating (loss) profit before taxation	2		(38,172)		23,099
Taxation credit	4		304		162
(Loss) profit for the year			(37,868)		23,261
Accumulated surplus as at 1 September 2019			278,933		255,672
Accumulated surplus as at 31 August 2020			241,065		278,933

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 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	5		4,044		3,576
Investments	6		2		2
			4,046		3,578
Current assets					
Debtors	7	574,030		531,625	
Cash at bank and in hand		48,118		266,734	
		622,148		798,359	
Liabilities:					
Creditors: Amounts falling due within one year	8	(384,824)		(522,395)	
Net current assets			237,324		275,964
Total assets less current liabilities			241,370		279,542
Provision for liabilities					
Deferred tax	9		(305)		(609)
Net assets			241,065		278,933
Represented by:					
Funds					
General		241,065		278,933	
			241,065		278,933

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 14 September 2021 and are signed on their behalf by E Waller:



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 continuation of a funding agreement with PRL and RFU that provides core funding for the delivery of specific player welfare programmes. At the time of approval of these financial statements, the agreement was awaiting to be signed by all parties, but this is expected to be a formality and imminent.
- ◆ 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. The Association fully expects that a new three-year funding agreement with PRL and RFU will be finalised imminently. The agreement will provide core funding for the delivery of specific player welfare projects until the end of the 2023/2024 season. At the time of approval of these financial statements, the agreement was awaiting to be signed by all parties, but this is expected to be a formality.

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. The Association placed 5 employees on furlough from April to August and received coronavirus job related scheme support of £58,174 during this time.

2 Operating (loss) profit before taxation

The operating (loss) profit before taxation is attributable to the principal activity described in the report of the Executive Committee. It is derived entirely from within the United Kingdom.

The operating (loss) profit before taxation is stated after:

	2020 £	2019 £
Depreciation of tangible assets	2,464	1,753
Auditor's remuneration:		
. Audit fees	5,150	4,900
. Non-audit fees	943	1,390
Leases		
. Buildings	36,490	36,540

£36,490 (2019 — £36,540) 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 24 (2019 23).

The aggregate payroll costs of the above were:

	2020 £	2019 £
Wages & salaries	969,287	849,172
Social security costs	112,119	122,777
Other pension costs	28,018	31,663
	1,109,424	1,003,612

Included in the above are wages and salaries costs of £526,638 (2019 — £544,688) 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.

	2020 £	2019 £
General Secretary	176,220	145,422
RPA Players Board and Management Board Members	85,006	87,073

During the year, pension costs totalling £7,876 (2019 – £10,540) were paid in respect of the General Secretary.

4 Tax charge on ordinary activities

	2020 £	2019 £
Analysis of tax charge in the year		
UK corporation tax charge on profit (deficit) for the year	—	—
Origination and reversal of timing differences	(375)	(162)
Effect of tax rate change on opening balance	71	—
Tax on ordinary activities	(304)	(162)

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2019 – lower than) the standard rate of corporation tax in the UK of 19% (2019 – 19%). The differences are explained below:

	2020 £	2019 £
(Loss) profit on ordinary activities before tax	(38,172)	23,099
(Loss) profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2019: 19%)	(7,253)	4,389
Effects of:		
Expenses not deductible for tax purposes	—	868
Adjust opening and closing deferred tax at average rate of 19%	—	(554)
Unutilised losses carried forward	7,746	(4,865)
Remeasurement of deferred tax for changes in tax rates	(797)	—
Current tax charge for the year (see note above)	(304)	(162)

5 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 September 2019	5,458	5,458
Additions	2,932	2,932
At 31 August 2020	8,390	8,390
Depreciation		
At 1 September 2019	1,882	1,882
Charge for the year	2,464	2,464
At 31 August 2020	4,346	4,346
Net book value		
At 31 August 2020	4,044	4,044
At 31 August 2019	3,576	3,576

6 Investments

	Investment in group undertaking £
Cost	
At 1 September 2019	2
At 31 August 2020	2

At 31 August 2020, the Association held 100% (2019 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 2020, the aggregate capital and reserves were £243,492 (2019 – £257,717) and the loss for the financial year ended on that date was £14,225 (2019 – profit of £55,806).

7 Debtors

	2020 £	2019 £
Trade debtors	10,050	17
Prepayments and accrued income	21,611	22,630
Amounts owed by subsidiary undertaking (note 10)	127,875	494,337
Amounts owed by Restart Rugby (note 10)	212,460	—
Corporation tax recoverable	2,577	2,416
Other debtors	199,457	12,225
	574,030	531,625

8 Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	40,524	61,914
Corporation tax	668	506
Accruals and deferred income	206,656	398,212
Social security and other taxation	41,735	45,460
Other creditors	95,241	16,303
	384,824	522,395

9 Deferred taxation

	2020 £	2019 £
At beginning of year	609	771
Charged during the year	(304)	(162)
At end of year	305	609

10 Related party transactions

Transactions with its subsidiary undertaking are as follows:

	2020 £	2019 £
Recharges from subsidiary undertaking	642,227	388,973
Recharges to subsidiary undertaking	275,675	420,967

Balances due from related parties at 31 August 2020 and 31 August 2019 are shown in note 7. None of these balances incur interest.

During the year, the Association made a donation of £70,000 (2019 – £62,000) 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. The Association is owed £212,460 (2019 – £Nil) by Restart Rugby in respect of insurance paid for on behalf of the charity.

During the year, wages and salaries of £78,495 (2019 – £68,663) were recharged to Restart Rugby by the Association. At 31 August 2020, £9,162 was owed to Restart Rugby (2019 – £nil). A further £Nil is included within Board member fees that was donated to Restart Rugby after being waived by a non-executive director (2019 – £5,000).

Cognacity are used by the Rugby Players Association in order to provide health and wellbeing workshops and seminars for players. Costs amounting to £21,420 (2019 – £11,700) were incurred in the year and amounts of £4,000 (2019 – £4,700) 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.

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 reportign period proceding 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 inforamation 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>Buzzacott LLP</i>
Name	Catherine Biscoe
Office held	Partner at Buzzacott LLP
Date	14-Sep-21