

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	<input type="text" value="The Rugby Players Association"/>		
Year ended:	<input type="text" value="31 August 2022"/>		
List no:	<input type="text" value="755T"/>		
Head or Main Office address:	<input type="text" value="Dalton House"/>		
	<input type="text" value="60 Windsor Avenue"/>		
	<input type="text" value="London"/>		
	<input type="text"/>		
	<input type="text"/>		
Postcode	<input type="text" value="SW19 2RR"/>		
Website address (if available)	<input type="text" value="therpa.co.uk"/>		
Has the address changed during the year to which the return relates?	<input type="checkbox" value="Yes"/>	<input type="checkbox" value="No"/>	<input checked="" type="checkbox" value="X"/> ('X' in appropriate box)
General Secretary:	<input type="text" value="Christian Day"/>		
Telephone Number:	<input type="text" value="02030536670"/>		
Contact name for queries regarding the completion of this return	<input type="text" value="Stuart Munday"/>		
Telephone Number:	<input type="text" value="0203056674"/>		
E-mail:	<input type="text" value="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:

returns@certoffice.org

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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
	630				630
Total	630				A 630

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

630

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	S Hammersley	M Lahiff	21 November 2022
Board member	T Ellis	J Beaumont	21 November 2022
Board member	R Barrington	A Christie	21 November 2022
Board member	B Morris		21 November 2022

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 and date elected
D Attwood	Board member
H Elrington	Board member
V Cornborough	Board member
H Skinner	Board member
M Lahiff	Board member
A Christie	Board member
J Stokes	Board member
S Robinson	Board member
A Morris	Board member
J Beaumont	Board member
E Waller	Board member and Chairman
H Wells	Board member

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		171,156
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		171,156
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)	1,246,958	
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		1,246,958
		1,418,114
	Total income	
	Interfund Transfers IN	
Expenditure		
Benefits to members (as at page 5)		1,066,692
Administrative expenses (as at page 10)		472,238
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		120
		1,539,050
	Total expenditure	
	Interfund Transfers OUT	
	Surplus (deficit) for year	-120,936
Amount of general fund at beginning of year		228,724
Amount of general fund at end of year		107,788

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	1,245,083
Coronavirus job retention scheme income	1,875
Total federation and other bodies	1246958
Any Other Sources	
Total other sources	
Total of all other income	1,246,958

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	
		Player Development Programme	646,566
		Player Insurance	244,608
		Education grants	1,100
Communications		Player legal support	126,572
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		Board member fees	46,945
		Board member expenses	901
carried forward		Total (should agree with figure in General Fund)	1,066,692

(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	

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 (e)

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.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
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		351,280
Salaries and Wages included in above	289,969	
Auditors' fees		10,129
Legal and Professional fees		19,372
Occupancy costs		11,629
Stationery, printing, postage, telephone, etc.		1,245
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Computer running costs		15,278
Subscriptions		2,825
Travel and subsistence		1,062
Telephone		10,911
Sundry		10,525
Staff training and welfare		23,272
Entertainment		2,208
Insurance		10,983
Other Outgoings		
Bank charges		391
Outgoings on land and buildings (specify)		
Depreciation		1,128
Other outgoings (specify)		
tretert		
Total		472,238
Charged to:	General Fund (Page 3)	472,238
Total		472,238

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 Secreatry	170,291	24,308	6,816		201,415	
RPA Players Board				47,846	47,846	

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)		1,976
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		2
	Total Investments		2
	Other Assets		
	Loans to other trade unions		
	Sundry debtors		146,955
	Cash at bank and in hand		255,708
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		402,663
	Total assets		404,641
228,724	General fund (page 3)		107,788
	Liabilities		
	Amount held on behalf of central trade union political fund		
	Trade creditors		58,700
	Corporation tax		823
	Accruals and deferred income		200,106
	Social security and taxation		33,959
	Other creditors		2,995
	Deferred tax		270
	Total liabilities		296,853
	Total assets		404,641

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			8,390			8,390
Additions			1,716			1,716
Disposals						
Revaluation/Transfers						
At end of year			10,106			10,106
Accumulated Depreciation						
At start of year			7,002			7,002
Charges for year			1,128			1,128
Disposals						
Revaluation/Transfers						
At end of year			8,130			8,130
Net book value at end of year						
Net book value at end of year			1,976			1,976
Net book value at end of previous year						
Net book value at end of previous year						

Analysis of investments

(see notes 58 and 59)

	All Funds Except Political Funds £	Political Fund £
Quoted		
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 investment	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	171,156		171,156
From Investments			
Other Income (including increases by revaluation of assets)	1,246,958		1,246,958
Total Income	1,418,114		1,418,114
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	1,539,050		1,539,050
Funds at beginning of year (including reserves)	228,724		228,724
Funds at end of year (including reserves)	107,788		107,788
Assets			
Fixed Assets			1,976
Investment Assets			2
Other Assets			402,663
Total Assets			404,641
Liabilities			
Total Liabilities			296,853
Net Assets (Total Assets less Total Liabilities)			107,788

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)			

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

(see notes 74 to 80)

<p>Did the union hold any ballots in respect of industrial action during the return period? <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>If Yes How many ballots were held: <input style="width: 50px; height: 15px;" type="text"/></p>	
<p>For each ballot held please complete the information below:</p>	
<p>Ballot 1</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" 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: 50px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px; height: 15px;" 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: 50px; height: 15px;" type="text"/>
<p>Ballot 2</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" 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: 50px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px; height: 15px;" 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: 50px; height: 15px;" type="text"/>
<p>Ballot 3</p>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 80px; height: 15px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px; height: 15px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 80px; height: 15px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px; height: 15px;" 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: 50px; height: 15px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px; height: 15px;" 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: 50px; height: 15px;" 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

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: 
Name: Christian Day	Name: Ethan Waller
Date: 10 March 2023	Date: 10 March 2023

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:

2075561263

--

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:

Signature	<i>Buzzacott LLP</i>
Name	Catherine Biscoe
Office held	Partner at Buzzacott LLP
Date	

**The Rugby Players
Association**

**Annual Report and Financial
Statements**

31 August 2022

Registered Trade Union
755T

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Reference and administrative information

Executive Committee:

Chairman E Waller

RPA Board D Attwood
H Elrington
V Cornborough
H Skinner
M Lahiff
A Christie
J Stokes
S Robinson
A Morris
J Beaumont
E Waller
H Wells

Non-Executive Directors J Batchelar
M Champion
M Rider
M Bohndiek
H Bruce
N Rappolt
H Verwoert

General Secretary D Hopley (resigned 15th August 2022)
C Day (appointed 16th January 2023)

Postal address Dalton House
60 Windsor Avenue
London
SW19 2RR

Trade Union registration number 755T

Auditor Buzzacott LLP
130 Wood Street
London
EC2V 6DL

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

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 2022

The Executive Committee presents its report together with financial statements for the year ended 31 August 2022.

Principal activity

The entity is a trade union for the professional rugby players of the Gallagher Premiership, England 7s and England Women.

Business review

There was a loss for the year after taxation amounting to £120,936 (2021 – loss of £12,341).

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 signed off on a new three-year funding agreement with PRL and RFU, which commenced in the 2021/2022 financial year and provides core funding for the delivery of specific player welfare projects until the end of the 2023/2024 season.

Whilst the game-wide agreement of core funding into specific player related programmes such as Gain Line is positive for the Association for the coming seasons, the professional rugby landscape continued to encounter a challenging environment, as evidenced by the recent difficulties experienced by two long standing Premiership clubs in Wasps and Worcester Warriors, resulting in both clubs entering into administration and subsequently being relegated from the Gallagher Premiership at the start of the following season (22/23). As a result, the services provided by the RPA to all members who were directly impacted by these developments over a significant period of time has never been more in demand. The delivery of key welfare programmes across all areas of player welfare continued to be delivered throughout the season, with the demand on the Association's member benefits and services continuing to increase year-on-year.

Executive Committee members

Chair

E Waller

General Secretary

C Day

Appointed 16th January 2023

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 2022

Executive Committee members (continued)

RPA Board members

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

D Attwood
R Barrington
B Morris
V Cornborough
H Skinner
T Ellis
H Elrington
S Hammersley
J Stokes
A Morris
S Robinson
R Marshall
E Waller (Chair)
H Wells

The following members of The Rugby Players Association Board resigned on 21 November 2022:

S Hammersley
T Ellis
R Barrington
B Morris

The following members of The Rugby Players Association Board were appointed on 21 November 2022:

M Lahiff
J Beaumont
A Christie

Non-executive directors

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

J Batchelar
M Campion
M Rider (appointed 1 January 2022)

The following non-executive directors were appointed after the year end: M Bohndiek, H Bruce, N Rappolt and H Verwoert.

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 2022

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.

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 27 February 2023.



C Day

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 2022

Income and expenditure

The total income of the Association for the period was £1,418,114 (2021 — £1,424,154). The Association's total expenditure for the year was £1,538,930 (2021 — £1,436,650). The Association does not maintain a political fund.

The income from subscription membership for the period was £171,156 (2021 — £198,960).

Salary paid and other benefits provided to the General Secretary

The General Secretary of the union was paid £194,599 (2021 — £175,760) in respect of salary and national insurance contributions and £6,816 (2021 — £6,816) in respect of benefits. Of this, a total of £180,162 (2021 - £43,611) of salary and national insurance was recharged to RPA Management Limited.

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 2022 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 2022 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

In auditing the financial statements, we have concluded that the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Committee with respect to going concern are described in the relevant sections of this report.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the union and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework FRS 102 and the Trade Union and Labour Relations (Consolidation) Act 1992.

We assessed the susceptibility of the union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

Auditor's responsibilities for the audit of the financial statements (continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 16 March 2023

Statement of income and expenditure Year ended 31 August 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Income and expenditure					
Income					
Subscriptions	1		171,156		198,960
Contributions from funding bodies	1		1,245,083		1,203,080
Government Job Retention Scheme	1		1,875		22,114
			1,418,114		1,424,154
Expenditure					
Wages and salaries		289,969		344,999	
Employers' national insurance		44,970		48,608	
Staff pension cost		16,341		17,536	
Staff training and welfare		23,272		39,917	
Player insurance		244,608		252,946	
Player legal support		126,572		55,936	
Education Grants		1,100		—	
Personal Development Programme – direct costs		646,566		542,732	
Board member fees		46,945		62,252	
Board member expenses		901		—	
Legal and professional		19,372		4,742	
Rent and rates		4,945		17,576	
Telephone		10,911		11,582	
Printing, postage and stationery		1,245		4,052	
Computer running costs		15,278		14,330	
Travelling and subsistence		1,062		835	
Subscriptions		2,825		4,719	
Office costs		6,684		3,259	
UK Entertainment		2,208		—	
Insurance		10,983		3,616	
Depreciation		1,128		2,656	
Audit fees		10,129		6,150	
Sundry		10,525		(2,760)	
Bank charges		391		967	
			1,538,930		1,436,650
Operating loss before taxation	2		(120,816)		(12,496)
Taxation charge/(credit)	4		(120)		155
Loss for the year			(120,936)		(12,341)
Accumulated surplus as at 1 September 2021			228,724		241,065
Accumulated surplus as at 31 August 2022			107,788		228,724

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 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	5		1,976		1,388
Investments	6		2		2
			1,978		1,390
Current assets					
Debtors	7	146,955		306,109	
Cash at bank and in hand		255,708		225,432	
		402,663		531,541	
Liabilities:					
Creditors: Amounts falling due within one year	8	(296,583)		(304,057)	
Net current assets			106,080		227,484
Total assets less current liabilities			108,058		228,874
Provision for liabilities					
Deferred tax	9		(270)		(150)
Net assets			107,788		228,724
Represented by:					
Funds					
General		107,788		228,724	
			107,788		228,724

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 February 2023 and are signed on their behalf by E Waller:



Chair

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;
- ◆ Estimating the Association's income and expenditure flows for the purpose of preparing cash flow forecasts and budgets to assist in the assessment of going concern (see below);
- ◆ the allocation of staff and other costs between The Rugby Players Association and its subsidiary RPA Management Limited; and
- ◆ the allocation of staff and other costs between activities for disclosure purposes.

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 has signed a three-year funding agreement with PRL and RFU which will provide core funding for the delivery of specific player welfare projects until the end of the 2023/2024 season.

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 Association'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 Association'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 1 (2021 – between 1 and 5) employees on furlough at various points through the year and received coronavirus job related scheme support of £1,875 (2021 - £22,114) during the year.

2 Operating loss before taxation

The operating loss 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 before taxation is stated after:

	2022 £	2021 £
Depreciation of tangible assets	1,128	2,656
Auditor's remuneration:		
. Audit fees	8,000	5,750
. Non-audit fees	2,129	1,100
Leases		
. Buildings	—	17,576

£nil (2021 - £17,576) 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 (2021 – 23).

The aggregate payroll costs of the above were:

	2022 £	2021 £
Wages & salaries	701,357	776,745
Social security costs	86,485	91,327
Other pension costs	24,942	27,940
	812,784	896,012

Included in the above are wages and salaries costs of £461,502 (2021 - £484,870) 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 (including employer's national insurance contributions) in the year.

	2022 £	2021 £
General Secretary	194,599	175,760
RPA Players Board and Management Board Members	46,945	62,252

During the year, pension costs totalling £6,816 (2021 – £6,816) were paid in respect of the General Secretary. Of this, a total of £180,162 (2021 - £43,611) of salary and national insurance was recharged to RPA Management Limited.

4 Tax charge on ordinary activities

	2022 £	2021 £
Analysis of tax charge in the year		
UK corporation tax charge on profit (deficit) for the year	—	—
Origination and reversal of timing differences	120	(251)
Effect of tax rate change on opening balance	—	96
Tax on ordinary activities	120	(155)

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2021 – lower than) the standard rate of corporation tax in the UK of 19% (2021 – 19%). The differences are explained below:

	2022 £	2021 £
Loss on ordinary activities before tax	(120,816)	(12,496)
Loss profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2021: 19%)	(22,955)	(2,374)
Effects of:		
Fixed asset differences	(98)	—
Unutilised losses carried forward	30,453	7,650
Remeasurement of deferred tax for changes in tax rates	(7,280)	(5,431)
Current tax charge for the year (see note above)	120	(155)

5 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 September 2021	8,390	8,390
Additions	1,716	1,716
At 31 August 2022	10,106	10,106
Depreciation		
At 1 September 2021	7,002	7,002
Charge for the year	1,128	1,128
At 31 August 2022	8,130	8,130
Net book value		
At 31 August 2022	1,976	1,976
At 31 August 2021	1,388	1,388

6 Investments

	Investment in group undertaking £
Cost	
At 1 September 2021	2
At 31 August 2022	2

At 31 August 2022 the Association held 100% (2021 - 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 2022, the aggregate capital and reserves were £216,589 (2021 – £98,919) and the gain for the financial year ended on that date was £117,670 (2021 – loss of £144,573).

7 Debtors

	2022 £	2021 £
Trade debtors	40,310	9,375
Prepayments and accrued income	22,868	289,366
Amounts owed by subsidiary undertaking (note 10)	79,357	—
Corporation tax recoverable	154	2,578
Other debtors	4,266	4,790
	146,955	306,109

8 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	58,700	18,422
Corporation tax	823	668
Accruals and deferred income	200,106	120,940
Social security and other taxation	33,959	32,156
Amounts owed to subsidiary undertaking (note 10)	—	129,538
Other creditors	2,995	2,333
	296,583	304,057

9 Deferred taxation

	2022 £	2021 £
At beginning of year	150	305
Charged during the year	120	(155)
At end of year	270	150

10 Related party transactions

Transactions with its subsidiary undertaking are as follows:

	2022 £	2021 £
Recharges from subsidiary undertaking	265,910	685,809
Recharges to subsidiary undertaking	474,505	428,396

Balances due to and from related parties at 31 August 2022 and 31 August 2021 are shown in notes 7 and 8. None of these balances incur interest.

During the year, wages and salaries of £36,233 (2021 – £31,391) were recharged to Restart Rugby by the Association. Restart Rugby 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. At 31 August 2022, £Nil was owed to Restart Rugby (2021 – £Nil). A further £Nil is included within Board member fees that was donated to Restart Rugby after being waived by two non-executive directors (2021 – £7,250).

Cognacity are used by the Rugby Players Association in order to provide health and wellbeing workshops and seminars for players. Costs amounting to £4,000 (2021 – £4,000) were incurred in the year and amounts of £2,000 (2021 – £Nil) 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.