

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 2024 | | |
| List no: | 755T | | |
| Head or Main Office address: | C/O Buzzacott LLP | | |
| | St Peters House | | |
| | 130 Wood Street | | |
| | London | | |
| | | | |
| Postcode | EC2V 6DL | | |
| Website address (if available) | therpa.co.uk | | |
| Has the address changed during the year to which the return relates? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | ('X' in appropriate box) |
| General Secretary: | Christian Day | | |
| Telephone Number: | 02030536670 | | |
| Contact name for queries regarding the completion of this return | David Knight | | |
| Telephone Number: | 07900 233 037 | | |
| E-mail: | dknight@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 |
| | 590 | | | | 590 |
| Total | 590 | | | | A 590 |

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

590

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 | H Elrington | F Clarke | 13 November 2024 |
| Board member | E Waller | E Iyogun | 13 November 2024 |
| Board member | A Hardy | H Cowell | 13 November 2024 |
| Board member | A Davis | T Emery | 13 November 2024 |
| | | | |
| | | | |

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 |
|-----------------|--------------------------------|
| H Elrington | Board member |
| R McConnochie | Board member |
| M Lahiff | Board member |
| S Townsend | Board member |
| W Evans | Board member |
| H Wells | Board member |
| B Connon | Board member |
| S McIntyre | Board member |
| I Van Zyl | Board member |
| S Bern | Board member |
| A Hardy | Board member |
| A Davis | Board member |
| E Waller | Board member and Chairman |
| C Day | General Secretary |
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General Fund

(see notes 13 to 18)

| | £ | £ |
|--|--------------------------------|------------------|
| Income | | |
| From Members: Contributions and Subscriptions | | 135,206 |
| From Members: Other income from members (specify) | | |
| | | |
| Total other income from members | | |
| Total of all income from members | | 135,206 |
| Investment income (as at page 12) | | |
| Other Income | | |
| Income from Federations and other bodies (as at page 4) | 1,601,999 | |
| Income from any other sources (as at page 4) | 200,000 | |
| Total of other income (as at page 4) | | 1,801,999 |
| | | 1,937,205 |
| | Total income | |
| | Interfund Transfers IN | |
| Expenditure | | |
| Benefits to members (as at page 5) | | 959,965 |
| Administrative expenses (as at page 10) | | 648,394 |
| Federation and other bodies (specify) | | |
| | | |
| Total expenditure Federation and other bodies | | |
| Taxation | | |
| | | 1,608,359 |
| | Total expenditure | |
| | Interfund Transfers OUT | |
| | | 328,846 |
| | Surplus (deficit) for year | |
| | | 33,014 |
| Amount of general fund at beginning of year | | |
| | | 361,860 |
| 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 | 1,601,999 |
| Total federation and other bodies | 1601999 |
| Any Other Sources | |
| Donation from the Injured Players Foundation | 200,000 |
| Total other sources | 200,000 |
| Total of all other income | 1,801,999 |

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 | 784,619 |
| | | Player insurance | 80,192 |
| | | Player legal support | 31,878 |
| | | Education grants | 7,445 |
| Communications | | | |
| | | | |
| | | Negotiated Discount Services | |
| | | | |
| Dispute Benefits | | Other Benefits and Grants (specify) | |
| | | Board member fees | 55,370 |
| | | Board member expenses | 461 |
| | | | |
| carried forward | | Total (should agree with figure in General Fund) | 959,965 |

(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 |
| | £ |
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| 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 | £ |
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| | |
| 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 | £ |
|---|---|
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| | |
| 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 | £ |
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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 | £ |
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Total expenditure

| (c) the total amount of all other money expended | £ |
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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 | 443,533 |
| Salaries and Wages included in above | 377,957 |
| Auditors' fees | 23,352 |
| Legal and Professional fees | 6,773 |
| Occupancy costs | |
| Stationery, printing, postage, telephone, etc. | 97 |
| Expenses of Executive Committee (Head Office) | |
| Expenses of conferences | |
| Other administrative expenses (specify) | |
| Computer running costs | 25,225 |
| Subscriptions | 13,282 |
| Travel and subsistence | 39,122 |
| Telephone | 10,950 |
| Communications and website | 17,361 |
| Sundry | 14,412 |
| Staff training and welfare | 30,321 |
| Entertainment | 1,991 |
| Insurance | 12,490 |
| Consultancy fees | 8,392 |
| Other Outgoings | |
| Bank charges | 198 |
| Outgoings on land and buildings (specify) | |
| Depreciation | 895 |
| Other outgoings (specify) | |
| Total | 648,394 |
| Charged to: | |
| General Fund (Page 3) | 648,394 |
| Total | 648,394 |

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 | 116,768 | 14,859 | 2,532 | Private medical and car | 13,441 | 147,599 |
| RPA Players Board and Management Board Members | | | | | 55,831 | 55,831 |
| | | | | | | |
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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) | | | |
| | | | |
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| | | | |
| Total investment income | | | |
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| Credited to: | | | |
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| Total Investment Funds | | | |

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 | | | 10,106 | | | 10,106 |
| Additions | | | | | | |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | 10,106 | | | 10,106 |
| Accumulated Depreciation | | | | | | |
| At start of year | | | 8,702 | | | 8,702 |
| Charges for year | | | 895 | | | 895 |
| Disposals | | | | | | |
| Revaluation/Transfers | | | | | | |
| At end of year | | | 9,597 | | | 9,597 |
| Net book value at end of year | | | | | | |
| Net book value at end of year | | | 509 | | | 509 |
| Net book value at end of previous year | | | | | | |
| Net book value at end of previous year | | | 1,404 | | | 1,404 |

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 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 <input checked="checked" type="checkbox"/> | No <input type="checkbox"/> |
|--|-----------------------------|

If YES name the relevant companies:

| Company name | Company registration number (if not registered in England & Wales, state where registered) |
|------------------------|--|
| RPA Management Limited | 3173163 |
| | |
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Are the shares which are controlled by the union registered in the names of the union's trustees?

| | |
|--|-----------------------------|
| Yes <input checked="checked" type="checkbox"/> | No <input type="checkbox"/> |
|--|-----------------------------|

If NO, state the names of the persons in whom the shares controlled by the union are registered.

| Company name | Names of shareholders |
|--------------|-----------------------|
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Summary sheet

(see notes 62 to 73)

| | All funds except Political Funds | Political Funds £ | Total Funds £ |
|--|-------------------------------------|--------------------------|---------------------|
| Income | | | |
| From Members | 135,206 | | 135,206 |
| From Investments | | | |
| Other Income (including increases by revaluation of assets) | 1,801,999 | | 1,801,999 |
| Total Income | 1,937,205 | | 1,937,205 |
| Expenditure (including decreases by revaluation of assets) | | | |
| Total Expenditure | 1,608,359 | | 1,608,359 |
| Funds at beginning of year (including reserves) | 33,014 | | 33,014 |
| Funds at end of year (including reserves) | 361,860 | | 361,860 |
| Assets | | | |
| Fixed Assets | | | 509 |
| Investment Assets | | | 2 |
| Other Assets | | | 659,112 |
| | | Total Assets | 659,623 |
| Liabilities | | Total Liabilities | 297,763 |
| Net Assets (Total Assets less Total Liabilities) | | | 361,860 |

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? | 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

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.

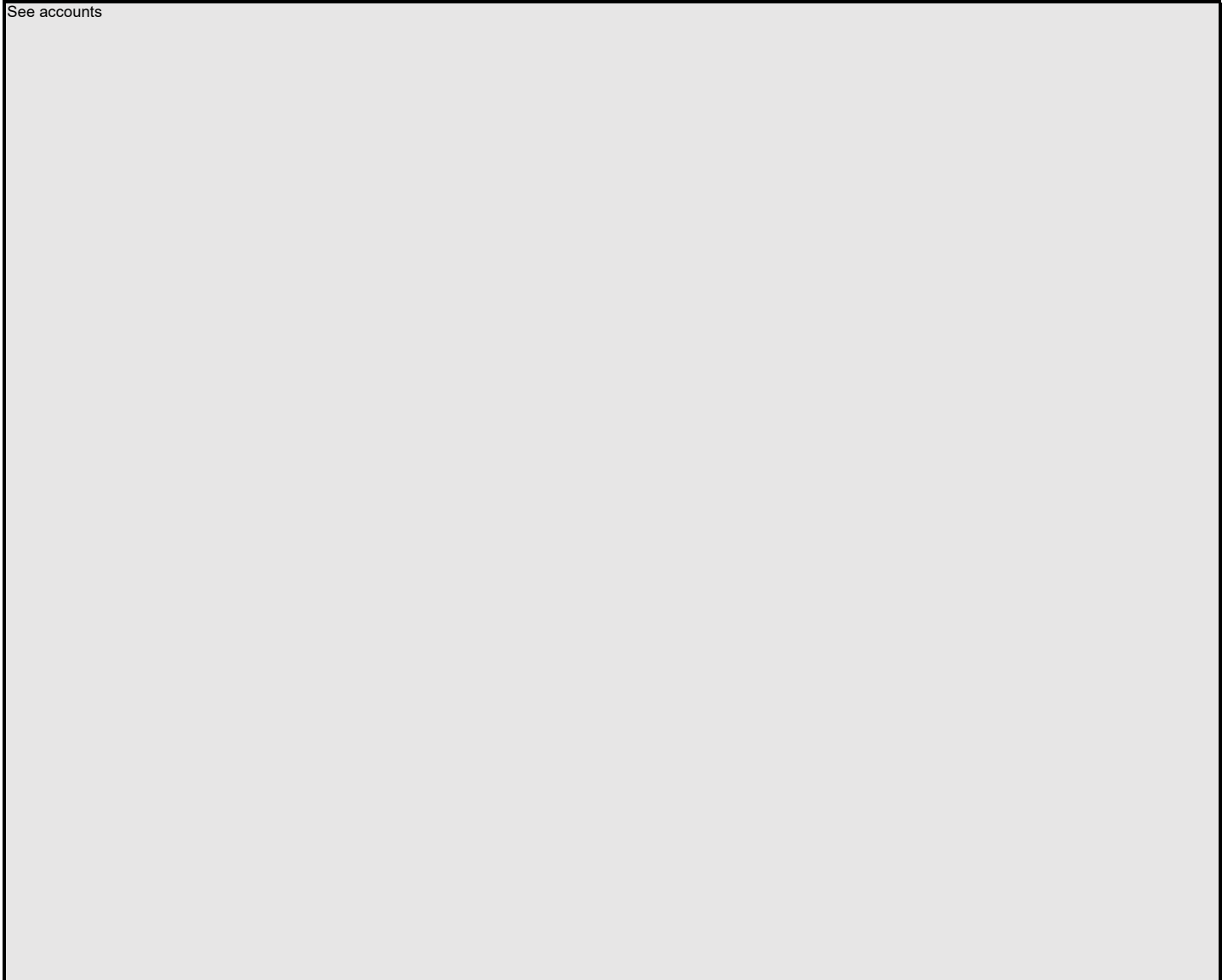
Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

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

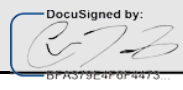

(see notes 84 and 85)

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: Ruairidh McConnochie |
| Date: 13 January 2025 | Date: 13 January 2025 |

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

22/01/2025

Contact name for inquiries and telephone number:

02075561263

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 2024

Registered Trade Union
755T

Contents

Reports

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Financial statements

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Reference and administrative information

Executive Committee:

Chairman R McConnochie

RPA Board
F Clarke
R McConnochie
M Lahiff
S Townsend
W Evans
H Wells
B Connon
S McIntyre
I Van Zyl
S Bern
E Iyogun
H Cowell
T Emery

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

General Secretary C Day

Registered office 130 Wood Street
London
EC2V 6DL

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

Report of the Executive Committee 31 August 2024

The Executive Committee presents its report together with financial statements for the year ended 31 August 2024.

Principal activity

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

Business review

There was a surplus for the year after taxation amounting to £328,846 (2023 – loss of £74,774).

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 has agreed a new four-year funding agreement with PRL and RFU, which commenced 1 July 2024 and provides core funding for the delivery of specific Player Support Services until the end of the 2027/2028 season. The Association is grateful for the donation received from the IPF/RFU in the year which, combined with cost savings, has resulted in significantly improved reserves.

The Association has achieved a number of important milestones particularly becoming a co-signatory, alongside the Rugby Football Union and Premiership Rugby, of the Men's Professional Game Partnership. This new agreement will usher in improvements that will benefit future, current and former players and enable players to become meaningful partners in the development of rugby union in England in the years ahead. The Association has extended membership to all elite women's rugby players in England and is committed to co-creating a rugby ecosystem that is designed specifically for our growing women's membership.

Over the past 12 months we have supported hundreds of players through a period of unprecedented challenge and change. As the elite game stabilises, we aim to build a more sustainable rugby ecosystem with its players, their performance and wellbeing at its core.

Executive Committee members

Chair

E Waller
R McConnochie

Until 13 November 2024
From 13 November 2024

General Secretary

C Day

Report of the Executive Committee 31 August 2024

Executive Committee members (continued)

RPA Board members

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

H Elrington
R McConnochie (Chair from 13 November 2024)
E Waller (Chair up to 13 November 2024)
M Lahiff
S Townsend
W Evans
H Wells
B Connon
S McIntyre
I Van Zyl
S Bern
A Hardy
A Davis

The following members of The Rugby Players Association Board resigned on 13 November 2024:

H Elrington
E Waller (Chair)
A Hardy
A Davis

The following members of The Rugby Players Association Board were appointed on 13 November 2024:

F Clarke
E Iyogun
H Cowell
T Emery

Report of the Executive Committee 31 August 2024

Non-executive directors

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

J Batchelar
M Campion (Resigned 3 October 2023)
M Rider
H Bruce
N Rappolt
H Verwoert

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:

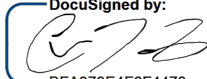
- ◆ There is no relevant audit information of which the trade union's auditor is unaware; and
- ◆ The Executive Committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Report of the Executive Committee 31 August 2024

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 9 December 2024.

DocuSigned by:

BFA379E4F6F4473...
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 2024

Income and expenditure

The total income of the Association for the period was £1,937,205 (2023 – £1,650,925). The Association's total expenditure for the year was £1,608,359 (2023 – £1,725,969). The Association does not maintain a political fund.

The income from subscription membership for the period was £135,206 (2023 – £148,045).

Salary paid and other benefits provided to the General Secretaries

The General Secretaries of the union were paid £131,627 (2023 – £209,319) in respect of salary and national insurance contributions and £2,532 (2023 – £1,321) 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 31 August 2024

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 2024 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 2024 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.

Independent auditor's report 31 August 2024

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.

Independent auditor's report 31 August 2024

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 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

Independent auditor's report 31 August 2024

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/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Association's members, as a body, in accordance with Chapter 3 Section 33 of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 11 December 2024

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

Statement of income and expenditure Year ended 31 August 2024

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|----------|----------------|------------------|-----------|------------------|
| Income and expenditure | | | | | |
| Income | | | | | |
| Subscriptions | 1 | | 135,206 | | 148,045 |
| Contributions from funding bodies | 1 | | 1,601,999 | | 1,428,084 |
| Donations received | 1 | | 200,000 | | - |
| Reimbursement of legal fees | | | - | | 74,796 |
| | | | 1,937,205 | | 1,650,925 |
| Expenditure | | | | | |
| Wages and salaries | | 377,957 | | 389,119 | |
| Employers' national insurance | | 54,018 | | 59,217 | |
| Staff pension cost | | 11,558 | | 10,977 | |
| Staff training and welfare | | 30,321 | | 27,904 | |
| Player insurance | | 80,192 | | 243,390 | |
| Player legal support | | 31,878 | | 93,631 | |
| Education Grants | | 7,445 | | - | |
| Personal Development Programme direct costs | | 784,619 | | 666,632 | |
| Board member fees | | 55,370 | | 56,264 | |
| Board member expenses | | 461 | | 872 | |
| Legal and professional | | 6,773 | | 69,206 | |
| Consultancy fees | | 8,392 | | - | |
| Telephone | | 10,950 | | 8,725 | |
| Printing, postage and stationery | | 97 | | 565 | |
| Information technology | | 25,225 | | 14,822 | |
| Travelling and subsistence | | 39,122 | | 25,446 | |
| Subscriptions | | 13,282 | | 12,446 | |
| Office costs | | - | | 397 | |
| UK Entertainment | | 1,991 | | 1,086 | |
| Insurance | | 12,490 | | 13,422 | |
| Depreciation | | 895 | | 572 | |
| Audit fees | | 23,352 | | 16,916 | |
| Communications and website | | 17,361 | | 594 | |
| Sundry | | 14,412 | | 13,325 | |
| Bank charges | | 198 | | 441 | |
| | | | 1,608,359 | | 1,725,969 |
| Operating surplus (loss) before taxation | 2 | | 328,846 | | (75,044) |
| Taxation credit | 4 | | - | | 270 |
| Surplus (loss) for the year | | | 328,846 | | (74,774) |
| Accumulated surplus as at 1 September 2023 | | | 33,014 | | 107,788 |
| Accumulated surplus as at 31 August 2024 | | | 361,860 | | 33,014 |

All activities are continuing.

There were no recognised gains or losses other than the surplus (deficit) for the financial period.

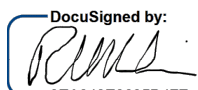
The accompanying accounting policies and notes form an integral part of these financial statements.

Statement of financial position 31 August 2024

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|--|-------|------------------|----------------|------------------|---------------|
| Fixed assets | | | | | |
| Tangible assets | 5 | | 509 | | 1,404 |
| Investments | 6 | | 2 | | 2 |
| | | | 511 | | 1,406 |
| Current assets | | | | | |
| Debtors | 7 | 188,397 | | 68,420 | |
| Cash at bank and in hand | | 470,715 | | 225,659 | |
| | | 659,112 | | 294,079 | |
| Liabilities: | | | | | |
| Creditors: Amounts falling due within one year | 8 | (297,763) | | (262,471) | |
| Net current assets | | | 361,349 | | 31,608 |
| Total assets less current liabilities | | | 361,860 | | 33,014 |
| Provision for liabilities | | | | | |
| Deferred tax | 9 | | - | | - |
| Net assets | | | 361,860 | | 33,014 |
| Represented by: | | | | | |
| Funds | | | | | |
| General | | 361,860 | | 33,014 | |
| | | | 361,860 | | 33,014 |

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 9 December 2024 and are signed on their behalf by R McConnochie:

DocuSigned by:

 9EA043E8695D47F...

Chair

Trade Union Registration Number: 755T.

Principal accounting policies 31 August 2024

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); and
- ◆ the allocation of staff and other costs between The Rugby Players Association and its subsidiary RPA Management Limited.

Assessment of going concern

The Executive Committee is satisfied that the Association has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of signing of these financial statements.

The Executive Committee has concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Association to continue as a going concern.

The Association has agreed a new four-year funding agreement with PRL and RFU, which commenced 1 July 2024 and provides core funding for the delivery of specific player welfare projects until the end of the 2027/2028 season. The Association is grateful for the donation received from the IPF/RFU in the year which, combined with cost savings, has resulted in significantly improved reserves.

Principal accounting policies 31 August 2024**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. Donations are recognised in the Statement of Income and Expenditure where there is entitlement, probable receipt and the amount can be measured with sufficient reliability.

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 from the Association's wholly owned subsidiary are held at face value less any impairment.

Principal accounting policies 31 August 2024

Financial instruments (continued)

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 the 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.

Notes to the financial statements 31 August 2024**1 Income**

Income is attributable to player subscriptions, donations and funding received by the Association which arose wholly from bodies within the United Kingdom.

2 Operating surplus before taxation

The operating surplus 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 surplus before taxation is stated after:

| | 2024 | 2023 |
|---------------------------------|---------------|--------|
| | £ | £ |
| Depreciation of tangible assets | 895 | 572 |
| Auditor's remuneration: | | |
| . Audit fees | 11,965 | 11,375 |
| . Non-audit fees | 11,387 | 5,541 |

3 Executive Committee and employees

The average number of persons employed by the trade union during the financial year amounted to 17 (2023 - 16).

The methodology regarding the preparation of the staff numbers disclosure has changed in the year and is now based on average monthly headcount. For consistency the prior year comparative has been restated to allow comparability.

The aggregate payroll costs of the above were:

| | 2024 | 2023 |
|-----------------------|------------------|----------------|
| | £ | £ |
| Wages & salaries | 903,027 | 838,635 |
| Social security costs | 112,744 | 110,743 |
| Other pension costs | 36,341 | 21,797 |
| Termination payments | - | 18,832 |
| | 1,052,112 | 990,007 |

Included in the above are wages and salaries costs of £608,579 (2023 - £530,696) 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.

| | 2024 | 2023 |
|--|----------------|---------|
| | £ | £ |
| General Secretaries | 131,627 | 209,319 |
| RPA Players Board and Management Board Members | 55,370 | 56,264 |

During the year, pension costs totalling £2,532 (2023 – £1,321) were paid in respect of the General Secretary. Of this, a total of £nil (2023 – £nil) of salary and national insurance was recharged to RPA Management Limited.

Notes to the financial statements 31 August 2024

4 Tax charge on ordinary activities

| | 2024 £ | 2023 £ |
|--|-----------|--------------|
| Analysis of tax charge in the year | | |
| UK corporation tax charge on profit for the year | - | — |
| Origination and reversal of timing differences | - | (270) |
| Effect of tax rate change on opening balance | - | — |
| Tax on ordinary activities | - | (270) |

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2023 – lower than) the standard rate of corporation tax in the UK of 19% (2023 – 19%). The differences are explained below:

| | 2024 £ | 2023 £ |
|--|-----------------|--------------|
| Profit (loss) on ordinary activities before tax | 328,846 | (75,044) |
| Profit (loss) on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2023: 19%) | 62,480 | (14,258) |
| Effects of: | | |
| (Income)/expenses not (taxable)/deductible for tax purposes | (37,661) | - |
| Unutilised losses carried forward | (25,206) | 18,154 |
| Other movements in deferred tax not recognised | 387 | - |
| Remeasurement of deferred tax for changes in tax rates | - | (4,166) |
| Current tax (credit) charge for the year (see note above) | - | (270) |

5 Tangible fixed assets

| | Office equipment £ | Total £ |
|--|--------------------------|---------------|
| Cost | | |
| At 1 September 2023 and 31 August 2024 | 10,106 | 10,106 |
| Depreciation | | |
| At 1 September 2023 | 8,702 | 8,702 |
| Charge for the year | 895 | 895 |
| At 31 August 2024 | 9,597 | 9,597 |
| Net book value | | |
| At 31 August 2024 | 509 | 509 |
| At 31 August 2023 | 1,404 | 1,404 |

6 Investments

| | Investment in group undertaking £ |
|---------------------|--|
| Cost | |
| At 1 September 2023 | 2 |
| At 31 August 2024 | 2 |

Notes to the financial statements 31 August 2024**6 Investments (continued)**

At 31 August 2024 the Association held 100% (2023 - 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 2024, the aggregate capital and reserves were a surplus of £4,070 (2023 – a deficit of £21,702) and the profit for the financial year ended on that date was £25,772 (2023 – loss of £238,293).

7 Debtors

| | 2024 | 2023 |
|--|----------------|---------------|
| | £ | £ |
| Trade debtors | - | 9,375 |
| Prepayments and accrued income | 41,026 | 9,261 |
| Amounts owed by subsidiary undertaking (note 10) | 146,437 | 49,630 |
| Corporation tax recoverable | 154 | 154 |
| Other debtors | 780 | - |
| | 188,397 | 68,420 |

8 Creditors: Amounts falling due within one year

| | 2024 | 2023 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Trade creditors | 35,014 | 14,071 |
| Corporation tax | 596 | 596 |
| Accruals and deferred income | 213,403 | 189,363 |
| Social security and other taxation | 42,865 | 39,942 |
| Other creditors | 5,885 | 18,499 |
| | 297,763 | 262,471 |

Deferred income comprises revenue received in advance.

| | 2024 | 2023 |
|-----------------------------|------------------|----------------|
| | £ | £ |
| Balance at 1 September 2023 | 133,498 | 108,832 |
| Amount released to income | (133,498) | (108,832) |
| Amount deferred in year | 133,500 | 133,498 |
| Balance at 31 August 2024 | 133,500 | 133,498 |

Notes to the financial statements 31 August 2024**9 Deferred taxation**

| | 2024 | 2023 |
|-------------------------|-------------|-------|
| | £ | £ |
| At beginning of year | - | 270 |
| Charged during the year | - | (270) |
| At end of year | - | - |

10 Related party transactions

Transactions with its subsidiary undertaking are as follows:

| | 2024 | 2023 |
|---------------------------------------|----------------|---------|
| | £ | £ |
| Recharges from subsidiary undertaking | 87,644 | 399,928 |
| Recharges to subsidiary undertaking | 184,451 | 370,200 |

Balances due to and from related parties at 31 August 2024 and 31 August 2023 are shown in note 7. None of these balances incur interest.

During the year, wages and salaries of £78,917 (2023 – £24,872) 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 until October 2023. At 31 August 2024, £780 was owed by Restart Rugby (2023 – £nil).

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 | 22/01/2025 |