

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Welsh Rugby players Association		
Year ended:	31 May 2024		
List no:	CO/776T		
Head or Main Office address:	Office 5D		
	Quest House		
	St Mellons Business Park		
	Fortran Road		
	Cardiff		
Postcode	CF3 0EY		
Website address (if available)	www.wrpa.co.uk		
Has the address changed during the year to which the return relates?	Yes	No	X
			('X' in appropriate box)
General Secretary:	G Lewis		
Telephone Number:	07886825119		
Contact name for queries regarding the completion of this return	G Lewis		
Telephone Number:	07886825119		
E-mail:	gareth.lewis@wrpa.co.uk		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 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
	124				124
Total	124				A 124

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

124

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
Member	E Bevan		01 January 2024
Member	C Domachowski	22/02/2024	
Member	R Elias	15/01/2024	
Member	J Ratti	15/01/2024	

State whether the union is:

a. A branch of another trade union?

Yes

No

X

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

X

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.

[illegible]

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		34,220
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		34,220
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	279,708	
Total of other income (as at page 4)		279,708
Total income		313,928
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		
Administrative expenses (as at page 10)		275,245
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		275,245
Interfund Transfers OUT		
Surplus (deficit) for year		38,683
Amount of general fund at beginning of year		114,109
Amount of general fund at end of year		152,792

(see notes 19 and 20)

P4

(see notes 21 to 23)

P5

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

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

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

(See notes 21 and 23)

Fund 8		Fund Account
Name:		£
Income		£
From members		
Investment income (as at page 12)		
Other income (specify)		
Total other income as specified		
Total Income		
Interfund Transfers IN		
Expenditure		
Benefits to members		
Administrative expenses and other expenditure (as at page 10)		
Total Expenditure		
Interfund Transfers OUT		
Surplus (Deficit) for the year		
Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)		
Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	
		Investment income (as at page 12)	
Other income (specify)			
		Total other income as specified	
		Total income	
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		
	Expenditure D (as at page iv)		
	Expenditure E (as at page v)		
	Expenditure F (as at page vi)		
	Non-political expenditure (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	
Political fund account 2 To be completed by trade unions which act as components of a central trade union			
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
Other income (specify)			
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

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

Political fund account expenditure (a)

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

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

[illegible]

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

[illegible]

Political fund account expenditure (c)

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

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

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

[illegible]

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.

[illegible]

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

[illegible]

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

(see notes 34 and 35)

P10

(see notes 36 to 46 below)

P11

Analysis of investment income

(see notes 47 and 48)

[illegible]

o 52)

173	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £ ())		
	Unquoted		
173	Total Investments		
	Other Assets		
	Loans to other trade unions		
15,287	Sundry debtors		25,357
128,390	Cash at bank and in hand		153,391
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
143,677	Total of other assets		178,748
143,850	Total assets		178,748
114,109	General fund (page 3)		152,792
	Political Fund Account		
	Liabilities		
	Amount held on behalf of central trade union political fund		
24,331	Sundry creditors		20,228
5,410	Accrued expenses		5,728
£29,741	Total liabilities		25,956
£143,850	Total assets		178,748

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			1,291		3,250	4,541
Additions						
Disposals						
Revaluation/Transfers						
At end of year			1,291		3,250	4,541
Accumulated Depreciation						
At start of year			1,118		3,250	4,368
Charges for year			173			173
Disposals						
Revaluation/Transfers						
At end of year			1,291		3,250	4,541
Net book value at end of year						
Net book value at end of previous year			173			173

Analysis of investments

(see notes 58 and 59)

		(see notes 25 and 26)		
Quoted		All Funds Except Political Funds £	Political Fund £	
	Equities (e.g. Shares)			
	Government Securities (Gilts)			
	Other quoted securities (to be specified)			
	Total quoted (as Balance Sheet)			
	Market Value of Quoted Investment			
Unquoted	Equities			
		Government Securities (Gilts)		
	Mortgages			
	Bank and Building Societies			
	Other unquoted investments (to be specified)			
	Total unquoted (as Balance Sheet)			
	Market Value of Unquoted Investments			

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> Yes <input style="width: 40px;" type="checkbox"/> </td> <td style="width: 50%; padding: 5px;"> No <input checked="" style="width: 40px;" type="checkbox"/> </td> </tr> </table>	Yes <input style="width: 40px;" type="checkbox"/>	No <input checked="" style="width: 40px;" type="checkbox"/>
Yes <input style="width: 40px;" type="checkbox"/>	No <input checked="" style="width: 40px;" type="checkbox"/>		

If YES name the relevant companies:

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

Are the shares which are controlled by the union registered in the names of the union's trustees?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> Yes <input style="width: 40px;" type="checkbox"/> </td> <td style="width: 50%; padding: 5px;"> No <input style="width: 40px;" type="checkbox"/> </td> </tr> </table>	Yes <input style="width: 40px;" type="checkbox"/>	No <input style="width: 40px;" type="checkbox"/>
Yes <input style="width: 40px;" type="checkbox"/>	No <input style="width: 40px;" type="checkbox"/>		

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

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	34,220		34,220
From Investments			
Other Income (including increases by revaluation of assets)	279,708		279,708
Total Income	313,928		313,928
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	275,245		275,245 245,504
Funds at beginning of year (including reserves)	114,109		114,109
Funds at end of year (including reserves)	152,792		152,792
Assets			
Fixed Assets			
Investment Assets			
Other Assets			178,748
Total Assets			178,748
Liabilities			
Total Liabilities			25,956
Net Assets (Total Assets less Total Liabilities)			152,792

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)

Did the union hold any ballots in respect of industrial action during the return period?		No
If Yes How many ballots were held:		
For each ballot held please complete the information below:		
Ballot 1 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1 2 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 2 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1 2 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 3 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 Number of individuals answering "No" to the question Number of invalid or otherwise spoiled voting papers returned 1 2 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 & 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

Ballots & 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.

The notes to the accounts are shown on pages 9 to 11 of the attached accounts.

Accounting policies

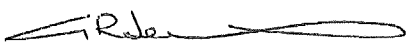
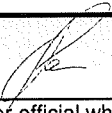
(see notes 84 and 85)

See page 9 of the attached 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:	
			(or other official whose position should be stated)
Name:	Gareth Lewis	Name:	Josh MacLeod
Date:	15 June 2026	Date:	15 June 2026

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 pages 4 to 6 of the attached accounts.

Signature(s) of auditor or auditors:

N. Toye

Name(s):

BPU Limited

Profession(s) or Calling(s):

Chartered Accountants

Address(es):

Radnor House

Greenwood Close

Cardiff Gate Business Park

Cardiff

Postcode

CF23 8AA

Date

30/7/26

Contact name for inquiries and
telephone number:

Nick Toye, 02920 734100

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

Audited Financial Statements for the Year Ended 31 May 2024
for
Welsh Rugby Players Association

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

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A list of directors is available from the
registered office above.

Welsh Rugby Players Association

Information for the Year Ended 31 May 2024

CEO/GENERAL SECRETARY: G Lewis

EXECUTIVE COMMITTEE:

- **CHAIRMAN:** Josh Macleod (Appointed 26/9/2024)
A Hewitt (Resigned 12/8/2025)
- **MEMBERS:** E Bevan (Resigned 1/1/2024)
C Domachowski (Appointed 22/2/2024, resigned 1/8/2025)
A Hewitt (Resigned 12/8/2025)
S Williams (Resigned 26/9/2024)
R Elias (Appointed 15/1/2024)
J Ratti (Appointed 15/1/2024)
N Smith (Resigned 30/6/2024)
G Knott (Resigned 3/11/2024)
J MacLeod (Appointed 26/9/2024)
B Warren (Appointed 11/11/2024)
C Sheedy (Appointed 9/12/2024, resigned 19/8/2025)

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

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

BANKERS: HSBC Bank Plc
Cardiff Business Centre
Cardiff

**Welsh Rugby Players Association
Report of Executive Committee
for the Year Ended 31 May 2024**

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

Principal Activity

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

Business Review

There was a surplus for the period after taxation amounting to £38,683 (2023: Surplus £19,931).

The WRPA has continued to develop relationships with all key stakeholders (WRU and 4 regions), and as a result, continues to enhance the influence the association has within professional rugby in Wales.

Negotiations to extend the WRU/WRPA agreement have progressed very well over the past 6 months, with the hope of concluding with a further 4-year agreement. The current agreement ends on 31st July 2025, but the aim from both parties is to sign a new agreement in the next month.

In the sporting landscape, most organisations work on a year to year to basis, uncertain of what future revenues will look like. This is not true of the WRPA. The foundations are now firmly in place for continued growth in staffing infrastructure, commercial partners and expanded membership. The influence the WRPA has on the rugby landscape in Wales has improved and the relationship with the WRU is strong and sustainable. Within weeks, the new Professional Rugby Agreement (PRA) should be signed between the WRU and 4 regions, and a new Professional Rugby Committee (PRC) will be formed to replace the Professional Rugby Board (PRB). The significant development in recent weeks is the confirmation that the WRPA CEO will be a full voting member of this newly formed committee. This highlights the positive relationships and commitment long-term to the WRPA's involvement.

The WRPA continues to offer significant support and advice on Return to Play protocols, contractual issues, pay disputes, mental health issues and dual career guidance. The WRPA is positioned well to tackle issues around brain health, insurance, new game formats and any changes that can impact on professional rugby players in Wales. This includes leading on a new Brain Health Service for retired players on behalf of the WRU and World Rugby.

It is planned that, as part of the new agreement, that the WRPA will play a crucial role in working with its partners to offer wider solutions and support for academy players, former players and the Women's game.

Welsh Rugby Players Association

Report of Executive Committee for the Year Ended 31 May 2024

Executive Committee Members

Chairman

A Hewitt continued to be Chairperson during the year, but resigned after the year end on 12 August 2025, when Josh Macleod was appointed.

General Secretary

Gareth Lewis continued his role as General Secretary and CEO during the year.

Executive Committee's responsibilities for the financial statements

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

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

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

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

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

In so far as the Executive Committee is aware:

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

BY ORDER OF THE EXECUTIVE COMMITTEE



Gareth Lewis
CEO

Dated: 15/06/26

Welsh Rugby Players Association

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

for the Year Ended 31 May 2024

Income and expenditure

The total income of the union for the year was £313,928 (2023: £316,449). An agreement with the Welsh Rugby Union has been reached which secures the future funding of the trade union which will allow it to continue its work in line with the Constitution.

The union's total expenditure for the period was £275,245 (2023: £296,518).

This union does not maintain a political fund.

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

The General Secretary/Chief Executive was paid £55,000 (2023: £57,128) for their services.

Irregularity statement

A member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The members may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the union, the trustees of the property of the union, the auditor or auditors of the union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

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

Report of the Independent Auditors to the Members of the Welsh Rugby Players Association for the Year Ended 31 May 2024



Opinion

We have audited the financial statements of the Welsh Rugby Players Association for the year ended 31 May 2024 which comprise the Income and Expenditure account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (Financial Reporting Standard 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the Association's affairs as at 31 May 2024 and of its surplus for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Trade Union and Labour Relations (Consolidation) Act 1992.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors 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 Report of the Executive Committee, but does not include the financial statements and our Report of the Auditors 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.

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Report of the Independent Auditors to the Members of the Welsh Rugby Players Association for the Year Ended 31 May 2024



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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters

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

- the information given in the Report of the Executive Committee for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters if, in our opinion:

- A satisfactory system of control over transactions has not been maintained; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Executive Committee

As explained more fully in the Report of the Executive Committee on page 1 and 2, the Executive Committee is responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Committee determine 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 company'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 company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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.

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Report of the Independent Auditors to the Members of the Welsh Rugby Players Association for the Year Ended 31 May 2024



The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the association and considered the risks of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

The laws and regulations that we determined were most significant to the company were the Trade Union and Labour Relations (Consolidation) Act 1992, tax legislation and Employment Law. We obtained an understanding of how the association is complying with those laws and regulations by making enquiries of the management and those charged with governance, and corroborated these enquiries through our review of board minutes and review of legal and professional spend for the year.

We assessed the susceptibility of the association's financial statements to material misstatement, including how fraud might occur. We addressed the risk of management override of internal controls and assessed the effectiveness of the controls that management has in place to prevent and detect fraud, including testing of manual journals and evaluating the assumptions and judgements made by management in its significant accounting estimates.

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 Report of the Auditors.

Use of our report

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

NTaye

BPU Limited, Statutory Auditor
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Date: 30/7/26

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Welsh Rugby Players Association

Detailed Profit and Loss Account for the Year Ended 31 May 2024

	Year Ended 31/5/24		Year Ended 31/5/23	
	£	£	£	£
Income				
Subscriptions	34,220		41,782	
WRU Contributions	178,333		168,334	
Regions Contributions	102,875		93,333	
Other income	<u>(1,500)</u>		<u>13,000</u>	
		313,928		316,449
Expenditure				
Wages & salaries	180,416		159,212	
Employer's NI	13,549		11,941	
Pensions	4,125		3,604	
Insurance	1,251		1,367	
Rent	300		2,385	
Depreciation	173		202	
Telephone and fax	-		186	
Printing, postage & stationery	305		164	
Travelling & subsistence	4,507		4,571	
Motor expenses	1,140		3,707	
Staff training and welfare	1,500		-	
Subscriptions	1,731		2,147	
Computer costs	1,480		2,994	
Fund raising activities	382		400	
Sundry expenses	20		126	
Accountancy & audit fees	9,298		8,212	
Consultancy fees	45,536		75,795	
Legal & professional fees	9,372		19,078	
Bad debts	-		360	
Bank charges	<u>160</u>		<u>67</u>	
		275,245		296,518
NET SURPLUS/(DEFICIT)		<u>38,683</u>		<u>19,931</u>

Welsh Rugby Players Association

Balance Sheet 31 May 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	3		-		173
			-		173
CURRENT ASSETS					
Trade debtors		9,878		-	
Other debtors		15,000		14,167	
Prepayments & accrued income		479		1,120	
Cash in hand		153,391		128,390	
		178,748		143,677	
CURRENT LIABILITIES					
Trade creditors		167		1,005	
Social security & other taxes		11,166		7,129	
Other creditors		6,391		8,892	
Deferred income		8,232		12,715	
		25,956		29,741	
			152,792		113,936
NET ASSETS			152,792		114,109
FINANCED BY					
GENERAL FUND	4		152,792		114,109

Welsh Rugby Players Association

Notes to the Financial Statements for the Year Ended 31 May 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Income

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

Intangible assets

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

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

Tangible fixed assets

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

Computer equipment	- 33% straight line
--------------------	---------------------

Welsh Rugby Players Association

**Notes to the Financial Statements
for the Year Ended 31 May 2024**

2. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 June 2023 and 31 May 2024	<u>3,250</u>
AMORTISATION	
At 1 June 2023	3,250
Amortisation for year	<u> </u>
At 31 May 2024	<u> </u> -
NET BOOK VALUE	
At 31 May 2024	<u> </u> -
At 31 May 2023	<u> </u> -

3. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2023 and 31 May 2024	<u>1,291</u>
DEPRECIATION	
At 1 June 2023	1,118
Charge for year	<u>173</u>
At 31 May 2024	<u>1,291</u>
NET BOOK VALUE	
At 31 May 2024	<u> </u> -
At 31 May 2023	<u>173</u>

Welsh Rugby Players Association

Notes to the Financial Statements
for the Year Ended 31 May 2024

4. GENERAL FUND

	2024		2023	
	£	£	£	£
Brought forward	114,109		94,178	
Add				
Net profit/(loss)	38,683		19,931	
	<u> </u>	<u>152,792</u>	<u> </u>	<u>114,109</u>
		<u>152,792</u>		<u>114,109</u>

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

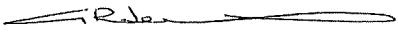
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

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	
Name	Gareth Lewis
Office held	CEO
Date	15/06/2026