The Rugby Players Association

Annual Report and Financial Statements

31 August 2021

Registered Trade Union
755T

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Reference and administrative information

Executive Committee:	
Chairman	E Waller
RPA Board	D Attwood R Barrington B Morris V Cornborough H Skinner T Ellis H Elrington S Hammersley J Stokes S Robinson A Morris R Marshall E Waller H Wells
Non-Executive Directors	J Batchelar M Campion M Rider
General Secretary	D Hopley
Postal address	Dalton House 60 Windsor Avenue London SW19 2RR
Trade Union registration number	755T
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	HSBC Bank Plc 6th Floor 165 Fleet Street London EC4A 2DT

Report of the Executive Committee 31 August 2021

The Executive Committee presents its report together with financial statements for the year ended 31 August 2021.

Principal activity

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

Business review

There was a loss for the year after taxation amounting to £12,341 (2020 – loss of £37,868).

The Executive Committee is satisfied that the Association has adequate resources to continue its operational existence for the foreseeable future and at least 12 months from the date of signing these financial statements. The Executive Committee also believes that the Association is well placed to manage its business risks and cash flows successfully over the forthcoming year. The Association signed off on a new three-year funding agreement with PRL and RFU, which commences in the 21/22 financial year and will provide core funding for the delivery of specific player welfare projects until the end of the 2023/2024 season.

Whilst the agreement of core funding into specific player related programmes such as Gain Line is positive for the Association for the coming seasons, the professional rugby landscape continued to encounter a challenging year as a result of the Coronavirus pandemic. The delivery of welfare programmes was impacted by the closure of club environments at different times alongside the prohibition of in-person gatherings and the cancellation of many corporate and commercial events. Whilst having to be adapted, the programmes across all areas of player welfare continued to be delivered throughout the season without impact to the player, with the demand on the Association's member benefits and services continuing to increase.

Executive Committee members

Chair

E Waller From 15 February 2021

General Secretary

D Hopley

Executive Committee members (continued)

RPA Board members

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

D Attwood
R Barrington
J Cooper-Woolley
T Cruse
V Cornborough
A Cuthbert
T Ellis
H Elrington
M Garvey
S Lockwood
A Morris
A Waller
E Waller (Chair)
H Wells

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

J Cooper-Woolley (resigned 7 June 2021)
T Cruse
A Cuthbert
M Garvey
S Lockwood
A Waller

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

B Morris
H Skinner
J Stokes
S Robinson
R Marshall
S Hammersley

Non-executive directors

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

J Batchelar	
M Campion	
H Keogh	Resigned 1 September 2021
J Ryan	Resigned 16 July 2021

Statement of Executive Committee's responsibilities

The Executive Committee is responsible for preparing the Report of the Executive Committee and the financial statements in accordance with applicable law and accounting standards.

The Trade Union and Labour Relations (Consolidated) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association as at the year end and of its transactions for the year then ended.

In preparing these financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the trade union will continue in operation.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993. It is also responsible for safeguarding the assets of the trade union and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Executive Committee is aware:

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

Auditor

Under Section 35, chapter 3, part 1 of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993, Buzzacott LLP will be deemed to have been reappointed as auditor.

By order of the Executive Committee on 22 February 2022



D Hopley

Secretary

Statement to Members issued in accordance with the Rugby Players Association's Annual Return as required by section 32A of the Trade Union and Labour Relations (Consolidation) Act 1992
31 August 2021

Income and expenditure

The total income of the Association for the period was £1,424,154 (2020 — £1,727,993). The Association's total expenditure for the year was £1,436,650 (2020 — £1,766,165). The Association does not maintain a political fund.

The income from subscription membership for the period was £198,960 (2020 — £136,194).

Salary paid and other benefits provided to the General Secretary

The General Secretary of the union was paid £175,760 (2020 — £176,220) in respect of salary and national insurance contributions and £6,816 (2020 — £7,876) in respect of benefits.

Irregularity statement

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

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

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

Independent auditor's report to the members of The Rugby Players Association

Opinion

We have audited the financial statements of The Rugby Players Association for the year ended 31 August 2021 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 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

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

Other information

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

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

We have nothing to report in this regard.

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

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

- the Association has kept proper accounting records in accordance with the requirements of section 28 of the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 and has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and

- the financial statements agree with the accounting records.

Responsibilities of the Executive Committee

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

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

Matters on which we are required to report by exception

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Auditor's responsibilities for the audit of the financial statements (continued)
To address the risk of fraud through management bias and override of controls, we:

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

Buzzacott LLP

7 March 2022

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

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

Statement of income and expenditure Year ended 31 August 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Income and expenditure					
Income					
Subscriptions	1		**198,960**		136,194
Contributions from funding bodies	1		**1,203,080**		1,533,625
Government Job Retention Scheme	1		**22,114**		58,174
			1,424,154		1,727,993
Expenditure					
Wages and salaries		**344,999**		501,024	
Employers' national insurance		**48,608**		65,192	
Staff pension cost		**17,536**		16,569	
Staff training and welfare		**39,917**		75,426	
Player insurance		**252,946**		70,000	
Player medical projects		**—**		15,238	
Player legal support		**55,936**		95,932	
Education Grants		**—**		42,906	
Personal Development Programme		**542,732**		697,865	
Board member fees		**62,252**		85,006	
Board member expenses		**—**		5,787	
Legal and professional		**4,742**		7,406	
Rent		**17,576**		36,490	
Telephone		**11,582**		9,319	
Printing, postage and stationery		**4,052**		4,563	
Computer running costs		**14,330**		11,820	
Travelling and subsistence		**835**		927	
Subscriptions		**4,719**		12,364	
Office costs		**3,259**		3,717	
Insurance		**3,616**		5,257	
Depreciation		**2,656**		2,464	
Audit fees		**6,150**		6,093	
Sundry		**(2,760)**		(5,786)	
Bank charges		**967**		586	
			1,436,650		1,766,165
Operating loss before taxation	2		**(12,496)**		(38,172)
Taxation credit	4		**155**		304
Loss for the year			**(12,341)**		(37,868)
Accumulated surplus as at 1 September 2020			**241,065**		278,933
Accumulated surplus as at 31 August 2021			**228,724**		241,065

All activities are continuing.

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

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

Statement of financial position 31 August 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	5		**1,388**		4,044
Investments	6		**2**		2
			1,390		4,046
Current assets					
Debtors	7	**306,109**		574,030	
Cash at bank and in hand		**225,432**		48,118	
		531,541		622,148	
Liabilities:					
Creditors: Amounts falling due within one year	8	**(304,057)**		(384,824)	
Net current assets			**227,484**		237,324
Total assets less current liabilities			**228,874**		241,370
Provision for liabilities					
Deferred tax	9		**(150)**		(305)
Net assets			**228,724**		241,065
Represented by:					
Funds					
General		**228,724**		241,065	
			228,724		241,065

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 22 February 2022 and are signed on their behalf by E Waller:



Chair

Trade Union Registration Number: 755T.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards, including Financial Reporting Standard 102 Section 1A – The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The format of the financial statements has been adapted from that prescribed by the Companies Act 2006 to better reflect the nature of the Association's activities.

The trade union has not prepared consolidated financial statements on the grounds that, taken together with its subsidiary, it would have qualified as a small group under Part 15 of the Companies Act 2006. These financial statements therefore present information about the trade union as an individual undertaking and not about its group.

Critical accounting estimates and areas of judgement

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

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

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

Assessment of going concern

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

The Executive Committee has concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Association to continue as a going concern. The Association has signed a three-year funding agreement with PRL and RFU which will provide core funding for the delivery of specific player welfare projects until the end of the 2023/2024 season.

Statement of cash flows

The financial statements do not include a statement of cash flows because the Association, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 102 Section 1A.

Income

Income from player subscriptions is the total amount receivable by the Association from players in the year. Contributions from funding bodies are recognised when agreed amounts are due from the respective bodies for the period being reported on.

Deferred taxation

Deferred tax is recognised on all timing differences where the transactions or events that give the Association an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured on an undiscounted basis using rates that have been enacted or substantively enacted by the balance sheet date.

Tangible fixed assets and depreciation

Items are capitalised where the purchase price exceeds £250 and the useful economic life is greater than one year. Depreciation on fixed assets is provided at rates estimated to write off the cost or revalued amounts, less the estimated residual value of each asset, over its expected useful life as follows:

Office equipment	33% straight line

Investments

The investment in the subsidiary undertaking is included at its net asset value upon incorporation.

Financial instruments

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

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

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

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

Pension costs

The trade union operates a defined contribution pension scheme for eligible employees. The assets of the scheme are held separately from those of the trade union. The annual contributions payable are charged to the statement of income and expenditure.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the Association anticipates it will pay to settle the debt.

1 Income

Income is attributable to player subscriptions and funding received by the Association which arose wholly from bodies within the United Kingdom. The Association placed between 1 and 5 (2020 – 5) employees on furlough at various points through the year and received coronavirus job related scheme support of £22,114 (2020 - £58,174) during the year.

2 Operating loss before taxation

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

The operating loss before taxation is stated after:

	2021 **£**	2020 £
Depreciation of tangible assets	**2,656**	2,464
Auditor's remuneration:		
. Audit fees	**5,750**	5,150
. Non-audit fees	**1,100**	943
Leases		
. Buildings	**17,576**	36,490

£17,576 (2020 — £36,490) has been recharged by RPA Management Limited in respect of rent.

3 Executive Committee and employees

The average number of persons employed by the trade union during the financial year amounted to 23 (2020 — 24).

The aggregate payroll costs of the above were:

	2021 **£**	2020 £
Wages & salaries	**776,745**	969,287
Social security costs	**91,327**	112,119
Other pension costs	**27,940**	28,018
	896,012	1,109,424

Included in the above are wages and salaries costs of £484,870 (2020 — £526,638) 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.

	2021 **£**	2020 £
General Secretary	**175,760**	176,220
RPA Players Board and Management Board Members	**62,252**	85,006

During the year, pension costs totalling £6,816 (2020 – £7,876) were paid in respect of the General Secretary.

4 Tax charge on ordinary activities

	2021 **£**	2020 £
Analysis of tax charge in the year		
UK corporation tax charge on profit (deficit) for the year	**—**	—
Origination and reversal of timing differences	**(251)**	(375)
Effect of tax rate change on opening balance	**96**	71
Tax on ordinary activities	**(155)**	(304)

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2020 – lower than) the standard rate of corporation tax in the UK of 19% (2020 – 19%). The differences are explained below:

	2021 **£**	2020 £
(Loss) profit on ordinary activities before tax	**(12,495)**	(38,172)
(Loss) profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2019: 19%)	**(2,374)**	(7,253)
Effects of:		
Expenses not deductible for tax purposes	**—**	—
Adjust opening and closing deferred tax at average rate of 19%	**—**	—
Unutilised losses carried forward	**7,650**	7,746
Remeasurement of deferred tax for changes in tax rates	**(5,431)**	(797)
Current tax charge for the year (see note above)	**(155)**	(304)

5 Tangible fixed assets

	Office equipment £	**Total £**
Cost		
At 1 September 2020	8,390	**8,390**
Additions	—	—
At 31 August 2021	8,390	**8,390**
Depreciation		
At 1 September 2020	4,346	**4,346**
Charge for the year	2,656	**2,656**
At 31 August 2021	7,002	**7,002**
Net book value		
At 31 August 2021	1,388	**1,388**
At 31 August 2020	4,044	**4,044**

6 Investments

	Investment in group undertaking £
Cost	
At 1 September 2020	2
At 31 August 2021	**2**

At 31 August 2021 the Association held 100% (2020 — 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 2021, the aggregate capital and reserves were £88,353 (2020 – £243,492) and the loss for the financial year ended on that date was £155,141 (2020 – loss of £14,225).

7 Debtors

	2021 £	2020 £
Trade debtors	**9,375**	10,050
Prepayments and accrued income	**89,908**	21,611
Amounts owed by subsidiary undertaking (note 10)	**—**	127,875
Amounts owed by Restart Rugby (note 10)	**—**	212,460
Corporation tax recoverable	**2,578**	2,577
Other debtors	**204,248**	199,457
	306,109	574,030

8 Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**18,422**	40,524
Corporation tax	**668**	668
Accruals and deferred income	**120,940**	206,656
Social security and other taxation	**32,156**	41,735
Amounts owed to subsidiary undertaking (note 10)	**129,538**	—
Other creditors	**2,333**	95,241
	304,057	384,824

9 Deferred taxation

	2021 £	2020 £
At beginning of year	**305**	609
Charged during the year	**(155)**	(304)
At end of year	**150**	305

10 Related party transactions

Transactions with its subsidiary undertaking are as follows:

	2021 £	2020 £
Recharges from subsidiary undertaking	**685,809**	642,227
Recharges to subsidiary undertaking	**428,396**	275,675

Balances due from related parties at 31 August 2021 and 31 August 2020 are shown in notes 7 and 8. None of these balances incur interest.

During the year, the Association made a donation of £Nil (2020 – £70,000) towards players' insurance costs to Restart Rugby, which is considered to be a related party by virtue of one of the Trustees of Restart Rugby also being a director of The Rugby Players Association. The Association is owed £Nil (2020 – £212,460) by Restart Rugby in respect of insurance paid for on behalf of the charity. From the current year, the Association meets the full cost of the insurance.

During the year, wages and salaries of £31,391 (2020 – £78,495) were recharged to Restart Rugby by the Association. At 31 August 2021, £Nil was owed to Restart Rugby (2020 – £9,162). A further £7,250 is included within Board member fees that was donated to Restart Rugby after being waived by two non-executive directors (2020 –£nil).

Cognacity are used by the Rugby Players Association in order to provide health and wellbeing workshops and seminars for players. Costs amounting to £4,000 (2020 – £21,420) were incurred in the year and amounts of £Nil (2020 – £4,000) remained outstanding at year end. Whilst Cognacity does not meet the definition of a related party under Section 1A of FRS 102, the members of the Executive Committee consider it appropriate to acknowledge in the financial statements the fact that the CEO of Cognacity is related to the General Secretary of The Rugby Players Association.