



CONTENTS

SECTION 1 GOVERNANCE

- 02** From the Chair
- 04** Board of Directors
- 06** Management Report
- 08** Subcommittees
- 11** Match Officials and
Anti Doping

SECTION 2 MEMBERSHIP

- 13** Membership Update
- 14** Regional Reports
- 18** Rugby League World Cup

SECTION 3 FINANCE

- 20** Financial Report
- 21** International Rugby League Ltd
Finance Statement
- 35** Rugby League International
Federation Ltd Finance
Statement

FROM THE CHAIR

HON. TROY GRANT

On behalf of the Board of International Rugby League (IRL), I am happy to present the annual report for 2021.

Once again, we have all experienced the most challenging of years, however the members of IRL, large and small, have met these challenges with the usual fortitude and resilience. I would like to pay tribute to and thank the hard-working staff and volunteers from member nations, confederations and IRL who have once again demonstrated the depth of commitment to our sport.

Having taken over as Chair in February 2021, I have made regular, clear and transparent communication a central plank of our activity, and this annual report is a further extension of that policy. We owe it to our members and fans to ensure that they have full and regular access to information. This annual report is a further indication of that commitment.

The 2021 season was, once again, challenging for everyone, including the disappointment of the postponement of RLWC2021. That was one of the darkest periods and yet it brought out the good in so many people. There was great disquiet from some colleagues and Jon Dutton, Chris Brindley and their team at the world cup met the problems head on, with great clarity and integrity and managed to reach agreement with the various parties, to postpone until 2022. The excitement for that tournament is beginning to build and we can all feel that.

Amongst the frustrations of cancellations and postponements, there were some great bright spots too. Five new members joined IRL, they are: Philippines, Japan, Montenegro, El Salvador and most recently, Kenya had their application endorsed. We also saw Cameroon and Morocco elevate their status from observer to affiliate membership. I would like to welcome



and congratulate them all on the hard work that has got them to this point and wish them well for their future development. This is exactly the role of an international federation and the fact that we continue to grow membership is a great indicator of the strength and popularity of rugby league.

The work of a high-functioning international federation involves a great deal of unheralded detail, and I would like to thank Danny Kazandjian, our secretary general and his small team of staff and volunteers who have diligently ensured that the important work has continued. This has included the development of a strategy to attract more women and girls to play and be involved with rugby league at the highest levels. Our Classifications Advisory Group has created our first-ever set of playing conditions to allow players with a physical disability to compete safely and in the most enjoyable conditions.

Around the world, members have tried, where possible, to return to or continue domestic championships. These range from the huge, eye-catching programmes such as the NRL and Super League to championships such as in Brazil where they created their own bubble to ensure that they could complete the competition as safely as possible. The domestic competitions are the bread and butter of what national federations do – it is why most people are involved. Everyone has had to overcome problems that we could never have imagined, and they have met those challenges with fortitude, resilience and imagination to crown champions around the world.

The element of the sport that we all love to see is international matches. 2021 saw the return of men's, women's and wheelchair internationals, but almost exclusively in the Northern Hemisphere. It was superb to see the Philippines play their first senior international match against

Brazil and Montenegro also managed to debut as a senior international nation.

Elsewhere, Wales and Ireland both launched their women's international programmes and France confirmed their position at the top of the world rankings in wheelchair rugby league. Something to celebrate if not a full return. As a result, the Board approved a plan to hold over the award of the Golden Boot to 2022 but will consider the 2021 and 2020 games when it comes to the final decision.

One of the most significant developments for the sport was the preparation that went into the recent announcement that France will host RLWC2025. The work that goes into a successful bid like this is immense and I must congratulate Luc Lacoste and his team on their achievement. This is the start of a truly exciting period for international rugby league.

I would like to thank all my colleagues on the Board and across the membership for their support. In October we welcomed Luc Lacoste onto the Board to replace Paul Nicholson as a representative of European Rugby League. On behalf of the Board, I thank Paul for his outstanding contribution to IRL and wish Luc well for this exciting next stage of the journey.

We look forward to 2022 with great confidence. The world cup will be the biggest and best ever, we will see more members emerging from restrictions and enjoying domestic and international competition and we will announce the establishment of the most comprehensive calendar for international rugby league.

It simply remains for me to commend this report to you as a record of the great efforts that go into the organisation of our sport, and I look forward to reporting on even greater progress next year.

INTERNATIONAL RUGBY LEAGUE (IRL) BOARD OF DIRECTORS

The Board has 12 Directors comprising:

- three independent Directors nominated by the Board;
- one Director nominated by the Australian Rugby League Commission (ARLC) and one Director nominated by the Rugby Football League (RFL), as the National Federations which operate the Major Professional Leagues;
- three Directors nominated by the European Rugby League (ERL), with one nominated by the RFL, this person being the RFL nominee to the ERL board;
- three Directors nominated by the Asia Pacific Rugby League Confederation (APRL), with one representing the ARLC and one nominated by New Zealand Rugby League (NZRL), these persons being the ARLC and the NZRL nominees respectively to the APRLC Board;
- one Director nominated by the NZRL.



HON. TROY GRANT
Chair
(Independent)



GRAEME THOMPSON
Deputy Chair
(ERL)



GREG BARCLAY
Independent
Director



LUC LACOSTE
Director
(ERL)



WAYNE PEARCE OAM
Director
(ARLC)



GREG PETERS
Director
(APRL)



HON. PETER BEATTIE AC
Director
(APRL)



REON EDWARDS
Director
(NZRL)



SIMON JOHNSON
Director
(RFL)



RALPH RIMMER
Director
(ERL)



SANDIS TSAKA
Director
(APRL)



EMMA YOUNG
Independent
Director

MANAGEMENT REPORT

DANNY KAZANDJIAN

Secretary General

Despite the relative scarcity of international rugby league, 2021 again demonstrated the progress being made by the international federation and its resilient, growing membership.

While the pandemic loosened its grip in many parts of the world, allowing a spike in international games compared to the solitary one Senior International Match played in 2020, its effect on the members' domestic leagues was just as pronounced. While the key leagues in Australia, England, France and Papua New Guinea all successfully navigated national health protocols for a second successive year, and while Serbia and Wales represented Europe's emergence from Covid-19 in returning to a full domestic fixture list, in Fiji, Jamaica and New Zealand, the principal open age leagues that had been played the previous season were cancelled, demonstrating the marked difference in geographical legislation to combat and challenges caused by the pandemic.

Thankfully, 2022 should see not only a near full complement of domestic leagues playing again, but also a global return to international football, with the long-awaited and much anticipated Rugby League World Cup. My personal enjoyment of the competition will be augmented by the knowledge that the great majority of our members that administer domestic leagues have been able to safely return to play and that rugby league, with all its life-enhancing qualities, is once more being enjoyed on pitches all over the world.

Internally, International Rugby League's reform, whose groundwork began in 2020, began in earnest, with several significant organisational improvements. For the first time in rugby league history the international federation confirmed a complete squad of international match officials, proposed by the national and regional federations and selected by IRL Match Official Manager Stuart Cummings. It was encouraging to see some of them deployed in 2021, notably to European Championships B and D which saw all-neutral squads drawn from Czech Republic, France, Greece, Ireland, Serbia, Spain and Wales. Every official in action received professional evaluation as part of a system that will see international standards improve on an annual basis and one of the core responsibilities of the organisation showing a more international public face.

In addition, we deployed our independent judiciary system, supported by over 50 judiciary panel pool members, mostly drawn from the pool of talented people that power our national federations, but augmented by experienced, independent people. It is led by IRL Head of Judiciary Karim Khan, who was named in 2021 as the House of Lords' Commissioner for Standards, illustrating the calibre of professional being recruited to support IRL's work.

A third important internal development was the complete overhaul of the IRL's financial management, which is now more transparent and robust than ever before. Our prudent, good governance approach has been essential in this challenging period but the practices adopted will protect the IF's financial stability, health and capacity well into the future. That, coupled with our ongoing 2022-2033 strategy development, built around a coherent multi-year calendar, will lead to greater investment into international rugby league, whose growth is IRL's sole purpose.

A large part of that journey revolves around supporting our members, and the digital resources launched in December 2020 continued to be developed this year. They include a members only portal that, once fully functional, will modernise the system of managing international matches and raise standards. The biggest area of support that we need to provide is, unequivocally, technical education, and that project is uppermost in our work, in tandem with Asia Pacific Rugby League and European Rugby League.

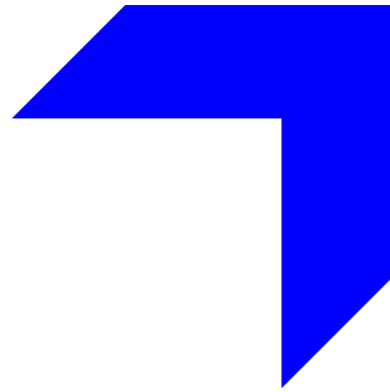
In January we published new anti-doping rules in line with the WADA Code and held a series of educational seminars for our members, fulfilling our duty to support the global fight against doping in sport. That core sporting principle of fairness features heavily in IRL policy development around transgender participation, which the IRL is engaging with in an inclusive way. Ensuring that we get the right balance between participant safety, on-field fairness and protecting human rights is challenging but we are determined to reach a sensible outcome.

Our hard-working expert committees worked diligently throughout the year and their individual successes are listed later in this annual report. Our Directors have also put in extraordinary hours on various committees and other ancillary projects, and I would like to thank them all for their efforts.

In his welcome note the Chair reported on the changes to the general assembly, and I would add that the year saw another significant membership development, in what was another first – however undesirable – for IRL. In April the Court of Arbitration for Sport threw out Tonga National Rugby League's appeal of its expulsion, ending a wholly avoidable and unfortunate affair. The CAS judgment endorsed IRL's processes and now paves the way for a well governed, structurally sound Tongan member to lead that important country on its next chapter.

I will end my report with a few words on the Rugby League World Cup in France in 2025. In my very first meeting with Luc Lacoste and Dominique Baloup, the French Federation's president and secretary general, in December 2020, they expressed their desire to host the world cup. Through IRL Chair Troy Grant's endeavours in Australia the project progressed in the early part of 2021 and as soon as France had been awarded preferred host status the French bid team worked tirelessly and professionally to, first, obtain state support, and, secondly, to piece together a business plan to underpin what promises to be an extravagant celebration of rugby league in one of its most important territories. I had the privilege and pleasure of working in partnership with the bid team, attending one of the first meetings with the government in June, and it was wonderful to end the year with the IRL Board's endorsement of the event. The energy with which the France 2025 team set about their task has set the project up to succeed, and we ended 2021 looking forward to its official announcement in January 2022, one bookend of an exciting year of rugby league world cups that provide the best possible fillip for all fans of the international game.





INTERNATIONAL RUGBY LEAGUE (IRL) SUBCOMMITTEES

Effective governance and policy making is augmented by an appropriate subcommittee structure, with delegated responsibility to competent bodies, all of which are regulated by unique terms of reference. The IRL's subcommittees and advisory groups are populated by a diverse blend of independent experts, IRL staff and membership personnel.

AUDIT & RISK COMMITTEE

Chair: Reon Edwards (IRL)
 Danny Kazandjian (IRL)
 Mark Martin (IRL)
 Emma Young (IRL)
 Secretary: Charlotte Monkman

The Audit and Risk Committee, formed in late 2020, has been responsible in 2021 for overseeing management's reorganisation of the IRL's financial discipline and practices. Chaired by NZRL Chair Reon Edwards (who left his post mid-year, remaining as an IRL Director), ARC introduced robust short- and long-term reforecasting discipline that has been pivotal to the organisation's stability in such a challenging environment. The committee's exhaustive work enabled the Board to receive clear and precise financial information throughout the year, allowing it to fulfil its fiduciary responsibilities and make well informed executive decisions.

COMMERCIAL COMMITTEE

Chair: Greg Barclay (IRL)
 Andrew Abdo (ARLC)
 Troy Grant (IRL)
 Graeme Thompson (IRL)
 Emma Young (IRL)
 Greg Peters (NZRL)
 Ralph Rimmer (RFL)
 Secretary: Charlotte Monkman

The committee has an advisory and strategic remit to manage the preparedness of IRL in all matters relating to its income generating commercial activity including but not limited to global and competition sponsors and partners, media rights, event and competition titles and marks, retail and merchandise, and all online platforms as part of a commercial vision. Its key task is to recommend to the Board a multiyear, commercially successful international calendar

CLASSIFICATIONS COMMITTEE

Chair: Victoria Myers (Independent)
 Tom Hignett
 Dinesh Palipana
 (independent medical experts)
 Sandra Michele-Hickey
 Keith Povah (APRL)
 Chris Godfrey
 Scott Simon (ERL)
 Secretary: Charlotte Monkman

The committee was responsible for creating and implementing the sport's first ever classifications framework, which is intended to minimise the impact of impairment and enables fair and equitable competition for players in all forms of disability rugby league. In 2021 it produced the Physical Disability Rugby League Playing Conditions and the Classification Manual, as well as introducing training for evaluators in Europe and Oceania ahead of the Physical Disability Rugby League World Cup in November 2022. In addition, IRL appointed Jamie Blair, an experienced professional in disability sports, as its first Head of Classification.

HISTORY AND HERITAGE ADVISORY GROUP

Chair: Niel Wood (IRL)
 Tony Collins
 (rugby league historian)
 Andrew Ferguson
 (Rugby League Project)
 Neil Ormiston
 (Record-Keepers Club)
 Tas Baitieri (former
 international manager NRL)
 Danny Kazandjian (IRL)

The History and Heritage Advisory Group met regularly throughout 2021 and continued its task of considering and categorising every international game played since 1904. The aim of the project is to create a list of senior international matches that are recognised by International Rugby League as "full" internationals. The group has now concluded its deliberations and has recognised over 1600 matches that are currently being uploaded for publication in early 2022. The group will now move on to consider women's and wheelchair games.

LAWS ADVISORY GROUP

Chair: Stuart Cummings (IRL)
 Michael Maguire (APRL)
 Graham Annesley
 Ruan Sims (ARLC)
 Danny Kazandjian (IRL)
 Lyndsey Anfield
 Dave Rotheram (RFL)
 Mackenzie Fane (ERL)
 Secretary: Charlotte Monkman

The Advisory Group meets twice a year, to coincide with IRL Board meetings and to propose any amendments to the international Laws. A number of amendments were approved by the IRL Board in April 2021, aligning the Laws used in international rugby league with the two major professional leagues. The adopted schedule of recommendations will mean future amendments to the Laws are approved by the Board every December, for January implementation. No changes were proposed in December 2021 for the 2022 International Laws.

MEDICAL SUBCOMMITTEE

Chair: Mick Molloy (Independent)
 Nathan Gibbs (APRL)
 David Heslop (ARLC)
 Chris Brookes (RFL)
 Richard Lawrance (ERL)
 Ed Middleton (ERL)
 Secretary: Richard Egan

Set up to advise on a case-by-case basis (hence the subcommittee appellation), Medsco's initial task was to create, for the first time in the game's history, a minimum medical standard for application across all international matches. Inherent in this standard is the identification and codification of basic and mandatory pitch-side care and sport trauma competencies and skills. Its progress was hampered by the pandemic but was completed by the subcommittee in late 2021 and will be issued to the members for consultation in 2022.

WOMEN & GIRLS RUGBY LEAGUE ADVISORY GROUP

Chair: Julia Lee (Independent)
 Tahina Booth (APRL)
 Fiona Cerboneschi (ARLC)
 Sara Piper (IRL)
 Luisa Avaiki (NZRL)
 Stuart Barrow (RFL)
 Tiziano Franchini (ERL)
 Secretary: Joanna Lester

The advisory group met bimonthly and despite COVID severely impacting women's competition globally, the group continued to make progress building on a strategy to underpin the previously identified pillars; leadership, profile, coaching, match officials, domestic competitions, pathways and international opportunities. It was tasked to advise on IRL's transgender policy as well as the qualification pathway to Rugby League World Cup 2025.

WHEELCHAIR ADVISORY GROUP

Chair: Pippa Britton (Independent)
 Niel Wood (IRL)
 Keith Hogg (ERL)
 Martin Meredith (APRL)
 Laurent Dupuy (FFR13)
 John McMullen
 (RFL and secretary)

The Laws of the Game require a review to reflect the changes and the developments within the sport. WHAG will establish an expert group to consider proposals for change and to make recommendations to the IRL Laws Committee. It was agreed that no changes will be implemented ahead of RLWC2021.

WHAG also considered a response to the proposal that RLWC2025 will feature 16 nations. The group has agreed a strategy and will implement in 2022 and beyond

WHAG recommended to IRL Board that France be elevated to a Tier 1 nation in wheelchair rugby league. This status is primarily related to the eligibility regulations.



MATCH OFFICIALS

Despite the issues with Covid, match officials were appointed, using the new International structure, to several games during the year. The Euro B tournament allowed referees from the International Match Officials Squad (IMOS) to be appointed while the Euro D tournament saw referees from the Emerging Match Officials Panel taking part. France also played England in both men's and women's games with Ben Casty of the Elite Match Officials Squad refereeing the men's game and Andrew Pilkington of Spain and a member of IMOS, refereeing the women's match.

Preparations are well under way ahead of the RLWC2021 where the tournament will be officiated by members of EMOS and IMOS.

WADA

Committing to the fight against doping is a fundamental responsibility of all sports organisations, and while IRL received the endorsement of the World Anti-Doping Agency prior to its application to join GAISF, it had not developed an integrated internal anti-doping system. As part of its transformation into a high performance IF, in late 2019 IRL concluded a 10-month tendering process and appointed its first anti-doping department, led by Professor Nenad Dikic, who has a wealth of experience in IF anti-doping matters.

As a GAISF-recognised IF, and thereby a member of sport's international community, one of IRL's responsibilities in 2021 was to augment its activity in the fight against doping. Following the postponement of the world cup, the main actions taken were in the educational field, with IRL hosting three invitational seminars in October, November and December to discuss international doping standards, prohibited substances and therapeutic use exemptions.

Following the completion of WADA Code Compliance Questionnaire in 2020, WADA also endorsed the IRL's new anti-doping rules, which were implemented on 1 January 2021.



FULL MEMBERS

JAMAICA	PAPUA NEW GUINEA	ITALY	WALES
AUSTRALIA	SAMOA	RUSSIA	LEBANON
COOK ISLANDS	ENGLAND	SCOTLAND	SOUTH AFRICA
FIJI	FRANCE	SERBIA	
NEW ZEALAND	IRELAND	UKRAINE	

AFFILIATE

BRAZIL	CZECH REPUBLIC	NETHERLANDS	CAMEROON
CANADA	GERMANY	NORWAY	GHANA
USA	GREECE	SPAIN	MOROCCO
CHILE	MALTA	TURKEY	NIGERIA

OBSERVER

COLOMBIA	VANUATU	HUNGARY	DR CONGO
EL SALVADOR	ALBANIA	LATVIA	ETHIOPIA
TRINIDAD & TOBAGO	BELGIUM	MONTENEGRO	LIBYA
JAPAN	BOSNIA-HERZEGOVINA	POLAND	PALESTINE
PHILIPPINES	DENMARK	SWEDEN	
SOLOMON ISLANDS	GEORGIA	BURUNDI	

REGIONAL KEY

- AMERICAS
- ASIA PACIFIC
- EUROPE
- MIDDLE EAST AFRICA

CATEGORY KEY

- New member
- Member moved UP a category

MEMBERSHIP UPDATE

In July 2018 the Board adopted the findings of the 'core strategy' review, one of whose initiatives was to "clarify the process for recommendation of new Members with attention to their strategic significance i.e. quality over quantity." With the popularity of the sport increasing – more members join the IRL annually - the federation's membership policy must always instil high standards and, through its provisions, help generate national federations of increasing capacity rather than just enforcing a regulatory regime. What constitutes "quality" is subjective, but well governed, financially prudent, operationally proficient, self-sufficient members running well administered competitions will augment the sport's credibility and strength, while poorly organised and governed members risk draining precious resources and undermining its reputation. The policy adopted in June 2019 tries to answer the question, "what does good look like?" while respecting proportionality.

In 2021 two more African members - Cameroon Rugby League Association and the Federation Marocaine de Rugby League - were elevated by the voting members to affiliate status, just months after their Nigerian and Ghanaian colleagues blazed the trail. These changes in classification demonstrate the growing capacity of nations in this exciting emerging market. The year was also notable for two historic firsts: the Asociacion de Rugby Leage de El Salvador and Philippines National Rugby League became the first Central American and Asian members, while Japan Rugby League formalised its own membership, having been active in Japan for decades. In Europe, Montenegro, which started developing rugby league in its corner of the Balkans in 2018, became the 27th European member of the IRL.

ASIA PACIFIC RUGBY LEAGUE

We have experienced another challenging year in 2021 due to COVID-19, which has continued to disrupt rugby league, both domestically and internationally.

It has been another challenging year for everyone in Asia Pacific Rugby League in 2021 due to COVID-19, which has continued to disrupt rugby league, both domestically and internationally.

The postponement of Rugby League World Cup 2021 (RLWC2021) was a sad blow, however, with the safety of the players and staff being paramount, the reasoning can be understood and respected.

It is important to congratulate Jon Dutton and the team at RLWC2021 for their hard work and determination throughout these difficult times. Furthermore, we wish Jon and his team every success for 2022, and all the participating nations in the Pacific are looking forward to the rescheduled tournament.

This year saw a number of Pacific nations resume their domestic competitions for both men and women, as well as some youth competitions. Following strict COVID guidelines, this has enabled nations to play rugby league under safe controls for players, staff and spectators.

Internationally, we saw the Fiji Silktails relocate to Sydney for an extended period of time to participate in the Ron Massey Cup, a New South Wales Rugby League (NSWRL) competition. The PNG Hunters also relocated to the Gold Coast in Queensland, enabling the Hunters to continue playing in the Intrust Super Cup, run by Queensland Rugby League (QRL).

We also saw just one senior international match played in the APRL region. It was between Brazil and Philippines, and it took place in June. These are two of our newer affiliated nations and it was pleasing that, aside from a good game of rugby league, there was a strong emphasis on celebrating culture and creating a welcoming atmosphere for all. Both nations have a demonstrated commitment to expanding rugby league domestically, so even though this match was played in Sydney, Australia it was a very positive outcome.

The members and Board of APRL would like to congratulate the Honourable Troy Grant on becoming the Chairman of International Rugby League. Troy brings a wealth of experience to the Board from his former political career when he was Deputy Premier of New South Wales, Australia.

Troy also has a wonderful knowledge of rugby league, having been involved with the game at different levels. It is a pleasure to work with Troy and it was good to see so many APRL members join his IRL member briefing sessions (via Zoom). It was an opportunity to ask questions and discuss domestic competitions and understand how IRL and APRL work together to assist with development and growth.



AMERICAS RUGBY LEAGUE

2021 began with the constitution of the Americas Steering Committee (ASC), tasked with leading the region towards eventual Confederation status. Each regional IRL member country has a representative on the Committee.

The region welcomed El Salvador as its newest member after European Rugby League and the IRL ratified their Observer application. Their admittance is a historic first for a country from Central America.

There were technical education activities delivered in various forms in countries such as the USA and Brasil where coaching and match official courses were conducted.

In North America, both Canada and the USA were able to execute domestic men's championships. Neither country managed to play internationals due to COVID. Jamaica was unable to get any domestic games off the ground due to local COVID restrictions, however, two fixtures against Scotland and England Knights were managed.

In South America, Brazil showed great resilience in hosting several camps as they ramped up efforts to prepare their women's team to debut in the RLWC.

In addition, both men and women 9s and 13s competitions were executed alongside an U17 youth tournament with four teams. Brasil also played the Philippines in a Senior International Match held in Australia. In Colombia, though no competitive 13s was played, there was year-round training in the Santa Marta region and 6 months in the Bogota region, this culminated in the execution of both men and women 9s tournaments. In Chile no domestic activity was possible due to the impact of COVID.

Though the year began with Canada, USA, Brazil and Jamaica undertaking major planning and expenditure as they prepared for the RLWC, the tournament was postponed to 2022 and this had significant impact on the local volunteer administrators and finances. The South American Championship featuring Brasil, Chile and hosts Colombia was also postponed to 2022.



MIDDLE EAST AFRICA RUGBY LEAGUE

The MEA Region has shown substantial growth despite the pandemic and began implementing the roadmap to forming an independent confederation.

The MEA Steering Committee, which is working towards the creation of a new Confederation for the region, appointed its new extended board for the next 12 months with representatives from the two full members; Dr Frans Erasmus (South Africa) and Nayef Abi Said (Lebanon), plus elected Affiliate member representative Adam Sadder (Nigeria) and Observer member representative Ghassan Badawi (Libya). Three independent members have also been added to the extended committee with Sami Garebedian (Chair), Bolu Fagborun, Saad Boujmal. Remond Safi has been appointed as Secretary of the Steering Committee.

Ghana demonstrated the type of innovation that permeates this exciting region by partnering with Super League side Salford Red Devils with plans to have player pathways to Salford and establishing academies to be led by Ghana coaches.

Local championships were completed by Lebanon, Ghana (women, men's and youth), Nigeria, Burundi and South Africa's season commencing over the winter period and running into 2022.

Looking ahead to the Rugby League World Cup, the region is backing Lebanon who intend to include a record number of local players in their side.

MEA nations continue to grow their capacity and confidence and in 2021 saw Cameroon and Morocco elevated to Affiliate status whilst Kenya were recommended for Observer Member status at the end of the year.

The Covid-19 virus did not bypass Europe, with the pandemic impacting all European countries.

Europe emerged strongly from the global pandemic in 2021 with the game returning to some normality and members being innovative to ensure that another season was not lost domestically whilst competitive internationals returned, complemented by a series of bilateral friendly international games at all levels.

Euro B Men saw hosts Serbia crowned as champions after victories against Russia and Ukraine, with Ukraine taking second place after an impressive midweek victory over their neighbours.

Euro D Men marked the first milestone on the road to qualifying for the Rugby League World Cup in 2025, with Netherlands securing victory over Czech Republic in the final, having dispatched hosts Turkey in the semi-finals, whilst Turkey secured third place with victory over Malta in the placings game.

Both competitions featured players almost exclusively drawn from the competing nations' domestic competitions, demonstrating the level of the development that has been achieved in the competing nations.

A further 16 senior internationals took place during the year in the men's, women's and wheelchair disciplines with a further six youth internationals also taking place on the continent demonstrating both the health and the appetite of the international game in Europe.

Excitingly, Bosnia & Herzegovina and Bulgaria made their senior international debuts in the men's game, whilst Wales and Ireland made strong first appearances in the women's game, widening and deepening the footprint of the game by joining the world rankings, on which several European members improved their standing, most notably Serbia who reaped the benefit of playing four men's senior internationals to climb to 9th.

Off the field, the rebranded European Rugby League completed its governance review which included becoming the first sports federation to be awarded a silver rating on the Sports Integrity Global Alliance's Independent Rating & Verification System, demonstrating its commitment to good governance, transparency and organisational improvement. The Confederation also adopted a new strategy for the period 2021-2025 with three key overarching goals of competition, developing members and organisational excellence.

Montenegro became the newest member of the global rugby league family from Europe, with several other fledgling nations in dialogue to achieve Observer Member status and technical education delivery returned, with Norway hosting a match officials course delivered by Paul Causby (Ireland) whilst Slobodan Manak (Serbia) delivered a coaching course in neighbouring Bulgaria, both educators having been trained through the ERL's Technical Education programme.



RUGBY LEAGUE WORLD CUP 2021

It's fair to say that 2021 wasn't quite the year initially envisaged for the Rugby League World Cup.

A year that started brightly became engulfed in uncertainty due to the public health environment which resulted in the RLWC board postponing the tournament on 4th August.

The decision to postpone was hugely difficult but it was the right decision, with the Covid-19 pandemic resulting in a situation where the organisers were faced with the prospect of staging the tournament without some of the World's best players.

Such a scenario is not befitting of a World Cup, and therefore actions quickly moved from disappointment and frustration to a swift focus on confirming plans to move the tournament from 2021 to 2022 and achieve the over-arching ambition to deliver the biggest, best and most inclusive Rugby League World Cup ever.

The immediate challenge was to ensure the selected host towns and cities were able to reschedule matches and accommodate Rugby League in a packed sporting schedule, that will

now involve several major international events being staged in England, as well as a typically busy domestic sports calendar impacting many of RLWC venues.

The tournament was relaunched 107 days after postponement on the 19th November. All 18 original host venues confirmed their eagerness to stay involved, with a new schedule confirmed. It was a shame to lose the spectacle of staging rugby league at Liverpool's famous Anfield stadium, but a sadness replaced by the joy of bringing a high-profile game to the heartlands of Wigan.

With this very much in mind there was still plenty to be proud of in 2021. Nearly £20 million of community capital projects have been delivered, making rugby league more accessible, engaging and inclusive to people across England. Much of this money has been invested in low socio-economic areas, many of which have been hardest hit by the pandemic. The tournament also completed two refund windows towards

the end of 2021, providing fee paying spectators with the option to recuperate some or all of their costs. While a minority of supporters chose to take up the option of a refund on their tickets, it was pleasing that many opted to carry over tickets to 2022 and the year ended with ticket sales continuing to increase across all three formats.

Despite not being able to travel the RLWC continued the ground-breaking International Development Programme outreach work. A virtual field trip was conducted in Brazil in collaboration with the tournament's charity partners, Unicef.

With the logistics confirmed, the additional 12 months will provide more time to ensure that the tournament, which hosts the men's, women's and wheelchair competitions simultaneously for the first time, will provide a spotlight on our great sport which should be a transformative moment for International Rugby League.



FINANCE

The international federation's business operations were historically conducted through Rugby League International Federation Limited, an Australian-based company. However, today the vast majority of financial transactions are processed and accounted for in the UK-based company, International Rugby League Limited.

FINANCIAL ACCOUNTS

This finance report contains the full sets of accounts for both the UK and Australian companies.

In the case of International Rugby League Limited (UK Company) these are the accounts for the year ended 31st December 2020. These have been independently reviewed by our professional advisers, Haysmacintyre.

In the case of Rugby League International Federation Ltd (Australia Company) these are the accounts for the year ended 31st October 2020. These have been prepared by our independent professional advisers, Thompson Partners. Both sets of figures were presented and approved by members at the 2021 Annual General Meeting.

INTERNATIONAL RUGBY LEAGUE LIMITED – UK COMPANY

The overwhelming majority of income over any four-year financial cycle is generated from the staging of the Rugby League World Cup. Given that no World Cup has taken place since the UK Company scaled up its operations, it has historically had modest income levels compared to its operating costs. This became further emphasised in 2020 when the Covid pandemic prevented the staging of nearly all international fixtures.

In the financial year ended 31st December 2020, the company had no income and £1.2million of operating costs. This produced an operating loss of £1.2million. This compared to an operating loss of £1.1million in the previous financial year.

The principal categories of administrative expenditure are the costs of the IRL management team, grants payable to member nations and confederations and the costs of third-party professional advisers.

A new, recurring expense shown in this year's accounts is the payment of interest to the Australian Company. This interest has been calculated at a commercial rate and in the 2020 accounts was £108k.

The company's balance sheet shows that it has relied on financing from Australian Company (out of the profits from previous world cups) and also on advances received on its 2021 Rugby League World Cup rights fee. Following the deferred staging of the 2021 event, it is anticipated that in 2022 the profits from the competition will result in the company having a healthy, positive balance sheet going forward.

RUGBY LEAGUE INTERNATIONAL FEDERATION LIMITED – AUSTRALIAN COMPANY

In the financial year ended 31st October 2020, the company had A\$204k of income and A\$9k of operating costs. This produced a pre-tax surplus of A\$195k, which after tax adjustments was reduced to A\$129k. The pre-tax loss for the previous year was A\$11k.

The income for the year came principally from interest receivable on the loan to the UK Company.

The company's balance sheet shows that it has A\$3.4million of net assets. Approximately A\$2.9million of this it has been advanced as financial support to UK Company.

INTERNATIONAL RUGBY LEAGUE LIMITED (A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

COMPANY INFORMATION

Directors	P D Beattie (appointed 25 May 2020) T Greenberg (resigned 25 May 2020) R Edwards P G Nicholson G Peters R W J Rimmer S H Johnson (appointed 2 March 2020) W J Pearce (appointed 24 January 2020) G N Thompson S D Tsaka E J Young (appointed 21 January 2020) T W Grant (appointed 21 January 2020) G J Barclay (appointed 22 January 2020)
Company secretary	M R Martin
Registered number	10274920
Registered office	10 Queen Street Place London EC4R 1AG

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The directors present their report and the financial statements for the year ended 31 December 2020.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who served during the year were:

P D Beattie (appointed 25 May 2020)
R Edwards
T Greenberg (resigned 25 May 2020)
P G Nicholson
G Peters
R W J Rimmer
S H Johnson (appointed 2 March 2020)
W J Pearce (appointed 24 January 2020)
G N Thompson
S D Tsaka
E J Young (appointed 21 January 2020)
T W Grant (appointed 21 January 2020)
G J Barclay (appointed 22 January 2020)

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

This report was approved by the board on 26 August 2021 and signed on its behalf.



T W Grant
Director

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Turnover	-	251,849
Administrative expenses	(1,127,921)	(1,163,092)
Operating loss	(1,127,921)	(911,243)
Amounts written off GB Oceania debtor	-	(204,390)
Interest payable and expenses	(107,583)	-
Loss before tax	(1,235,504)	(1,115,633)
Tax on loss	-	-
Loss for the financial year	(1,235,504)	(1,115,633)

There was no other comprehensive income for 2020 (2019: £nil).

The notes on pages 6 to 12 form part of these financial statements.

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	4	1,380	1,579
Investments	5	17	17
		<u>1,397</u>	<u>1,596</u>
Current assets			
Debtors: amounts falling due within one year	6	650,907	750,331
Cash at bank and in hand	7	964,410	1,491,517
		<u>1,615,317</u>	<u>2,241,848</u>
Creditors: amounts falling due within one year	8	(1,953,791)	(1,795,017)
Net current (liabilities)/assets		<u>(338,474)</u>	<u>446,831</u>
Total assets less current liabilities		<u>(337,077)</u>	<u>448,427</u>
Creditors: amounts falling due after more than one year	9	(2,034,600)	(1,584,600)
Net liabilities		<u>(2,371,677)</u>	<u>(1,136,173)</u>
Capital and reserves			
Profit and loss account		(2,371,677)	(1,136,173)
		<u>(2,371,677)</u>	<u>(1,136,173)</u>

**BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020**

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 26 August 2021.



T W Grant
Director



R Edwards
Director

The notes on pages 6 to 12 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. General information

International Rugby League Limited is a private company incorporated in England and Wales (registration number 10274920) under the Companies Act. It is a company limited by guarantee. The address of the registered office is 10 Queen Street Place, London, EC4R 1AG.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

Although the company has net liabilities as at the balance sheet date, it is supported by loans from its sister company incorporated in Australia, Rugby League International Federation Limited and by advances it has received on the hosting rights for Rugby League World Cup 2021, which have been disclosed in the financial statements as deferred income falling due after one year.

The directors have prepared the accounts using the going concern concept on the basis that the Rugby League Cup World Cup will now be staged in October and November 2022. The revenues received from this tournament will allow it to repay its loans to its sister company. Once this event has taken place the deferred income will be accounted for in the statement of comprehensive income, along with the balance of the hosting rights income and any other profits generated by the tournament.

Given the ongoing impact of the Covid-19 pandemic, there is no guarantee that the Rugby League World Cup will take place but the company has received a commitment from the British Government to underwrite the value of the hosting rights. The directors have endorsed a plan provided by management which has reviewed income and expenditure streams through to the end of 2025 and ensured that the company remains solvent throughout this period.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)**2.3 Foreign currency translation****Functional and presentation currency**

The Company's functional and presentational currency is GBP.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

All other foreign exchange gains and losses are presented in the Statement of Comprehensive Income within administrative expenses.

2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.5 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)**2.6 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%
Computer equipment	-	33%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each Balance Sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.8 Associates and joint ventures

Associates and Joint Ventures are held at cost less impairment.

2.9 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.10 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)**2.11 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2019 - 2).

4. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2020	591	1,519	2,110
Additions	-	610	610
At 31 December 2020	<u>591</u>	<u>2,129</u>	<u>2,720</u>
Depreciation			
At 1 January 2020	39	492	531
Charge for the year on owned assets	118	691	809
At 31 December 2020	<u>157</u>	<u>1,183</u>	<u>1,340</u>
Net book value			
At 31 December 2020	<u>434</u>	<u>946</u>	<u>1,380</u>
At 31 December 2019	<u>552</u>	<u>1,027</u>	<u>1,579</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Fixed asset investments

	Investment in joint ventures £
Cost or valuation	
At 1 January 2020	17
At 31 December 2020	<u>17</u>

Investments in associates comprise one third of the share capital of GB Oceania Ltd, a company limited by shares and registered in New Zealand.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Debtors

	2020 £	2019 £
Trade debtors	356,306	375,866
Amounts owed by associated companies	255,284	306,786
Other debtors	13,801	21,446
Prepayments and accrued income	25,516	46,233
	<u>650,907</u>	<u>750,331</u>

7. Cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	964,410	1,491,517
	<u>964,410</u>	<u>1,491,517</u>

8. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	3,178	5,614
Other creditors	1,874,663	1,701,120
Accruals and deferred income	75,950	88,283
	<u>1,953,791</u>	<u>1,795,017</u>

9. Creditors: Amounts falling due after more than one year

	2020 £	2019 £
Accruals and deferred income	2,034,600	1,584,600
	<u>2,034,600</u>	<u>1,584,600</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

11. Related party transactions

The Company entered into the following related party transactions in the year:

RLIF Australia

At the year-end, International Rugby League Limited owed RLIF Australia £1,626,878 consisting of £1,872,764 shown in 'Other creditors' in note 8 less £245,886 shown in 'Trade debtors' in note 6 (2019: £1,449,237, consisting of £1,695,123 shown in 'Other creditors' less £245,886 included in 'Trade debtors'). RLIF Australia and International Rugby League Limited share common directors.

Australian Rugby League Commission

International Rugby League Limited made sales of £nil (2019: £234,719) in the year to Australian Rugby League Commission, which owed £106,540 (2019: £106,540) to International Rugby League Limited at the year end. This figure is included in 'Trade debtors' in note 6. Australian Rugby League Commission and International Rugby League Limited share a common directors.

GB Oceania

As at 31 December 2020 International Rugby League was owed £254,608 (2019: £306,786) by GB Oceania Limited. International Rugby League Limited owns one-third investment in GB Oceania Limited, a company incorporated in New Zealand.

12. Controlling party

The Directors consider that there is no ultimate controlling party.

**RUGBY LEAGUE INTERNATIONAL
FEDERATION LIMITED**

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2020**

RUGBY LEAGUE INTERNATIONAL FEDERATION LIMITED

A.C.N. 091 594 777

DIRECTORS' DECLARATION

The directors have determined that the company is not a reporting entity. The directors have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors declare that:

1. the financial statements and notes present fairly the company's financial position as at 31 October 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
2. in the director's opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors



Troy Grant

29 July 2021



Reon Edwards

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2020

	NOTE	2020 \$	2019 \$
INCOME			
Hosting Fee (RLWC17)		-	900,000
Interest Received		3,742	87,340
Interest - Related Company		195,601	-
TOTAL INCOME		<u>199,343</u>	<u>987,340</u>
EXPENSES			
Accountancy		(11,630)	-
Bank Charges		15	-
Consultants Fees		5,000	-
Development Grants		46,600	963,000
Legal Costs		158	-
Other Expenses		(30,963)	163,905
Salary Related Accrual			
Reversal		-	(180,000)
Other Tournament Expenses		-	57,767
TOTAL EXPENSES		<u>9,180</u>	<u>1,004,672</u>
OPERATING PROFIT / (LOSS)		190,163	(17,332)
NON-OPERATING INCOME AND EXPENSES			
Non Operating Income			
Gain on Foreign Exchange		5,200	-
OPERATING PROFIT BEFORE INCOME TAX		195,363	(17,332)
Income Tax Expense / (Benefit)		66,502	(5,637)
OPERATING PROFIT FOR THE YEAR		<u>128,861</u>	<u>(11,695)</u>
OPERATING PROFIT AND EXTRAORDINARY ITEMS			
Retained Profits at July 1		128,861	(11,695)
		<u>3,260,686</u>	<u>3,272,381</u>
PROFIT AVAILABLE FOR APPROPRIATION		<u>3,389,547</u>	<u>3,260,686</u>
RETAINED PROFITS		<u>\$ 3,389,547</u>	<u>\$ 3,260,686</u>

This statement is to be read in conjunction with the attached compilation report.

BALANCE SHEET
AS AT 31 OCTOBER 2020

	NOTE	2020 \$	2019 \$
<u>PAID-UP CAPITAL AND RESERVES</u>			
<u>Reserves</u>			
Accumulated Profit	\$	<u>3,389,547</u>	<u>\$ 3,260,686</u>
REPRESENTED BY			
<u>NON-CURRENT ASSETS</u>			
Deferred Tax Asset		50,982	96,302
<u>CURRENT ASSETS</u>			
Cash and Cash Equivalents		493,472	1,579,157
Income Tax Receivable		-	29,408
Related Party Receivable		-	7,838
Loan to International Rugby League Limited		2,851,663	1,715,002
Prepayments		<u>50,000</u>	<u>60,003</u>
		<u>3,395,135</u>	<u>3,391,408</u>
TOTAL ASSETS		3,446,117	3,487,710
<u>CURRENT LIABILITIES</u>			
Trade Creditors		-	27,860
Accrued Expenses		35,388	120,007
GST on supplies		-	79,157
Tax Payable		<u>21,182</u>	<u>-</u>
		<u>56,570</u>	<u>227,024</u>
NET ASSETS		\$ <u>3,389,547</u>	\$ <u>3,260,686</u>

This statement is to be read in conjunction with the attached compilation report.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The directors of the company have prepared the financial statements of the company on the basis that the company is a non-reporting entity because there are no users dependant on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of the directors and members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of these statements are as follows:

Income Tax

The company adopts the liability method of tax-effect accounting whereby the income tax expense shown in the profit and loss account is based on the operating profit before income tax adjusted for any permanent differences.

Timing differences which arise due to the different accounting periods in which items of revenue and expense are included in the determination of operating profit before income tax and taxable income are brought to account as either a provision for deferred income tax or an asset described as future income tax benefit at the rate of income tax applicable to the period in which the benefit will be received or the liability will become payable.

Future income tax benefits are not brought to account unless realisation of the asset is assured beyond reasonable doubt. Future income tax benefits in relation to tax losses are not brought to account unless there is virtual certainty of realisation of the benefit.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income taxation legislation and the anticipation that the company will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

These notes are to be read in conjunction with the attached compilation report.

COMPILATION REPORT TO
RUGBY LEAGUE INTERNATIONAL FEDERATION LIMITED

We have compiled the accompanying special purpose financial statements of Rugby League International Federation Limited, which comprise the Balance Sheet as at 31 October 2020, the Profit and Loss Statement for the period ended 31 October 2020 and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in the Notes.

The Responsibility of the Directors

The directors of Rugby League International Federation Limited are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework/basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in the Notes to the financials statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework/basis of accounting described in the Notes to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy and completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.



THOMPSON PARTNERS
336 Sandgate Road, ALBION

DATED: 29 July 2021

**END OF FINANCIAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2020**

INTERNATIONAL
RUGBY
LEAGUE

A blue graphic element consisting of two right-angled triangles pointing towards each other, forming a larger right-angled triangle.

INTERNATIONAL
RUGBY LEAGUE LTD.

10 Queen Street Place
London
EC4R 1AG

INTRL.SPORT