

INTERNATIONAL
**RUGBY
LEAGUE**

**ANNUAL
REPORT
2020**



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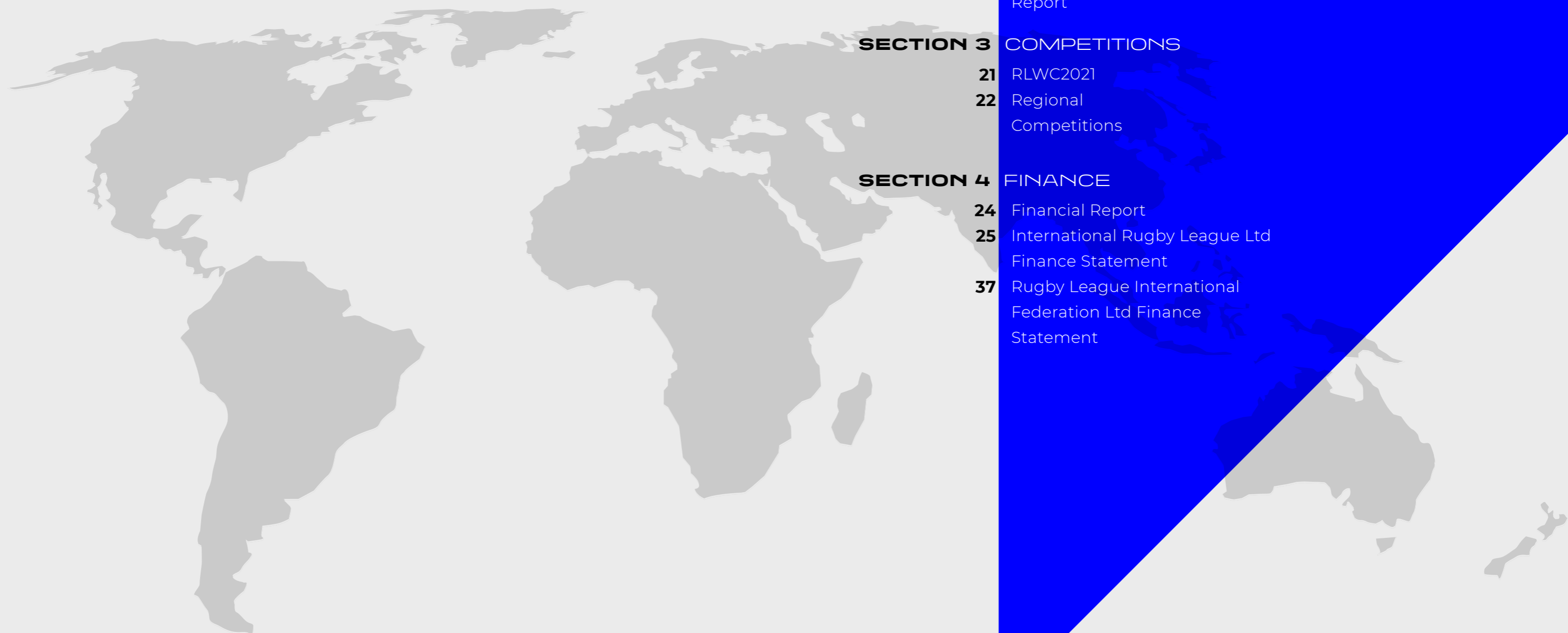
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2020 HIGHLIGHTS

Implementation of a
**WADA
APPROVED**
anti-doping and
education system

**DIGITAL
TRANSFORMATION
LAUNCHED**

Eight
SUBCOMMITTEES
formed to support
IRL's effective
governance

**MATCH
OFFICIALS
PATHWAYS**
DEVELOPED

**FIRST
AFFILIATE
MEMBERS
IN AFRICA**

18 FULL
14 AFFILIATE
20 OBSERVERS



FROM THE CHAIR GREG BARCLAY

This is my first official annual report as the independent Chair of International Rugby League, and it has been the strangest year imaginable. From the outset I would like to thank the IRL members, our staff and my fellow Directors for their diligent work and support through these difficult times.

As we all know 2020 has thrown immense challenges at the whole world and international rugby league has been no exception. It is a credit to the resilience and fortitude, the natural attributes of the rugby league community, that we have seen such an amount of activity in the least encouraging of circumstances and we have also witnessed how our members, their clubs and countless individuals have supported their communities to get through the challenges. I pay tribute to them all.

From the perspective of International Rugby League, we have faced up to the various challenges presented and dealt with them as effectively as possible. We quickly established a Covid Committee to ensure that we had clear sight and a response to the major issues facing both IRL and the members.

Throughout the year we have continued to conduct business as normally as possible. We held our first ever virtual AGM, which was well attended by members who fully participated in the discussions. The Board and its sub-committees have continued to ensure that international rugby league, IRL and its members emerge as strong and as well prepared as possible.

During 2020 we have taken the opportunity to review our current global strategy and ensure that it remains relevant and achievable. The Board has continued to review and consult on the

vital work that is the shape of the international calendar and the assessment of its potential commercial value. This work is essential for the long-term health of international rugby league.

As we look forward to 2021, which will be a focus year for everyone involved in rugby league, we can have real optimism for the international game. RLWC2021 has continued to plan and adjust throughout the pandemic and is now ready to provide a beacon moment for our sport. Competitions in all disciplines of rugby league are ready to re-launch in every member nation and we look forward to commenting upon and marvelling at the on-field activities.

We have seen new members join IRL and several members upgrade their membership, all achieved as a result of great work by the national federations. Congratulations to them and thank you.

At the start of the year, we welcomed Emma Young and Troy Grant as IRL's first ever independent Directors and, towards the end of 2020, we said farewell to Nigel Wood as he left his position as CEO. He has given immense service over many years to international rugby league. We also welcomed Danny Kazandjian as the international federation's first ever secretary general. We wish them all well.

I would like to thank the whole rugby league community for their support during 2020 and wish everyone a successful 2021.

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.



GREG BARCLAY
Chair
(Independent)



GRAEME THOMPSON
Deputy Chair
(ERL)



HON. TROY GRANT
Deputy Chair
(Independent)



PAUL NICHOLSON
Director
(ERL)



RALPH RIMMER
Director
(ERL)



REON EDWARDS
Director
(NZRL)



EMMA YOUNG
Independent
Director



GREG PETERS
Director
(APRL)



WAYNE PEARCE OAM
Director
(ARLC)



SANDIS TSAKA
Director
(APRL)



HON. PETER BEATTIE AC
Director
(APRL)



SIMON JOHNSON
Director
(RFL)

MANAGEMENT REPORT



DANNY KAZANDJIAN
Secretary General

It was my great honour to become International Rugby League's first secretary general in November. The new title ensures instant recognition for the post-holder in the international sporting community as the head of the administration, and is in keeping with IRL's truly global direction of travel.

The organisation is committed to transforming itself into a high performance international federation, one that is fully engaged with its peers on the global sporting stage.

The reorganisation was first set out in our Global Transformation strategy document, launched in 2018, and is something that is essential for the IF to best serve its members' – and the sport's – interests. I am pleased to report that, despite the privations of the pandemic, our work has maintained pace, with demonstrable progress in core areas such as membership relations, anti-doping, regulatory frameworks, inclusivity, match officiating and the Laws.

After several months in development, the IRL members portal launched in December. It will evolve over time but its primary objective is to assist our fifty plus members both in their day to day activities, through extensive resource provision, and in their relationship with the IF and one another. In addition to fundamental documents such as the articles of association and the new operational rules, which were published in November and are presented in an inviting, customer-friendly format, the portal will provide members with a digital platform to manage match sanctioning and compliance.

The portal works side by side with the consumer-facing website, both of which showcased the bold, modern rebranding announced in late 2019. For the first time, the IF website housed the IRL's anti-doping pages, more of which subject is reported below.

“The organisation is committed to transforming itself into a high performance international federation”

Part of our strategy to enhance our capacity is to use the rich resource that is the membership, which, collectively, is led by a deep pool of talented and experienced people from around the world.

In addition to the Covid Committee detailed by the Chair, the year saw us create an Audit and Risk Committee, Commercial Committee, Classifications Committee, Medical Subcommittee, and advisory groups for the

Laws of the game, history and heritage, wheelchair and women and girls rugby league.

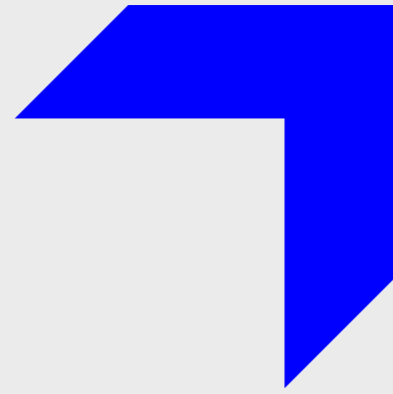
I must express my thanks on behalf of IRL to all of the committed volunteers and experts who constitute those bodies. Each of them has been instrumental and their work is detailed a little later in this annual report.

Our first ever Match Officials Manager, Stuart Cummings, led the creation of an exciting new three-tiered squad system, with the eight-strong Elite Match Officials Squad and 16-strong International Match Officials Squad close to capacity. They are supported by the polyglot Emerging Match Officials Panel, which will finally showcase the, until now, largely unreported work that has been done by our confederation and national members in developing our future officials.

Despite the pandemic restricting our revenue opportunities, through prudent management we were still able to support our full members financially. The aspiration of the members continues to inspire, with Nigeria and Ghana both welcomed by the general assembly as our newest affiliate members. Libya saw in what was then a fairly normal year by becoming the

first new member evaluated according to the new membership policy, whose aim is to see more stable, productive and organised national federations. The year began with an extension of our observer status with the Global Association of International Sports Federations, a key part of rugby league's integration into world sports and we continue to work with GAISF and the members to achieve critical recognition from their national sports authorities, be they Olympic committees or sports ministries.

Finally, I would like to echo the Chair's recognition of Nigel Wood's decades of service to the international game and his undying belief in its untapped potential. It is that potential that everyone involved with IRL is now focussed on realizing and I look forward to working with colleagues to push the game's boundaries and positive impact ever further.



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

Risk management practices are a core good governance responsibility. Director led, ARC was constituted in the fourth quarter following the creation of IRL's inaugural risk register and is indicative of a high performance mindset and cultural change for the organisation. In addition to dealing with the exigencies of the pandemic, ARC is responsible for streamlining IRL's financial management, discipline and reporting, has implemented effective checks and balances and a proportionate regulatory framework to ensure stability.

COMMERCIAL COMMITTEE

Chair: Greg Barclay (IRL)
 Andrew Abdo (ARLC)
 Troy Grant
 Graeme Thompson
 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 was to begin work on the creation of 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

Any international federation is responsible for ensuring that the sport is as inclusive as possible. One of the growth areas in the sport's participation is physical disability rugby league, whose inaugural world cup is scheduled for England in November 2021. The committee was created to design and implement the sport's first ever classifications framework that minimises the impact of impairment and enables fair and equitable competition for players in all forms of disability rugby league.

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)

Established to complete the specific task of assessing every international match ever played and agreeing which would be formally recognised as Senior International Matches by IRL.

The group has considered over 2000 games and applied a criteria, narrowing the list to just over 1600 games that have been recommended to be recognised.

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 group will ultimately serve as a forum for members to propose Laws changes and to decide how those suggested amendments are treated. Its initial task is to produce the 2021 international Laws, for publication as early as possible in 2021, well in advance of the world cup, a task it commenced in October.

MEDICAL SUB-COMMITTEE

Chair: Mick Molloy (Independent)
 Nathan Gibbs (APRL)
 Paul Bloomfield (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 it expects to complete the minimum medical standard early in 2021.

SUBCOMMITTEES (CONT.)

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: So'oletaua Motuliki

The group ended the year with significant momentum, having reported its six strategic pillars to, and received the support of, the IRL Board. Those pillars comprise ensuring more women are in decision-making roles; increasing the profile of the women's game; increasing the number and quality of coaches and coaching in the female game; strengthening female domestic competitions; developing national pathways for female players; and increasing international female playing opportunities.

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 primary task of the group is to provide expert guidance and advice to the IRL Board on matters relating to wheelchair rugby league.

The advisory group has considered and reported on issues relating to the suitable youngest age of eligibility for players to participate in the adult game and also considered the relevance of applying the tier structure for eligibility which applies to the running game to the wheelchair sport.

DIGITAL

In a significant step in modernising the international federation, 2020 saw the launch of the digital transformation that encompassed digital asset management, a new consumer-facing website and member portal.

DIGITAL ASSET MANAGEMENT

The digital asset management stores and archives international rugby league data, imagery and footage. It provides resources for the marketing of future events and preserves the legacy of past events.

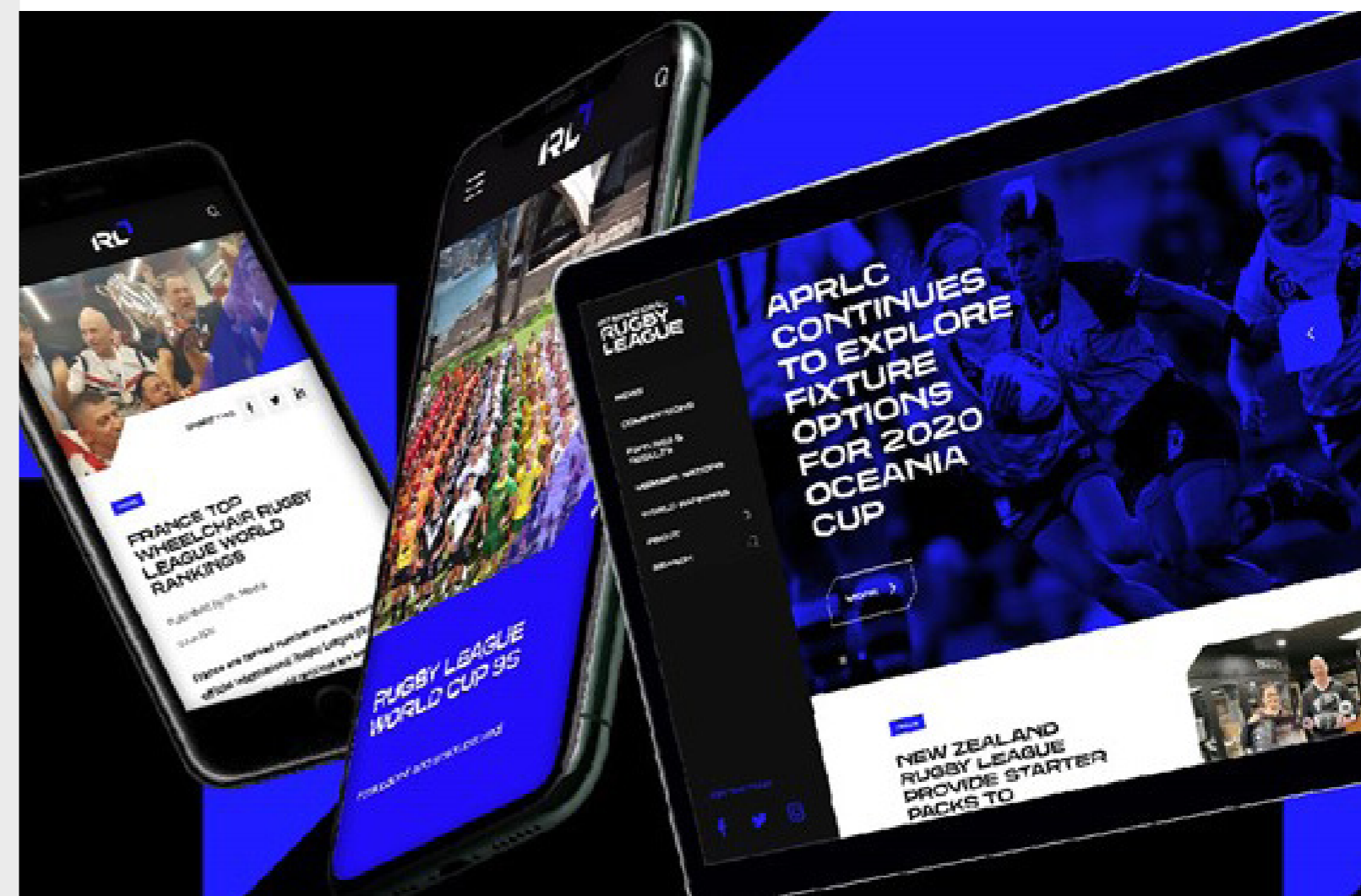
INTRL.SPORT

The new consumer-facing site uses the .sport domain name in partnership with the Global Association of International Sports Federations (GAISF), strengthening IRL's ties with the

association and furthering the commitment to becoming a full member. The site enhances future commercial opportunities, providing fans a one-stop online destination for news, fixtures, results and all international rugby league content. It will host international rugby league match results dating back to 1908.

MEMBER PORTAL

The IRL member portal launched in December, and is the final platform linking the digital architecture together. The portal digitises and centralises administrative tasks, facilitates the match sanctioning process and annual membership audit. It also provide a range of resources to help members to govern the sport in their country.



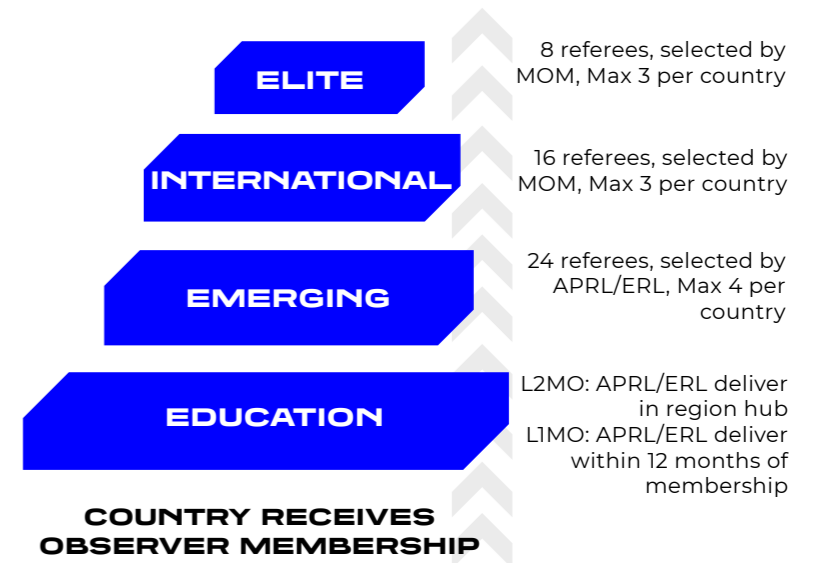


Grant Atkins, appointed Match Official of IRL's Elite Match Official Squad. Image: NRL Images.

MATCH OFFICIALS

In August, the new Match Official Pathway and accompanying Categories Framework were disseminated to the members. The principle of the new system, devised by IRL Match Officials Manager Stuart Cummings, is to develop and provide opportunities for a greater international spread of match officials than currently exist. This will be achieved by the implementation of a squad system, where selected officials are mentored and centrally evaluated by the IRL Match Officials Manager (MOM). A centrally managed squad system is common to international sports federations.

MATCH OFFICIAL PATHWAYS



ANTI-DOPING


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 2020 was to complete WADA's Code Compliance Questionnaire, a comprehensive technical examination of an organisation's anti-doping capability. Over the course of several months IRL and WADA staff collaborated on the CCQ, including the creation of corrective action measures where necessary, with compliance achieved mid-year.

Through the process, the IRL was able to showcase its new public facing anti-doping sections on its website, including educational tools that are available to all participants. Following the completion of CCQ, WADA also endorsed the IRL's new anti-doping rules, which will be 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	 GHANA
 CANADA	 GERMANY	 NORWAY	 NIGERIA
 USA	 GREECE	 SPAIN	
 CHILE	 MALTA	 TURKEY	

OBSERVER

 COLOMBIA	 BELGIUM	 LATVIA	 DR CONGO
 TRINIDAD & TOBAGO	 BOSNIA-HERZEGOVINA	 POLAND	 ETHIOPIA
 SOLOMON ISLANDS	 DENMARK	 SWEDEN	 LIBYA
 VANUATU	 GEORGIA	 BURUNDI	 MOROCCO
 ALBANIA	 HUNGARY	 CAMEROON	 PALESTINE

REGIONAL KEY

AMERICAS

ASIA PACIFIC

EUROPE

MIDDLE EAST AFRICA

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 2020 the first changes to the membership register under the new policy regime occurred, with Libya admitted as an observer member and Ghana and Nigeria progressing to affiliate membership. Both West African nations undertook substantive organisational restructuring to adhere to the new policy over a six-month period, and are more robust as a result.

In January the Global Association of International Sports Federations (GAISF), the umbrella group for Olympic and non-Olympic sports, extended IRL's observer membership until 2022. Full membership paves the way for IOC recognition, which represents new opportunities for accessing support at the local level, support that can be so essential in the integration of any sport in its national landscape. Twenty five IRL members and applicants have national sports authority recognition while several other members have applied.

AMERICAS RUGBY LEAGUE

In 2020 the Americas members faced numerous on field challenges throughout the year, however, the organisations managed to remain relevant and, in some areas, even recorded improvements to their operations.

The Covid-19 pandemic severely disrupted activities throughout all the nations and continues to have a debilitating effect on every aspect of the game. Domestic club championships in each country usually run during the summer months and each country saw lockdown measures preventing the majority of play. There was some on field joy though as the USA saw a few friendly games played, Canada executed their East vs West Allstars game in January and Jamaica got past the halfway point in both their Collegiate Championship and U14 and U16 High school competitions before play was halted.

Reports of small-scale rugby league activities continue to come out of countries such as Mexico and Nicaragua.

The region adopted the IRL roadmap towards forming an independent confederation with representatives from six countries forming the Americas Steering Committee. The members of the committee are Bob Jowet (Canada), Billy Nielson (USA), Zach Grundy (Brazil), Juan David Espinal (Colombia), Rod Millar (Chile), and Adrian Hall (Jamaica).

Finally, despite Covid, coach and match official education activities continued throughout the region utilizing virtual platforms.

Limited activity occurred in Latin America throughout 2020 due to widespread COVID outbreaks and some countries such as Argentina and Uruguay completely shut their borders. Brazil, which was admitted to the Women's Rugby League World Cup for 2021 was one of very few countries in the area that kept borders open with minimal incoming restrictions and this did allow them to receive some substantial development work in rural areas unhindered by the pandemic. Brazil also staged their first national camp in preparation for the world cup in December 2020, with more than 80 people gathering under Covid-safe protocols. Elsewhere, the only regular place for rugby league activity in Latin America in 2020 was in the Samaland region in the north of Colombia.

The pandemic has created uncertainty and a backlog of activity around events such as the Americas Championship, Americas Nines and the Latin American Championship, however the pause did allow for clearer discussions on the hosting of the latter so that it becomes recognised as an IRL event and becomes part of a pipeline so that fans and players can follow a sensible progression from their regional showcase to future world cups.



Jamaica Intercollegiate Championship, 2020. Image: Jamiaca Rugby League.

ASIA PACIFIC RUGBY LEAGUE

The year 2020 was one of many challenges for the global rugby league family and this was no exception for the Asia Pacific Rugby League Confederation (APRLC), despite many nations in Australasia succeeding in limiting the impact of the pandemic.

Due to Covid-19 travel and mass gathering restrictions, APRL was ultimately forced to cancel all Oceania Cup matches in 2020 (see Competitions section for details).

Another major challenge in the region was the expulsion of Tonga National Rugby League (TNRL) as a member of IRL, a matter that remains outstanding. Following TNRL's decision to refer the matter to the Court of Arbitration for Sport (CAS), all parties are awaiting a determination from CAS which has been deferred twice and is now expected in March 2021.

In more positive membership news, APRL continues to grow. The confederation recommended a new observer member in 2020, Philippines National Rugby League, while Japan's membership application is close to being finalised.

APRL invested significant time and resources into improving operations and strategic planning in 2020 and also commenced two major work areas. Firstly, a greater focus on women's rugby league through the commencement of a mapping process with all member nations and the establishment of a women's advisory council. Secondly, a greater focus on the growth and development of APRL's digital and social platforms, resulting in a three-fold increase in followers during the 2020/2021 off-season. Both these emphases will continue into 2021 and stand the confederation in good stead to become more agile and diverse.

Another ongoing piece of work within APRL is reforming its constitution to enable the growth of the organisation and allow new, independent directors with a wide range of commercial and strategic expertise to join the board. This will bring APRL into line with IRL and the ERL, who have benefitted from greater board diversity over the past few years.

Finally, in changes to the APRL board, outgoing Australian director Todd Greenberg was replaced by the Honourable Peter Beattie as the Australian Rugby League Commission's representative to APRL. As a former Premier of Queensland and former chair of the Australian Rugby League Commission, Peter brings a wealth of corporate and government experience to the board.



New Zealand Ferns v Samoa invitational, Auckland 2020. Image: Asia Pacific Rugby League.

EUROPEAN RUGBY LEAGUE

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

The pandemic and lockdown interrupted professional and community competitions across Europe, where the professional leagues, Super League (England and France) and Elite 1 (France) were suspended, as were flourishing national leagues such as in Greece, where a record number of games had been played.

In the first part of 2020 there was no opportunity for professional or community games to be organised across Europe. Thanks to pandemic prevention measures in the second half of 2020, the professional leagues returned and competitions in countries such as Ireland, Czech Republic, Poland, Serbia and Ukraine were successfully organised.

The success of Polska Rugby XIII, an observer member, bears emphasising: the association managed to organise a competition with four clubs for the first time in Polish rugby league history, which was a very positive step forward. Turkey also played a winter-spring season, managing to complete their 2019/2020 season with first ever U18 domestic competition grand final.

Europe was able to say that it was the only continent to stage an official international match in 2020, with the annual Griffin Cup played between Netherlands and Germany, despite the pandemic forcing three venue changes. Nederlandse Rugby Leage Bond and Nationaler Rugby League Deutschland made a huge effort to play this match and preserve the continuity of international rugby league in Europe and the wider world.

The pandemic also prevented the the European Rugby League AGM and Congress, scheduled for September 2020 in Italy, from taking place in person, but the Congress was successfully organised online, and we can say that the pandemic conditions led to greater interaction of members and a significant use of online communication platforms and improved work and interaction between the European Rugby League and its members.



Nadezhda Andreyevna Shkol'Naya breaks through in the Kharkov region U10 championship, Ukraine. Image: Ukraine Rugby League.

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 was appointed for the next 12 months with representatives from the two full members, Dr Frans Erasmus (South Africa) and Nayef Abi Said (Lebanon), plus elected members Yamina Abdeselem (Morocco) and Carol Manga (Cameroon). This quartet is chaired by the MEA Regional Director.

MEA nations are expressing a growing desire for more input in the future of the game which demonstrates their growing capacity and confidence. The region welcomed its first affiliate members with Ghana and Nigeria voted in at the IRL AGM on 25 November. As part of the membership process Ghana and Cameroon underwent governance reforms, adopting new constitutions with emphasis on their members obtaining local sports law recognition, which will further stabilise their wider organisations.

Seven nations - Burundi, Cameroon, DR Congo, Ghana, Morocco, Nigeria, Sierra Leone - completed their post-Level 1 course professional development tasks. Further technical LI coaching education was completed online.

Looking ahead to the world cup, Lebanon appointed Michael Cheika to lead a team that will include a record number of local players. COVID cut short championships in many nations, with Lebanon and Ghana halting after one round, although Cameroon rebounded and managed to complete their championship in three categories: men, women and youth.

Ghana demonstrated the type of innovation that permeates this exciting region, running online virtual games to keep fans involved. They also established a five-team women's programme, and using dynamic media techniques to lift the visibility of women's rugby league in West Africa.



Ghana women's programme continued to thrive in 2020. Image: Ghana Rugby League.

COMPETITIONS UPDATE

What would have been a record setting year for international competitions was wiped away by the pandemic. Following the Board's adoption of the provisional calendar in November 2018, an unprecedented four regional competitions, all running concurrently, plus the returning Ashes series, had been scheduled, demonstrating the enormous appetite for international football represented by the IRL's growing membership. Following the enforced changes, the IRL has maintained its focus on producing a coherent, commercially successful, long term international calendar that is supported by every regional and national member.



In 2020 the only official international match contested was the Griffin Cup, with Netherlands defeating Germany 20 - 18. Image: Netherlands Rugby League.

RUGBY LEAGUE WORLD CUP

The vision of the biggest and best Rugby League World Cup in history delivered by a trailblazing tournament involving – for the first time – the men's, women's and wheelchair tournaments has remained undiminished despite facing one of the most challenging years in the peacetime history of sport.

RLWC2021 began the year with the iconic tournament draw which was held at Buckingham Palace – an event, screened by the host broadcaster BBC which also delivered the important message that the Rugby League World Cup 2021 would have a clear and positive social impact.

Through partnerships with Movember, Rugby League Cares and Mental Health UK, RLWC2021 helped tackle the issues of mental health and resilience – never more important than in the unprecedented year that was 2020.

Despite the challenges there was positive commercial impact too, with several new partners and suppliers joining ranks, which saw Cazoo, the UK's leading online car retailer, announced as RLWC2021's Principal Partner – a great message of confidence in a testing year.

At the same time, there has been significant investment in facilities to allow the game to grow with the delivery of 154 projects worth £12m being funded through the CreatedBy Capital Grants programme.

The programme has delivered truly transformational projects and during the pandemic has offered so much joy and hope to grassroots sport and local communities across the country.

The emphasis on the rugby league family was further demonstrated during the ticket launch in September when the core fans were given priority access for tickets to the 61 matches so that they could book their place in history.

Expectations were exceeded massively across five sales phases - which included the first ever ticket ballot in the sport - which is testament to the accessibility and affordability for core fans and new fans so they will be able to experience – and hopefully build a lifetime relationship – with international rugby league.

RLWC2021 also not only delivered the greatest value for money in its ticket strategy but will also reward the frontline NHS heroes by providing 20,021 free tickets as a mark of gratitude for their priceless work during the Covid-19 pandemic.

Hospitality, merchandise and squad trips, including for international fans, with general admission tickets going on sale via different stages later in the year, including the successful launch of the first ever public ticket ballot in tournament history.

With a year to go – October 23, 2020 – world renowned poet Tony Walsh delivered his iconic poem, capturing the essence of the tournament – The Power of Together with the defining line: A global game with a local aim.



RLWC2021 Draw, Buckingham Palace, 2020. Image: RLWC2021.

AMERICAS CHAMPIONSHIP



The 2020 Americas Championship, which was slated to be hosted in Kingston, was postponed to September 2021 in Jacksonville, USA. The competing nations are provisionally USA, Canada, Chile, and Jamaica. On a positive front, both USA and Jamaica started senior women's programs in 2020 and plans are well under way for international clashes plus domestic games.

All three countries also continued their behind-the-scenes preparation for their respective national teams to take part in RLWC 2021. At this stage, Medellin in Colombia is pencilled in to host the next Latin American Championship.

EUROPEAN CHAMPIONSHIP



The pandemic ravaged all Europe's official competitions. European Championships A, B, C and D, and the Rugby League U19 European Championship, could not go ahead. The ERL maintained constant communication with members and determined that priorities were player welfare and safety of all persons involved in a competition, therefore, and due to travel restrictions, it was decided to move the bulk of the competitions to 2021, with the Rugby League U19 European Championship becoming the Rugby League U20 European Championship

in order to give the selected players a chance to play in 2021.

It was not possible to move the senior European Championship to 2021 because of the Rugby League World Cup, but it is planned that this will return in 2022, with a refreshed format, and will be underpinned by the lower tier competitions as usual, giving fans of the game across Europe plenty of opportunities to see internationals being played in 2022.

MEA CHAMPIONSHIP



The MEA Championship 2020 was scheduled to be hosted in South Africa with the hosts set to be joined by world cup participants Lebanon and the 2019 MEA Championship finalists, Nigeria and Morocco. During 2020 a consultation with the participating members was held to review the possibility of the tournament going ahead and a decision was taken to postpone the event to 2021 with South Africa once again the host.

Plans for the tournament's development include investigating the possibility of expanding it to six-teams, with the pool of aspiring regional nations growing each year. Currently, four nations are eligible to play, as either full or affiliate members, but Cameroon and Morocco – which were given a dispensation to enter the tournament as observer members in 2019 – are expected to achieve affiliate level in 2021.

OCEANIA CUP



The Covid-19 pandemic created huge challenges for planned mid-season and end-of-year Oceania Cup fixtures in 2020. The APRL executive, along with the tournament delivery partner Duco Events, worked hard throughout the year to explore and amend fixture scenarios in an ever-changing landscape of travel and mass gathering restrictions.

residents of both Australian and New Zealand, as well as strict biosecurity 'bubble' arrangements for NRL players, impacting their ability to travel and play outside of those.

APRL was ultimately forced to cancel all Oceania Cup matches in 2020. This began in March with the postponement of the mid-season fixtures, and continued in September with the difficult decision to cancel the end-of-season fixtures due to ongoing uncertainty about whether they would be able to take place

While the cancellation of Oceania Cup matches was extremely disappointing, most APRLC nations were able to fulfill their domestic competitions with relatively limited disruption due to the low COVID case numbers in the region. New Zealand also hosted two women's invitational international matches – New Zealand v Samoa invitational and Tonga Invitational v Niue Invitational.

Circumstances particular to Australasia that proved challenging included international and Australian interstate border closures, including an effective ban on international travel for

Planning for 2021 Oceania Cup matches began in late 2020. Factors that will determine what shape those fixtures take include international travel restrictions and whether biosecurity bubbles need to be re-introduced for NRL players.



FINANCE

The sport's modern international federation was historically operated through an Australian-based company. However, from July 2016 the federation carried on its operations through twin companies, as a second company was opened, located in the United Kingdom. The purpose of this was in line with a long-term strategy to relocate operations to the UK for taxation advantages, based on the recommendation of professional advisers.

Once the Rugby League World Cup of 2017 had taken place, the process began of moving business operations from Australia to the UK. In November 2019 the UK-based company was re-named International Rugby League Limited. Today, the vast majority of financial transactions are processed and accounted for in the UK-based company.

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 2019. 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 2019. These have been audited by Ernst & Young. Both sets of figures were presented in draft and highlighted format at the 2020 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.

In the financial year ended 31st December 2019, the company had £252k of income and £1.2million of costs. This produced an operating loss of £911k.

The main income event consisted of the staging of Rugby League World Cup Nines.

The principal categories of expenditure are the costs of the IRL management team, travelling costs, grants payable to member nations and the costs of digital development.

There was also a one-off event in 2019 relating to the IRL's share of the costs incurred in staging the Oceania Cup and Great Britain Rugby League Lions tour. These came to £204k. This means that, in total, the financial loss for the year was £1.12 million.

The company's balance sheet shows that it has relied on financing from its Australian sister company (out of the profits from previous World Cups) and also on advances received on its 2021 World Cup fees. Following the staging of the 2021 event, it is anticipated that 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 2019, the company had A\$987k of income and A\$1.004 million of costs. This produced an operating loss of A\$17k, which after tax adjustments was reduced to A\$12k.

The income for the year came from legacy earnings around the 2017 World Cup. Most of this income was distributed by way of grants to the full members.

The company's balance sheet shows that it has A\$3.27m of net assets. Approximately half of this it has advanced as financial support to its UK sister company.

INTERNATIONAL RUGBY LEAGUE LIMITED (A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

COMPANY INFORMATION

DIRECTORS	P D Beattie (appointed 25 May 2020) R Edwards P G Nicholson (appointed 2 May 2019) G Peters RW J Rimmer S H Johnson (appointed 2 March 2020) W J Pearce (appointed 24 January 2020) G N Thompson S D Tsaka (appointed 5 October 2019) E J Young (appointed 21 January 2020) TW Grant (appointed 21 January 2020) G J Barclay (appointed 22 January 2020)
COMPANY SECRETARY	MR Martin
REGISTERED NUMBER	10274920
REGISTERED OFFICE	55 King Street Manchester M2 4LQ

DIRECTORS' REPORT

The directors present their report and the financial statements for the year ended 31 December 2019.

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 (resigned 18 October 2019, reappointed 25 May 2020)
CM Carlson (resigned 31 March 2019)
R Edwards
T Greenberg (resigned 25 May 2020)
P G Nicholson (appointed 2 May 2019)
G Peters
RW J Rimmer
T F Su'a (resigned 31 March 2019)
G N Thompson
S D Tsaka (appointed 5 October 2019)

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.

This report was approved by the board on 24 February 2021 and signed on its behalf.



G J Barclay
Director

**STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
Turnover	251,849	406,666
Administrative expenses	(1,163,092)	(427,206)
Operating loss	(911,243)	(20,540)
Amounts written off GB Oceania debtor	(204,390)	-
Loss before tax	(1,115,633)	(20,540)
Tax on loss	-	-
Loss for the financial year	(1,115,633)	(20,540)

There was no other comprehensive income for 2019 (2018: £nil).
The notes on pages 6 to 12 form part of these financial statements.

**BALANCE SHEET
AS AT 31 DECEMBER 2019**

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	4	1,579	766
Investments	5	17	-
		1,596	766
Current assets			
Debtors: amounts falling due within one year	6	750,331	432,809
Cash at bank and in hand	7	1,491,517	66,833
		2,241,848	499,642
Creditors: amounts falling due within one year	8	(1,795,017)	(520,948)
Net current assets/(liabilities)		446,831	(21,306)
Total assets less current liabilities		448,427	(20,540)
Creditors: amounts falling due after more than one year	9	(1,584,600)	-
Net liabilities		(1,136,173)	(20,540)
Capital and reserves			
Profit and loss account		(1,136,173)	(20,540)
		(1,136,173)	(20,540)

BALANCE SHEET (CONTINUED) AS AT 31 DECEMBER 2019

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 24 February 2021.



G J Barclay
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 2019

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 55 King Street, Manchester, United Kingdom, M2 4LQ.

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 more than one year.

The directors have prepared the accounts using the going concern concept on the basis that the Rugby League Cup World Cup is staged in October and November 2021. 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 and the company is seeking a commitment from the British Government to underwrite the value of the hosting rights. Failure of the underwriting being obtained would mean that the company would be unable to continue as a going concern. However, the directors remain confident that this will not be the case.

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. Nonmonetary 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.

2. Accounting policies (continued)

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 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.

2.6 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.

2.7 Associates and joint ventures

Associates and Joint Ventures are held at cost less impairment.

2.8 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.

2.9 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.

2.10 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 (2018 - 2).

4. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2019	-	919	919
Additions	591	600	1,191
	<u>591</u>	<u>1,519</u>	<u>2,110</u>
At 31 December 2019			
Depreciation			
At 1 January 2019	-	153	153
Charge for the year on owned assets	39	339	378
	<u>39</u>	<u>492</u>	<u>531</u>
At 31 December 2019			
Net book value			
At 31 December 2019	<u>552</u>	<u>1,027</u>	<u>1,579</u>
At 31 December 2018	<u>-</u>	<u>766</u>	<u>766</u>

5. Fixed asset investments

	Investment in joint ventures £
Cost or valuation	
Additions	17
At 31 December 2019	<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.

6. Debtors

	2019 £	2018 £
Trade debtors	375,866	170,017
Amounts owed by associated companies	306,786	-
Other debtors	21,446	18,918
Prepayments and accrued income	46,233	243,874
	<u>750,331</u>	<u>432,809</u>

In May 2019 the company acquired a one-third investment in GB Oceania Limited, a company incorporated in New Zealand. The principal activity of this company to date has been the staging of the Oceania Cup rugby league tournament between June and November 2019.

International Rugby League Limited has advanced monies to support the operating costs of GB Oceania Limited and has written down these advances by £204,390 in respect of the losses incurred by GB Oceania Limited, as disclosed in its accounts for the period from incorporation to 30 November 2020.

As at 31 December 2019 International Rugby League was owed £306,786 by GB Oceania Limited.

7. Cash and cash equivalents

	2019 £	2018 £
Cash at bank and in hand	1,491,517	66,833
	<u>1,491,517</u>	<u>66,833</u>

8. Creditors: Amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	5,614	-
Other creditors	1,701,120	500,847
Accruals and deferred income	88,283	20,101
	<u>1,795,017</u>	<u>520,948</u>

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

	2019 £	2018 £
Accruals and deferred income	<u>1,584,600</u>	<u>-</u>
	<u>1,584,600</u>	<u>-</u>

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

During the year, £nil (2018: £245,886) was recharged from International Rugby League Limited to RUF Australia. At the year-end, International Rugby League Limited owed RUF Australia £1,449,237 consisting of £1,695,123 shown in 'Other creditors' in note 8 less £245,886 shown in 'Trade debtors' in note 6 (2018: £368,161, consisting of £500,000 shown in 'Other creditors' less £131,839 included in 'Trade debtors'). RUF Australia and International Rugby League Limited share common directors.

Rugby Football League

International Rugby League Limited made sales of £nil (2018: £112,091) to Rugby Football League in the year. Rugby Football League and International Rugby League Limited share a common director.

Australian Rugby League Commission

International Rugby League Limited made sales of £234,719 (2018: £36,079) in the year to Australian Rugby League Commission, which owed £106,540 (2018: £34,208) 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 director.

New Zealand Rugby League

International Rugby League Limited made sales of £nil (2018: £12,278) in the year to New Zealand Rugby League, which owed £300 (2018: £300) to International Rugby League Limited at the year end. This figure is included in 'Trade debtors' in note 6. New Zealand Rugby League and International Rugby League Limited share a common director.

Rugby League World Cup 2021 Limited

International Rugby League Limited owed £1,584,000 to Rugby League World Cup 2021 Limited at the year end. The former CEO of International Rugby League Limited is a director of Rugby League World Cup 2021.

RUGBY LEAGUE INTERNATIONAL FEDERATION LIMITED

FINANCIAL REPORT FOR THE YEAR ENDED 31 OCTOBER 2019

DIRECTORS' REPORT

The Board of Directors of Rugby League International Federation Limited ("RLIF") has pleasure in submitting its report for the year ended 31 October 2019.

DIRECTORS

The names and details of the company's Directors in office during the year and until the date of this report are as follows. Directors were in office for this entire period unless otherwise stated.

John Grant (appointed Chairman 25 February 2018, retired 10 November 2018)

Mr Grant is the former Chairman of the Australian Rugby League Commission Limited and retired from this position on 24 February 2018. He retired as a Director of RLIF on 10 November 2018.

Jonathan Bishop (retired 10 November 2018)

Mr Bishop is a former Director of the New Zealand Rugby League.

Tagaloa Faafouina Su'a (retired 9 June 2019)

Mr Su'a stepped down as the President of the Samoan Rugby League and Chair of Asia Pacific Rugby League Confederation Ltd. He remains a Director of APRLC.

Todd Greenberg (retired 20 April 2020)

Mr Greenberg is the former Chief Executive Officer of the Australian Rugby League Commission Limited.

Graeme Thompson (appointed Chair on 10 November 2018)

Mr Thompson is a Director of Rugby League European Federation (RLEF) Limited.

Reon Edwards (appointed 9 November 2018)

Mr Edwards is the Chair of New Zealand Rugby League.

Greg Peters (appointed 9 November 2018)

Mr Peters is the CEO of New Zealand Rugby League Limited. He became Deputy Chair of APRLC on 20 June 2019.

Peter Beattie (appointed 9 November 2018)

Mr Beattie is the currently a member of the Australian Rugby League Commission.

Ralph Rimmer (appointed 9 November 2018)

Mr Rimmer is the Chief Executive Officer of the Rugby Football League Limited. He became a Director of RLEF Ltd on 12 August 2019.

Paul Nicholson (appointed 9 November 2018)

Mr Nicholson is a Director of RLEF Limited.

Greg Barclay (appointed 1 February 2020)

Mr Barclay is a Director of International Cricket Council LLZ

Troy Grant (appointed 1 February 2020)

Mr Grant is a Director of Perspective Advisory Services Ltd in Australia.

Wayne Pearce (appointed 1 February 2020)

Mr Pearce is a Director of the Australian Rugby League Commission

Sandis Tsaka (appointed 1 February 2020)

Mr Tsaka is the Chairman of Papua New Guinea Rugby Football League. He became Chair of Asia Pacific Rugby League Confederation on 20 June 2019.

Emma Young (appointed 1 February 2020)

Ms Young is a Director of Phlomis Ltd in the UK.

COMPANY SECRETARY

Jeremy Edwards (appointed 1 September 2018)

Mr Edwards is the Southern Hemisphere General Manager of RLIF Ltd.

DIRECTORS' MEETINGS

The number of meetings of Directors (including meetings of committees of Directors) held during the year and the number of meetings attended by each director were as follows:

Directors	Directors' Meetings Attended	No. of Meetings Held during Director's Year of Office
John Grant (appointed Chair 25 Feb 2018, retired 10 Nov 2018)	1	1
Jonathan Bishop (retired 10 Nov 2018)	1	1
Tagaloa Faafouina Su'a (retired 9 Jun 2019)	4	5
Todd Greenberg (retired 20 Apr 2020)	8	8
Graeme Thompson (appointed Chair 10 Nov 2018)	7	8
Reon Edwards (appointed 9 Nov 2018)	6	8
Greg Peters (appointed 9 Nov 2018)	8	8
Peter Beattie (appointed 10 Nov 2018)	8	8
Ralph Rimmer (appointed 1 Jun 2018)	8	8
Paul Nicholson (appointed 9 Nov 2018)	7	8
Greg Barclay (appointed 1 Feb 2020)	-	-
Troy Grant (appointed 1 Feb 2020)	-	-
Wayne Pearce (appointed 1 Feb 2020)	-	-
Sandis Tsaka (appointed 1 Feb 2020)	-	-
Emma Young (appointed 1 Feb 2020)	-	-

DIRECTORS' REPORT (CONTINUED)**PRINCIPAL ACTIVITIES**

The principal activity of the company during the year was the promotion and propagation of International Rugby League.

FINANCIAL RESULTS

The net loss after tax of the company for the year was \$11,695 (2018: Profit \$2,122,579).

DIVIDENDS

No dividends have been paid, declared, or recommended by the company during the year.

REVIEW OF OPERATIONS

The company's operations during the course of the financial year was the fostering and propagation of the game of Rugby League, Football internationally and distribution of monies as grants to smaller nations who require additional funding to foster the game.

The short- and long-term objective of the company is to continually develop International Rugby League. The result for the year ended 31 October 2019 is consistent with the strategy of building reserves from international tournaments and Test matches in order to fund the company's operations.

With the conclusion of the Rugby League World Cup 2017, revenue has reduced and is largely made up of the final hosting fee recoverable from that tournament. On the expenditure side, there was also a significant reduction due to reduced activity through this company's operations.

During the year, the company also provided loans to members to assist with their participation in up-coming tournaments such as the Oceania Cup as well as ongoing support to the International Rugby League Limited ("IRL"), an entity incorporated in the UK.

LIKELY DEVELOPMENTS AND FUTURE RESULTS

The Directors expect the company to continue to promote and propagate International Rugby League.

The Directors have excluded from this report any further information on the likely developments in the operations of the company and the expected results of those operations in future financial years, as the Directors believe that it would be likely to result in unreasonable prejudice to the company.

SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

There have been no significant changes in the state of the entity's affairs during the year.

DIRECTORS BENEFITS

No benefits were paid to Directors during the year.

ENVIRONMENTAL REGULATION PERFORMANCE

No environmental breaches have been notified to any Government agency during the year ended 31 October 2019.

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

The office of Rugby League International Federation is located at:
Rugby League Central, Driver Avenue,
Moore Park, NSW 2021

CORPORATE STRUCTURE

Rugby League International Federation Limited is domiciled and incorporated in Sydney, Australia. The company is a company limited by guarantee.

SIGNIFICANT EVENTS AFTER YEAR END

The company loaned two amounts to GB Oceania Limited (\$500,000 on 1 November 2019, and \$300,000 on 13 December 2019). Subsequent to the issue of the loans, these amounts were transferred to the IRL. GB Oceania Limited is a company incorporated in New Zealand. RLIF has no ownership of GB Oceania Limited but International Rugby League Limited owns 33.33%.

The coronavirus disease 2019 (COVID-19) outbreak occurred subsequent to the Company's year end. In the opinion of the directors, COVID-19 has not had a significant impact on the Company's operations subsequent to year-end.

No other matter or circumstance has arisen since 31 October 2019 that has significantly affected the company's operations, results or state of affairs, or may do so in future years.

INDEMNIFICATION OF OFFICERS

The Group paid an insurance premium of \$5,571 (2018: \$5,200) in respect of a contract insuring the Directors of the Company named earlier in this report and each full-time executive officer, against liabilities and expenses arising as a result of work performed in their respective capacities, to the extent permitted by law, up to the policy limit.

INDEMNIFICATION OF AUDITORS

To the extent permitted by law, the Company has agreed to indemnify its auditors, Ernst & Young, as part of the terms of its audit engagement agreement against claims by third parties arising from the audit (for an unspecified amount). No payment has been made to indemnify Ernst & Young during or since the financial year.

MEMBER'S GUARANTEE

The Company is a company limited by guarantee. If the company is wound up, the Company's Constitution state that each member is required to contribute a maximum of \$1 each towards meeting any outstanding obligations of the company. At 31 October 2019 the number of members was 19 (2018: 19).

AUDITOR'S INDEPENDENCE DECLARATION

The Auditor's Independence Declaration for the year ended 31 October 2019 has been received and is set out on page [20] of this report. The Auditor's declaration forms part of this Directors' report.

Signed in accordance with a resolution of the Directors.



Greg Barclay
Chairman



Reon Edwards
Director

2 April 2021

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 OCTOBER 2019**

	Note	2019 \$	2018 \$
REVENUE	3	987,340	16,762,158
EXPENSES			
Salary related accrual reversal / (expenses)		180,000	(636,539)
Development grants	9c	(963,000)	(1,855,000)
Travel expenses		-	(174,972)
Gain on foreign exchange		-	13,570
Other tournament expenses		(57,767)	(244,427)
Broadcast expenses		-	(10,468,925)
Other expenses		(163,905)	(360,501)
(LOSS) / PROFIT BEFORE INCOME TAX		(17,332)	3,035,364
INCOME TAX BENEFIT / (EXPENSE)	8	5,637	(912,785)
NET (LOSS) / PROFIT FOR THE YEAR		(11,695)	2,122,579
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE (LOSS) / PROFIT FOR THE YEAR ATTRIBUTABLE TO MEMBERS OF RUGBY LEAGUE INTERNATIONAL FEDERATION LIMITED		(11,695)	2,122,579

The accompanying notes form an integral part of this Statement of Comprehensive Income.

**STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2019**

	Note	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents		1,579,157	3,085,593
Loans receivable	4	1,715,002	385,276
Receivables	5	7,838	25,469
Prepayments		60,003	90,003
Income tax receivable		29,408	-
TOTAL CURRENT ASSETS		3,391,408	3,586,341
NON-CURRENT ASSETS			
Deferred tax asset	8	96,302	91,944
TOTAL NON-CURRENT ASSETS		96,302	91,944
TOTAL ASSETS		3,487,710	3,678,285
CURRENT LIABILITIES			
Payables	6	27,860	120,901
Tax Payable		-	29,276
GST payable		79,157	(9,280)
Accrued expenses		120,007	265,007
TOTAL CURRENT LIABILITIES		227,024	405,904
TOTAL LIABILITIES		227,024	405,904
NET ASSETS		3,260,686	3,272,381
EQUITY			
Contributed equity		-	-
Retained profits	7	3,260,686	3,272,381
TOTAL EQUITY		3,260,686	3,272,381

The accompanying notes form an integral part of this Statement of Financial Position.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 OCTOBER 2019**

	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from ordinary operations	900,000	11,237,102
Interest received	7,614	3,861
Payments to suppliers and employees	(1,014,050)	(7,759,368)
NET CASH FLOWS (USED) / GENERATED FROM OPERATING ACTIVITIES	<u>(106,436)</u>	<u>3,481,595</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Issue of Loans	(1,400,000)	(979,691)
NET (DECREASE)/ INCREASE IN CASH AND CASH EQUIVALENTS	<u>(1,506,436)</u>	<u>2,501,904</u>
CASH AT THE BEGINNING OF THE YEAR	<u>3,085,593</u>	<u>583,689</u>
CASH AT THE END OF THE YEAR	<u><u>1,579,157</u></u>	<u><u>3,085,593</u></u>

The accompanying notes form an integral part of this Statement of Cash Flows

STATEMENT OF CHANGES IN EQUITY

	Retained Profits	Total
As at 31 October 2018	3,272,381	3,272,381
Net loss for the year	(11,695)	(11,695)
Other Comprehensive income for the year	-	-
As at 31 October 2019	<u>3,260,686</u>	<u>3,260,686</u>
	Retained Profits	Total
As at 25 October 2017	1,149,802	1,149,802
Net loss for the year	2,122,579	2,122,579
Other Comprehensive income for the year	-	-
As at 31 October 2018	<u>3,272,381</u>	<u>3,272,381</u>

The accompanying notes form an integral part of this Statement of Changes in Equity

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2019

1. CORPORATE INFORMATION

Rugby League International Federation Limited is a company limited by guarantee incorporated in Australia.

The nature of the operations and principal activities of the company are described in the director's report.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

These general-purpose financial statements have been prepared under the historical cost convention, in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the Corporations Act 2001. All amounts are in Australian Dollars.

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current year financial amounts.

These financial statements do not comply with International Financial Reporting Standards as issued by the International Accounting Standards Board ('IASB').

The financial report is for the period 1 November 2018 to 31 October 2019.

(b) Statement of Compliance

The company has adopted all the new, revised or amending Accounting Standards and Interpretations issued by the AASB that are mandatory for the current reporting year. The company has adopted AASB 1053 'Application of Tiers of Australian Accounting Standards' and AASB 2012-2 'Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements' since 1 November 2012.

AASB 9 'Financial Instruments' sets a new model for classifying and measuring financial assets based on the financial asset's contractual cash flow characteristics and the entity's business model for managing the financial assets. The standard also introduces a new expected credit loss model for impairment of financial assets and new rules for hedge accounting. The Company has adopted this standard from 1 November 2018 without restating comparative information. AASB 9 has not had a significant impact on the Company's financial statements. The Company's receivables and loans continue to be classified and measured at amortised cost. The impact of expected credit losses on financial assets measured at amortised cost is not material. The adoption of AASB 9 has no impact on the classification and measurement of financial liabilities. No other new, revised or amending Accounting Standards or Interpretations that are not yet mandatory have been early adopted.

(c) Income Tax

Current income tax

Current income tax assets and liabilities for the current year are measured at the amount expected to be recovered from or paid to taxation authorities. The tax rates and tax laws used to compute the amount are those that enacted or substantively enacted, at the reporting date in the countries where the Company operates and generates taxable income.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for the financial reporting purposes at the reporting date.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits

and some unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

When the deferred tax asset relating to the deductible temporary differences arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

(d) Foreign Currencies

Functional and presentational currency. Both the functional and presentational currency of Rugby League International Federation Limited is Australian Dollars (\$).

Translation of foreign currency transactions
Transactions in foreign currencies are converted to local currency at the rate of exchange ruling at the date of the transaction.

Foreign exchange monetary items that are outstanding at the reporting date are translated using the spot rate at the end of the financial year.

(e) Cash and Cash Equivalents

Cash and short-term deposits in the Statement of Financial Position comprise cash at bank, in hand and short-term deposits with an original maturity of three months or less.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

(f) Receivables

Up to 31 October 2018, the recognition and measurement of financial assets was in accordance with the previous accounting standard AASB 139 Financial Instruments: Recognition and Measurement. Please refer to the 31 October 2018 financial report for the accounting treatment of financial assets in accordance with AASB 139. From 1 November 2018, the recognition and measurement of financial assets is in accordance with AASB 9 Financial Instruments.

Initial recognition and measurement
Financial assets are classified at initial recognition and subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss. The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the consolidated entity's business model for managing them.

(f) Receivables (continued)

For a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. The Company's business model for managing financial assets refers to how it manages its financial assets to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling financial assets, or both.

Subsequent measurement
The Company measures financial assets at amortised cost if both of the following conditions are met;

- The financial asset is held within a business model with the object to hold financial assets to collect contractual cash flows, and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. The Company's financial assets at amortised cost mainly include related party receivables.

(g) Payables

Payables are carried at amortised cost and represent liabilities for goods and services provided to the entity prior to the end of the financial year that are unpaid and arise when the entity becomes obliged to make future payments in respect of the purchase of these goods and services.

Up to 31 October 2018, the recognition and measurement of financial

liabilities was in accordance with the previous accounting standard AASB 139 Financial Instruments: Recognition and Measurement. Please refer to the 31 October 2018 financial report for the accounting treatment of financial assets in accordance with AASB 139. From 1 November 2018, the recognition and measurement of financial assets is in accordance with AASB 9 Financial Instruments.

The Company's financial liabilities include trade and other payables.

(h) Other Taxes

Revenues, expenses and assets are recognised net of the amount of Goods and Services Tax ("GST") except:

- when the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position. Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority, are classified as operating cash flows. Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

(i) Revenue Recognition

Revenue is recognised to the extent

that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Levies

Levies are recognised as income when the international match, which the levy relates to, has taken place.

Interest

Interest is recognised when the entity controls the right to receive the interest payment.

Sponsorships & Commercial

Sponsorship and Commercial revenue are recognised on a straight-line basis over the term of the contract.

(j) Significant Judgements and Estimates**(i) Critical accounting estimates and assumptions**

The preparation of the Group's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. There were no judgements, apart from those involving estimations, that management has made in the process of applying the Group's accounting policies that had a significant effect on the amounts recognised in the financial report.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and

liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

(ii) Impairment of financial instruments

The Company has used judgement in determining the expected credit loss associated with trade receivables and loans receivables.

The loan to the International Rugby League Limited has been assessed as being fully recoverable on the basis of the expected profitability of the planned 2021 Rugby League World Cup tournament to be held in the United Kingdom. This assessment is based on the contracts in place for the tournament and the financial performance of previous Rugby League World Cup tournaments.

(k) Going concern

The financial report has been prepared on a going concern basis which assumes continuity of normal business activities and realisation of assets and settlement of liabilities in the ordinary course of business.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**3. REVENUE**

	2019 \$	2018 \$
Revenue from operating activities		
Levy income	-	-
Gate receipts	-	10,202
Revenue from non-operating activities:		
Interest received	87,340	3,861
Hosting Fee (RLWC17)	900,000	6,191,021
Broadcast Rights (RLWC17)	-	10,557,074
Total Revenue	987,340	16,762,158

4. LOANS RECEIVABLE (CURRENT)

	2019 \$	2018 \$
Loans to International Rugby League Limited	1,715,002	385,276
Total Loans Receivable	1,715,002	385,276

Two loans were issued to International Rugby League Limited during the year, one for \$1,000,000 on the 18 January 2019 and one for \$250,000 on 11 October 2019. Both loans attract interest, charged at a rate of 10%

5. RECEIVABLES (CURRENT)

	2019 \$	2018 \$
Related party receivable	209,838	102,469
Provision for doubtful debts	(202,000)	(77,000)
Total receivables	7,838	25,469

5. RECEIVABLES (CURRENT) (CONTINUED)

At 31 October 2019, the ageing analysis of trade debtors is as follows:

	<i>Past due but not impaired</i>			<i>Past due and impaired</i>			<i>Total</i>	
	<i>Current & not impaired</i>	<i>31-60 days</i>	<i>61-90 days</i>	<i>90+ days</i>	<i>31-60 days</i>	<i>61-90 days</i>		<i>90+ days</i>
2019	-	-	-4	7,838	-	-	202,000	209,838
2018	-	-	-4	25,469	-	-	77,000	102,469

6. PAYABLES (CURRENT)

	2019 \$	2018 \$
Related party payable	-	-
Trade and other creditors	27,860	120,901
Total current payables	27,860	120,901

7. RETAINED PROFITS

	2019 \$	2018 \$
Balance at the beginning of the year	3,272,381	1,149,802
Net (Loss) / Profit	(11,695)	2,122,579
Balance at the end of the year	3,260,686	3,272,381

(i) For terms and conditions relating to related party receivables refer to note 9(d).

As at 31 October 2019, a 100% allowance has been recognised for a loan issued to Fiji Rugby League for \$52,000 (2018: \$77,000). \$150,000 (2018: nil) was provided to GB Oceania Ltd to facilitate the operations of that company on behalf of the Oceania Cup joint venture. At the time of the payment New Zealand Rugby League was managing the finances of the joint venture as the company was not incorporated and did not have a bank account. As such the amount was paid to NZRL. A 100% allowance has been recognised for this payment.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. INCOME TAX EXPENSE

(a) Income Tax Expense	2019 \$	2018 \$
Current tax	-	-
Deferred tax (benefit) / expense	(5,637)	912,785
Total income tax (benefit) / expense	(5,637)	912,785
(b) Numerical reconciliation of income tax expense to prima facie tax payable		
(Loss) / Profit from continuing operations before income tax expense	(17,332)	3,035,364
Tax at Australian tax rate 30%	(5,200)	910,610
Other non-allowable items	3,134	2,175
Adjustments in respect of income tax for the prior year	(3,571)	-
Total income tax (benefit) / expense	(5,637)	912,785
(c) Deferred taxes are attributable to the following		
Accruals	36,002	86,558
Bad debt provision	60,600	-
Others	(18,398)	5,386
Tax losses	18,098	-
Net deferred tax asset	96,302	91,944

9. RELATED PARTY DISCLOSURES

(a) Details of Key Management Personnel

(i) Directors

The following persons held the position of Director of Rugby League International Federation Limited during the year, unless otherwise stated.

John Grant

(appointed Chairman 25 February 2018, retired 10 November 2018)

Jonathan Bishop

(retired 10 November 2018)

Tagaloa Faafouina Su'a

(retired 9 June 2019)

Todd Greenberg

(retired 20 April 2020)

Graeme Thompson

(appointed Chair on 10 November 2018)

Reon Edwards

(appointed 9 November 2018)

Greg Peters

(appointed 9 November 2018)

Peter Beattie

(appointed 9 November 2018)

Ralph Rimmer

(appointed 9 November 2018)

Paul Nicholson

(appointed 9 November 2018)

Greg Barclay

(appointed 1 February 2020)

Tony Grant

(appointed 1 February 2020)

Wayne Pearce

(appointed 1 February 2020)

Sandis Tsaka

(appointed 1 February 2020)

Emma Young

(appointed 1 February 2020)

(ii) Executives

Nigel Wood

Chief Executive Officer

Danny Kazandjian

Operations Manager

Jeremy Edwards

Southern Hemisphere General Manager and Company Secretary

(b) Compensation of Key Management Personnel

	2019 \$	2018 \$
(Reversal of accrual) / Remuneration	(180,000)	636,539

All Key Management Personnel remuneration is short term and relates to salary only. No other forms of compensation have been paid in the current or prior years by the company to key management personnel.

The 2019 amount relates to provisions which were reversed during the year. Remuneration of key management personnel is paid for by a related party as part of their employment with that entity. No payments were made to the Directors of this Company during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**9. RELATED PARTY DISCLOSURES (CONTINUED)****(c) Cash Base Grants to Full and Associate Members:**

Base member grants were paid to the following affiliates and members of the Rugby League International Federation Limited. This table reflects actual cash paid and therefore in many circumstances will be lower than the base grant due to hold back of cash for contributions to various tournaments.

Country	2019 Payment ³	2018 Payment ³
Australia	25,000	14,500
Cook Islands	-	21,500
England	25,000	25,000
Fiji	-	18,000
France ²	-	25,000
Ireland	-	12,505
Italy	-	15,000
Jamaica	-	25,000
Lebanon	-	25,000
New Zealand ¹	-	120,000
PNG ²	-	-
Russia ²	-	25,000
Samoa	25,000	25,000
Scotland	-	25,000
Serbia	-	25,000
South Africa	25,000	25,000
Tonga	-	25,000
Ukraine	-	25,000
Wales	-	3,500
Asia Pacific Rugby League	30,000	-
Rugby League European Federation ⁴	-	180,000
TOTAL	130,000	660,005

¹ New Zealand's annual base grant of \$30k along with 3 years of prepayment to and including financial year 2021 were paid in FY18.

² Amounts were paid post year end

³ Note, the above table includes details of base member grants and not discretionary grants (including World Cup qualifying grants), which also get paid out during the year.

⁴ Rugby League European Federation FY19 \$90k grant were paid in advance in FY18.

(d) Terms and conditions

As at 31 October 2019, the company has made an allowance of \$52,000 (2018: \$77,000) for doubtful debts relating to amounts owed by related parties, and a 100% allowance has been recognised for the payment made to Rugby League New Zealand for \$150,000 (2018: nil).

10. EVENTS SUBSEQUENT TO BALANCE DATE

The company loaned two amounts to GB Oceania Limited (\$500,000 on 1 November 2019, and \$300,000 on 13 December 2019). Subsequent to the issue of the loans, these amounts were transferred to the IRL. GB Oceania Limited is a company incorporated in New Zealand. RLIF has no ownership of GB Oceania Limited but International Rugby League Limited owns 33.33%.

The coronavirus disease 2019 (COVID-19) outbreak occurred subsequent to the Company's year end. In the opinion of the directors, COVID-19 has not had a significant impact on the Company's operations subsequent to year-end.

No other matter or circumstance has arisen since 31 October 2019 that has significantly affected the company's operations, results or state of affairs, or may do so in future years.

DIRECTORS' DECLARATION

RUGBY LEAGUE INTERNATIONAL FEDERATION LIMITED
FINANCIAL REPORT – 31 OCTOBER 2019

Directors' Declaration

In accordance with a resolution of the Directors of Rugby League International Federation Limited, we state that:

In the opinion of the Directors:

- (a) the financial statements and notes of the company are in accordance with the Corporations Act 2001, including;
 - (i) giving a true and fair view of the company's financial position as at 31 October 2019 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and Corporations Regulations 2001; and
- (b) there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

On behalf of the Board



Greg Barclay
Deputy Chairman



Reon Edwards
Director

2 April 2021

AUDITOR'S INDEPENDENCE DECLARATION

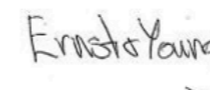
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Auditor's Independence Declaration to the Directors of Rugby League International Federation Limited

As lead auditor for the audit of Rugby League International Federation Limited for the financial year ended 31 October 2019, I declare to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.



Ernst & Young



James Higgins
Partner

2 April 2021

INDEPENDENT AUDITOR'S REPORT



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Independent Auditor's Report to the Members of Rugby League International Federation Limited

Opinion

We have audited the financial report of Rugby League International Federation Limited (the Company), which comprises the statement of financial position as at 31 October 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the *Corporations Act 2001*, including:

- a) Giving a true and fair view of the Company's financial position as at 31 October 2019 and of its financial performance for the year ended on that date; and
- b) Complying with Australian Accounting Standards – Reduced Disclosure Requirements and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information is the directors' report accompanying the financial report.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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.



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Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 the Australian Auditing Standards 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- ▶ Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ▶ Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)



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We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ernst & Young

James Higgins
Partner

2 April 2021

**END OF FINANCIAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2019**

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

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