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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
(A company limited by guarantee)

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
**(A company limited by guarantee)**

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**COMPANY INFORMATION**

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|                            |  |
|----------------------------|--|
| <b>Directors</b>           | Clifford Newton<br>Jim Reynolds<br>Stephen Hogan<br>Johnathan Tyerman<br>Rachel Morton (appointed 5 January 2024)                  |
| <b>Company secretary</b>   | Sive Neary (resigned 26 January 2025)<br>Susan Spain (appointed 26 January 2025)   |
| <b>Registered number</b>   | 475994   |
| <b>Registered office</b>   | 36 Upper Newcastle<br>Galway City<br>Co. Galway  |
| <b>Independent auditor</b> | Woods and Partners Limited<br>Chartered Accountants and Registered Auditor<br>7 Clanwilliam Square<br>Grand Canal Quay<br>Dublin 2 |
| <b>Bankers</b>             | Bank of Ireland<br>2-3 Main Street<br>Dundrum<br>Dublin 14   |
| <b>Solicitors</b>          | Leman's Solicitors<br>8-34 Percy Place<br>Dublin 4   |

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The directors present their annual report and the audited financial statements for the year ended 31 December 2023.

**Principal activities**

The principal activity of the company is the promotion, oversight and governance of Rugby League in Ireland.

The company is limited by guarantee and therefore does not have a share capital.

**Results**

The surplus for the year, after taxation, amounted to €5,713 (2022 - deficit €67,933).

**Organisation review**

Rugby League Association of Ireland ("RLI") is an all Island sport operating on the island of Ireland.

The RLI Board in conjunction with volunteers, coaches, support staff and match officials, developed and implemented a strategic plan designed to promote growth and development of Rugby League in Ireland, with a hope to increase team participation and improve performance. The key outputs in 2023 are as follows:

**Domestic:**

- Full domestic season held with both Men's and Women's titles awarded.
- Wheelchair Interprovincial matches held.
- Ongoing referee and coach development.
- Underage open days held to introduce Rugby League to underage players.

**International:**

- Participation in Senior Men's Rugby League international friendly matches.
- Participation in International Women's test matches with continuing improvement in World Rankings towards upcoming World Cup Qualification.
- Participation in Wheelchair Celtic Cup.
- Completion of multiple Women's Team with dual Training Camps in Ireland and the UK.
- Participation in Students, U19 and U16 events including UK based tournaments.
- The Board invested much time and effort working together collectively in order to maintain the improvement and development of Rugby League Ireland; including the delivery of a 5 year strategic plan and update to policies and structures in the organisation.

**Directors**

The directors who served during the year were:

Clifford Newton  
Jim Reynolds  
Nicola Lyons (NED)  
Sive Neary (NED)  
Myra McGlynn (NED) (resigned 13 July 2023)  
Stephen Hogan  
Johnathan Tyerman

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the utilisation of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 36 Upper Newcastle, Galway City, Co. Galway.

**Going concern**

At the time of approving the financial statements, the Directors are confident that the company has sufficient resources to meet its operating commitments as they fall due for a period of at least 12 months from the date of approval of the financial statements. Therefore, the Directors deem it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

**Statement on relevant audit information**

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Post balance sheet events**

There are no post balance sheet events which the directors consider require disclosure in the financial statements.

**Auditor**

The auditor, Woods and Partners Limited, Chartered Accountants and Registered Auditor, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

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

**Jim Reynolds**  
Director  
Date: 28 August 2025

**Clifford Newton**  
Director

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying section 1A of that standard.

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 assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RUGBY LEAGUE ASSOCIATION OF IRELAND**

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**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of Rugby League Association of Ireland (the 'company') for the year ended 31 December 2023, which comprise the Statement of income and retained earnings, the Statement of financial position and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying section 1A of that standard.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying section 1A of that standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Other information**

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RUGBY LEAGUE ASSOCIATION OF IRELAND (CONTINUED)**

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

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

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2014**

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

**Matters on which I am required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.



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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RUGBY LEAGUE ASSOCIATION OF IRELAND (CONTINUED)**

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**Respective responsibilities and restrictions on use**

**Responsibilities of directors**

As explained more fully in the Directors' responsibilities statement on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditor's report.

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Tomas Plunkett  
for and on behalf of  
**Woods and Partners Limited**  
Chartered Accountants and Registered Auditor  
7 Clanwilliam Square  
Grand Canal Quay  
Dublin 2

28 August 2025

**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
(A company limited by guarantee)

**STATEMENT OF INCOME AND RETAINED EARNINGS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|   | Note | 2023<br>€        | 2022<br>€ |
|---|------|------------------|-----------|
| Income  | 5    | <b>152,330</b>   | 283,439   |
| Expenditure   |      | <b>(146,617)</b> | (351,372) |
| <b>Operating surplus/(deficit)</b>                        |      | <b>5,713</b>     | (67,933)  |
| Retained reserves at the beginning of the financial year  |      | <b>(13,841)</b>  | 54,092    |
| Surplus/(deficit) for the financial year                  |      | <b>5,713</b>     | (67,933)  |
| <b>Retained reserves at the end of the financial year</b> |      | <b>(8,128)</b>   | (13,841)  |

There were no recognised gains and losses for 2023 or 2022 other than those included in the statement of income and retained earnings.

**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2023**

|  | Note | 2023<br>€       | 2022<br>€       |
|--|------|-----------------|-----------------|
| <b>Fixed assets</b>                            |      |                 |                 |
| Tangible assets                                | 8    | 10,712          | -               |
|  |      | <u>10,712</u>   | <u>-</u>        |
| <b>Current assets</b>                          |      |                 |                 |
| Debtors: amounts falling due within one year   | 9    | 23,135          | 7,810           |
| Cash at bank and in hand                       |      | 29,708          | 88,019          |
|  |      | <u>52,843</u>   | <u>95,829</u>   |
| Creditors: amounts falling due within one year | 10   | (71,683)        | (109,670)       |
| <b>Net current liabilities</b>                 |      | <u>(18,840)</u> | <u>(13,841)</u> |
| <b>Total assets less current liabilities</b>   |      | <u>(8,128)</u>  | <u>(13,841)</u> |
| <b>Net liabilities</b>                         |      | <u>(8,128)</u>  | <u>(13,841)</u> |
| <b>Capital and reserves</b>                    |      |                 |                 |
| Income and expenditure account                 |      | (8,128)         | (13,841)        |
| <b>Shareholders' funds</b>                     |      | <u>(8,128)</u>  | <u>(13,841)</u> |

The financial statements were approved and authorised for issue by the board:

**Jim Reynolds**  
Director

**Clifford Newton**  
Director

Date: 28 August 2025

The notes on pages 9 to 16 form part of these financial statements.

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. General information**

These financial statements comprising the Statement of income and retained earnings, the Statement of financial position and the related notes constitute the individual financial statements of Rugby League Association of Ireland Company Limited by Guarantee for the financial year ended 31 December 2023.

Rugby League Association of Ireland Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland under company number 475994. The registered office is 36 Upper Newcastle, Galway City, Co. Galway. The nature of the company's operations and its principal activities are set out in the Director's Report.

The financial statements are presented in Euro (€) which is the functional currency of the company.

**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 Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, applying Section 1A of that Standard and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 4).

The following principal accounting policies have been applied:

**2.2 Going concern**

At the reporting date the company has negative reserves of €8,128. Notwithstanding this, at the time of approving the financial statements, the Directors are confident that the company has sufficient resources to meet its operating commitments as they fall due for a period of at least 12 months from the date of approval of the financial statements.

The company has recorded a surplus in the period since the reporting date and up until the date of approval of the financial statements. The directors have prepared up to date cash flow projections and budgets for at least 12 months from the date of approval of the financial statements which demonstrate that the company shall be in a position to meet its commitments as they fall due and to continue as a going concern. The company continues to have the support of its key funders Sport Ireland and Rugby League International.

Therefore, the Directors deem it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income recognition**

Income from player/club contributions or sponsorship is recognised once committed by the player/club or sponsor and it is probable that economic benefits will flow to the company. Where the commitment is not probable it is recognised upon receipt.

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**2.4 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of income and retained earnings in the same period as the related expenditure.

**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 | - | 12.5% |
|-----------------------|---|-------|

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 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.

**2.7 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.

**2.8 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.

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

The company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's Statement of financial position when the company becomes party to the contractual provisions of the instrument.

**Basic financial assets**

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The company's cash and cash equivalents, trade and most other receivables due with the operating cycle fall into this category of financial instruments.

**Impairment of financial assets**

Financial assets are assessed for indicators of impairment at each reporting date.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

**Financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instruments any contract that evidences a residual interest in the assets of the company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables are

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2. Accounting policies (continued)**

**2.9 Financial instruments (continued)**

initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

**Derecognition of financial instruments**

**Derecognition of financial assets**

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the company will continue to recognise the value of the portion of the risks and rewards retained.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**3. Provisions available for audits of small entities**

In common with many other businesses of our size and nature, we use our auditors to assist in the preparation of our annual financial statements.

**4. Judgments in applying accounting policies and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. Income**

An analysis of income by class of business is as follows:

|                                      | 2023<br>€      | 2022<br>€      |
|--------------------------------------|----------------|----------------|
| Ladies team income                   | -              | 2,350          |
| Memberships and player contributions | 21,413         | 33,486         |
| Grants                               | 130,917        | 118,898        |
| RLWC Income                          | -              | 115,897        |
| Sponsorship                          | -              | 12,808         |
|                                      | <u>152,330</u> | <u>283,439</u> |

**6. Grant income**

|  | 2023<br>€      | 2022<br>€      |
|--|----------------|----------------|
| Sport Ireland - Core grant                 | 40,000         | 35,000         |
| Sport Ireland - Dormant accounts grant     | 2,000          | -              |
| Sport Ireland - Covid grant                | 55,000         | 35,000         |
| Sport Ireland- Capital grant amortisation  | 2,544          | -              |
| Rugby Football League                      | 17,157         | 28,880         |
| Sport Ireland - Women in Sport             | 6,880          | 10,000         |
| International Rugby League (Formerly RLIF) | 7,336          | 10,018         |
|  | <u>130,917</u> | <u>118,898</u> |

We confirm that the organisation is in compliance with Department of Public Expenditure and Reform ("DPER") Circular 13/2014 and other relevant circulars including Circular 44/2006 "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments". Per Circular 13/2014, the directors confirm the Sponsoring Department as The Department for Tourism, Culture, Art, Gaeltacht, Sports and Media for all government grants received in the year, marked as 'Sport Ireland' grants. The directors confirm that there is no duplication of funding for the same activity.

**7. Employees**

The company has no employees other than the directors, who did not receive any remuneration (2022 - €NIL).



**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. Tangible fixed assets**

|                                     | Fixtures and fittings<br>€ |
|-------------------------------------|----------------------------|
| <b>Cost or valuation</b>            |                            |
| Additions                           | 13,390                     |
| At 31 December 2023                 | <u>13,390</u>              |
| <b>Depreciation</b>                 |                            |
| Charge for the year on owned assets | 2,678                      |
| At 31 December 2023                 | <u>2,678</u>               |
| <b>Net book value</b>               |                            |
| At 31 December 2023                 | <u><u>10,712</u></u>       |
| At 31 December 2022                 | <u><u>-</u></u>            |

**9. Debtors**

|                | 2023<br>€            | 2022<br>€           |
|----------------|----------------------|---------------------|
| Prepayments    | 3,078                | -                   |
| Accrued income | 20,057               | 7,810               |
|                | <u><u>23,135</u></u> | <u><u>7,810</u></u> |

**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. Creditors: Amounts falling due within one year**

|                 | <b>2023</b>   | <b>2022</b> |
|-----------------|---------------|-------------|
|                 | <b>€</b>      | <b>€</b>    |
| Trade creditors | <b>4,889</b>  | -           |
| Accruals        | <b>23,498</b> | 22,670      |
| Deferred income | <b>43,296</b> | 87,000      |
|                 | <b>71,683</b> | 109,670     |

The Association has decided to defer income received in 2023 from the Sport Ireland Women in Sport Grant (€3,120), Sports Capital Grant (€10,176) and Sport Ireland Dormant Accounts (€30,000) as these were grants were not used in 2023.

**11. Company status**

The company is 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.

**12. Deferred income**

|                                | <b>Opening<br/>balance</b> | <b>Grants receivable<br/>in the year</b> | <b>Grants recognised as<br/>income</b> | <b>Closing<br/>balance</b> |
|--------------------------------|----------------------------|--|--|----------------------------|
| Sport Ireland Dormant Accounts | 32,000                     | -  | 2,000                                  | 30,000                     |
| Sport Ireland Covid Grant      | 55,000                     | -  | 55,000                                 | -                          |
| Sport Ireland Core Grant       | -                          | 40,000                                   | 40,000                                 | -                          |
| Sport Ireland Women in Sport   | -                          | 10,000                                   | 6,880                                  | 3,120                      |
| Sports Capital Grant           | -                          | 12,720                                   | 2,544                                  | 10,176                     |
| RLWC Income                    | -                          | 17,157                                   | 17,157                                 | -                          |
| International Rugby            | -                          | 7,336                                    | 7,336                                  | -                          |
|                                | <b>87,000</b>              | <b>87,213</b>                            | <b>130,917</b>                         | <b>43,296</b>              |

**13. Related party transactions**

There has been no related party transactions in the year.

**14. Post balance sheet events**

There are no post balance sheet events which the directors consider require disclosure in the financial statements.

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**15. Approval of financial statements**

The board of directors approved these financial statements for issue on 28 August 2025

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
(A company limited by guarantee)

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**DETAILED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
(A company limited by guarantee)

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**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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|                                       | <b>2023</b><br>€    | 2022<br>€       |
|---------------------------------------|---------------------|-----------------|
| Income                                | <b>152,330</b>      | 283,439         |
| <b>Less: overheads</b>                |                     |                 |
| Administration expenses               | <b>(146,617)</b>    | (351,372)       |
| <b>Surplus/(deficit) for the year</b> | <b><u>5,713</u></b> | <u>(67,933)</u> |

**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
(A company limited by guarantee)

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|                           | 2023<br>€      | 2022<br>€ |
|---------------------------|----------------|-----------|
| <b>Income</b>             |                |           |
| Player/club contributions | <b>21,413</b>  | 31,089    |
| Grants                    | <b>130,917</b> | 118,898   |
| Sponsorship               | -              | 12,808    |
| Ladies team income        | -              | 2,350     |
| Wheelchair income         | -              | 2,397     |
| Rugby league world cup    | -              | 115,897   |
|                           | <b>152,330</b> | 283,439   |

**RUGBY LEAGUE ASSOCIATION OF IRELAND**  
(A company limited by guarantee)

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                | 2023<br>€      | 2022<br>€      |
|--------------------------------|----------------|----------------|
| <b>Administration expenses</b> |                |                |
| Travel                         | 65,406         | -              |
| Board meetings & AGM           | -              | 9,985          |
| Software                       | 5,763          | 4,189          |
| Volunteer training (CPD)       | -              | 1,903          |
| Memberships                    | 325            | 725            |
| Professional fees              | 2,120          | 615            |
| Audit & prof                   | 4,889          | 4,889          |
| Bank charges & fees            | 345            | 409            |
| Bad debts                      | -              | 5,633          |
| Insurances                     | 3,234          | 12,794         |
| Depreciation                   | 2,678          | -              |
| Volunteer development          | -              | 1,200          |
| Domestic league costs          | 6,803          | -              |
| Match costs                    | 2,318          | -              |
| Students tournament            | -              | 51,743         |
| General expenses               | 3,812          | -              |
| Covid grants                   | -              | 7,000          |
| Training costs                 | 6,146          | -              |
| International domestic team    | -              | 12,433         |
| Promotion                      | -              | 1,850          |
| U19 European Championships     | -              | 41,399         |
| Women's team                   | -              | 40,728         |
| World cup & tournaments        | -              | 144,237        |
| Accomodation                   | 13,459         | -              |
| Kit & equipment                | 25,351         | 9,061          |
| Medical                        | 3,968          | 579            |
|                                | <b>146,617</b> | <b>351,372</b> |