

**English Lacrosse Association Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**For the Year Ended**  
**31 March 2022**

**BEEVER AND STRUTHERS**

Chartered accountants & statutory auditor

The Beehive

Lions Drive

Shadsworth Business Park

Blackburn

BB1 2QS

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Financial Statements

Year Ended 31 March 2022

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# English Lacrosse Association Limited

## Company Limited by Guarantee

### Officers and Professional Advisers

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#### **The Board of Directors**

Mr H A McInnes (Resigned 10 October 2021)  
Mr M J Coups  
Mrs S E Gordon  
Mrs F J McCarthy  
Mr W P Evans  
Mr T J A Hunt (Appointed 22 February 2022)  
Mrs J Giddins (Appointed 22 February 2022)  
Ms H E Bowe  
Mr J R Neal  
Mr P Jobanputra  
Mr G R Devine  
Mrs C S Owens (Resigned 10 October 2021)  
Mrs N J De Kretser  
Mr M R Estill

#### **Auditor**

Beever and Struthers  
Chartered accountants & statutory auditor  
The Beehive  
Lions Drive  
Shadsworth Business Park  
Blackburn  
BB1 2QS

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Directors' Report

Year Ended 31 March 2022

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The directors present their report and the financial statements of the company for the year ended 31 March 2022.

#### Principal Activities

The principal activity of the company during the year was to promote and encourage the game of lacrosse, to further its growth and development, and to act as the central administrator and governing body of the game of lacrosse in England.

#### Business Review

To assist the achievement of the principal activities, the company produced an updated business plan for the period 2020 - 2024.

As highlighted in last year's Business Review the organisation had agreed a robust recovery plan for the period 2021 - 22 and this plan was the main focus of the year's business activities. Initially, this was to secure the return of as many of our business priorities as regulations would allow and, during the year, to amend the plan for those activities still under restrictions.

The government curtailing of some restrictions early in the year provided an opportunity to restart several priority areas and these produced both a positive return for the sport and a financial return for the organisation. However, other areas were still impacted by COVID-19 during the accounting period with domestic leagues and events only able to resume in the second quarter and our national teams unable to play internationally during the whole period. The impact of this is reflected in these annual accounts.

The Board has met regularly with the Senior Leadership Team (SLT) to review the recovery plan, assess finances, risk registers and future actions to secure the business during the year and to support our members and partners in recovering from the impact of the pandemic restrictions.

As identified in last year's Business review the English Lacrosse Association Limited was in receipt of a fifth "additional" year for 2021-22 of our 2017-21 funding grant from Sport England totalling £673,875 aimed at supporting the company with developing the sport. The grant investment has been apportioned, and spent, as agreed with Sport England, to sustain the organisation, improve our governance, ensure that support was provided to the recovery of the sport post pandemic restrictions and improving Lacrosse's inclusion priorities enabling more individuals to be a part of the game.

As part of the recovery plan the organisation has continued tight fiscal control over income and expenditure during the last 12 months successfully meeting the targets set. The Finance, Audit and Risk Committee (FARC) have been very active in supporting Finance with this task and the Draft Accounts. The figures produced in these

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Directors' Report *(continued)*

#### Year Ended 31 March 2022

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audited accounts provide testament to successful financial management for the year.

The Board agreed a support package for the game including a freeze of membership, affiliation fees at 2019-20 levels, a 50% reduction in the cost of all education courses, a regionally administered COVID-19 fund to support clubs with the costs of sustaining facilities, retaining membership, and providing support for lacrosse returning during the year.

The majority of English Lacrosse's programmes were able to resume their activities during the year with the domestic competition returning for the 2021-22 season, our talent and camp programme returning to a full year's programme and participation programmes in our member schools, universities and clubs resuming. The impact of the pandemic has led to a reduction in the numbers, however, analysis shows that recovery is still taking place and that expectation is that the sport will be at or beyond the pre-pandemic numbers in the 2022-23 year.

Team England have been adversely affected by international COVID-19 rules and the international programme of events for 2021-22 was completely suspended. The impact of this decision by World and European bodies will be felt in 2022-23 with a significant increase in the requirement for participation by England Teams in rescheduled international events.

English Lacrosse has continued to work closely with Sport England, Department of Digital, Culture, Media & Sport, Sport and Recreational Alliance alongside other partners and National Governing Bodies to provide information and support to assist in sports recovery from the pandemic. We want to thank all these organisations for their help, advice, and encouragement. English Lacrosse has also continued to build on the closer working relationships with its member organisations, partners and those who participate in the sport. The increased volume of communication has continued, and support enacted during COVID-19 such as mental health and wellbeing has been highlighted and enhanced.

The Board and SLT have spent time looking forward and we are pleased that during the year we held the first formal Sixes event with support from World Lacrosse. "The Fly" marked a significant step for the business by piloting a new asset for the sport aimed at the domestic market.

English Lacrosse is pleased to have secured £2,962,000.00 Sport England Sector Partner Funding for the 1st April 2022 to 31st March 2027 which was agreed in February 2022. The award is based on an agreed set of objectives to support our systems and governance, delivery, and talent programme. This support for Lacrosse provides a strong financial base enabling our priorities identified in the business plan for 2020-24 to be realised.

The Board of Directors would like to thank our staff, volunteers, and partners in supporting the organisation during this unprecedented period. The Board of Directors consider English Lacrosse to be a "Going Concern" especially taking into account the new partner support from Sport England and the robust return of the sport during the year.

#### **Directors**

The directors who served the company during the year were as follows:

Mr M J Coups  
Mrs S E Gordon  
Mrs F J McCarthy  
Mr W P Evans  
Ms H E Bowe  
Mr J R Neal

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# English Lacrosse Association Limited

## Company Limited by Guarantee

### Directors' Report *(continued)*

Year Ended 31 March 2022

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Mr P Jobanputra	
Mr G R Devine	
Mrs N J De Kretser	
Mr M R Estill	
Mr T J A Hunt	(Appointed 22 February 2022)
Mrs J Giddins	(Appointed 22 February 2022)
Mr H A McInnes	(Resigned 10 October 2021)
Mrs C S Owens	(Resigned 10 October 2021)

#### 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 the profit or loss of the company for that period.

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

- select suitable accounting policies 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 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.

#### Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

#### Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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# **English Lacrosse Association Limited**

## **Company Limited by Guarantee**

### **Directors' Report** *(continued)*

#### **Year Ended 31 March 2022**

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This report was approved by the board of directors on 6 September 2022 and signed on behalf of the board by:

Ms H E Bowe  
Director

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of English Lacrosse Association Limited

Year Ended 31 March 2022

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#### Opinion

We have audited the financial statements of English Lacrosse Association Limited (the 'company') for the year ended 31 March 2022 which comprise the statement of income and retained earnings, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for Opinion

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

#### Conclusions Relating to Going Concern

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

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

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



# English Lacrosse Association Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of English Lacrosse Association Limited (continued)

Year Ended 31 March 2022

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#### Other Information

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

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

We have nothing to report in this regard.

#### Opinions on Other Matters Prescribed by the Companies Act 2006

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

- the information given in the strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

#### Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of directors remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; and
- the directors were not entitled to prepare the financial statements and directors report in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

# **English Lacrosse Association Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of English Lacrosse Association Limited** *(continued)*

**Year Ended 31 March 2022**

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#### **Responsibilities of Directors**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of English Lacrosse Association Limited (continued)

Year Ended 31 March 2022

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#### Auditor's Responsibilities for the Audit of the Financial Statements

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

#### Ability to Detect Irregularities

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector in which the business operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 are indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We did not identify any such irregularities however as with any audit, there remained a higher risk of non-detection of irregularities due to fraud, as these may involve deliberate concealment, collusion, forgery, intentional omissions, misrepresentations,

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# English Lacrosse Association Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of English Lacrosse Association Limited

*(continued)*

**Year Ended 31 March 2022**

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or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of Our Report**

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. 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.

Mark Bradley BA BFP FCA (Senior Statutory Auditor)

For and on behalf of  
Beever and Struthers  
Chartered accountants & statutory auditor  
The Beehive  
Lions Drive  
Shadsworth Business Park  
Blackburn  
BB1 2QS

6 September 2022

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Statement of Income and Retained Earnings

Year Ended 31 March 2022

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	Note	2022 £	2021 £
<b>Turnover</b>		1,667,531	1,521,723
Cost of sales		(782,219)	(429,213)
<b>Gross surplus</b>		885,312	1,092,510
Administrative expenses		(895,778)	(945,760)
Other operating income		15,810	–
<b>Operating surplus</b>		5,344	146,750
<b>Surplus before taxation</b>	7	5,344	146,750
Tax on surplus/(deficit)		–	–
<b>Profit for the financial year and total comprehensive income</b>		<u>5,344</u>	<u>146,750</u>
<b>Retained earnings at the start of the year</b>		<u>301,021</u>	<u>154,271</u>
<b>Retained earnings at the end of the year</b>		<u>306,365</u>	<u>301,021</u>

All the activities of the company are from continuing operations.

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The notes on pages 13 to 18 form part of these financial statements.

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2022

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	Note	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		49,084		42,925
Investments	9		100		100
			<u>49,184</u>		<u>43,025</u>
<b>Current assets</b>					
Stocks		30,330		23,539	
Debtors	10	316,379		308,782	
Cash at bank and in hand		580,952		453,593	
		<u>927,661</u>		<u>785,914</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>670,480</u>		<u>527,918</u>	
<b>Net current assets</b>			<u>257,181</u>		<u>257,996</u>
<b>Total assets less current liabilities</b>			<u>306,365</u>		<u>301,021</u>
<b>Net assets</b>			<u>306,365</u>		<u>301,021</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>306,365</u>		<u>301,021</u>
<b>Members funds</b>			<u>306,365</u>		<u>301,021</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 6 September 2022, and are signed on behalf of the board by:

Ms H E Bowe  
Director

Company registration number: 03476816

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The notes on pages 13 to 18 form part of these financial statements.

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year Ended 31 March 2022

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#### 1. General Information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is National Squash Centre, Rowsley Street, Manchester, M11 3FF, United Kingdom.

#### 2. Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### 3. Accounting Policies

##### Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going Concern

English Lacrosse is pleased to have secured £2,962,000 Sport England Sector Partner Funding for the 1st April 2022 to 31st March 2027 which was agreed in February 2022.

The Board of Directors consider English Lacrosse to be a "Going Concern" taking into account the partner support from Sport England and the robust return of the sport during the year.

##### Consolidation

The entity has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the entity and its subsidiary undertakings comprise a small group.

##### Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2022

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### 3. Accounting Policies *(continued)*

#### Judgements and Key Sources of Estimation Uncertainty *(continued)*

##### Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

- Determination of recoverability of trade debtors. A specific provision is made against certain debts where in the opinion of the directors the debt is not fully recoverable.
- Determination of whether there are indicators of impairment of the company's stock. Factors considered include estimated sales value and deterioration in the stock condition.

##### Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- An estimate of future expected cash flows is made in respect of trade debtors which have been identified as potentially unrecoverable. This estimate is based on managements' knowledge of the customer.
- An estimate is made in respect of stock impairment based on the condition of the stock and known market values for equivalent items.

##### Revenue Recognition

Income comprises revenues from a number of sources, including subscriptions, grants, event receipts, coaching and promotional events.

Income is credited to the statement of income and retained earnings for the period to which it relates.

Income received in connection with events taking place in subsequent periods is deferred.

Subscription income is apportioned on a time basis over the subscription period from September to August.

Membership registration fees recorded as income when received.

Revenue grants are credited to income in the period to which they relate.

All income is shown net of Value Added Tax.

##### Income Tax

The income of the company is not subject to corporation tax.



# English Lacrosse Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2022

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#### 3. Accounting Policies *(continued)*

##### **Tangible Assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Website	-	25% straight line
Playing equipment	-	25% straight line
Events equipment	-	20% straight line
Computer equipment	-	25% straight line

##### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

##### **Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Where necessary, provision is made for obsolete and defective stocks.

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2022

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#### 3. Accounting Policies *(continued)*

##### Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other receivable and payable and loans to and from related parties.

##### Stocks

Stocks are valued at lower of cost and net realisable value. Net realisable value is based on selling price less any future costs expected to be incurred to completion and disposal.

Where necessary, provision is made for obsolete, slow moving and defective stocks.

##### Debtors

Amounts owed by group companies due within one year are measured at the undiscounted amount of the cash or other consideration expected to be received. All other debtors are measured at transaction price, less any impairment.

##### Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

##### Creditors

Amounts owed to group companies due within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid. All other creditors are measured at transaction price. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

##### Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

#### 4. Company Limited by Guarantee

English Lacrosse Association is a company limited by guarantee and therefore does not have any share capital.

Each voting member undertakes to contribute a sum not exceeding £10 in the event of the company being wound up.

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2022

##### 5. Auditor's Remuneration

	<b>2022</b>	2021
	<b>£</b>	£
Fees payable for the audit of the financial statements	<u>5,850</u>	<u>5,800</u>

##### 6. Employee Numbers

The average number of persons employed by the company during the year amounted to 18 (2021: 17).

##### 7. Surplus Before Taxation

Surplus before taxation is stated after charging:

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation of tangible assets	<u>21,563</u>	<u>15,135</u>

##### 8. Tangible Assets

	Website £	Playing equipment £	Events equipment £	Computer equipment £	<b>Total £</b>
<b>Cost</b>					
At 1 April 2021	70,500	55,924	22,581	38,813	187,818
Additions	–	2,300	–	25,422	27,722
<b>At 31 March 2022</b>	<u>70,500</u>	<u>58,224</u>	<u>22,581</u>	<u>64,235</u>	<u>215,540</u>
<b>Depreciation</b>					
At 1 April 2021	58,338	47,888	11,905	26,762	144,893
Charge for the year	4,325	3,520	3,765	9,953	21,563
<b>At 31 March 2022</b>	<u>62,663</u>	<u>51,408</u>	<u>15,670</u>	<u>36,715</u>	<u>166,456</u>
<b>Carrying amount</b>					
<b>At 31 March 2022</b>	<u>7,837</u>	<u>6,816</u>	<u>6,911</u>	<u>27,520</u>	<u>49,084</u>
At 31 March 2021	<u>12,162</u>	<u>8,036</u>	<u>10,676</u>	<u>12,051</u>	<u>42,925</u>

##### 9. Investments

	<b>Shares in group undertakings £</b>
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	<u>100</u>
<b>Impairment</b>	
At 1 April 2021 and 31 March 2022	<u>–</u>

# English Lacrosse Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2022

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#### 9. Investments *(continued)*

	Shares in group undertakings £
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	100
At 31 March 2021	100

The company owns 100% of the issued share capital of Lacrosse 2017 Limited which are registered in England.

#### 10. Debtors

	2022 £	2021 £
Trade debtors	9,511	65,331
Other debtors	306,868	243,451
	<u>316,379</u>	<u>308,782</u>

#### 11. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	259,648	166,705
Amounts owed to group undertakings	–	12,956
Social security and other taxes	24,435	22,968
Other creditors	386,397	325,289
	<u>670,480</u>	<u>527,918</u>

#### 12. Related Party Transactions

During the year there were no transactions with directors requiring disclosure.

The amounts owed to group undertakings of £Nil (2021 : £12,956) relates to a balance with Lacrosse 2017 Limited. These balances represent costs incurred and monies received by the company on behalf of its subsidiary in advance.

**English Lacrosse Association Limited**

**Company Limited by Guarantee**

**Management Information**

**Year Ended 31 March 2022**

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**The Following Pages Do Not Form Part of the Financial Statements.**

# English Lacrosse Association Limited

## Detailed Income Statement

Year Ended 31 March 2022

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	<b>2022</b>	2021
	<b>£</b>	£
<b>Turnover</b>		
Participation and communities	266,541	297,422
Performance	461,934	288,399
Education and workforce	53,085	34,249
Core	79,552	120,522
Sport England Grant	673,875	673,877
Individual registration	132,544	107,254
	<u>1,667,531</u>	<u>1,521,723</u>
<b>Cost of sales</b>		
Participation and communities	385,538	172,036
Performance expenses	302,515	176,156
National Lacrosse Committee expenses	26,549	20,308
Education and workforce	37,602	25,830
Individual registration cost	30,015	34,883
	<u>782,219</u>	<u>429,213</u>
<b>Gross surplus</b>	<u>885,312</u>	<u>1,092,510</u>
<b>Overheads</b>		
Administrative expenses	895,778	945,760
<b>Other operating income</b>	15,810	–
<b>Operating surplus</b>	<u>5,344</u>	<u>146,750</u>
<b>Surplus before taxation</b>	<u><u>5,344</u></u>	<u><u>146,750</u></u>

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# English Lacrosse Association Limited

## Notes to the Detailed Income Statement

Year Ended 31 March 2022

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	2022	2021
	£	£
<b>Administrative expenses</b>		
Directors salaries	65,612	65,612
Directors national insurance contributions	7,856	7,862
Directors pension costs - defined contribution	1,321	1,313
Staff salaries	472,175	478,894
Staff national insurance contributions	43,939	44,667
Staff pension contributions - defined contribution	11,100	11,180
Rent and rates	14,616	11,879
Insurance	11,762	17,643
Telephone and office expenses	6,592	3,828
IT costs	18,064	14,610
Conferences and courses	3,771	867
Staff expenses	29,540	16,997
Subscriptions	8,821	6,995
Irrecoverable VAT	65,170	61,960
Advertising and marketing	56,223	3,114
Legal and professional fees	15,896	161,229
Auditors remuneration	6,200	6,168
Depreciation of tangible assets	21,563	15,135
Provision for doubtful debts	32,643	13,704
Bank charges	2,914	2,103
	<u>895,778</u>	<u>945,760</u>
<b>Other operating income</b>		
Other operating income	<u>15,810</u>	<u>-</u>

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