

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017
FOR
LACROSSE SCOTLAND**

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for the year ended 31 August 2017

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LACROSSE SCOTLAND

COMPANY INFORMATION
for the year ended 31 August 2017

DIRECTORS:	D Grinter M Kent Miss A Weaver
REGISTERED OFFICE:	Caledonia House Redheughs Rigg Edinburgh EH12 9DQ
REGISTERED NUMBER:	SC282483 (Scotland)
ACCOUNTANTS:	Mitchell Edwards Chartered Certified Accountants 24A Ainslie Place Edinburgh EH3 6AJ
BANKERS:	HSBC Bank Plc 31 Chequer Street St Albans Hertfordshire AL1 3YN

REPORT OF THE DIRECTORS
for the year ended 31 August 2017

The directors present their report with the financial statements of the company for the year ended 31 August 2017.

DIRECTORS

The directors who have held office during the period from 1 September 2016 to the date of this report are as follows:

O J Barsby - resigned 19 August 2017
B R G Minikin - resigned 12 August 2017
Miss F Mc Callum - resigned 12 August 2017
D White - resigned 28 November 2016
Miss R Morrison - appointed 12 August 2017
D Grinter - appointed 28 November 2016

M Kent and Miss A Weaver were appointed as directors after 31 August 2017 but prior to the date of this report.

Miss G Greenwood , Miss J Claydon , Miss R Morrison and Miss R Ermgassen ceased to be directors after 31 August 2017 but prior to the date of this report.

D S Meyerhoff, D O'Riordan and D A Caithness were appointed as directors after 31 August 2017 but ceased to be directors prior to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Miss A Weaver - Director

21 November 2018

INCOME STATEMENT
for the year ended 31 August 2017

	Notes	2017 £	2016 £
TURNOVER		235,010	269,848
Administrative expenses		<u>234,465</u>	<u>232,726</u>
OPERATING SURPLUS		545	37,122
Interest receivable and similar income		<u>32</u>	<u>23</u>
SURPLUS BEFORE TAXATION		577	37,145
Tax on surplus		<u>6</u>	<u>5</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>571</u></u>	<u><u>37,140</u></u>

The notes form part of these financial statements

BALANCE SHEET**31 August 2017**

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Investments	4		-		100
CURRENT ASSETS					
Debtors	5	4,474		4,474	
Cash at bank		124,399		123,062	
		<u>128,873</u>		<u>127,536</u>	
CREDITORS					
Amounts falling due within one year	6	<u>2,231</u>		<u>1,565</u>	
NET CURRENT ASSETS			<u>126,642</u>		<u>125,971</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>126,642</u>		<u>126,071</u>
RESERVES					
Income and expenditure account			<u>126,642</u>		<u>126,071</u>
MEMBERS' FUNDS			<u>126,642</u>		<u>126,071</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 21 November 2018 and were signed on its behalf by:

Miss A Weaver - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2017
1. STATUTORY INFORMATION

Lacrosse Scotland is a private company, limited by guarantee, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£), rounded to the nearest £.

2. ACCOUNTING POLICIES
Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of consolidated financial statements

The financial statements contain information about Lacrosse Scotland as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Turnover

Income comprises donations and grants, subscriptions and income from events during the year.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Fixed asset investments

Unlisted investments are stated at cost less any provision for diminution in value.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2016 - 1).

4. FIXED ASSET INVESTMENTS

	Investment £
COST	
At 1 September 2016	100
Disposals	(100)
	<hr/>
At 31 August 2017	-
	<hr/>
NET BOOK VALUE	
At 31 August 2017	-
	<hr/> <hr/>
At 31 August 2016	100
	<hr/> <hr/>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Prepayments	4,474	4,474
	<hr/> <hr/>	<hr/> <hr/>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Tax	11	5
Sundry creditors and accruals	2,220	1,560
	<hr/> <hr/>	<hr/> <hr/>
	2,231	1,565
	<hr/> <hr/>	<hr/> <hr/>

7. **LIMITED BY GUARANTEE**

The company is limited by guarantee. The liability of each member in the event of winding up is £1.

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
LACROSSE SCOTLAND**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Lacrosse Scotland for the year ended 31 August 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Lacrosse Scotland, as a body, in accordance with the terms of our engagement letter dated 30 May 2017. Our work has been undertaken solely to prepare for your approval the financial statements of Lacrosse Scotland and state those matters that we have agreed to state to the Board of Directors of Lacrosse Scotland, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Lacrosse Scotland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Lacrosse Scotland. You consider that Lacrosse Scotland is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Lacrosse Scotland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mitchell Edwards
Chartered Certified Accountants
24A Ainslie Place
Edinburgh
EH3 6AJ

21 November 2018

DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 August 2017

	2017		2016	
	£	£	£	£
Turnover				
Subscriptions	25,161		16,839	
Grants & donations	67,235		66,047	
Womens lacrosse	30,911		75,150	
Mens lacrosse	14,795		107,822	
Lacrosse development	-		1,300	
Rules & officials	-		2,445	
Youth Development	-		245	
Junior Lacrosse	6,965		-	
Senior Lacrosse	89,943		-	
		235,010		269,848
Other income				
Interest received		32		23
		235,042		269,871
Expenditure				
Wages	22,691		20,881	
Womens lacrosse expenses	149,616		63,334	
Mens lacrosse expenses	36,391		127,623	
Rules & umpiring	7,031		579	
Dues & Subscriptions	-		1,862	
Fixtures expenses	-		2,920	
Rent & service charges	4,068		2,752	
Administration	2,336		6,712	
Travelling	3,070		1,196	
League	4,397		3,211	
Youth development	1,259		-	
Accountancy	2,652		1,560	
Profit/loss on sale of fixed asset investments	100		-	
		233,611		232,630
		1,431		37,241
Finance costs				
Bank charges		854		96
NET SURPLUS		<u>577</u>		<u>37,145</u>