HURLINGHAM
POLO ASSOCIATION

MINUTES
COUNCIL
1430 WEDNESDAY 5 MAY 2021
VIA CONFERENCE CALL

Present:	Nick Wiles	Chairman
Clubs:	Beaufort – Gary Aitcheson Cambridge County – Edward Keymer Cowdray – Chris Bethell Druids Lodge – Tae Ormerod Dundee & Perth – James Crawford Epsom – Sean Donovan-Smith Ham – Will Healey Kirtlington – Andrew Barlow Longdole – Will Lucas RCBPC – Michael Amoore Rutland – Edwin De Lisle Tidworth – Justin Stanhope-White Toulston – Josh Haigh White Waltham – Kim Sherman & Carlito Gonzalez	
Overseas Clubs:	France – Philippe Perrier Kenya – Richard Britten-Long Ukraine – Oleksander Ukrainskyy Zimbabwe - Hilary Chew	
Appointed:	David Morley (Welfare) Chris Price (Disciplinary Officer) Roderick Vere Nicoll (Steward) Charles Whittington (Pony Club)	
Associates:	APSPH - Chris Adkins & Peter Hunter	
In Attendance:	David Woodd Olly Hughes Lucy Lewis Peter Treadgold – Ross Brook	

1. **Outlook for 2021 Season.** The Chairman thanked all those for joining the call and welcomed the Overseas Associations. Introducing the meeting, he made the following points:
   - We were in a better position than this time last year and the season was already underway.
   - The high goal was well subscribed with 12 teams entered in the Prince of Wales and a possible 16 in The Queen's Cup.
   - The travel system appeared to be working as the players and groom were getting into the country and through any quarantine required.

Manor Farm, Little Coxwell, Faringdon, Oxfordshire SN7 7LW, United Kingdom
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Company registration number: 5049372, registered office as above

- It looked as if the opening up of sport for spectators would go ahead in the second half of June and subject as always to the weather, the outlook for the season was looking positive and solid.

2. **Minutes of the Last Meeting.** The minutes of the last meeting held on 24 November 2020 were agreed.

UPDATES

3. **Chief Executive.**

   a. **Visas.** The current breakdown and number of visas issued was as below and to date about 1300 members had joined which was line with 2019.

Visas	2020	2021
Grooms	381	423
Players	27	28
Polo Pony Trainers	20	18
Managers	7	9
Coaches	2	3
Umpire	1	1
Total	**438**	**482**

   b. **Pre-settled Status.** The exact number of players with pre settled status was not known at this stage but a person had a legal right to work here whilst an application or appeal was being processed.

   c. **VL Points System.** The old points system had been complicated and following discussions with a number of players and patrons who had won or attempted to win a Victor Ludorum the points system had been simplified with points awarded only for the knockout games and playing in more than two tournaments as below. Half points would be awarded if a tournament had 4 teams or less and went straight to a knockout and no points should be awarded if a semis or finals was not played. This should enable a leader board for each level to be kept up to date on the website.

For	Points
Each tournament entered over 2	15
A win in a quarter-finals	30
A win in a semi-finals	30
A win in the finals	30
A win in the semis and/or finals of a subsidiary	10

   d. **Lifetime Achievement Awards.** There were three Lifetime Achievement Awards to be presented during the summer, for the late Robert Graham, Jilly Emerson and Jeremy Barber.

   e. **Life Members.** The following had accepted the invitation to become Life Members:

Simon Tomlinson	Francis Phillimore	Jock Green-Armytage
Richard Britten-Long	Patrick Russell	Arthur Douglas-Nugent
Paul Withers	Nicholas Colquhoun-Denvers	

4. **Finance and Grants Committee.** The following points were made or noted:

a. **Governance and Membership.** The income and expenditure, which included a budget for 2021, and the draft Statutory Accounts for 2020 at **Annex A** had been circulated with the agenda.

- Despite the difficult year the draft accounts showed a healthy surplus thanks to early decisions on reducing costs followed by a strict control of expenditure.
- Both the HPA and the Polo Charity had provided grants for those who had struggled as a result of the lockdown.
- A prudent budget had been set against but slightly below the 2019 figures and included £20,000 for a VL dinner and the usual amounts for grants to clubs.
- The corporation tax had yet to be calculated.

The Statutory Accounts for 2020 were approved.

b. **Commercial Activities Board.** The income and expenditure, which included a budget for 2021, and the draft Statutory Accounts for 2020 at **Annex B** had been circulated with the agenda.

- The income had been better than anticipated largely due to sponsorship from StatSport and Frasers which had not been forecast. This had allowed for some training courses to be run for the young.
- A prudent budget had been set for 2021 which included provision for a low key international.
- The net movement of the HPA Commercial balance represented the increase in the balance owed from HPA Commercial to the Hurlingham Polo Association. In summary, the movement of £67,201 comprised of cash received into the HPA account on behalf of HPAC (£51,114) offset by expenditure paid for by the HPA on behalf of HPAC (£118,315).
- The corporation tax had yet to be calculated.

The Statutory Accounts for 2020 were approved.

c. **Discretionary Club Grants.** The following grants had been made in March 2021.

Polo Club	Outline of Application	Category	Amount
Cranwell	£2,005.49 for new pony lines.	A	£2000
Rutland	£1,999.34 for a tractor clutch replacement and £1,000 for a new washdown area and repairs to existing pony lines. Clutch replacement not eligible.	A	£1000
Druids Lodge	£3,000 towards £7,500 for automated gates to safeguard against ponies getting on a very busy road.	A	£3000
Kirtlington	£3,000 towards new pony lines and washdown on Ground 3. An application for a major grant had not been supported by Stewards.	A	£3000

d. **Club Subsidy for Risk Assessment/Health and Safety.** The Stewards had agreed to make a grant of up to £1000 to all clubs towards a professional Health and Safety risk assessment and an email had been sent to all clubs on 20th April.

e. **Victor Ludorum Dinner.** The dinner was an important part of the VL and the possibility of holding one during the second half of July was being investigated for the 2020 VL winners.

5. **Umpire and Rules Committee.** The following points were made or noted:
   a. **Rules.** The rules were reverting back to the old rules with a few minor changes. They were on the website and all members were being sent the small Rules book.

   b. **Flags and Disciplinary Review Panel (DRP).** The DRP could now take action when a player had accumulated 6 yellow flags or a red flag. The player had a right of appeal if the match ban was increased after a red flag from the statutory 2 or action was taken by the DRP as a result of accumulated flags. The DRP had been increased to 5.

   c. **Penalty 4.** Clubs would be invited to trial options for the Penalty 4.

   d. **Hitting into a Pony and Blocking**. The Group of 4 Umpires would review the build-up of play for hitting into a pony and blocking.

   e. **Pro Umpire Group.** The 22 goal would again be umpired primarily by the group of 4 but the intention was to use other umpires.

   f. **VAR and Umpire Fees and Charges.** The VAR would be available to the referee and he would have his own independent cherry picker for all the 15 goal and above and for the semis and finals of the 8 and 12 goal and Victrix if available. Match fees had been adjusted. See **Annex C.**

6. **Disciplinary Committee.** The following points were made or noted:
   a. **Flag Changes.** The committee was fully supportive of the rule changes concerning red and yellow flags and the DRP.

   b. **Disciplinary Hearings.** Video calls had been used for Disciplinary Hearings due to Covid-19 and the rules had been amended to allow them to be used at the discretion of the Chairman of the Board for clear cut cases with the consent of individuals.

   c. **Insurance.** It was important for players to understand that the KBIS cover applied to all players when playing at an affiliated club or in an HPA regulated game but did not cover those with more than 10 ponies or with a handicap of more than 2 goals at any other time.

   d. **Disputes.** The introduction to the rules now included a 'dispute process' which members were required to follow prior to taking legal action against the HPA. The aim was stop rapid escalation to court action and to save time and money.

7. **Welfare Committee.** The following points were made or noted:
   a. **Review of the Winter**. There had been no major issues over the winter and generally ponies were returning to polo in very good condition. There were no outstanding issues.

   b. **Rules Concerning Welfare.** There had been a few changes to the welfare related rules which were highlighted and spurs, whips and overweight players were under review during this season.

   c. **EHV-1 outbreak in Europe.** Advice had been sent to clubs on 8 March and posted on the website.

d. **Welfare Booklet.** The Welfare Booklet was on the website and the remaining booklets would be distributed to clubs to hand out.

8. **Development and Coaching.** The following points were made or noted.

   a. The Junior HPA would revert to its normal programme in July and The Pony Club Championships had moved to Offchurch Bury from 20-22 August. This was later than usual and removed the clash with Junior HPA in July.

   b. Jilly Emerson had stepped down from organising Junior HPA, but had agreed to remain on the Development committee. Andrew Barlow wished to record a vote of thanks to Jilly for all her hard work and dedication to junior polo over many years. Charles Whittington wished to record the thanks of the Pony Club as well and requested that a member of the Development Committee should continue to sit on the Pony Club Polo Committee.

   c. Training courses had been held in two different venues on Monday 4 May and both had been well supported. It was planned to hold two more later in the summer and the end of season select matches.

   d. A pilot mentoring programme for players aged 18 to 23, both male and female, was in the process of being implemented. In time it was intended to lower the age, but due to the added administrative burden of safeguarding the programme needed to be established and successful before taking that step. It was noted that there had been a good response from both selected mentees and the senior players as possible mentors. It was agreed that the scheme could be a huge benefit to young players and that the aim should be to start the mentoring at earlier age.

   e. There was always room for improvement but the HPA coaching structure was well integrated into the Pony Club, including for the taster days which only allowed HPA qualified coaches to be used.

9. **Arena Committee.** The following points were noted or made:

   a. There had been weekly Steering Group meetings and it had looked as is if the arena season was going to be a great success with several new clubs and more players than usual. However, the lockdowns had meant that the winter season had never got off the ground.

   b. The Bryan Morrison Trophy at Polo in the Park had been postponed to June 2022. The USPA had been informed and were still very keen to play.

   c. There had been no rule changes. The 'no spurs' rule was now accepted and would be retained.

10. **Commercial Activities Board.** The following points were noted or made:

    a. **King of Games.**
    Over the last year Simon Hawkins had endured the most challenging retail environment. A flag ship store had been opened in Manchester and he remained very optimistic about expanding the brand in the UK and overseas. Changes had been made to the Board and a successful fundraising campaign, mainly from existing investors, had just been concluded. The role of the HPA and all its members was to support the brand within the sport. King of Games were also in discussion with the HPA on the possibility of a agreeing a partnership which would cover a series of events during the season.

b. **Sponsorship.** Finding new sponsors was very challenging and given that there had been no product to offer sponsors in 2020, the agreement with Frasers had been a very successfull renegotiation for 2020 and 2021. If it proved possible to deliver an international programme this season, it was hoped that further sponsorship of up to £75,000 from Frasers could be agreed. StatSport had been brought in as a new sponsor in 2020 and it was important to provide a product for StatSport.

c. **International Programme – Home.**
   - **Pakistan.** There was nothing definitive as yet but Pakistan were keen to play three test matches at about 15 goals.
   - **France.** France were also keen to play at 22 goals and following the slip of the Gold Cup by a week had confirmed that they could play on Sat 31 July. However, the cost and logistics of transporting horses was likely to be a major issue without a sponsor to cover the cost of the transport and/or hiring horses to cover any shortfall.

d. **International Programme – Overseas**. The dates of the scheduled FIP tournaments below were noted:

Sep 2021	Women's European Championship near Milan – Also qualifies for WPC in Argentina in 2022.
24 – 28 Nov 2021	Women's Nations Cup 2021 –Argentina 16 – 22 goals. 3 teams Argentina, England & USA. Min h'cap 3.
April 2022	Women Polo Championships – Argentina.
May 2022	14 Goal Playoffs – Chantilly
Sep 2022	8 Goal European Championships - Azerbaijan
Oct 2022	WPC - IPC, Florida

11. **Handicap Committee**. The following points were noted or made:
    a. Putting -1s up to 0 and not enabling a team to use a -1 to include a higher goal player had worked well and clubs were encouraged to raise players to 0.

    b. Due to the pandemic some players would be arriving without a strong record of polo played during the last 12 - 18 months. In addition, there were several players with a home handicap 2 goals higher than their HPA handicap. The introduction of the bracket system would help as it highlighted those players under immediate review, but the Handicap Committee would be in for a challenging few weeks early in the season.

    c. The handicapping of players here was very competitive and players above 6 goals were generally very strong on their handicap. As a result, the 22 goal was a very competitive and strong product.

12. **High Goal Conditions and Programme 2022.** Will Lucas reported that his small Working group had held a preliminary meeting to discuss future tournament conditions for the 22 goal. Initial thoughts were centred around the conditions rather than the programme, and in particular on a minimum entry level handicap of 6 goals for players from overseas. It was not proposed to make any changes unless there was consensus from all concerned and the next step was to meet with the patrons.

13. **Low Goal Clubs meeting pre-Stewards.** A conference call had been held on 1st April to enable discussion of items of interest to the low goal clubs prior to Stewards. There had been 34 on the

call which had been too many and in future it was proposed to hold meetings of smaller groups, possibly by region or size.

14. **Date of Next Meeting.** The next meeting will take place at 1430 Tuesday 30 November 2021 in the Cavalry and Guards Club, 127 Piccadilly, London.

Confirmed this...........day of..20......

....Chairman

Annexes:
Annex A – Governance - Draft Income and Expenditure 2020 and draft Budget 2021.
Annex B – Commercial – Draft Income and Expenditure 2020 and draft Budget 2021.
Annex C – Pro Umpire Group, VAR and Umpire Fees and Charges.

Registration number: 05049372

The Hurlingham Polo Association

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2020

The Hurlingham Polo Association

Contents

The Hurlingham Polo Association

Company Information

Chairman	Mr Nicholas Winston Brian Wiles
Directors	Mr Sean Patrick Donovan-Smith Captain Michael Bruce James Amoore Mr Mark David Booth The Honourable Tristan Anthony Stephen Phillimore Mr James Tara Morrison Mrs Teresa Helen Ormerod Mr Andrew Barlow Mr Roderick Ian Vere Nicoll Mr Edward John Keymer Mr Brian Peter Stein Mrs Aurora Darwin Mr Stephen Thomas Alexander Hutchinson Dr Victor Wee Teck Chua Mr William Arthur Henry Lascelles Lucas Air Cdre (Retd) Randal Timothy Brown
Company secretary	Mr David John Basil Woodd
Registered office	Manor Farm Little Coxwell Faringdon Oxfordshire SN7 7LW
Accountants	RB (PWT) LLP Chartered Accountants 2 Old Bath Road Newbury Berkshire RG14 1QL

The Hurlingham Polo Association

Directors' Report for the Year Ended 31 December 2020

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

Directors of the company

The directors who held office during the year were as follows:

Mr Nicholas Winston Brian Wiles - Chairman

Mr Sean Patrick Donovan-Smith

Captain Michael Bruce James Amoore

Mr Mark David Booth

The Honourable Tristan Anthony Stephen Phillimore

Mr James Tara Morrison

Mrs Teresa Helen Ormerod

Mr Andrew Barlow

Mr Roderick Ian Vere Nicoll

Mr Edward John Keymer

Mr Brian Peter Stein

Mrs Aurora Darwin

Mr Stephen Thomas Alexander Hutchinson

Dr Victor Wee Teck Chua

Mr William Arthur Henry Lascelles Lucas

Air Cdre (Retd) Randal Timothy Brown

Principal activity

The principal activity of the company is to act as the Governing Body for the sport of Polo, to further the interests of Polo generally and to support by all possible means the common interests of the Affiliated Clubs and Associations, as defined from time to time. With effect from 1 January 2019 the commercial activities formerly carried on by The Hurlingham Polo Association were transferred to its subsidiary company, HPA Commercial Limited (formerly HPA Licensing Limited).

Small companies provision statement

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

Approved by the Board on .... and signed on its behalf by:

....

Mr Nicholas Winston Brian Wiles

Chairman

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of The Hurlingham Polo Association for the Year Ended 31 December 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Hurlingham Polo Association for the year ended 31 December 2020 as set out on pages 4 to 14 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the Board of Directors of The Hurlingham Polo Association, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of The Hurlingham Polo Association and state those matters that we have agreed to state to the Board of Directors of The Hurlingham Polo Association, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Hurlingham Polo Association and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Hurlingham Polo Association has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Hurlingham Polo Association. You consider that The Hurlingham Polo Association 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 accounts of The Hurlingham Polo Association. 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 accounts.

....

RB (PWT) LLP
Chartered Accountants
2 Old Bath Road
Newbury
Berkshire
RG14 1QL

Date:.............................

The Hurlingham Polo Association

Profit and Loss Account for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Turnover		1,024,368	1,166,970
Cost of sales		(508,810)	(618,171)
Gross surplus		515,558	548,799
Administrative expenses		(582,167)	(388,660)
Other operating income		40,756	356
Operating (deficit)/surplus		(25,853)	160,495
Gain on financial assets at fair value through profit and loss account		29,529	71,422
Income from other fixed asset investments		38,462	13,835
Other interest receivable and similar income		1,105	1,541
Interest payable and similar expenses		-	(6)
		69,096	86,792
Surplus before tax		43,243	247,287
Taxation	3	-	(11,444)
Surplus for the financial year		43,243	235,843

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The Hurlingham Polo Association

(Registration number: 05049372)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	4	5,611	5,751
Investments in subsidiaries	5	2	2
Listed investments	6	752,301	684,403
		757,914	690,156
Current assets			
Debtors	7	85,750	81,395
Cash at bank and in hand		433,612	488,098
		519,362	569,493
Creditors: Amounts falling due within one year	8	(88,268)	(113,884)
Net current assets		431,094	455,609
Net assets		1,189,008	1,145,765
Capital and reserves			
Profit and loss account		1,189,008	1,145,765
Total equity		1,189,008	1,145,765

The notes on pages 8 to 14 form an integral part of these financial statements.

The Hurlingham Polo Association

(Registration number: 05049372)
Balance Sheet as at 31 December 2020

For the financial year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on .... and signed on its behalf by:

....

Mr Nicholas Winston Brian Wiles
Chairman

The notes on pages 8 to 14 form an integral part of these financial statements.

The Hurlingham Polo Association

Statement of Changes in Equity for the Year Ended 31 December 2020

	Profit and loss account £	Total £
At 1 January 2019	909,922	909,922
Surplus for the year	235,843	235,843
At 31 December 2019	1,145,765	1,145,765

	Profit and loss account £	Total £
At 1 January 2020	1,145,765	1,145,765
Surplus for the year	43,243	43,243
At 31 December 2020	1,189,008	1,189,008

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, 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.

The address of its registered office is:
Manor Farm
Little Coxwell
Faringdon
Oxfordshire
SN7 7LW

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

COVID-19 and going concern

The HPA draws up an annual financial and operational plan to cover expected activities in the following year. The HPA's plan for the calendar year 2021 was drawn up and approved against the Government road map set out in mid February 2021. during the Covid-19 pandemic, which is ongoing at the date of signing these financial statements, and therefore there is still uncertainty with regards to the planned events.

It is currently predicted that organised sport will be allowed from the end of March but that restrictions which limit the opening up of the sport to the public will continue until the latter half of June. However, the Government has been clear that any lifting of restrictions will be dependent on the ongoing research and the data gathered in the previous month. It is therefore difficult to quantify the financial effect that it may have on the operations of the HPA and the sport of polo generally. However, although there have been challenges in respect of travel for players, grooms and horses, the outlook for the season looks positive and it is considered reasonable to assume that income will improve on 2020. If the season starts on time as expected, it should be possible to forecast more accurately the likely income in early June and adjust expenditure accordingly.

In spite of a difficult year in 2020, it was better than expected thanks to much reduced expenditure, and the HPA continues to have access to significant liquid resources and these can be augmented, if necessary, by utilising some of its reserves, which have been accumulated to provide protection in times of need.

Therefore, we have a reasonable expectation that the HPA will continue to have sufficient financial resources available to enable it to meet its liabilities as they fall due for the foreseeable future, being not less than one year from the date on which these financial statements were signed, including the provision of support to the subsidiary company, HPA Commercial Limited (see also note 10).

These financial statements have therefore been drawn up on the going concern basis, which assumes that this will be the case.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation
These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements contain information about The Hurlingham Polo Association as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under section 398 of the Companies Act from the requirement to prepare consolidated financial statements as the group it heads qualifies as a small group.

Revenue recognition
Turnover comprises the fair value of the consideration received or receivable for the provision of membership fees and associated income in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Tax
The tax expense for the period comprises current tax payable and deferred tax.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and are expected to apply to the reversal of the timing difference.

Tangible assets
Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation
Depreciation is charged so as to write off the cost of assets, over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	20% straight line

Investments
Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Leases
Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Defined contribution pension obligation
A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Taxation

	2020 £	2019 £
Corporation tax	-	11,444
Deferred tax	-	-
	-	11,444

4 Tangible assets

	Office equipment £	Total £
Cost or valuation		
At 1 January 2020	33,523	33,523
Additions	1,917	1,917
At 31 December 2020	35,440	35,440
Depreciation		
At 1 January 2020	27,772	27,772
Charge for the year	2,057	2,057
At 31 December 2020	29,829	29,829
Carrying amount		
At 31 December 2020	5,611	5,611
At 31 December 2019	5,751	5,751

5 Investments

	2020 £	2019 £
Investments in subsidiaries	2	2

Subsidiaries	£
Cost or valuation	
At 1 January 2020	2
Provision	
Carrying amount	
At 31 December 2020	2
At 31 December 2019	2

Details of undertakings

Details of the investments (including principal place of business of incorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held 2020	2019
Subsidiary undertakings				
HPA Commercial Limited	Manor Farm, Little Coxwell, Faringdon, Oxfordshire, SN7 7LW England & Wales	Ordinary	100%	100%
HPA Events Limited	Manor Farm, Little Coxwell, Faringdon, Oxfordshire, SN7 7LW England & Wales	Ordinary	100%	100%

HPA Events Limited is dormant and has never traded.

HPA Commercial Limited

HPA Commercial Limited changed its name from HPA Licensing Limited on 14 October 2019.

Until 31 December 2018 the principal activity of HPA Commercial Limited was brand licensing. Since 1 January 2019 HPA Commercial Limited has also been responsible for all the commercial activities formerly carried on by The HPA.

The profit / (loss) for the financial period of HPA Commercial Limited was £106,527 (2019: (£84,139)) and the aggregate amount of capital and reserves at the end of the period was (£558,230) (2019: (£664,757)).

6 Listed investments

	Financial assets at fair value through profit and loss £	Total £
Non-current financial assets		
Cost or valuation		
At 1 January 2020	684,403	684,403
Fair value adjustments	29,529	29,529
Additions	141,500	141,500
Disposals	(103,131)	(103,131)
At 31 December 2020	752,301	752,301
Carrying amount		
At 31 December 2020	752,301	752,301

Included within the total investment balance of £752,301 (2019: £684,403) is a cash balance of £928 (2019: £8,794).

The aggregate cost of the listed investments held is £603,554 (2019: £557,447).

7 Debtors

	2020 £	2019 £
Trade debtors	31,869	42,588
Prepayments	32,602	6,295
Other debtors	21,279	32,512
	85,750	81,395

8 Creditors

Creditors: amounts falling due within one year

	2020 £	2019 £
Due within one year		
Trade creditors	15,421	23,079
Taxation and social security	7,803	19,760
Other creditors	65,044	71,045
	88,268	113,884

9 Financial commitments, guarantees and contingencies

Amounts not provided for in the balance sheet

The total amount of financial commitments not included in the balance sheet is £6,678 (2019 - £7,516).

10 Related party transactions

During the period rent of £12,000 (2019: £12,000) was paid to the Chief Executive, D J B Woodd, for the premises used by the Association for administrative purposes. 5% of this rent was recharged to HPA Commercial Ltd for their use of the premises. At the balance sheet date a creditor of £7,068 (2019: £11,184) was owed to D J B Woodd by the company.

In order to optimise operational efficiency and maximise the exploitation of the Hurlingham brand, the company has updated its trading structure by the creation of two wholly owned subsidiary companies, being:

HPA Commercial Limited (formerly HPA Licensing Limited).
HPA Events Limited

HPA Commercial Limited commenced trading in 2015 and HPA Events Limited has remained dormant. During the period since its incorporation, The Hurlingham Polo Association has provided funding to HPA Commercial Limited ("HPAC") to cover the working capital requirements of the company and this amounted to £584,825 at 31 December 2020.

Since 1 January 2020 HPAC has continued to trade in accordance with its agreed business plan and a number of franchise agreements, which will generate income for the company have now been finalised and signed. Other such agreements are under negotiation and are expected to be agreed within the foreseeable future.

Since 1 January 2019 the HPAC has taken over the management of the commercial activities of the group.

The HPA has been providing the cash required to meet HPAC's working capital and the directors of the company have provided assurances that such further funds that may be necessary in order to meet its liabilities as they fall due will be forthcoming from the HPA. In addition the HPA has indicated that it will not seek repayment of any amounts already advanced unless HPAC would remain solvent following such repayment.

Because the generation of financial returns by HPA Commercial Limited cannot be predicted with any certainty the amount advanced up to 31 December 2019 by The Hurlingham Polo Association has been provided for in full.

HPA Events Limited as a wholly owned subsidiary is a dormant company and a creditor balance of £1 is payable to this company at the year end. This represents the share capital acquired by the Hurlingham Polo Association.

11 Controlling party

The company is under the common control of its members, and therefore there is no single individual or party that can, or does, have overall control of The Hurlingham Polo Association.

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.

The income and property of the company shall be applied solely towards the promotion of its stated objectives and no part thereof shall be paid or transferred directly or indirectly, by way of dividend or otherwise to the members of the company.

The Hurlingham Polo Association

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Turnover (analysed below)	1,024,368	1,166,970
Cost of sales (analysed below)	(508,810)	(618,171)
Gross surplus	515,558	548,799
Administrative expenses		
Employment costs (analysed below)	(315,176)	(264,464)
Establishment costs (analysed below)	(43,819)	(44,512)
General administrative expenses (analysed below)	(219,845)	(76,016)
Finance charges (analysed below)	(1,270)	(1,889)
Depreciation costs (analysed below)	(2,057)	(1,779)
	(582,167)	(388,660)
Other operating income (analysed below)	40,756	356
Operating (deficit)/surplus	(25,853)	160,495
Gain on financial assets at fair value through profit and loss account (analysed below)	29,529	71,422
Income from other fixed asset investments (analysed below)	38,462	13,835
Other interest receivable and similar income (analysed below)	1,105	1,541
Interest payable and similar charges (analysed below)	-	(6)
	69,096	86,792
Surplus before tax	43,243	247,287

The Hurlingham Polo Association

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Turnover		
Subscriptions and affiliation fees	430,116	519,377
Pony passports	22,758	45,092
Coaching income	23,073	17,591
Umpire fees	450,067	509,187
Migrant endorsements	82,525	73,666
Olympia coaching vouchers	751	-
Sundry income	78	28
Fines	15,000	2,029
	1,024,368	1,166,970
Cost of sales		
Coaching costs	11,759	10,939
Drug testing	3,794	11,143
Costs of preparation and distribution of yearbook	2,434	8,577
Professional umpire fees	416,617	462,159
Pony passport costs	7,911	12,827
Grants to affiliated clubs	-	32,683
Covid aid	31,000	-
Helmet replacement scheme	800	800
FIP	13,385	15,743
Legal fees for work permits	15,930	24,358
Victor Ludorum awards dinner	-	18,307
Marketing of coaching vouchers	5,180	20,635
	508,810	618,171
Employment costs		
Wages and salaries	288,891	247,370
Staff pensions (Defined contribution)	26,285	17,094
	315,176	264,464

The Hurlingham Polo Association

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Establishment costs		
Members insurance	36,065	37,972
Professional indemnity insurance	7,754	6,540
	43,819	44,512
General administrative expenses		
Meetings and seminars	1,885	9,563
Website and database costs	30,958	40,459
Office expenses	41,395	42,894
The Polo Charity	15,000	2,029
Hire of plant and machinery (Operating leases)	2,694	1,469
VAT partial exemption	8,876	12,229
Travel and subsistence	2,254	11,937
Accountancy fees	9,317	7,660
Legal and professional fees	35,763	1,728
Investment portfolio fees	129	98
Net movement on HPA Commercial balance	67,201	(57,024)
Bad debts	4,373	2,974
	219,845	76,016
Finance charges		
Bank charges	592	602
Credit card charges	678	1,287
	1,270	1,889
Depreciation costs		
Depreciation of office equipment (owned)	2,057	1,779
Other operating income		
Management charges receivable	103	356
Government grants receivable	40,653	-
	40,756	356

This page does not form part of the statutory financial statements.

The Hurlingham Polo Association

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Gain/(loss) on financial assets at fair value through profit and loss account		
Listed investment fair value adjustments	29,529	71,422
Income from other fixed asset investments		
Gain on disposal of fixed asset investments	25,735	-
Income from other investments (listed)	12,727	13,835
	38,462	13,835
Other interest receivable and similar income		
Listed investment interest receivable	36	67
Bank interest receivable	1,069	1,474
	1,105	1,541
Interest payable and similar expenses		
Other interest payable	-	6

Registration number: 09265417

HPA Commercial Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2020

HPA Commercial Limited

Contents

HPA Commercial Limited

Company Information

Directors	Simon Julian Taylor Teresa Helen Ormerod William Robert Emerson Roderick Ian Vere Nicoll Nicholas Winston Brian Wiles
Registered office	Manor Farm Little Coxwell Faringdon Oxfordshire SN7 7LW
Accountants	RB (PWT) LLP Chartered Accountants 2 Old Bath Road Newbury Berkshire RG14 1QL

HPA Commercial Limited

Directors' Report for the Year Ended 31 December 2020

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

Directors of the company
The directors who held office during the year were as follows:
Simon Julian Taylor
Teresa Helen Ormerod
William Robert Emerson
Roderick Ian Vere Nicoll (appointed 8 January 2020)
Nicholas Winston Brian Wiles

Principal activity
The principal activity of the company is to develop, market and commercially exploit the Hurlingham brand in the UK and worldwide.

On 14 October 2019, the company changed its name from HPA Licensing Limited to HPA Commercial Limited.

Small companies provision statement
This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on .... and signed on its behalf by:

....
Nicholas Winston Brian Wiles
Director

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of HPA Commercial Limited for the Year Ended 31 December 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HPA Commercial Limited for the year ended 31 December 2020 as set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the Board of Directors of HPA Commercial Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of HPA Commercial Limited and state those matters that we have agreed to state to the Board of Directors of HPA Commercial Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than HPA Commercial Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that HPA Commercial Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of HPA Commercial Limited. You consider that HPA Commercial Limited 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 accounts of HPA Commercial Limited. 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 accounts.

....

RB (PWT) LLP
Chartered Accountants
2 Old Bath Road
Newbury
Berkshire
RG14 1QL
Date:...........................

HPA Commercial Limited

Profit and Loss Account for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Turnover		405,239	842,360
Cost of sales		(269,438)	(831,421)
Gross profit		135,801	10,939
Administrative expenses		(29,274)	(95,082)
Operating profit/(loss)		106,527	(84,143)
Other interest receivable and similar income		-	4
		-	4
Profit/(loss) before tax		106,527	(84,139)
Profit/(loss) for the financial year		106,527	(84,139)

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 10 form an integral part of these financial statements.

HPA Commercial Limited

(Registration number: 09265417)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Intangible assets	3	33,248	38,788
Current assets			
Debtors	4	153,854	92,223
Cash at bank and in hand		409	463
		154,263	92,686
Creditors: Amounts falling due within one year	5	(745,741)	(796,231)
Net current liabilities		(591,478)	(703,545)
Net liabilities		(558,230)	(664,757)
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(558,231)	(664,758)
Shareholders' deficit		(558,230)	(664,757)

For the financial year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on .... and signed on its behalf by:

....
Nicholas Winston Brian Wiles
Director

The notes on pages 7 to 10 form an integral part of these financial statements.

HPA Commercial Limited

Statement of Changes in Equity for the Year Ended 31 December 2020

	Share capital £	Profit and loss account £	Total £
At 1 January 2019	1	(580,619)	(580,618)
Loss for the year	-	(84,139)	(84,139)
At 31 December 2019	1	(664,758)	(664,757)

	Share capital £	Profit and loss account £	Total £
At 1 January 2020	1	(664,758)	(664,757)
Profit for the year	-	106,527	106,527
At 31 December 2020	1	(558,231)	(558,230)

The notes on pages 7 to 10 form an integral part of these financial statements.

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.
The address of its registered office is:
Manor Farm
Little Coxwell
Faringdon
Oxfordshire
SN7 7LW

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation
These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition
Turnover comprises the fair value of the consideration received or receivable in respect of royalties receivable in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Tax
The tax expense for the period comprises current tax payable and deferred tax.
The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.
Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Intangible assets
Separately capitalised trademarks and associated expenditure directly attributable to the acquisition of trademarks are shown at historical cost.

Trademarks, licences and customer-related intangible assets have a finite useful life and are carried at cost less accumulated amortisation and any accumulated impairment losses.

Amortisation
Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	**Amortisation method and rate**
Trademarks	10% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Leases
Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Share capital
Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Defined contribution pension obligation
A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Going Concern
HPA Commercial Limited ("HPAC") was incorporated on 15 October 2014 and is a wholly owned subsidiary of the Hurlingham Polo Association ("the HPA"). HPAC's principal activity is to develop, market and commercially exploit the HPA brand in the UK and worldwide.

In common with many new businesses HPAC's initial period of trading has seen expenditure exceed income and as at 31 December 2020 the company has net liabilities of £558,230.
All of HPAC's working capital requirements have been met by its parent company and, at 31 December 2020, £584,825 was due to HPA. The debt is unsecured, interest free and repayable on demand.

In 2017, HPAC was granted trademarks of the Hurlingham Polo brand in a number of jurisdictions around the world and the company is now able to exploit these commercially.

In 2019, HPA transferred its commercial operations to HPAC.

Since 1 January 2019, HPAC has continued to trade in accordance with its agreed business plan and a number of franchise agreements, which will generate income for the company, have now been finalised and signed. Other such agreements are under negotiation and are expected to be agreed within the foreseeable future.

The HPA has been providing the cash required to meet HPAC's working capital and the directors of the company have received assurances that such further funds that may be necessary in order to meet its liabilities as they fall due will be forthcoming from the HPA. In addition, the HPA has indicated that it will not seek repayment of any amounts already advanced unless HPAC would remain solvent following such repayment.

On the understanding that the company will be generating increased amounts of income, and that the HPA will continue to support it for the foreseeable future, being not less than a year from the date on which these financial statements were signed, the directors are of the view that HPAC is a going concern and these financial statements have been prepared on the assumption that this will be the case.

In confirming it's intention to support HPA Commercial, The Hurlingham Polo Association has taken in to account the effects of the Covid-19 pandemic, which is ongoing at the date of signing the financial statements.

3 Intangible assets

	Trademarks, patents and licenses £	Total £
Cost or valuation		
At 1 January 2020	55,408	55,408
At 31 December 2020	55,408	55,408
Amortisation		
At 1 January 2020	16,620	16,620
Amortisation charge	5,540	5,540
At 31 December 2020	22,160	22,160
Carrying amount		
At 31 December 2020	33,248	33,248
At 31 December 2019	38,788	38,788

4 Debtors

	2020 £	2019 £
Trade debtors	89,854	64,223
Prepayments	14,000	28,000
Other debtors	50,000	-
	153,854	92,223

5 Creditors

Creditors: amounts falling due within one year

	2020 £	2019 £
Due within one year		
Trade creditors	6,808	15,300
Amounts owed to parent company (see note 6)	584,825	517,624
Taxation and social security	10,483	10,772
Other creditors	143,625	252,535
	745,741	796,231

6 Related party transactions

Included within creditors at the year end is £584,825 (2019: £517,624) payable to The Hurlingham Polo Association. The increase of £67,201 during the year comprises the net balance of cash received of £51,114 (2019: £336,327) less expenditure incurred of £118,315 (2019: £152,110) and paid for by the Hurlingham Polo Association on behalf of the company.

7. Controlling party

The company is a wholly owned subsidiary of The Hurlingham Polo Association, a company registered in England and Wales.

The Hurlingham Polo Association is under the common control of its members and therefore there is no single individual or party that can, or does, have overall control of The Hurlingham Polo Association.

HPA Commercial Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Turnover (analysed below)	405,239	842,360
Cost of sales (analysed below)	(269,438)	(831,421)
Gross profit	135,801	10,939
Gross profit (%)	33.51%	1.3%
Administrative expenses		
Employment costs (analysed below)	(16,588)	(66,117)
General administrative expenses (analysed below)	(7,025)	(22,860)
Finance charges (analysed below)	(121)	(565)
Depreciation costs (analysed below)	(5,540)	(5,540)
	(29,274)	(95,082)
Operating profit/(loss)	106,527	(84,143)
Other interest receivable and similar income (analysed below)	-	4
Profit/(loss) before tax	106,527	(84,139)

This page does not form part of the statutory financial statements.

HPA Commercial Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Turnover		
Licensing	136,164	190,000
Sponsorship	245,000	607,500
Development (contribution from parents)	24,075	28,825
Junior HPA Polo (contribution from parents)	-	16,035
	405,239	842,360
Cost of sales		
Licensing marketing	12,332	73,928
International day sponsorship	-	50,000
Commission on sale of guarantee	66,500	78,750
Commercial marketing and sponsorship expenses	-	42,371
Frasers England Squad Expenses	2,105	36,570
Arena tournaments	-	16,821
Pony Club Grant	-	20,500
Development	33,366	64,294
Junior HPA Polo	-	24,659
Overseas tournaments	-	59,690
Frasers Women's Team expenses	-	13,613
International day	1,450	55,887
Commission on sponsorship	24,000	110,000
Sponsorship management	26,040	59,500
Beaufort International	-	11,692
Sponsorship	75,000	-
Trademark expenditure	28,645	113,146
	269,438	831,421
Employment costs		
Wages and salaries	15,205	61,843
Staff pensions (Defined contribution)	1,383	4,274
	16,588	66,117

This page does not form part of the statutory financial statements.

HPA Commercial Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
General administrative expenses		
Office expenses	1,647	10,722
Computer software and maintenance costs	274	294
Hire of plant and machinery (Operating leases)	142	946
Sundry expenses	-	13
Management charges payable	103	356
Travel and subsistence	119	2,984
Accountancy fees	4,740	6,165
Legal and professional fees	-	1,380
	7,025	22,860
Finance charges		
Bank charges	85	243
Credit card charges	36	322
	121	565
Depreciation costs		
Amortisation of patents	5,540	5,540
Other interest receivable and similar income		
Bank interest receivable	-	4

This page does not form part of the statutory financial statements.

PRO UMPIRE FEES 2021

Matches

Professional HPA appointed umpires will, as a minimum, officiate at all matches in the 22-goal, 18-goal and 15 goal Victor Ludorum tournaments, all Victrix Ludorum tournaments and the semi-finals and finals of 6, 8 and 12-goal Victor Ludorum tournaments. Clubs are encouraged to use HPA umpires for earlier rounds in these tournaments as well.

This season instant replay (VAR) will be available to the 3rd man in his own 25ft lift for all 15, 18 and 22 goal games. For 12, 8 and Victrix semis and finals if it is available and can be operated it will be included at no extra charge.

Post Match

Post-match, teams and the HPA will have access to all the key umpiring decisions in each match via the Polo.Team app. These may be downloaded to a phone or tablet immediately after the match and both teams and umpires can add comments and make annotations before sharing with others.
Teams will also receive a report showing:

- Fouls by each team and player.
- The foul by type (cross, dangerous play etc) and outcome (penalty awarded).
- The field locations of the fouls.
- The fouls by chukka.

All participating teams will also be able to access the live stream and through a separate agreement with Dartfish can access full coverage of the matches further match analysis services.

For more details contact michael.foster@ipapolo.com or call on WhatsApp +1 (204) 5576690

HPA Umpiring Fees per Team per Game - 2021

		2021	2020
22 Goal	All games	£1400	£1370
	Semis & Finals		£1525
18 goal	All games	£1000	£1035
15 goal	All games	£720	£685
12 Goal	All games	£310	£310
	Semis & finals	£375	
8 Goal	All games	£275	£275
	Semis & finals	£350	
6 goal	Semis & finals	£275	£275
Victrix	League Games	£310	£310
	Semis & finals	£375	