

## Document Details

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## Signature Details

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<b>Signing Statement:</b>	Matthew Stephenson confirms that the information is correct and complete to the best of their knowledge and belief.

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2023  
for  
Yorkshire Squash and Racketball  
Association**

Harris Lacey and Swain  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

**Yorkshire Squash and Racketball  
Association**

**Contents of the Financial Statements  
for the Year Ended 30 June 2023**

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**Yorkshire Squash and Racketball  
Association**

**Report of the Trustees  
for the Year Ended 30 June 2023**

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The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Yorkshire Squash promotes squash and racketball in the county. As a charity we seek to help all people in Yorkshire have access and opportunity to play squash and racketball through venues, coaches and players. We work with England Squash, who work closely with Sport England to ensure we are developing opportunities in line with current needs nationally.

We work together because we believe squash has the power to change lives, improve mental and physical wellbeing and be part of a friendly community.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Our purpose is to promote squash and racketball in the county. We do this through our values with organisations, venues, players, coaches and parents.

Our values are:

- Inclusivity
- Connecting
- Collaboration
- Communication

In the last year our focus has been driving competition for existing players and reaching out into schools and new organisations to introduce our games to new audience. This helps further the charities success though introducing children to squash and getting them active growing awareness of the sport and encouraging more players hopefully increasing participation of session held by the Yorkshire Squash & Racketball Association.

Our objectives currently are to increase participation in squash and racketball, we are aiming to do this by working with local schools to introduce younger players to squash and racketball in order to attract a younger demographic to the sport and therefore increase the sustainability of the club as well as the longevity of the sport.

We can measure the success of this through the numbers of students worked with during a year or the number of schools participating in squash classes with the Yorkshire Squash & Racketball Association.

This also feeds into our values as by engaging schools in squash we are getting mixed gender classes improving women's participation within the game and therefore improving inclusivity of the sport as improving women's participation within squash and racketball is a further objective the association has. This can be measured through attendances at women's classes.

Significant activities that took place during the year include:

Appointment of 3 trustees

Mr A Tressler

Mr B Hawes

Mr D Pegg

**Yorkshire Squash and Racketball  
Association**

**Report of the Trustees  
for the Year Ended 30 June 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Young People - Our work with schools and juniors promoting events and opportunities encourage more people to participate in squash and racketball

Talent - By Participating in league and competitive play we are building key skills and technique for players and helping them improve their game.

Girls - This year marked the start of the programme to develop more opportunities for female play. This was done as per England Squash's own figures just 21% of all regular players are female. We wanted to promote the female game and therefore made it a focus during the year to encourage more girls to be involved within squash and racketball.

**FINANCIAL REVIEW**

**Financial position**

Deficit of approximately £10,000 made during the year, this was mostly due to lesser funding from national/regional associations being available. Costs are also rising however have been controlled this year however the increased use of the association has resulted in costs exceeding income. For further information please see the statement of financial position and statement of financial activities within the accounts.

**Principal funding sources**

Our main sources of income are grants, donations and other revenue raised from the following organisations:

- Yorkshire League
- England Squash

Our main sources of expenditure are with the following programmes & activities:

- School's Programmes
- Juniors Development work
- Female play

**Reserves policy**

Yorkshire Squash and Racketball Association has a policy of holding a minimum of £7,000 in reserve which equates to approximately 3 months operating costs. The Association currently has free reserves of £11,771 (2022 - 21,785) of which none are for restitch use.

Despite making losses during 2023 and 2022 The Association plans to continue to raise funds through sponsorship, donations and grants in order to sustain the level of reserves and continue operation into the future.

The Trustees recognise that reserves will not keep up with deficits should they continue at the current rate year on year. In order to combat this, the trustees are actively pursuing new sources of funding as well as reducing costs in order to limit the deficit. Discussions are held at each committee meeting regarding this subject and will be reassessed at the end of the next financial year.

**FUTURE PLANS**

The plans for 2024 include the continuation and development of the following programmes:

1. Schools programme - develop new links with schools to offer squash coaching within their PE programme or after school
2. Female Play - understand better the female story and seek to provide more opportunities for females in Yorkshire for squash and racketball
3. Squash in the Mosque - create more links into the community through this ES programme
4. Mixed Ability - work with IMAS on links to squash and racketball for groups with mixed ability
5. Talent - help existing players grow through leagues, county and competitions

**Yorkshire Squash and Racketball  
Association**

**Report of the Trustees  
for the Year Ended 30 June 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Organisational structure**

The committee meets at least 3 times per year to make decisions with trustees overseeing any and all decision making needed within the charity.

New trustees and committee volunteers are encouraged through social media, meetings and at the AGM.

The Trustee's hold their Annual General Meeting annually, at each meeting discussions are held surrounding new trustee applications and appointment. Any successful applicants will be trained onsite and given access to other trustees to help mentor them, should they require it. Per the governing documents, a trustee can serve up to 10 years.

Trustees once chosen are trained in accordance with our governance and constitution. Total volunteers for the year is 2.

There are 2 part time development officers who are paid £15 per hour which has not changed in the previous 6 years due to limitation of funds available. Most of their work is voluntary.

We work with all organisations keen to help promote physical activity and mental health through squash and racketball.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1176274

**Principal address**

Westmead  
York Street  
Dunnington  
Yorkshire  
YO195QW

**Trustees**

Approved by order of the board of trustees on ..... 31/10/24 ..... and signed on its behalf by:

Matthew J Stephenson

.....  
Trustee

**Yorkshire Squash and Racketball  
Association**

**Statement of Financial Activities  
for the Year Ended 30 June 2023**

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		8,974	11,434
<b>Charitable activities</b>			
Charitable Activity		2,700	3,467
Other trading activities	2	5,500	5,000
Investment income	3	75	-
<b>Total</b>		<u>17,249</u>	<u>19,901</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Charitable Activity		<u>27,263</u>	<u>29,937</u>
<b>NET INCOME/(EXPENDITURE)</b>		(10,014)	(10,036)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		21,785	31,821
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>11,771</u></u>	<u><u>21,785</u></u>

The notes form part of these financial statements

**Yorkshire Squash and Racketball  
Association**

**Balance Sheet  
30 June 2023**

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
<b>CURRENT ASSETS</b>			
Cash at bank		12,491	22,125
<b>CREDITORS</b>			
Amounts falling due within one year	7	(720)	(340)
<b>NET CURRENT ASSETS</b>		<u>11,771</u>	<u>21,785</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		11,771	21,785
<b>NET ASSETS</b>		<u>11,771</u>	<u>21,785</u>
<b>FUNDS</b>	8		
Unrestricted funds		11,771	21,785
<b>TOTAL FUNDS</b>		<u>11,771</u>	<u>21,785</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 .....31/10/24..... and were signed on its behalf by:

.....Matthew J Stephenson.....  
 Trustee

The notes form part of these financial statements



**Yorkshire Squash and Racketball  
Association**

**Notes to the Financial Statements  
for the Year Ended 30 June 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

Income received for services provided is accounted for on an accruals basis.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Bank interest is included in the income and expenditure account on an accruals basis

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Charity's best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Charity does not consider there to be any material estimates and judgements.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors, are initially recognised at transaction value and subsequently measured at their settlement value.

**Yorkshire Squash and Racketball  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Sponsorships	5,500	5,000
	<u>5,500</u>	<u>5,000</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	75	-
	<u>75</u>	<u>-</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable Activity	26,543	720	27,263
	<u>26,543</u>	<u>720</u>	<u>27,263</u>

Within development officers costs includes payments for two development officer's phone charges and expenses incurred whilst acting on behalf of the charity.

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	11,434
<b>Charitable activities</b>	
Charitable Activity	3,467
Other trading activities	5,000
<b>Total</b>	<u>19,901</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activity	<u>29,937</u>
<b>NET INCOME/(EXPENDITURE)</b>	(10,036)

**Yorkshire Squash and Racketball  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward

31,821

**TOTAL FUNDS CARRIED FORWARD**

21,785

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2023  
£

2022  
£

Other creditors

720

340

**8. MOVEMENT IN FUNDS**

At 1.7.22  
£

Net  
movement  
in funds  
£

At  
30.6.23  
£

**Unrestricted funds**

General fund

21,785

(10,014)

11,771

**TOTAL FUNDS**

21,785

(10,014)

11,771

Net movement in funds, included in the above are as follows:

Incoming  
resources  
£

Resources  
expended  
£

Movement  
in funds  
£

**Unrestricted funds**

General fund

17,249

(27,263)

(10,014)

**TOTAL FUNDS**

17,249

(27,263)

(10,014)

**Comparatives for movement in funds**

At 1.7.21  
£

Net  
movement  
in funds  
£

At  
30.6.22  
£

**Unrestricted funds**

General fund

31,821

(10,036)

21,785

**TOTAL FUNDS**

31,821

(10,036)

21,785

**Yorkshire Squash and Racketball  
Association**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,901	(29,937)	(10,036)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>19,901</u>	<u>(29,937)</u>	<u>(10,036)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	31,821	(20,050)	11,771
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>31,821</u>	<u>(20,050)</u>	<u>11,771</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,150	(57,200)	(20,050)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,150</u>	<u>(57,200)</u>	<u>(20,050)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2023.

**Yorkshire Squash and Racketball  
Association**

**Detailed Statement of Financial Activities  
for the Year Ended 30 June 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	6,113	9,053
Donations	1,805	1,255
Clothing	1,056	1,126
	<u>8,974</u>	<u>11,434</u>
<b>Other trading activities</b>		
Sponsorships	5,500	5,000
<b>Investment income</b>		
Deposit account interest	75	-
<b>Charitable activities</b>		
Grants	2,700	3,467
	<u>17,249</u>	<u>19,901</u>
<b>Total incoming resources</b>		
	17,249	19,901
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	9,677	14,040
Insurance	4,616	3,950
Light and heat	7,475	4,387
Telephone	1,769	1,516
Postage and stationery	2,206	6,044
Sundries	800	-
	<u>26,543</u>	<u>29,937</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	720	-
	<u>27,263</u>	<u>29,937</u>
<b>Total resources expended</b>		
	<u>27,263</u>	<u>29,937</u>
<b>Net expenditure</b>	<u>(10,014)</u>	<u>(10,036)</u>

This page does not form part of the statutory financial statements