

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
Yorkshire Squash and Racketball
Association**

Harris Lacey and Swain
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HU13 0DZ

**Yorkshire Squash and Racketball
Association**

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for the Year Ended 30 June 2024**

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**Yorkshire Squash and Racketball
Association**

**Report of the Trustees
for the Year Ended 30 June 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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 through 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.

ACHIEVEMENTS 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.

**Yorkshire Squash and Racketball
Association**

**Report of the Trustees
for the Year Ended 30 June 2024**

FINANCIAL REVIEW

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 £10,000 in reserves which equates to approximately 3 months of average operating costs. The Association currently has free reserves of £15,775 (2023 - 11,771) of which none are held for restricted use.

Despite making losses during 2023 The Association planned to continue to raise funds through sponsorship, donations and grants in order to sustain the level of reserves and continue operation into the future. These plans succeeded and during the 2024 financial year, The Association made a surplus of £4,004.

FUTURE PLANS

The plans for 2025 include the continuation and development of the following programmes:

1. 'Bring and Friend' event aimed at introducing more young females to the sport.
2. Schools programme - develop new links with schools to offer squash coaching within their PE programme or after school
3. Family Sessions, aimed at bringing together children and parents to learn the sport together, and help parents develop basic coaching skills to support their child's development.
4. England Squash Stars programme for South Yorkshire
5. University Squash event, bringing together Universities in Yorkshire to support new player development and introduce the sport to 18+ year olds who are new to the sport.

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 Trustees 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.

**Yorkshire Squash and Racketball
Association**

**Report of the Trustees
for the Year Ended 30 June 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

During the period under review, £1,200 (2023 - £Nil) was paid to The Association's Chairman, Mr M Stephenson, for fees relating to his services as Treasurer. These fees were considered to be of arms' length, and were agreed by the board of trustees without the Chairman present.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176274

Principal address

Hall Farm
Maltongate
Thornton Dale
YO18 7SA

Trustees

M J Stephenson
D Pegg
A Tressler
B Hawes

Independent Examiner

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

Approved by order of the board of trustees on 30 January 2026 and signed on its behalf by:



M J Stephenson - Trustee

**Independent Examiner's Report to the Trustees of
Yorkshire Squash and Racketball
Association**

Independent examiner's report to the trustees of Yorkshire Squash and Racketball Association

I report to the charity trustees on my examination of the accounts of Yorkshire Squash and Racketball Association (the Trust) for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

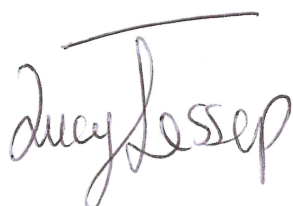
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lucy K Jessop
The Association of Chartered Certified Accountants

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

3 February 2026

**Yorkshire Squash and Racketball
Association**

**Statement of Financial Activities
for the Year Ended 30 June 2024**

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		11,737	8,974
Charitable activities			
Charitable Activity		2,500	2,700
Other trading activities	2	10,911	5,500
Investment income	3	150	75
Total		<u>25,298</u>	<u>17,249</u>
EXPENDITURE ON			
Charitable activities	4		
Charitable Activity		<u>21,294</u>	<u>27,263</u>
NET INCOME/(EXPENDITURE)		4,004	(10,014)
RECONCILIATION OF FUNDS			
Total funds brought forward		11,771	21,785
TOTAL FUNDS CARRIED FORWARD		<u><u>15,775</u></u>	<u><u>11,771</u></u>


The notes form part of these financial statements

**Yorkshire Squash and Racketball
Association**

**Balance Sheet
30 June 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	7	321	-
Cash at bank		17,974	12,491
		<u>18,295</u>	<u>12,491</u>
CREDITORS			
Amounts falling due within one year	8	(2,520)	(720)
		<u>15,775</u>	<u>11,771</u>
NET CURRENT ASSETS			
		<u>15,775</u>	<u>11,771</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>15,775</u>	<u>11,771</u>
NET ASSETS			
		<u>15,775</u>	<u>11,771</u>
FUNDS	9		
Unrestricted funds		15,775	11,771
TOTAL FUNDS		<u>15,775</u>	<u>11,771</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2026 and were signed on its behalf by:


M 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 2024**

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 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sponsorships	10,911	5,500
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	150	75
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable Activity	18,187	3,107	21,294
	<u> </u>	<u> </u>	<u> </u>

Charitable Activity direct costs include payments for two development officer's phone charges and expenses incurred whilst acting on behalf of the charity.

5. TRUSTEES' REMUNERATION AND BENEFITS

Matthew Stephenson was paid £1,200 for his role as treasurer for the financial year ended 30/06/2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,974
Charitable activities	
Charitable Activity	2,700
Other trading activities	5,500
Investment income	75
Total	<u>17,249</u>
EXPENDITURE ON	
Charitable activities	
Charitable Activity	<u>27,263</u>
NET INCOME/(EXPENDITURE)	<u>(10,014)</u>

**Yorkshire Squash and Racketball
Association**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	21,785
TOTAL FUNDS CARRIED FORWARD	<u>11,771</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	321	-
	<u>321</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	2,520	720
	<u>2,520</u>	<u>720</u>

9. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	11,771	4,004	15,775
TOTAL FUNDS	<u>11,771</u>	<u>4,004</u>	<u>15,775</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,298	(21,294)	4,004
TOTAL FUNDS	<u>25,298</u>	<u>(21,294)</u>	<u>4,004</u>

**Yorkshire Squash and Racketball
Association**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>21,785</u>	<u>(10,014)</u>	<u>11,771</u>

Comparative 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)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>17,249</u>	<u>(27,263)</u>	<u>(10,014)</u>

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

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	21,785	(6,010)	15,775
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>21,785</u>	<u>(6,010)</u>	<u>15,775</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 £
Unrestricted funds			
General fund	42,547	(48,557)	(6,010)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>42,547</u>	<u>(48,557)</u>	<u>(6,010)</u>

**Yorkshire Squash and Racketball
Association**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

10. RELATED PARTY DISCLOSURES

During the period under review, £1,200 (2023 - £Nil) was paid to The Association's Chairman, Mr M Stephenson, for fees relating to his services as Treasurer. These fees were considered to be of arms' length, and were agreed by the board of trustees without the Chairman present.