

The Avon Squash & Racketball Association

(A charitable incorporated organisation)

Trustees Annual Report and Financial Statements

for the year ended 30th April 2025

The Avon Squash & Racketball Association

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The Avon Squash & Racketball Association

Reference and Administrative Details

Trustees

Seamus Singh

Richard Bickers

Duncan Higgins

Sandra Doran-Hole

Jeremy Goulding

John Welton

Andrew Rogers (appointed: 2nd September 2025)

Principal and Registered Office

76 Brooklyn Road

Bristol

BS13 7JZ

Charity Registration Number in England

1193356

The Avon Squash & Racketball Association

Trustees' Report

The trustees present their annual report and financial statements for the year ended 30th April 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Statement of Recommended Practice, "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP 2019)" effective 1 January 2019.

Objectives and Activities

The purpose of the charity as set out in its governing document is the promotion of community participation in healthy recreation for the public benefit by the provision of facilities for playing the sports of squash and squash 57 (previously known as racketball) in the county of Avon.

The main focuses for our activities within the year are:

1. The selection, training, and managing senior and junior inter-county teams, for the England Squash inter-county competitions.
2. Organise club team leagues for both men and women, actively including university students. With club teams also involving juniors who have reached a competitive ability.
3. Promote squash 57 - create events to support its promotion and support clubs who wish to either introduce squash 57 or stage events.
4. Provide grants to organisations where the purpose aligns with our strategic goals of increasing participation amongst women and juniors or in squash 57. In general, we will offer grants up to 50% of the funding required by the applicant.

In planning the activities for the year, the trustees had regard for the guidance on public benefit issued by the Charity Commission when exercising any powers or duties to which the guidance was relevant.

We are indebted to the volunteers who help to organise our leagues, coach and mentor juniors in the county development days, organise our major events, and market and promote the sport in the press and social media.

Achievements and Performance

Some of our achievements this year have been:

1. Increased the number of Trustees. Whilst it is our goal of improving the diversity of the makeup of the Trustees it remains extremely challenging to engage with women on becoming a Trustee or volunteering to be a committee member or member at large. With that in mind we were able to add a woman to the committee who has been actively engaged with Junior squash in the County. We also added a new Trustee after the AGM who expressed a desire to become one.
2. Operated leagues for Mixed (Men and Women) and Women's only.
3. Operated a doubles league in between Spring and Summer squash leagues.
4. Obtained new trophies for all the mixed and women's divisions.
5. Continued funding support for an existing junior programme.
6. Launched a Balls for Clubs programme to supply venues with the most suitable balls for beginners and casual players.

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Achievements and Performance continued

7. Ran Junior box leagues at Redland Green, Lansdown, Yate Leisure Centre and David Lloyd Long Ashton throughout the season combined with an end of season get together for all the junior players. David Lloyd Long Ashton was added as a venue this year to support a newly launched Junior programme.
8. Entered teams into the Senior (Men and Women's teams), Masters (Men's O35s, O55s and Women's O40s) and Juniors Inter County Championships (Boys U11s, U13s U15s, U17s, Girls U11s and U17s). The Men's senior team retained their place in the Premier League and the Women's senior team made the National Finals for the first time in many years. Our Girls U11s and U17s team qualified for the National Finals for the first time..
9. Launched a Balls for Clubs programme to supply venues with the most suitable balls for beginners and casual players.
10. Engaged with 180 Degrees Consultancy from University of Bristol to look at ways to reach out to our target demographic groups. This resulted in a number of potential programmes to try and launch.
11. Ran County Closed Squash Championships as well as a County Junior Closed Championship.

Financial review and Reserves policy

2025 financial review

The total incoming resources for The Avon Squash & Racketball Association for the year to 30th April 2025 was £9,719 (2024: £11,208). Total resources expended was £11,285 (2024: £9,694) resulting in a net expenditure of £1,566 (2024: net income £1,514). Total funds as at 30th April 2025 was £30,215 (2024: £31,781), of which £30,035 (2024: £31,016) was cash.

The charity is in a stable financial position, with sufficient money in the bank to fund recurring expenditure for a number of years. This puts the charity in a good position to provide grants to further help it achieve its objectives set out in its constitution.

Reserves policy

Reserves are held to support at least two years' operating costs and are currently all unrestricted. Any future restricted funds could only be used for practical restricted purposes within the objects of the charity.

Structure, Governance and Management

The charity is a charitable incorporated organisation and its governing document is a constitution adopted on 25 November 2020.

Trustees are elected by the representatives of the members of the charity at an annual general meeting or by the existing charity trustees



Seamus Singh
26/2/2026
Chairman and Lead Trustee

The Avon Squash & Racketball Association

Statement of Financial Activities for the year ended 30th April 2025 (Including Income and Expenditure Account)

		2025	2024
	Note	£	£
Incoming Resources			
<i>Income from charitable activities:</i>			
Leagues and competitions	3	7,473	8,234
England Squash funding	3	2,246	2,246
Sponsorship	3	-	728
Total Incoming Resources		9,719	11,208
Resources Expended			
<i>Expenditure on:</i>			
Charitable activities	4	(9,964)	(8,521)
Support costs	4	(1,321)	(1,173))
Total Resources Expended		(11,285)	(9,694)
Net income/(expenditure) & Net movement in funds		(1,566)	1,514
Reconciliation of funds			
Total funds brought forward		31,781	30,267
Total funds carried forward		30,215	31,781

All of the charity's activities derive from continuing operations during the year and all funds are unrestricted.

There are no recognised gains or losses other than those included in the Statement of Financial Activities above.

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Balance Sheet as at 30th April 2025

		2025	2024
	Note	£	£
Current Assets			
Debtors	6	3,731	2,416
Cash at bank		30,035	31,016
Total Current Assets		33,766	33,432
Current Liabilities			
Amounts falling due within one year	7	(3,550)	(1,651)
Net Assets		30,216	31,781
Funds of the Charity:			
Unrestricted funds		30,216	31,781
Total Funds		30,216	31,781

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act with respect to accounting records and the preparation of financial statements.

These financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 26/02/2027 and signed on their behalf by:



Duncan Higgins

Trustee and Treasurer

The Avon Squash & Racketball Association

Notes to the Financial Statements for the Year Ended 30th April 2025

1 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

The accounts (financial statements) have been prepared in accordance with 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) and the Charities Act 2011 and applicable regulations. No statement of cash flows has been provided as the charity is small under the Charities Act SORP (FRS 102).

The financial statements are presented in GBP and rounded to the nearest £1.

Accruals basis

Both incoming resources and resources expended are accounted for on an accruals basis.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

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Notes to the Financial Statements for the year ended 30th April 2025 - continued

Donations and legacies

Donations and legacies are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured. For customer donations, this is when the cash is received.

Trade debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash at bank and in hand

Cash at bank and in hand comprises 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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Notes to the Financial Statements for the year ended 30th April 2025 - continued

3 Analysis of Income

	2025	2024
	£	£
<i>Charitable Activities:</i>		
League Fees	3,880	4,125
County Tournaments	3,493	4,109
England Squash Funding	2,246	2,246
Junior County Boxes	100	-
Sponsorship	-	728
	9,719	11,208

4 Analysis of Expenditure

	2025	2024
	£	£
<i>Charitable Activities:</i>		
Junior participation grants	841	222
Ladies participation grants	-	-
Racketball (Squash 57) participation grants	167	167
General participation grants	100	-
Coaching & Coaching courses	812	120
Avon Inter county championships costs	3,672	3,700
League running costs	1,049	235
County tournaments costs	3,490	4,077
	9,964	8,521

Support Costs:

Website costs	1,068	888
AGM costs	253	285
	1,321	1,173

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Notes to the Financial Statements for the year ended 30th April 2025 - continued

5 Trustees' Remuneration and Benefits

There were no trustees' remunerations, expenses, or other benefits for the year ended 30th April 2025, nor for the prior year.

6 Debtors: Amounts falling due within one year

	2025	2024
	£	£
Trade debtors	1,485	170
Accrued income	2,246	2,246
	3,731	2,416

7 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	-
Accruals and deferred income	3,550	1,651
	3,550	1,651

8 Related Party Disclosures

Through one of the Trustees, the Charity has a close relationship with SquashLevels Ltd. SquashLevels Ltd is a company that amongst other activities, provides squash league operations and website services. The following is a summary of transactions between the charity and this company

	2025	2024
	£	£
<i>Costs incurred:</i>		
Provision of website services and support	600	600