

Charity registration number 1214472 (England and Wales)

**GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2026**

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Sargison	(Appointed 11 August 2025)
	T Hull	(Appointed 11 August 2025)
	L Thomas	(Appointed 11 August 2025)
	M Watkins	(Appointed 11 August 2025)
	Z Burke	(Appointed 11 August 2025)
	M Terrett	(Appointed 11 August 2025)
	S Wainwright	(Appointed 11 August 2025)
	E Wilton	(Appointed 11 August 2025)
	S Benhania	(Appointed 11 August 2025)
	K Trueman	(Appointed 11 August 2025)
Charity registration	England and Wales	1214472
Principal address	C/O Active Gloucestershire City Works Alfred Street Gloucester GL1 4DF	
Accountants	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire England GL51 9TX	

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

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GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2026

The trustees present their annual report and financial statements for the year ended 30 April 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and aims

The objects (purposes) of the Charitable Incorporated Organisation (CIO) are:

- i) To promote and encourage the game of Netball in Gloucestershire, in co-operation with England Netball and with Netball South West.
- (ii) To serve as a forum to co-ordinate activities, organise competitions, arrange training courses and to plan and further the growth and development of Netball in Gloucestershire.
- (iii) To adopt the rules and regulations laid down by England Netball.
- (iv) To employ the funds of the Association as shall be deemed to be in the best interest of the game and the members.

Public Benefit

In planning the charity's objectives for the period, the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the period, which explains the delivery by the charity of public benefit, is set out above under "objectives and aims" and below under "achievement and performance".

Achievements and performance

Highlights of the work achieved in the 12 months to 30th April 2026 were the following:

- Application for and acceptance of charitable (CIO) status in August 2025
- Incentives to set up new clubs and new junior sections
- Running county competitions for adult and junior clubs, including the setting up of a new under 11 league.
- Running county tournaments for secondary schools, continuing with expansion of the competitions for a second tier, to encourage more schools to enter.
- Bursaries to support teams qualifying for regional and national competitions.
- Bursaries to support schools qualifying for regional and national competitions.
- Running the county Player Development Pathway for talented athletes.
- Hardship fund for athletes participating in the Player Development Pathway.
- Bursaries for nationally accredited coaching courses, to support clubs who need a Level 2 netball coach to deliver training sessions in a safe environment.
- End of season tournaments (Fast 5 format) in support of a local children's charity.
- Start of season tournaments in September to encourage teams back to court.
- Masters over 40s tournament, with financial support offered to the winners qualifying for the national centenary event in Brighton, and to the winners and runner-up qualifying for the regional NetVets event in May.
- Running a friendly, outdoor summer league to encourage new players to play with established teams.
- Although England Netball, our governing body, is unashamedly female focussed, while supporting and encouraging women and girls' wider wellbeing, we are also aware of the burgeoning mixed and men's offerings. We ran a mixed (men and women) tournament during the summer to support the wider netball community..
- Support for development of qualified officials (umpires) – training, assessment and further mentoring programmes as part of their pathway.
- Maintaining various communication channels, including the website and social media posting.
- This year (2026) marks the 70th anniversary of the formation of the Gloucestershire County Netball Association (GCNA), and the centenary of England Netball, the national governing body. Events have been held to mark this milestone, while giving back to the members e.g. free entry to tournaments with all court costs paid for by GCNA.

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

Financial review

The charity continues to be in a healthy position financially. Income from individual membership fees has increased slightly over the past 12 months due to increased numbers (the fees have not been increased). Income and outgoings for court hire for central venues were generally in line with projections.

Current Financial Situation

Assets (at 30 April 2026)	£38,245
Reserve	£38,245

Affiliation Fees 2025 - 2026

The individual membership fees have remained unchanged for some years. It was recommended by our Management and Finance working group that because of the relatively healthy balance, the fees for the new season should again remain unchanged.

Individual Fees:

over 18	£7
under 18	£5
under 14	£4
under 11	£2

Secondary Schools £25

Primary Schools exempt

Reserves policy

The trustees have agreed a financial reserves policy using Charity Commission and published guidance (e.g. Charity Excellence):

- to provide a safety net to manage unexpected costs or income fluctuations
- to ensure that we can continue operations during financial downturns
- to ensure that surpluses do not become excessive, which will not be to the benefit of the membership.

This policy and the reserves held are reviewed annually, and during the year at trustee meetings which are held 4-5 times a year when an update of the accounts is presented.

Principal funding sources

The charity's principal source of funds is from members' affiliation fees along with interest received. We may be looking for external funding opportunities to deliver on our wider aims and objectives. Reducing the reliance on member income is prudent and one of the contributory factors in deciding to apply for CIO status. One of the benefits obtained already is free access to Google Workspace that enables us to hold and manage our data online.

The charity does not act as a custodian or hold any assets on behalf of other organisations

Plans for future periods

The charity reviews its vision and priorities regularly and intends to continue supporting members through delivery of county competitions and events as well as development of coaches and officials. We work in partnership with Netball South West, the regional association, to offer club starter funds. We recognise the positive impact that playing netball has for women and girls, both physically and mentally, and aim to encourage more participation in its adult and junior leagues via the club structure.

We will continue to promote the coaching bursary scheme to member clubs with the aim that each member club shall have at least one qualified Level 2 coach to ensure a safe, inclusive and structured training environment for all members.

We will investigate opportunities for further support and development of our members, volunteers and clubs including Walking Netball and Bee Netball (for primary schools).

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO), with a Constitution and Byelaws.

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

Roles and Duties of Trustees

- Trustees have been made aware of the main duties of a trustee and encouraged to read and follow the Charity Commission's online guidance
- Our Management and Finance group have begun a review of policies. This has included the Financial Support Policy (Hardship), Financial Reserve Policy and Coaching Bursary Policy.
- Other policies such as Safeguarding Policy, Privacy Policy, Data Protection Policy will be prepared following England Netball's guidance.
- The trustees have agreed the need for the appointment of an Equity, Diversity and Inclusion (EDI) lead onto the wider Management Group. Recruitment for this role will follow in due course.

Statement of Trustee's responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Karen Sargison

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K Sargison
Trustee

Megan Terrett

.....
M Terrett
Trustee

Date:

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

I report to the trustees on my examination of the financial statements of Gloucestershire County Netball Association (the charity) for the year ended 30 April 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

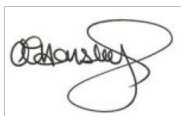
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Cinzia Hensley FCA
 Institute of Chartered Accountants in England and Wales
 6 Manor Park Business Centre
 Mackenzie Way
 Cheltenham
 Gloucestershire
 GL51 9TX
 England
 Date:

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 APRIL 2026

		Unrestricted
		funds
	Notes	2026
		£
Income from:		
Donations and legacies	2	50
Charitable activities	3	130,989
Investments	4	72
Total income		131,111
Expenditure on:		
Charitable activities	5	134,543
Total expenditure		134,543
Net expenditure		(3,432)
Transfer from previous charity		41,677
Net movement in funds		38,245
Reconciliation of funds:		
Fund balances at 1 May 2025		-
Fund balances at 30 April 2026		38,245

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2026

	Notes	2026 £	£
Current assets			
Debtors	9	1,455	
Cash at bank and in hand		38,384	
		<u>39,839</u>	
Creditors: amounts falling due within one year	10	(1,594)	
		<u>38,245</u>	
Net current assets			<u>38,245</u>
The funds of the charity			
Unrestricted funds	11		38,245
			<u>38,245</u>
			<u>38,245</u>

The financial statements were approved by the trustees on

Karen Sargison

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K Sargison
Trustee

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.4 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.

1.5 Transfer from predecessor organisation

In August 2025, the activities, assets and funds of Gloucestershire County Netball Association were transferred to this Charitable Incorporated Organisation.

2 Income from donations and legacies

	Unrestricted funds 2026 £
Donations	50
	<u> </u>

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2026

3 Income from charitable activities

	Unrestricted funds 2026 £
League fixtures and tournaments	98,374
Affiliations	11,414
Coaching	840
Performance and development	19,401
Officiating	960
	<u>130,989</u>

4 Income from investments

	Unrestricted funds 2026 £
Interest receivable	72
	<u>72</u>

5 Expenditure on charitable activities

	Total 2026 £
Direct costs	
League fixtures and tournaments	95,436
Affiliations	115
Performance and development	23,231
Subsidiaries, bursaries and donations	8,673
Officiating	225
Coaching	832
Other expenses	4,711
	<u>133,223</u>
Share of support and governance costs (see note 6)	
Governance	1,320
	<u>134,543</u>
Analysis by fund	
Unrestricted funds	<u>134,543</u>

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2026

6 Support costs allocated to activities

2026
£

Governance costs	1,320
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Analysed between:

Accountancy	1,320
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7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, two trustees were reimbursed for expenses totalling £2,466.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

2026
£

Amounts falling due within one year:

Trade debtors	1,455
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10 Creditors: amounts falling due within one year

2026
£

Trade creditors	274
Accruals and deferred income	1,320

1,594

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2025	Incoming resources	Resources expended	Transfers	At 30 April 2026
	£	£	£	£	£
General funds	-	131,111	(134,543)	41,677	38,245

GLOUCESTERSHIRE COUNTY NETBALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2026*

12 Related party transactions

There were no disclosable related party transactions during the year.

Document Activity Report

Document Sent

Mon, 06 Jul 2026 10:55:30 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Wed, 08 Jul 2026 08:39:32 GMT	Cinzia Hensley Approved the document
Wed, 08 Jul 2026 08:37:47 GMT	Cinzia Hensley viewed the document
Tue, 07 Jul 2026 19:31:06 GMT	Megan Terrett viewed the document
Tue, 07 Jul 2026 17:48:09 GMT	Karen Sargison Approved the document
Tue, 07 Jul 2026 17:41:22 GMT	Karen Sargison viewed the document
Mon, 06 Jul 2026 12:06:00 GMT	Megan Terrett Approved the document
Mon, 06 Jul 2026 10:59:23 GMT	Document Sent