

Yorkshire Regional Netball Association

Financial Statements for the

Year 1st April 2020 to
31st March 2021

Yorkshire Regional Netball Association

Accounts for the Year 1st April 2020 to 31st March 2021

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Yorkshire Regional Netball Association

Administrative Details

Regional Management Board (all Elected 17 November 2020 unless otherwise stated)	Lisa Woods (Chair, elected 27/11/2019) Cheryl Dewhirst (Resigned 17/11/2020) Nigel Harrison (Retired 17/11/2020) Sian Foley Kate Cox Mark Pritchard Katie Puplett Louise Morby
Regional Co-ordinator	Debbie Chandley
Regional Office	English Institute of Sport Coleridge Road Sheffield S9 5DA
Bankers	HSBC Well Croft ShIPLEY West Yorkshire BD18 3QH
Independent Examiner	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS

Yorkshire Regional Netball Association

Regional Management Board Financial Report

Year 1st April 2020 to 31st March 2021

The Regional Management Board of the Yorkshire Regional Netball Association present the financial report and accounts for the period ended 31st March 2021.

Yorkshire Regional Netball Association, which operates under the name Yorkshire Netball, is governed by its constitution. It is a mutual entity operating for the benefit of its members and is an unincorporated association.

Aims

The main purpose is to plan, support, lead and co-ordinate the advancement of netball within the Region.

Objects

- To consider and, if appropriate, adopt the regulations, policies and procedures formulated by England Netball.
- To co-ordinate, within the national strategic framework, the implementation and monitoring of the Regional Plan and the associated and aligned constituent Counties Plans.
- To promote the game of netball and encourage and enable the growth and development of the game within the Region, acting as an advocate for the sport.
- To organise and deliver regional programmes of competitions and events, to arrange technical courses and assessments, to co-ordinate performance programmes and to generally promote the delivery of netball within the Region in a safe, equitable and inclusive manner.
- To elect/nominate/appoint representatives from the Region to serve on national committees and advisory groups.
- To ensure robust governance procedures and high operational standards are in place at regional level to enable the needs of our affiliated members to be met.
- To operate bank account(s)/investments in the name of the Region; manage regional resources in an effective and efficient manner whilst overseeing the achievement of targeted annual objectives.
- To raise funds, charge such subscriptions and offer such rights and privileges as may be determined from time to time by the Regional Management Board.
- Provide leadership, support and guidance to constituent County Associations and members of the Region.
- To promote and uphold the game's core values of teamwork, respect, enjoyment, discipline and sportsmanship.

On behalf of the Regional Management Board

DocuSigned by:
Lisa Woods
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Lisa Woods
Chairperson

Yorkshire Regional Netball Association

Regional Management Board Responsibilities in Relation to the Financial Statements for the Year 1st April 2020 to 31st March 2021

The Regional Management Board is responsible for the preparation of these financial statements and for being satisfied that they give a true and fair view of the financial transactions during the accounting period and of the amount and disposition, at the end of that period, of the assets and liabilities.

The RMB, through the Governance and Finance Committee, has ensured that these financial statements have been prepared using suitable accounting policies, which have been consistently applied and disclosed, making any estimates and judgments on a prudent and reasonable basis. These financial statements have been prepared on the going concern basis and the financial reporting framework that has been applied in their preparation is the United Kingdom Generally Accepted Accounting Practice.

The RMB has a general responsibility for ensuring that adequate accounting records are kept to show and explain the financial transactions and which disclose, with reasonable accuracy at any time, the financial position of the Yorkshire Regional Netball Association (YRNA); and for taking such steps as are reasonably open to them to safeguard the assets of the YRNA. It is also responsible for the prevention and detection of fraud and other irregularities, including the maintenance of appropriate internal controls.

Yorkshire Regional Netball Association

Independent Examiner's Report to the Members

I report on the accounts of the Yorkshire Regional Netball Association for the period 1st April 2020 to 31st March 2021, which are set out on pages 6 to 10.

Respective responsibilities of the Regional Management Board and Examiner

As disclosed on page 4, the Regional Management Board (RMB) is responsible for the preparation of these accounts.

It is my responsibility to:

- examine the accounts under consideration,
- assess the adequacy of the accounting records and the accuracy of the accounts prepared therefrom: and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

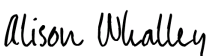
My examination was carried out in accordance with the general directions recorded within the Yorkshire Regional Netball Association constitution.

An examination includes a review of the accounting records kept by the Association and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the RMB concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and this report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records has not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

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Alison Whalley FCA
Naylor Wintersgill Limited
Independent Examiner

Carlton House
Grammar School Street
Bradford
BD1 4NS

Date

Yorkshire Regional Netball Association

Income and Expenditure Account
for the financial year ended 31st March 2021

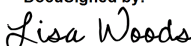
<u>Income</u>	2021 (12 months)	2020 (19 months)
Membership Fees	17,607	36,719
Officiating	(65)	1,625
Coaching	-	160
Activities with Volunteers (Goalden Globes)	-	1,950
Netball Europe – Sale of T-shirts	-	1,165
Gain on Fixed Assets – Equipment	28	-
Competitions	-	22,699
Facility Hire Recharge – EN	-	5,354
Facility Hire Recharge – others	-	1,280
Bank Interest	8	64
Total Income	17,578	71,016
<u>Expenditure</u>		
General Accountancy	2,501	3,959
Administration Independent Examination of Accounts	750	750
Software Support and Licenses	388	2,835
Central Administration	1,090	5,053
Loss on disposal of equipment	-	476
Central Other	229	400
Depreciation	-	138
Total General Admin	4,958	13,611
Membership fees	36	57
Officiating	351	2,539
Coaching	-	814
Netball Europe – T-shirts	-	1,282
Netball Europe – Accommodation/Meals Recharge	-	636
Activities with Volunteers (Goalden Globes)	43	4,374
Activities with Volunteers (Grants)	360	-
Activities clubs and organisations	-	1,270
Competitions	-	21,151
Competitions – Bad debts	571	368
Facility Hire	-	6,161
Facility Hire – EIS write off	1,468	-
Facility Hire Recharge – EN	-	6,443
Total Expenditure	7,787	58,706
Surplus for the year	9,791	12,310

Yorkshire Regional Netball Association

Balance Sheet as at 31st March 2021

	<u>2021</u>	<u>2020</u>
<u>Assets</u>		
Fixed Assets		
Equipment ^{Note 3}	0	172
Total Fixed Assets	<u>0</u>	<u>172</u>
Current Assets		
Cash at bank – Current	67,728	59,137
Cash at bank – Savings	20,097	20,089
Debtors	<u>1,672</u>	<u>4,516</u>
Total Debtors ^{Note 4}	1,672	4,516
Total Current Assets	<u>89,497</u>	<u>83,742</u>
<u>Liabilities</u>		
Current Liabilities		
Creditors ^{Note 6}	<u>9,525</u>	<u>13,733</u>
Total Current Liabilities	<u>9,525</u>	<u>13,733</u>
Net Current Assets	<u>79,972</u>	<u>70,009</u>
<u>Net Assets</u>	<u>79,972</u>	<u>70,181</u>
<u>Reserves</u>		
Opening Reserves	70,181	57,871
Surplus for the period	<u>9,791</u>	<u>12,310</u>
Total Reserves	<u>79,972</u>	<u>70,181</u>
Designated Funds	20,000	20,000
Unrestricted Funds	<u>59,972</u>	<u>50,181</u>

These Financial Statements were approved and authorised for issue by the Regional Management Board and were signed on its behalf on _____ by:

DocuSigned by:

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Lisa Woods

Yorkshire Regional Netball Association

Notes to the Accounts for the Year 1st April 2020 to 31st March 2021

1. Accounting Policies

Basis of preparation

These financial statements have been prepared under the historical cost accounting convention.

Subscription income

The membership year runs from 1st September to 31st August. Subscriptions received in the financial year ending 31st March therefore relate to the period before and after the year end. The accounting procedure for membership subscriptions is to carry forward the proportion of cash received in the year that relates to the five months' membership in the following financial year.

Grant income

Grants are recognised in the income and expenditure account so as to match them with the expenditure to which they are intended to contribute.

Mutuality

The Association is a mutual entity operating for the benefit of its members. Member services provided by the Association are regarded as mutual activities. It received no income from non-members during the year under review.

Going Concern

These financial statements have been prepared on a going concern basis since, having made relevant enquiries, the Regional Management Board have a reasonable expectation that the Association has sufficient resources to continue in operational existence for the foreseeable future.

Fixed Assets

Fixed assets are initially measured at cost and subsequently measured at cost less depreciation.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Equipment	3 years straight line
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Small items of computer and other equipment costing less than £500 are written off to the income and expenditure account in the year of purchase.

Notes to the Accounts for the Period
1st April 2020 to 31st March 2021

2. Fixed Assets

	Equipment
Cost	£
At 1 April 2020	414
Disposals	<u>(414)</u>
At 31 March 2021	<u>0</u>
Depreciation	
At 1 April 2020	242
Disposal	<u>(242)</u>
Charge	<u>0</u>
At 31 March 2021	<u>0</u>
Net book value	
At 31 March 2021	<u>0</u>
At 31 March 2020	<u>172</u>

3. Debtors

	2021	2020
	£	£
Other debtors falling due within one year	0	1,422
Accrued membership	0	18
EIS Facility	715	2,183
Insurance prepayment	878	878
Zoom prepayment	64	0
Affiliation prepayment	<u>15</u>	<u>15</u>
	<u>1,672</u>	<u>4,516</u>

4. Bad Debts

All debts which are considered bad have been written off and deducted from debtors.

Yorkshire Regional Netball Association

Notes to the Accounts for the Year

1st April 2020 to 31st March 2021

5. Creditors	2021	2020
	£	£
Other creditors falling due within one year	625	857
Competitions refunds	2,080	2,080
Membership deferred income	6,070	9,109
England Netball duplicate refund	0	937
Independent Examination accrual	<u>750</u>	<u>750</u>
	<u>9,525</u>	<u>13,733</u>

6. FRS102: RELATED PARTY TRANSACTIONS (Disclosures)

During the year a Video Recording Camera and Associated Equipment was sold for £200 to the Federation of European Netball Associations. Cheryl Dewhirst was the Finance Director of the Federation of European Netball Associations and at the same time was the Regional Treasurer and on the Regional Management Board of the Yorkshire Regional Netball Association.