# Budget for the financial year 2020/2021

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>ACTUAL</th>
<th>BUDGET 2020/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>MEMBERSHIP FEES</td>
<td>112,215</td>
<td>128,520</td>
</tr>
<tr>
<td>GRANTS</td>
<td>20,209</td>
<td>25,765</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>132,424</strong></td>
<td><strong>154,285</strong></td>
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<tr>
<td><strong>ASSOCIATION ACTIVITIES</strong></td>
<td><strong>155,955</strong></td>
<td><strong>161,015</strong></td>
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The following are to assist in understanding differences between 2019/2020 Budget and Actual figures:

**INCOME**

1. Grants: In addition to the $32,000 from the IOC, the office obtained a UK government grant to assist them through Coronavirus
2. Ball Approval: Huashen did not renew
3. Accredited Company: Fee increase
4. Accredited Product: Fee increase; Harrison did not renew
5. Eye Protection: Fee increase; additional product
6. Advertising: World Squash Update income overbudgetted
7. Rights Fees: No World Hardball Doubles event
8. SPIN Registration: Less than anticipated (ESF GDPR/CL issue and postponement of WM20)
9. SPIN Renewal Adults: Less than anticipated (ESF GDPR/CL issue)
10. SPIN Renewal Juniors: Less than anticipated (ESF GDPR/CL issue)
11. Disciplinary Fines: Impossible to budget accurately
12. L1 Coaches: Less than anticipated (Club Locker issue held up Coach Registrations)
13. L1 Coaches: Less than anticipated (Club Locker issue held up Coach Registrations)
14. L1 Coaches: Less than anticipated (Club Locker issue held up Coach Registrations)
15. Satellite Tour Reg: Down on previous year because of Coronavirus
16. Certified Software: SportyHQ did not renew
17. Club Locker: Have not paid since December 2019

NOTES
EXPENDITURE

18 Salaries: WLM & Charles Houlton treated as consultants rather than employees are included in professional Fees

19 Staff Travel: CEO travel for full year

20 Rent & Rates: Building Insurance costs included here erroneously last year

21 Phone, Post, Stationary etc.: Overbudgeted

22 Organisation Membership: Adjustment requested by David Mandel

23 Depreciation: WSO Platform development costs are being depreciated

24 Bank Charges: Historial over-charged currency exchange fees repaid by RBS

25 Professional Fees: Unanticipated Alpaca GDPR Legal Fees

26 Consultant Fees: CEO & Championships Co-ordinator are consultants not employees

27 Insurance: Building Insurance moved from Rent/Rates to here

28 Publications: Scheduling disrupted because of Coronavirus

29 Information Technology: Slightly overbudgeted

30 Electricity: A refund was received when the office moved downstairs

31 Ambassador Programme: Surplus returned to benefactor at his request

32 Visual Reality: Transfer of Coaching database to Club Locker Costs

33 Strategic Review: Consultant travelled to meetings with US Squash

34 Other Costs: Usual flowers for funerals etc. plus leaving gifts for staff members

35 Anti-Doping: No testings carried out since early 2020 because of Coronavirus

36 Commission Expenditure: Many initiatives cancelled or delayed due to Coronavirus

37 AGM: Overbudgeted

38 Bad Debt: Non-payment of Club Locker fees
The following are to assist in understanding differences between 2019/2020 Actual and 2020/2021 Budget figures:

**INCOME**

A. Membership Fees: New applications received; 20% reduction assumed due to Coronavirus
B. Grants: IOC RIF Development Funding, £25,709 received; no CV-19 grant anticipated
C. Ball Approval: SQ57 Ball Approved pro-rata last year: 20% reduction assumed due to Coronavirus
D. Dunlop: Contract = £38,500 in 2019 and £39,000 in 2020; 25% reduction assumed
E. Accredited Companies: New product added; 20% reduction assumed due to Coronavirus
F. Accredited Products: 20% reduction assumed due to Coronavirus
G. Certified Eyewear: Three do not wish to renew; 20% reduction assumed due to Coronavirus
H. Footwear & Clothing: Clothing added to Teuton contract
I. Sponsorship: Fruition of WLM's ongoing discussions
J. Advertising: WSF Newsletter banners to be offered
K. Rights Fees: WWT2020 only event anticipated in this financial year
L. SPIN Registration: Based on previous year with small increase, as GDPR issue should be resolved
M. SPIN Renewal Juniors: Based on previous year with small increase, as GDPR issue should be resolved
N. SPIN Renewal Adults: Based on previous year with small increase, as GDPR issue should be resolved
O. Disciplinary Fines: Based on £250 per event
P. L1 Coach Reg: Based on Previous Year's Income with slight increase, as Club Locker registration issues have been resolved
Q. L2 Coach Reg: Based on Previous Year's Income with slight increase, as Club Locker registration issues have been resolved
R. L3 Coach Reg: Based on Previous Year's Income with slight increase, as Club Locker registration issues have been resolved
S. Satellite Tour Reg: Anticipate increase from resumption of tour
T. Certified Software: Only Tournament Software remains
U. Club Locker: No income anticipated, as they have yet to pay last year's fees
V. WSO Income: New initiative
W. SquashSkills Coaching Platform: New initiative, income from Jan 2021
**EXPENDITURE**

a  Staff Salaries & Pension: LH to 30/09/20; Carol Hackett full-time; WLM Pension
b  Staff Travel: CEO full year costs
c  Phone, Stationery etc.: lower last year because of Coronavirus
d  Membership Subscriptions: Last year included an adjustment journal
e  Depreciation: WSO Platform being depreciated
f  Bank Charges: Based on an average of previous years
g  Professional Fees: Based on previous years plus Alpaca (paid monthly for legal advice)
h  Consultancy Fees: CEO and Championships Consultant full year costs
i  Insurance: Liability Fee increase but set for 3 years
j  Publications: Anticipate resumption of usual scheduling, which was impacted by CV-19
k  IT: World Championship Website Hosting subscriptions added
l  Electricity: Fees have been set for new office
m  Ambassador Programme: Benefactor is not continuing
n  SPIN to RFs: Agreed at ExCo that a portion of SPIN income would no longer to be paid to Regional Federations
o  Visual Reality: Previous year's cost related to Club Locker issues
p  Strategic Review: Consultancy Completed
q  e-Squash Development: New initiative
r  Certified Software Support: Transition from CL to new provider
s  Other Costs: Difficult to budget accurately
t  Anti-Doping: Anti-Doping Programme to be outsourced in its entirety to ITA from Jan 2021
u  Major Games: Expenditure added to obtain African and Pan-American Games inclusion; not attendance at SportAccord
v  World Squash Coaching: New SquashSkills initiative
w  World Squash Officiating: Final platform development costs; WSO Manager fees
x  Commission Expenditure: Based on the activities planned and advised by Commission Chairs. Some anticipated higher costs, others less
y  Officer Travel & Expenses: Anticipate just one physical meeting at the AGM