

Budget for the financial year 2020/2021

**WORLD
SQUASH**
WSF

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	Notes	BUDGET	Notes
	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2019/2020		2020/2021	
MEMBERSHIP FEES	112,215	119,778	124,653	136,104	140,609	140,471		128,508	A
GRANTS	20,200	23,385	23,590	24,054	25,221	35,221	1	25,709	B
ACCREDITATION									
- BALL APPROVAL	8,250	10,550	10,350	10,335	10,500	9,635	2	8,343	C
- BALL ADOPTION	36,750	37,250	37,750	38,250	38,750	38,750		29,438	D
- WSF ACCREDITED COMPANIES (WAC)	32,644	26,516	40,084	37,000	29,600	30,050	3	27,450	E
- WSF ACCREDITED PRODUCTS (WAP)	71,321	66,395	72,145	74,175	75,258	73,755	4	64,654	F
- RACKET APPROVAL	1,990	0	0	0	0	0		0	
- OTHER (Eye Protectors)	5,000	5,750	5,792	5,500	5,600	5,825	5	4,635	G
- FOOTWEAR & CLOTHING	0	0	3,000	1,500	3,000	3,000		4,000	H
TOTAL ACCREDITATION	155,955	146,461	169,121	166,760	162,708	161,015		138,519	
SPONSORSHIP (Inc. Friends of World Squash)	100	100	100	100	100	100		25,100	I
SPONSORSHIP & DONATIONS	0	10,759	0	25,000	0	0		0	
ADVERTISING (World Squash Info, Website etc.)	0	0	0	1,300	1,000	0	6	3,000	J
WORLD CHAMPIONSHIP RIGHTS FEES	20,083	35,525	32,270	41,899	27,235	25,885	7	12,460	K
WSF REFEREE PROGRAMME FEES	1,300	2,175	1,425	0	0	0		0	
SPIN REGISTRATION FEES	20,000	36,160	47,127	27,664	30,000	12,767	8	15,000	L
SPIN RENEWAL (Adults)	0	0	0	1,595	5,798	1,894	9	2,400	M
SPIN RENEWAL (Juniors)	0	0	0	1,208	3,104	1,516	10	1,800	N
DISCIPLINARY FINES	500	388	1,585	1,300	500	200	11	250	O
AMBASSADOR PROGRAMME	9,000	9,379	12,723	22,726	0	0		0	
COMPLETE COURT REGISTRATION FEES	2,000	0	0	0	0	0		0	
L1 COACH REGISTRATION FEES	5,400	6,541	5,328	6,591	6,500	3,175	12	3,600	P
L2 COACH REGISTRATION FEES	0	3,085	2,145	1,043	1,020	903	13	1,200	Q
L3 COACH REGISTRATION FEES	0	0	900	1,836	1,800	144	14	240	R
SATELLITE TOUR REGISTRATION FEES	0	0	0	7,290	6,500	3,931	15	6,500	S
MISCELLANEOUS SALES & INCOME	240	-18	150	0	0	0		0	
CERTIFIED SOFTWARE	0	0	1,500	0	3,000	2,000	16	1,000	T
CLUB LOCKER ADOPTION	0	0	0	38,315	40,000	28,811	17	0	U
WORLD SQUASH OFFICIATING INCOME	0	0	0	0	0	0		10,380	V
SQUASHSKILLS COACHING PLATFORM	0	0	0	0	0	0		5,700	W
PRIOR YEAR ADJUSTMENTS	0	-700	0	0	0	0		0	
TOTAL INCOME	346,993	393,018	422,616	504,783	471,677	418,033		381,366	
SALARIES, PENSIONS & NATIONAL INSURANCE	134,196	134,412	139,155	141,510	147,276	87,296	18	42,259	a
STAFF TRAVEL & EXPENSES	8,150	7,197	5,567	6,141	6,740	14,750	19	22,200	b
RENT/RATES	6,594	3,533	5,741	7,262	7,417	7,000	20	7,000	
PHONE/FAX/BROADBAND/COPY/POST/STATIONARY + MEMBERSHIP SUBSCRIPTIONS (ARISF, IMGA etc.)	7,689	8,215	10,240	11,030	11,742	7,829	21	9,470	c
DEPRECIATION	4,200	4,301	4,691	5,541	5,700	6,017	22	5,700	d
BANK INTEREST & CHARGES	1,524	2,993	2,383	1,481	1,560	4,189	23	6,600	e
AUDIT, ACCOUNTANCY & PROFESSIONAL FEES	2,880	1,756	1,312	2,624	2,040	1,903	24	1,800	f
CONSULTANTY FEES	15,600	55,456	19,792	17,043	17,480	31,791	25	27,210	g
INSURANCE	-	-	-	-	-	46,947	26	92,000	h
PUBLICATIONS (Squash Player, Around the Rings etc.)	3,675	3,740	3,768	4,198	4,050	4,654	27	5,440	i
INFORMATION TECHNOLOGY	2,624	1,995	2,042	2,519	2,504	1,406	28	2,500	j
ELECTRICITY / GAS	5,083	6,357	7,798	8,259	7,120	6,883	29	7,208	k
AMBASSADOR PROGRAMME	804	810	915	1,260	1,200	932	30	1,200	l
SPIN TO REGIONAL FEDERATIONS	9,000	9,379	8,071	22,100	0	6,363	31	0	m
VISUAL REALITY EXPENDITURE	8,500	15,514	21,654	10,532	16,300	16,300		0	n
WSF ARCHIVE/LIBRARY EXPENDITURE	3,000	6,453	7,895	3,328	0	705	32	0	
STRATEGIC REVIEW	300	10	0	0	0	0		0	
E-SQUASH DEVELOPMENT	0	18,000	0	0	18,000	22,439	33	0	p
CERTIFIED SOFTWARE SUPPORT	0	0	0	0	0	0		1,500	q
(PROFIT)/LOSS ON EXCHANGE	0	0	0	0	0	-70		2,000	r
OTHER COSTS	780	659	5,682	2,033	1,500	6,533	34	3,000	s
TOTAL OVERHEADS	214,599	280,780	246,706	246,861	250,629	273,867		237,087	
ACTIVITIES - ANTI-DOPING & MEDICAL	27,200	39,884	33,964	36,023	40,061	26,016	35	30,000	t
- ATHLETES	1,360	0	0	0	0	0		0	
- CHAMPIONSHIPS	14,936	9,756	4,823	8,722	8,800	3,778		4,000	
- COMMERCIAL	2,125	0	5,850	5	750	-		0	
- COMMUNICATIONS & MARKETING (Web-Mast)	5,436	5,350	4,013	4,000	4,000	3,800		0	
- COURTS & EQUIPMENT	680	8,394	13,795	8,452	8,450	10,179		8,350	
- DEVELOPMENT	0	0	0	0	7,000	0		3,000	
- DISCIPLINARY	0	0	0	0	0	0		0	
- ETHICS	0	0	0	0	0	0		0	
- GOVERNANCE & AUDIT	0	0	0	0	0	0		0	
- JUNIOR	0	0	0	0	0	0		0	
- MAJOR GAMES	0	0	17,241	5,740	6,750	4,300		11,500	u
- MASTERS	0	0	293	2,500	2,500	0		2,500	
- MEDIA (PSA Services)	17,100	16,097	16,125	16,070	16,200	18,848		21,600	
- PARA-SQUASH	850	0	2,179	493	2,200	1,326		0	
- SQUASH 57	0	3,005	53	647	9,150	235		2,000	
- RULES	0	0	0	0	0	0		0	
- WORLD SQUASH COACHING & SquashSkills	29,335	12,598	25,546	10,569	19,637	12,827		19,000	v
- WORLD SQUASH OFFICIATING	13,610	7,334	16,517	32,728	40,325	872		24,576	w
TOTAL COMMISSION ACTIVITIES	112,632	102,418	140,398	125,949	165,823	82,181	36	126,526	x
OFFICERS' TRAVEL & EXPENSES	12,900	17,087	24,908	15,533	24,184	24,797		7,920	y
ANNUAL GENERAL MEETING	8,230	11,045	9,135	10,375	10,600	7,865	37	7,600	
TOTAL EXPENDITURE	348,361	411,332	421,147	398,718	451,236	388,710		379,133	
GROSS SURPLUS/DEFICIT	-1,368	16,433	1,469	106,064	20,441	29,324		2,232	
OLYMPIC BID INCOME	0	0	5	84,575	0	-		0	
OLYMPIC BID EXPENDITURE	0	0	11,384	144,546	0	-		0	
PRIOR YEAR ADJUSTMENTS & BAD DEBTS (CL)	0	34,746	0	0	0	-9,999	38	0	
GROSS SURPLUS/DEFICIT	-£1,368	-£18,314	-£9,910	£46,094	£20,441	£19,324		£2,232	

NOTES

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 overbudgeted
- 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

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.: Overbudgetd
- 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 Coronaviirus
- d** Memberhip 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 accurateliy
- t** Anti-Doping: Anti-Doping Programme to be outsourced in its entirety to ITA from Jan 2021
- u** Major Games: Expendtiure 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