

## **Gloucestershire Hockey Association Treasurer's Report for Season 2022-2023**

The season has seen income of £33,400.50 and expenditure of £36,061.65. As a result our net assets have fallen by £2,661.15. This is our third successive season with a loss and our net assets are £44,437.89. The majority of the drop can be directly linked to the effect of the Covid pandemic.

Due to lack of information from EH we have been late collecting affiliation fees. EH now refer to "membership" and "subscriptions" rather than affiliation. Most clubs have already paid for 2022-2023, despite the request only going out very recently. We have lost a number of clubs in the EH reorganisation:

- Bretforton (very much against their wishes)
- Bristol & West
- Bristol UWE
- Evesham & Badsea
- South Gloucestershire
- University of Bristol
- Westbury & United Banks
- Yate

From communications I have had with some of these clubs it is clear that not all clubs are aware of the changes.

The affiliation fee for 2022-2023 was set at £30 per league team with no charge to junior club sides, mixed sides, masters and veteran teams or schools. ***I recommend that the AGM adopts the same level of fee for 2023-2024.***

In the past I have listed honorariums as a line item in the accounts. We changed the concept to "service contracts". Anyone is free to bid for the jobs that are paid. I now associate these costs with each activity to appropriately reflect the cost of delivering that activity.

The service contract payments for 2022-2023 are as follows.

	<b>Service Contract Payment</b>
Player Pathway Administration	£1,500
Club Junior Competition Organisation	£200
School Junior Competition Organisation	£200
Junior Festival Organisation	£300
Bookkeeping	£800
<b>Total</b>	<b>£3,000</b>

Given that these payments have been unchanged since 2021-2022 ***I recommend an uplift of 10% for 2023-2024.***

Some Player pathway bad debts have been written off and therefore are reflected as an expense within Player Pathway. There is very little we can do to recover unpaid fees once a child has left the system.

Below is a summary of our main activities. These are the activities that have a source of income and are budgeted to at least break even.

	<b>Income</b>	<b>Expenditure</b>	<b>Surplus</b>
Player Pathway	£18,590.00	£19,750.69	-£1,160.69
Junior Outdoor Competitions	£2,385.00	£6,449.74	-£4,064.74
Junior Festivals	£8,062.00	£6,238.47	£1,823.53
Indoor	£0.00	£720.00	-£720.00
<b>Total</b>			<b>-£4,121.90</b>

Below is a further breakdown of the junior competition areas.

	<b>Income</b>	<b>Expenditure</b>	<b>Surplus</b>
Club Competitions	£1,140.00	£3,127.59	-£1,987.59
School Competitions	£1,245.00	£3,322.15	-£2,077.15
<b>Total</b>			<b>-£4,064.74</b>

Clearly we need to take a look at our activity pricing if we are to run a sustainable organisation and offer grants and incentives to clubs, schools and coaches.

We are grateful to Robert Lang, who stepped in to perform an inspection of the accounts, and his report is available on the website. We would like to ask him to perform the task again next season.

The detailed accounts for the last five years are overleaf.

**Shaun Cullimore**

Treasurer, Gloucestershire Hockey Association

## Gloucestershire Hockey Association

### Summary of Financial Position for the year ended 31st March 2023

Draft prepared 18th April 2023

Income	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Player Pathway (see note 2)	£18,590.00	£19,273.50	£6,080.00	£30,622.20	£31,819.50
Junior Outdoor Competitions	£2,385.00	£1,830.02	£0.00	£2,660.00	£1,795.00
Junior Festivals	£8,062.00	£9,350.00	£1,701.00	£8,372.00	£7,900.00
Indoor	£0.00	£0.00	£0.00	£1,300.00	£1,408.00
Masters	£0.00	£0.00	£451.40	£0.00	£100.00
Women's Club Tournament	£0.00	£0.00	£0.00	£490.00	£630.00
Affiliation Fees – Clubs	£2,250.00	£675.00	£662.00	£4,400.00	£4,351.00
Affiliation Fees – Schools	£0.00	£55.00	£65.00	£300.00	£360.00
Exceptional Income (see note 5)	£2,113.50	£0.00	£75.00	£82.00	£145.00
<b>Total Income</b>	<b>£33,400.50</b>	<b>£31,183.52</b>	<b>£9,034.40</b>	<b>£48,226.20</b>	<b>£52,435.79</b>
<b>Expenditure</b>					
Player Pathway	£19,750.69	£24,946.42	£6,172.27	£23,249.74	£25,455.66
Junior Outdoor Competitions	£6,449.74	£3,872.17	£0.00	£4,884.52	£2,814.54
Junior Festivals	£6,238.47	£8,584.33	£2,308.72	£5,880.97	£8,608.03
Indoor	£720.00	£550.00	£0.00	£1,256.80	£1,358.00
Masters	£0.00	£0.00	£126.40	£152.00	£240.32
Women's Club Tournament	£0.00	£0.00	£0.00	£439.52	£658.38
Umpiring	£0.00	£0.00	£0.00	£84.00	£130.00
Administration	£1,159.60	£308.87	£194.37	£656.73	£1,329.48
Bad Debts	£0.00	£0.00	£0.00	£295.00	£712.75
Grants and Honorariums (see note 4)	£0.00	£7,800.00	£0.00	£4,345.00	£3,600.00
Insurance	£568.15	£644.51	£674.60	£673.17	£676.91
Training Courses	£0.00	£65.00	£0.00	£0.00	£78.53
Support for Schools and Junior Clubs	£1,175.00	£300.00	£187.00	£0.00	£0.00
<b>Total Expenditure</b>	<b>£36,061.65</b>	<b>£47,071.30</b>	<b>£9,663.36</b>	<b>£41,917.45</b>	<b>£50,179.39</b>
<b>Surplus of Income Over Expenditure</b>	<b>-£2,661.15</b>	<b>-£15,887.78</b>	<b>-£628.96</b>	<b>£6,308.75</b>	<b>£2,256.40</b>
Reserves brought forward	£47,099.04	£62,986.82	£63,615.78	£57,307.03	£55,050.63
<b>Reserves carried forward</b>	<b>£44,437.89</b>	<b>£47,099.04</b>	<b>£62,986.82</b>	<b>£63,615.78</b>	<b>£57,307.03</b>
Consisting of					
Current account	£50,626.29	£55,917.19	£62,783.64	£61,344.72	£60,451.31
Savings account (see note 1)	£1,151.83	£1,151.83	£1,151.83	£1,151.83	£1,151.83
Cash (see note 3)	£325.00	£325.00	£325.00	£276.00	£213.50
Pre-payments	£621.25	£258.40	£282.75	£278.75	£282.92
Debtors	£3,187.79	£3,575.00	£336.00	£2,936.00	£4,024.10
Creditors	-£9,774.27	-£14,128.38	-£1,892.40	-£2,371.52	-£8,816.63
Prepaid income (see note 2)	-£1,700.00	£0.00	£0.00	£0.00	£0.00
	<b>£44,437.89</b>	<b>£47,099.04</b>	<b>£62,986.82</b>	<b>£63,615.78</b>	<b>£57,307.03</b>

Note 1 – Inaccessible due to signatory problems

Note 2 - DC activities no longer align with the season. £1700 of DC income received in 2022-2023 relates to training that will be delivered in 2023-2024.

Note 3 – Held by Men's Masters administrators.

Note 4 – I have associated the service contracts (that replaced honorariums) with the area of responsibility (i.e. Player Pathway, Schools, Junior Clubs and Festivals, Administration) to more correctly reflect the cost of each activity.

Note 5 – At the end of last season I was told that we owed money on pitch hires. This was shown as a liability. This turned out to not be the case so the liability has been written off.