

**YOUTH DEVELOPMENT LEAGUE
INCOME AND EXPENDITURE ACCOUNT (New Report Format)
YEAR ENDED 30th September 2018**

	2018			2018	
INCOME	£	£	INCOME (Proposed New Reporting Format)	£	£
Affiliation Fees		100,770	UAG Division Affiliation Fees		
			Midlands	11,610	
			Northern	10,800	
			Southern	<u>14,130</u>	
					36,540
			LAG Division Affiliation Fees		
			Midlands	14,310	
			Northern	18,000	
			Northern Ireland*	1,280	
			Scotland	6,210	
			Southern	<u>19,570</u>	
			*(under payment £880)		59,370
Grants from UKA		80,000	Grants from UKA		80,000
Donations		1,000	Donations		1,000
Interest Received		115	Interest Received		115
		<hr/>			<hr/>
		181,885	Note A		<u>177,025</u>

Note A £4860 (Team Fees for Area Finals) now combined with Area Promo/Rel Matches into Cost of Staging Area Finals

**YOUTH DEVELOPMENT LEAGUE
INCOME AND EXPENDITURE ACCOUNT (New Report Format)
YEAR ENDED 30th September 2018**

EXPENDITURE		EXPENDITURE (Proposed New Reporting Format)	
Administration Costs		Administration Costs	
Committee Expenses	5,639	Committee Meetings (Oct, Jan, April, May)	1,937
Postage and Phone	177	Sub Group Meetings (Finance, Finals)	1,057
Stationery	237	Website and Support	Note B 1,650
		Officer Expenses	476
		AGM	2,411
		Professional Fees	325
		Results Software Development	Note D,G 6,524
Administration Fees	<u>22,350</u>	Administration Fees	Note B,C,D,E <u>7,500</u>
	28,403		21,880
		League Match Costs	
Contribution to Clubs for Track		Hosting Support	45,044
Hire and Mileage	55,224	Competitor Numbers	5,298
League Match Costs	16,826	League Programmes/Handbooks	3,008
3 Match Credits	50	Results Match Support	Note D 750
		Administration Fees	Note C 7,500
		Area Administration Fees	Note E 3,000
		Area Administration Expenses	Note F 895
		Area Trophies	<u>489</u>
			65,984
		Precision Measurement for Talent	
		Photofinish Support	3,600
		Track Wind Gauge	
		EDM Support	2,400
		Field Wind Gauge	<u> </u>
			6,000
		Developing Talent from Across the UK	
Hardship Payments	16,000	Hardship Payments	16,000
		Travel Support	4,792
		Team Accommodation	
		Travel Over Sea	
		Area Consideration	
		Administration Fees	Note C <u>500</u>
			21,292
		Rewarding Team Performance	
Cost of Staging Finals	10,613	Cost of Staging National Finals	10,613
Area Promotion/Relegation Matches	8,190	Cost of Staging Area Finals	Note A 3,330
		Competitor Numbers	422
		Results Software Developer Support	Note G 500
		Administration Fees	Note C <u>850</u>
			15,715
		Miscellaneous Sundries	86
		Adjustment to Bank Balance 2017	-89
		Prior Year adjustment	<u>-2,634</u>
	<u>-2,212</u>		<u>-2,634</u>
	<u>133,094</u>		<u>128,234</u>
Surplus/(Deficit) to Accumulated Funds	<u><u>48,791</u></u>	Surplus/(Deficit) to Accumulated Funds	<u><u>48,791</u></u>

Notes explaining major changes in reporting for the proposed new format

Note A	£4860 (Team fees for Areas finals) now combined with Area Promo/Rel Matches into Cost of Staging Area Finals
Note B	Website Officer Fee now shown as part of the Website and support cost - formerly shown as part of the Administration Fees
Note C	League Administrator and Finance Officer Fees partially redistributed from Administration Fees to relevant budget headings
Note D	Results Officer Fee now shown as part of the Results Software Development and Match Support cost - formerly shown as part of the Administration Fees
Note E	8 x Area Coordinator Fees now shown as League Match Cost
Note F	Expenses of Area Coordinators relating directly to supporting Areas (Area Meetings etc)
Note G	Software Development costs now shown in relevant budget headings - formerly in League Match Costs

YOUTH DEVELOPMENT LEAGUE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2018

	2018	2017
	£	£
INCOME		
Affiliation Fees	100,770	76,800
Grants from UKA	80,000	80,000
Donations	1,000	
Interest Received	115	307
	<u>181,885</u>	<u>157,107</u>
EXPENDITURE		
Administration Costs		
Committee Expenses	5,639	4,851
Postage and Phone	177	204
Stationery	237	237
Working Party	0	268
Administration Fees	<u>22,350</u>	<u>24,600</u>
	28,403	30,160
Contribution to Clubs for Track Hire and Milea	55,224	48,448
League Match Costs	16,826	29,242
Cost of Staging Finals	10,613	24,112
Hardship Payments	16,000	15,136
Area Promotion/Relegation Matches	8,190	8,612
3 Match Credits	50	
Miscellaneous Expenditure		
Website and Software	150	
Accounts Fee	325	450
Depreciation	0	152
Sundries	36	10
Adjustment to Bank Balance 2017	-89	
Prior Year adjustment	<u>-2,634</u>	<u>612</u>
	-2,212	612
	<u>133,094</u>	<u>156,322</u>
Surplus/(Deficit) to Accumulated Funds	<u><u>£48,791</u></u>	<u><u>£785</u></u>

YOUTH DEVELOPMENT LEAGUE
ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2018
NOTES TO THE ACCOUNTS

1 Accounting Policies

Basis of Preparation of Accounts

The accounts have been prepared under the historical cost convention.

Fixed Assets Depreciation Policy

Depreciation is provided, on a straight line basis, at the following annual rates in order to write off each asset over its expected useful life:

Computer and PA Equipment 33%

	2018	2017
	£	£
2 Fixed Assets - Computer Equipment		
Cost		
Brought Forward	1374	1374
Additions	-	-
Carried Forward	1374	1374
Accumulated Depreciation		
Brought Forward	1246	1094
Charge for the Year	128	152
Carried Forward	1374	1246
Net Book Value	£0	£128
3 Debtors		
Prepayment for website hosting	324	
NIR Team fees underpaid from 2017	880	
	£1,204	£ -
4 Creditors		
Finals	-	7,478
Committee Expenses	380	307
League Costs	3,401	45
Administration Fees	-	1,050
Independent Examiner's Fee	325	450
Hardship Payments	16,000	-
Area promotion/Relegation matches	153	-
3 Match Credits	50	-
Next year's Subscriptions Received in Advance	-	750
	£20,309	£10,080
5 Cost of Staging Finals		
Income		
Gate Receipts and Sale of Programmes	2198	1,873
Franchises	350	350
National finals team receipts	1170	
	3,718	2,223
Expenditure		
Track Hire and Staffing Costs	3,490	7,478
Medals and Trophies	798	1,634
Programmes	449	623
Competitors' Numbers etc.	-	-
Officials' Expenses and Catering	7,924	13,140
Administration	500	500
Team Expenses	-	1,567
Birchfield Harriers	-	203
First Aid	990	990
PA Hire	-	-
EDM Hire	180	200
	14,331	26,335
Net Cost	£10,613	£24,112

YOUTH DEVELOPMENT LEAGUE FORECAST BUDGET for 2018-19

	2018			2018-19 Forecast	
INCOME from 2017-18	£	£	FORECAST INCOME	£	£
UAG Division Affiliation Fees			UAG Division Affiliation Fees		
Midlands	11,610		Midlands		
Northern	10,800		Northern		
Southern	14,130		Southern		
		36,540			36,500
LAG Division Affiliation Fees			LAG Division Affiliation Fees		
Midlands	14,310		Midlands		
Northern	18,000		Northern		
Northern Ireland*	1,280		Northern Ireland		
Scotland	6,210		Scotland		
Southern	19,570		Southern		
*(under payment £880)		59,370			60,000
Grants from UKA		80,000	Grants from UKA (Reduced by £20,000)		60,000
Donations		1,000	Donations		750
Interest Received		115	Interest Received		0
		177,025			157,250
EXPENDITURE from 2017-18			FORECAST EXPENDITURE		
Administration Costs			Administration Costs		
Committee Meetings (Jan, April, May)	1,937		Committee Meetings (Jan, April, May)	2,500	
Sub Group Meetings (Finance, Finals)	1,057		Sub Group Meetings (Finance, Finals)	1,000	
Website and Support	1,650		Website and Support	1,500	
Officer Expenses	476		Officer Expenses	500	
AGM	2,411		AGM	2,500	
Professional Fees	325		Professional Fees	350	
Results Software Development	6,524		Results Software Development	6,500	
Administration Fees	7,500		Administration Fees	7,500	
		21,880			22,350
League Match Costs			League Match Costs		
Hosting Support	45,044		Hosting Support	68,000	
Competitor Numbers	5,298		Competitor Numbers	5,300	
League Programmes/Handbooks	3,008		League Programmes/Handbooks	0	
Results Match Support	750		Results Match Support	750	
Administration Fees	7,500		Administration Fees	7,500	
Area Administration Fees	3,000		Area Administration Fees	3,000	
Area Administration Expenses	895		Area Administration Expenses	1,000	
Area Trophies	489		Area Trophies	500	
		65,984			86,050
Precision Measurement for Talent			Precision Measurement for Talent		
Photofinish Support	3,600		Photofinish Support (40% take up)	8,300	
Track Wind Gauge (If no PF)			Track No PF Wind Gauge (10%)	500	
EDM Support	2,400		EDM Support (50%)	4,200	
Field Wind Gauge			Field Wind Gauge (50%)	2,100	
		6,000			15,100
Developing Talent from Across the UK			Developing Talent from Across the UK		
Hardship Payments	16,000		Hardship Payments	0	
Travel Support	4,792		Travel Support	10,000	
Team Accommodation			Team Accommodation	7,500	
Travel Over Sea			Travel Over Sea	2,000	
Area Consideration			Area Consideration	1,500	
Administration Fees	500		Administration Fees	500	
		21,292			21,500
Rewarding Team Performance			Rewarding Team Performance		
Cost of Staging National Finals	10,613		Cost of Staging National Finals	11,000	
Cost of Staging Area Finals	3,330		Cost of Staging Area Finals	5,000	
Competitor Numbers	422		Competitor Numbers	500	
Results Software Developer Support	500		Results Software Developer Support	500	
Administration Fees	850		Administration Fees	850	
		15,715			17,850
Miscellaneous Sundries		86			
Adjustment to Bank Balance 2017		-89			
Prior Year adjustment		-2,634			
		128,234			162,850
Surplus/(Deficit) to Accumulated Funds		48,791	Surplus/(Deficit) to Accumulated Funds		-5,600