

# 2020 WESPA AUDITED ACCOUNTS

# PREPARED BY JASON BROERSMA WESPATREASURER

AUDITED BY MPAKABOARI JACK
HONORARY WESPA AUDITOR

### WESPA accounts for the year ended 31 December 2020

## Income and expenditure account in US\$

meome and expenditure account in Ooy		31 Dec 2020	31 Dec 2019	31 Dec 2018
Income	Note			
National association memberships	1	\$0.00	\$2,462.81	\$2,000.00
Individual memberships	2	\$0.00	\$55.00	\$30.00
Ratings levies		\$802.09	\$3,938.18	\$4,066.07
Outstanding ratings levies		\$90.00	\$148.00	\$90.00
Advertising and other income		\$0.00	\$150.00	\$153.00
Collins royalty		\$0.00	\$1,251.24	\$0.00
Interest received		\$4.83	\$6.78	\$8.14
Total income		\$896.92	\$8,012.01	\$6,347.21
Expenditure				
Ratings officer		\$452.00	\$2,412.50	\$2,121.50
Webmaster		\$240.00	\$480.00	\$480.00
Treasurer		\$480.00	\$480.00	\$480.00
Domain renewal (Joker)		\$0.00	\$0.00	\$14.10
Domain renewal + hosting (Gandi)		\$225.62	\$228.11	\$244.94
Bad debts		\$36.00	\$0.00	\$13.90
WESPAC support		\$1,085.00	\$0.00	\$0.00
Domicile registration fee		\$45.63	\$40.69	\$41.81
Legal fees		\$0.00	\$0.00	\$0.00
Handbook		\$0.00	\$810.66	\$0.00
Travel and sundry expenses		\$0.00	\$0.00	\$0.00
Fees and charges		\$61.56	\$234.89	\$205.07
Exchange losses		-\$465.83	-\$7.48	\$850.05
Total expenditure		\$2,159.98	\$4,679.37	\$4,451.37
Total experiulture		Ψ2, 139.90	Ψ+,019.31	
Surplus for the year		-\$1,263.06	\$3,332.64	\$1,895.84
Balance sheet				
Assets				
Westpac AU\$ bank account (stated in US\$)		\$5,510.51	\$7,127.98	\$8,205.91
PayPal US\$ bank account		\$20,504.53	\$20,730.12	\$15,858.05
Receivables and prepayments	3	\$144.00	\$167.00	\$90.00
		\$26,159.04	\$28,025.10	\$24,153.96
Liabilities				
Accruals	4	\$602.00	\$2,412.50	\$2,601.50
Net deferred subscriptions	5	\$2,370.00	\$1,162.50	\$435.00
		\$2,972.00	\$3,575.00	\$3,036.50
Net assets		\$23,187.04	\$24,450.10	\$21,117.46
Reserves brought forward		\$24,450.10	\$21,117.46	\$19,221.62
Surplus for the year		-\$1,263.06	\$3,332.64	\$1,895.84
Reserves carried forward		\$23,187.04	\$24,450.10	\$21,117.46

Notes to the accounts 2020

Breakup of receipts and deferrals	1 National association memberships:	Prepaid/		Due/		
Australia (CASPA) Bottswana (Strobble Association) \$37.50 \$37.50 \$0.00 Germany (English Scrabble Germany) \$537.50 \$50.00 \$0.00 Germany (English Scrabble Germany) \$50.00 \$50.00 \$0.00 Ghana (Scrabble Association of Ghana) \$75.00 \$50.00 \$0.00 India (Scrabble Association) \$75.00 \$75.00 \$0.00 Ireland (All Ireland Scrabble Federation) \$75.00 \$75.00 \$0.00 Ireland (All Ireland Scrabble Association) \$75.00 \$50.00 \$0.00 Ireland (All Ireland Scrabble Association) \$75.00 \$50.00 \$0.00 Ireland (All Ireland Scrabble Association) \$75.00 \$50.00 \$0.00 Israel (Tel Aviv club) \$50.00 \$75.00 \$0.00 Israel (Tel Aviv club) \$50.00 \$50.00 \$0.00 Israel (National Scrabble Assoc) \$75.00 \$50.00 \$0.00 Israel (Tel Aviv club) \$50.00 \$50.00 \$0.00 Israel (Tel Aviv club) \$50.00 \$50.00 \$0.00 Israel (National Scrabble Assoc) \$75.00 \$50.00 \$0.00 Israel (Tel Aviv club) \$50.00 \$50.00 \$0.00 Israel (National Scrabble Assoc) \$75.00 \$0.00 Israel (Tel Aviv club) \$75.00 \$0.00	•	•	Received		Income	
Botswana (Botswana Scrabble Association)   \$37.50   .337.50   \$0.00   Germany (English Scrabble Germany)   \$50.00   \$50.00   \$0.00   Formany (English Scrabble Germany)   \$75.00   .575.00   \$0.00   Formany (English Scrabble Association)   \$75.00   .575.00   \$0.00   Formany (English Scrabble Association)   \$75.00   .575.00   \$0.00   Formany (English Association)   \$75.00   .575.00   \$75.00	·	(400,404)				
Germany (English Scrabble Germany)   \$50.00   \$50.00   \$0.00		\$37 50	<b>γ150.00</b>			
Ghana (Scrabble Association of Ghana)		ψ37.50	\$50.00			
Hong Kong Scrabble Association   \$75.00   \$75.00   \$0.00   India (Scrabble Association   \$75.00   \$75.00   \$0.00   India (Scrabble Association   \$75.00   \$75.00   \$0.00   Indiancesian Scrabble Federation   \$75.00   \$75.00   \$0.00   Ireland (All Ireland Scrabble Association   \$75.00   \$75.00   \$0.00   \$0.00   Ireland (All Ireland Scrabble Association   \$75.00   \$75.00   \$0.00			-			
India (Scrabble Assoc of India)   \$75.00   \$75.00   \$0.00	,	\$75.00	ψ, σ.σσ			
Indonesia (Indonesian Scrabble Federation)   \$75.00   \$75.00   \$0.00     Ireland (All Ireland Scrabble Association)   \$75.00   \$75.00   \$0.00     Ireland (All Ireland Scrabble Association)   \$75.00   \$75.00   \$0.00     Kernya (Kenya Scrabble Players Assoc)   \$75.00   \$75.00   \$0.00     Liberia (National Scrabble Assoc of Liberia)   \$0.00   \$75.00   \$0.00     Malta (Malta Scrabble Assoc of Liberia)   \$0.00   \$0.00     Malta (Malta Scrabble Club)   \$50.00   \$55.00   \$0.00     New Zealand (NZASP)   \$75.00   \$50.00   \$0.00     New Zealand (NZASP)   \$75.00   \$50.00   \$0.00     Pakistan (Pakistan Scrabble Federation)   \$150.00   \$150.00   \$0.00     Pakistan (Pakistan Scrabble Assoc of Sierra Leone)   \$37.50   \$37.50   \$537.50   \$0.00     Sierra Leone (National Scrabble Assoc of Sierra Leone)   \$75.00   \$755.00   \$0.00     Sierra Leone (National Scrabble Assoc of Sierra Leone)   \$75.00   \$755.00   \$0.00     Sil Lanka (S. Scrabble League)   \$75.00   \$755.00   \$0.00     Sil Lanka (S. Scrabble League)   \$75.00   \$755.00   \$0.00     Tanzania (Tanzania Scrabble Players Assoc)   \$150.00   \$755.00   \$0.00     Tanzania (Tanzania Scrabble Players Assoc)   \$150.00   \$755.00   \$0.00     Tanzania (Tanzania Scrabble Players Assoc)   \$150.00   \$150.00   \$0.00     Tanzania (Tanzania Scrabble Players Assoc)   \$150.00   \$0.00     Tanzania (Tanzania Scrabbl		1				
Ireland (All Ireland Scrabble Association)         \$75,00         \$50,00		Ψ, 3.00	\$75.00			
Stanel (Tel Aviv Culu)   \$50,00   \$75,00   \$0,00   \$0,00   \$1,00   \$	·	\$75.00	γ/3.00			
Kenya (Kenya Scrabble Players Assoc)   \$75.00   \$75.00   \$0.00		· ·				
Liberia (National Scrabble Assoc of Liberia   Sq. 00   LAPSED   Malaysia (Malaysian Scrabble Assoc)   \$75.00   \$-575.00   \$0.00   New Zealand (NZASP)   \$75.00   \$-575.00   \$0.00   New Zealand (NZASP)   \$75.00   \$-575.00   \$0.00   Nigeria (Nigeria Scrabble Federation)   \$150.00   \$-5150.00   \$0.00   Nigeria (Nigeria Scrabble Federation)   \$150.00   \$-5150.00   \$0.00   Nigeria (Nigeria Scrabble Passoc)   \$37.50   \$-537.50   \$0.00   Nigeria (Nigeria Scrabble Assoc)   \$37.50   \$-537.50   \$0.00   Nigeria (Nigeria Scrabble Assoc)   \$37.50   \$37.50   \$-575.00   \$0.00   Nigeria (Pakistan Scrabble Assoc)   \$37.50   \$37.50   \$-575.00   \$0.00   Nigeria (Pakistan Scrabble Assoc)   \$75.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$375.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Scrabble)   \$755.00   \$-575.00   \$0.00   Nigeria (Pakistan (Federatia Romana de Nigeria Romana de Nigeria (Pakistan (Federatia Romana de Nigeria (Pakistan (Federatia Romana de Nigeria (Pakistan (Federatia Romana de Nigeria (Pakistan (Fed	•	Ç30.00	\$75.00			
Malaysia (Malaysian Scrabble Assoc)         \$75.00         \$575.00         \$0.00           Malta (Malta Scrabble Club)         \$50.00         \$50.00         \$0.00           New Zealand (NZASP)         \$75.00         \$575.00         \$0.00           Nigeria (Nigeria Scrabble Federation)         \$150.00         \$150.00         \$0.00           Pakistan (Pakistan Scrabble Assoc)         \$37.50         \$37.50         \$0.00           Philippines (USAPI)         \$37.50         \$37.50         \$0.00           Romania (Federatia Romana de Scrabble)         \$37.50         \$37.50         \$0.00           Sierra Leone (National Scrabble Assoc of Sierra Leone)         \$75.00         \$575.00         \$0.00           Sirgapore (Singapore Scrabble Assoc)         \$75.00         \$575.00         \$0.00           Sri Lanka (SL Scrabble League)         \$75.00         \$575.00         \$0.00           Sri Lanka (SL Scrabble Players Assoc)         \$75.00         \$50.00         \$575.00         \$0.00           Tranzania Crabble Players Assoc)         \$150.00         \$150.00         \$0.00         \$0.00           Tranzia (Scrabble League)         \$75.00         \$575.00         \$0.00         \$0.00           Tranzia (Srabble Assoc of Uganda)         \$75.00         \$575.00         \$0.00			γ/3.00	ψ/3.00		
Malta (Malta Scrabble Club)         \$50.00         \$50.00         \$0.00           New Zealand (RYASP)         \$75.00         \$50.00         \$0.00           Nigeria (Nigeria Scrabble Federation)         \$150.00         \$150.00         \$0.00           Pakistan (Pakistan Scrabble Assoc)         \$37.50         \$150.00         \$0.00           Philippines (USAPI)         \$37.50         \$37.50         \$575.00         \$0.00           Sierra Leone (National Scrabble Assoc of Sierra Leone)         \$75.00         \$75.00         \$0.00           Sierra Leone (National Scrabble Assoc)         \$75.00         \$75.00         \$0.00           Singapore (Singapore Scrabble Assoc)         \$75.00         \$75.00         \$0.00           Singapore (Singapore Scrabble Assoc)         \$75.00         \$575.00         \$0.00           Singapore (Singapore Scrabble Assoc)         \$75.00         \$575.00         \$0.00           Singapore (Singapore Scrabble Assoc)         \$75.00         \$575.00         \$0.00           Tanzaria (Tanzaria Scrabble Assoc)         \$75.00         \$575.00         \$0.00           Tanzaria (Tanzaria Scrabble Assoc)         \$150.00         \$150.00         \$0.00           Trinidad & Tobago (TTSA)         \$75.00         \$575.00         \$0.00           Ugal (Scrabb		\$75.00		-\$75.00		
New Zealand (NZASP)   \$75.00   \$-575.00   \$0.00     Nigeria (Nigeria Scrabble Federation)   \$150.00   \$150.00   \$0.00     Pakistan (Pakistan Scrabble Assoc)   \$375.00   \$5150.00   \$0.00     Philippines (USAPI)   \$37.50   \$37.50   \$537.50   \$0.00     Romania (Federatia Romana de Scrabble)   \$37.50   \$75.00   \$575.00   \$0.00     Sierra Leone (National Scrabble Assoc of Sierra Leone)   \$75.00   \$-575.00   \$0.00     Sigrapore (Singapore Scrabble Assoc)   \$75.00   \$-575.00   \$0.00     Singapore (Singapore Scrabble Assoc)   \$75.00   \$-575.00   \$0.00     Sil Lanka (St. Scrabble Eague)   \$75.00   \$-575.00   \$0.00     Tanzania (Tanzania Scrabble Players Assoc)   \$75.00   \$-575.00   \$0.00     United Arab Emirates ??   \$150.00   \$-575.00   \$0.00     United States and Canada (NASPA)   \$150.00   \$150.00   \$0.00     Zambia   \$75.00   \$-575.00   \$0.00     Streakup of receipts and deferrals   \$8/fwd   Received   \$0/fwd   Income     Individual memberships:   \$8/fwd   Received   \$0/fwd   Income     Individual names not quoted   \$25.00   \$11.87.50   \$10.00     3 Receivables and prepayments   \$1 Dec 2018     Outstanding ratings levies   \$90.00   \$148.00   \$90.00     \$148.00   \$10.00   \$0.00     \$10.00   \$10.00   \$0.00     \$10.00   \$10.00   \$0.00     \$10.00   \$10.00   \$0.00     \$10.00   \$0.00   \$0.00     \$10.00   \$0.00   \$0.00     \$10.00   \$0.00   \$0.00     \$10.00   \$		γ/3.00	\$50.00			
Nigeria (Nigeria Scrabble Federation)		\$75.00	Ş50.00			
Pakistan (Pakistan Scrabble Assoc)   \$37.50   \$150.00   \$0.00   Philippines (USAPI)   \$37.50   \$37.50   \$0.0		· ·				
Philippines (USAPI)		Ç130.00	\$150.00			
Romania (Federatia Romana de Scrabble)   \$37.50   \$37.50   \$0.00		\$37.50	7130.00			
Sierra Leone (National Scrabble Assoc of Sierra Leone)   \$75.00   \$75.00   \$0.00	• • • • • • • • • • • • • • • • • • • •	· ·	\$27.50			
Singapore (Singapore Scrabble Assoc)	•	· ·	1			
South Africa (Scrabble Lague)         \$75.00         -\$75.00         \$0.00           Sri Lanka (St. Scrabble League)         \$75.00         -\$75.00         \$0.00           Tanzania (Tanzania Scrabble Players Assoc)         \$150.00         -\$150.00         \$0.00           Thailland (Thai Crossword Game Assoc)         \$150.00         -\$75.00         \$0.00           Trinidad & Tobago (TTSA)         \$75.00         -\$75.00         \$0.00           Uganda (Scrabble Assoc of Uganda)         \$75.00         -\$75.00         \$0.00           United Kingdom (ABSP)         \$150.00         -\$150.00         \$0.00           United States and Canada (NASPA)         \$150.00         -\$150.00         \$0.00           Zambia         \$75.00         \$75.00         \$0.00           Zambia         \$75.00         \$75.00         \$0.00           Zambia         \$1,137.50         \$1,187.50         \$2,325.00         \$0.00           Zambia         \$1,137.50         \$1,187.50         \$	•	-	٦/٥.00			
Sri Lanka (SL Scrabble League)         \$75.00         -\$75.00         \$0.00           Tanzania (Tanzania Scrabble Players Assoc)         \$150.00         -\$150.00         \$0.00           Thailand (Thai Crossword Game Assoc)         \$150.00         -\$75.00         \$0.00           Trinidad & Tobago (TTSA)         \$75.00         -\$75.00         \$0.00           Uganda (Scrabble Assoc of Uganda)         \$75.00         -\$75.00         \$0.00           United Arab Emirates ??         \$0.00         \$150.00         \$0.00           United Kingdom (ABSP)         \$150.00         -\$150.00         \$0.00           Zambia         \$150.00         \$150.00         \$0.00           Zambia         \$11,37.50         \$1,187.50         \$2,325.00         \$0.00           Zambia         \$11,37.50         \$1,187.50         \$2,325.00         \$0.00           Zambia         \$150.00         \$0.00         \$0.00         \$0.00           Zambia         \$150.00         \$0.00         \$0.00         \$0.00           Zambia         \$150.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00						
Tanzania (Tanzania Scrabble Players Assoc)   \$150.00   \$150.00   \$0.00   \$150.00   \$0.00   \$150.00   \$0.00   \$150.00   \$0.00   \$150.00   \$0.00   \$150.00   \$0.00   \$150.00   \$0.00   \$0.00   \$150.00   \$0.00   \$0.00   \$150.00   \$0.00   \$150.00   \$0.00   \$150.00   \$0.00   \$150.	•	1				
Thailand (Thai Crossword Game Assoc)         \$150.00         \$150.00         \$0.00           Trinidad & Tobago (TTSA)         \$75.00         \$575.00         \$0.00           Uganda (Scrabble Assoc of Uganda)         \$75.00         \$75.00         \$0.00           United Arab Emirates ??         \$0.00         \$150.00         \$0.00           United Kingdom (ABSP)         \$150.00         \$150.00         \$0.00           Zambia         \$75.00         \$75.00         \$0.00           Zambia         \$150.00         \$75.00         \$0.00           ½ Individual memberships:         Breakup of receipts and deferrals         B/fwd Received         C/fwd Income           Individual names not quoted         \$25.00         \$20.00         \$45.00         \$90.00           3 Receivables and prepayments         31 Dec 2020         \$1 Dec 2019         \$1 Dec 2018           Outstanding ratings levies         \$90.00         \$148.00         \$90.00           Domain hosting         \$54.00         \$19.00         \$0.00           Total         \$144.00         \$167.00         \$90.00           4 Accruals         \$0.00         \$0.00         \$0.00           Due to ratings officer         \$452.00         \$0.00         \$0.00           Due	- ·	\$75.00		-\$75.00		
Trinidad & Tobago (TTSA)         \$75.00         \$575.00         \$0.00           Uganda (Scrabble Assoc of Uganda)         \$75.00         -\$75.00         \$0.00           United Arab Emirates ??         \$0.00         -\$150.00         \$0.00           United States and Canada (NASPA)         \$150.00         -\$150.00         \$0.00           Zambia         \$75.00         -\$75.00         \$0.00           2 Individual memberships:         Breakup of receipts and deferrals Individual names not quoted         B/fwd Received C/fwd Income         \$0.00           3 Receivables and prepayments         31 Dec 2020         \$1 Dec 2019         \$1 Dec 2018           Outstanding ratings levies         \$90.00         \$148.00         \$90.00           Total         \$144.00         \$19.00         \$0.00           4 Accruals         \$0.00         \$144.00         \$167.00         \$90.00           4 Accruals         \$0.00         \$0.00         \$0.00         \$0.00           Due to ratings officer         \$452.00         \$2,412.50         \$2,121.50           Due to webmaster         \$0.00         \$0.00         \$0.00           Sundry accruals         \$0.00         \$0.00         \$0.00           Sundry accruals         \$150.00         \$2,412.50	• • • •		¢1E0 00	¢1E0.00		
Uganda (Scrabble Assoc of Uganda)         \$75.00         \$0.00         LAPSED           United Arab Emirates ??         \$150.00         \$150.00         \$0.00           United Kingdom (ABSP)         \$150.00         \$150.00         \$0.00           United States and Canada (NASPA)         \$150.00         \$75.00         \$0.00           Zambia         \$75.00         \$1.187.50         \$2.325.00         \$0.00           2 Individual memberships:         Breakup of receipts and deferrals Individual names not quoted         B/fwd         Received         C/fwd         Income           3 Receivables and prepayments         31 Dec 2020         \$1 Dec 2019         \$1 Dec 2018           Outstanding ratings levies         \$90.00         \$148.00         \$90.00           Domain hosting         \$54.00         \$19.00         \$0.00           Total         \$144.00         \$167.00         \$90.00           4 Accruals         \$0.00         \$0.00         \$0.00           Due to ratings officer         \$452.00         \$0.00         \$0.00           Due to webmaster         \$0.00         \$0.00         \$0.00           Legal fee accruals         \$0.00         \$0.00         \$0.00           Sundry accruals         \$150.00         \$2,412.50	,					
United Arab Emirates ?? United Kingdom (ABSP) United States and Canada (NASPA) Zambia  2 Individual memberships: Breakup of receipts and deferrals Individual names not quoted  3 Receivables and prepayments Outstanding ratings levies  Due to ratings officer  Due to ratings officer  Due to ratings officer  Due to treasurer  Due to treasurer  \$0.00 \$1,137.50 \$1,187.50 \$1,187.50 \$2,121.5	~ · · · ·	¢75.00	\$75.00			
United Kingdom (ABSP)         \$150.00         -\$150.00         \$0.00           United States and Canada (NASPA)         \$150.00         -\$150.00         \$0.00           Zambia         \$75.00         \$75.00         \$0.00           \$1,137.50         \$1,187.50         -\$2,325.00         \$0.00           \$1,137.50         \$1,187.50         -\$2,325.00         \$0.00           \$1 midividual memberships:         B/fwd         Received         C/fwd         Income           Breakup of receipts and deferrals Individual names not quoted         B/fwd         Received         C/fwd         Income           \$1 midividual names not quoted         \$25.00         \$20.00         -\$45.00         \$0.00           \$1 midividual names not quoted         \$25.00         \$20.00         \$45.00         \$0.00           \$1 midividual names not quoted         \$25.00         \$20.00         \$45.00         \$0.00           \$1 midividual names not quoted         \$25.00         \$20.00         \$10.00         \$0.00           \$1 midividual names not quoted         \$25.00         \$10.00         \$10.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00         \$0.00	<i>o</i> ,	\$75.00		-\$75.00		
United States and Canada (NASPA) Zambia  \$150.00			Ć1F0 00	¢150.00		
Zambia         \$75.00         \$775.00         \$0.00           \$1,137.50         \$1,187.50         \$2,325.00         \$0.00           2 Individual memberships:         Breakup of receipts and deferrals Individual names not quoted         B/fwd         Received         C/fwd         Income           1 Receivables and prepayments         31 Dec 2020         \$20.00         -\$45.00         \$0.00           3 Receivables and prepayments         31 Dec 2020         \$148.00         \$90.00           Outstanding ratings levies         \$90.00         \$148.00         \$90.00           Domain hosting         \$540.00         \$190.00         \$0.00           Total         \$144.00         \$167.00         \$90.00           4 Accruals         Due to ratings officer         \$452.00         \$2,412.50         \$2,121.50           Due to webmaster         \$0.00         \$0.00         \$0.00           Due to treasurer         \$0.00         \$0.00         \$480.00           Legal fee accruals         \$0.00         \$0.00         \$0.00           Sundry accruals         \$150.00         \$0.00         \$0.00           Total         \$602.00         \$2,412.50         \$2,601.50           5 Deferred subscriptions         Associations (per note 1)		Ć450.00	\$150.00			
\$1,137.50		\$150.00	ć7F 00			
2 Individual memberships:   Breakup of receipts and deferrals   B/fwd   Received   C/fwd   Income   \$25.00   \$20.00   \$45.00   \$0.00   \$0.00   \$1	Zampia		-			
Breakup of receipts and deferrals Individual names not quoted         B/fwd         Received         C/fwd         Income           3 Receivables and prepayments Outstanding ratings levies         31 Dec 2020         31 Dec 2019         31 Dec 2018           Outstanding ratings levies         \$90.00         \$148.00         \$90.00           Domain hosting         \$54.00         \$19.00         \$0.00           Total         \$144.00         \$167.00         \$90.00           4 Accruals         Due to ratings officer         \$452.00         \$2,412.50         \$2,121.50           Due to webmaster         \$0.00         \$0.00         \$0.00           Due to treasurer         \$0.00         \$0.00         \$480.00           Legal fee accruals         \$0.00         \$0.00         \$0.00           Sundry accruals         \$150.00         \$0.00         \$0.00           Total         \$602.00         \$2,412.50         \$2,601.50           5 Deferred subscriptions         Associations (per note 1)         \$2,325.00         \$1,137.50         \$425.00           Individuals (per note 2)         \$45.00         \$25.00         \$10.00         \$10.00		\$1,137.50	\$1,187.50	-\$2,325.00	\$0.00	
Breakup of receipts and deferrals Individual names not quoted         B/fwd Received Received C/fwd Income \$25.00         Income \$25.00         \$0.00           3 Receivables and prepayments Outstanding ratings levies Domain hosting Total         31 Dec 2020         31 Dec 2019         31 Dec 2018           4 Accruals Due to ratings officer Due to webmaster Due to webmaster \$0.00         \$452.00         \$2,412.50         \$2,121.50           Due to treasurer \$0.00         \$0.00         \$480.00         \$0.00           Legal fee accruals \$0.00         \$0.00         \$0.00           Sundry accruals \$150.00         \$0.00         \$0.00           Total         \$602.00         \$2,412.50         \$2,601.50           5 Deferred subscriptions Associations (per note 1)         \$2,325.00         \$1,137.50         \$425.00           Individuals (per note 2)         \$45.00         \$25.00         \$10.00	2 Individual memberships:					
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Due to treasurer         \$0.00         \$0.00         \$480.00           Legal fee accruals         \$0.00         \$0.00         \$0.00           Sundry accruals         \$150.00         \$0.00         \$0.00           Total         \$602.00         \$2,412.50         \$2,601.50           5 Deferred subscriptions         Associations (per note 1)         \$2,325.00         \$1,137.50         \$425.00           Individuals (per note 2)         \$45.00         \$25.00         \$10.00	•					
Legal fee accruals         \$0.00         \$0.00         \$0.00           Sundry accruals         \$150.00         \$0.00         \$0.00           Total         \$602.00         \$2,412.50         \$2,601.50           5 Deferred subscriptions         Associations (per note 1)         \$2,325.00         \$1,137.50         \$425.00           Individuals (per note 2)         \$45.00         \$25.00         \$10.00						
Sundry accruals         \$150.00         \$0.00         \$0.00           Total         \$602.00         \$2,412.50         \$2,601.50           5 Deferred subscriptions         Associations (per note 1)         \$2,325.00         \$1,137.50         \$425.00           Individuals (per note 2)         \$45.00         \$25.00         \$10.00		•				
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Associations (per note 1)       \$2,325.00       \$1,137.50       \$425.00         Individuals (per note 2)       \$45.00       \$25.00       \$10.00	ı otal	Ψ002.00	-	Ψ2, τ 12.50		Ψ2,001.00
Associations (per note 1)       \$2,325.00       \$1,137.50       \$425.00         Individuals (per note 2)       \$45.00       \$25.00       \$10.00						
Individuals (per note 2) \$45.00 \$25.00 \$10.00	•					
	Associations (per note 1)			\$1,137.50		\$425.00
Total \$2,370.00 \$1,162.50 \$435.00	Individuals (per note 2)		_			
	Total	\$2,370.00	_	\$1,162.50		\$435.00

<sup>6</sup> These accounts are prepared on an accruals basis. Subscriptions received are spread over the period to date of expiry, which is generally 31 December; any unused portion is deferred to the following year.

<sup>7</sup> Transactions in the Australian dollar account are translated using the prevailing rate at the time of the transaction. Year end balances are translated at the closing exchange rate.

#### Treasurer's report

It goes without saying that, due to the pandemic, 2020 was a remarkable year in almost every way. Tournament activity ground to a complete halt worldwide after the first quarter and mostly remained that wa for the balance of the year. Fairly early in the pandemic I reached out to the WESPA committee and suggested that we extend the memberships of all paid up associations for a full year; this motion was voted on and approved by the committee. Therefore all memberships which were paid or partially paid for 2020 have been extended until the end of 2021. We will revisit this situation again as the pandemic progrand extend memberships as needed to reflect the fact that most of our member organizations have lost the source of income.

WESPA has significant cash reserves and relatively light expenses; as a result we are poised to weather this storm with minimal detriment for many years if needed. All accounts have been kept up to date as per usual. Despite paying off \$1085 of non-accrued support for the WESPAC 2019 Goa tournament and having relatively little income we managed to post only a small loss of about \$1700, about \$450 of which was offset by forex gains in the AUD account, leaving us with a relatively small year-over-year loss of about \$1250.

WESPA Treasurer, Jason Broersma (Canada)

#### Auditor's report to the members of WESPA

I have audited the accompanying financial statements of the World English Language Scrabble Players Association (WESPA) as at 31 December 2020, and the related support documents/bank statements for the year ended 31 December 2020. The financial statements are the responsibility of the WESPA Treasurer. My responsibility is to express an opinion on the financial statements based on my audit.

This special purpose financial report has been prepared solely for the purpose of reporting to members, and it is not intended to be lodged under any national jurisdiction. It has been prepared on an accruals basis and it is based on historic costs. No specific Accounting Standards have been intentionally applied.

I conducted the planning and performance of the WESPA's audit in accordance with the Generally Accepted Auditing Standards. I considered the WESPA's internal control structure and system in place, in order to assess its validity and relevance to WESPA's business, to determine my auditing procedures, and for the purpose of expressing my opinion on the financial statements. I examined on a test basis, evidence supporting the amounts and disclosures in the financial statements. No specific Accounting Standards have been intentionally applied.

I believe the audit provides a reasonable basis for my opinion.

In my opinion, proper accounting records have been kept by the Committee and Treasurer. Financial controls and principles have been consistently applied and the financial accounts are in agreement with the accounting records kept during the period under review. The financial statements present a True and Fair view of the accounts and the state of affairs of the World English Language Scrabble Players Association (WESPA), and the results of its operations, in all material aspects as at December 31, 2020.

Yours faithfully,

Mpakaboari M. Jack, B.SC, M.BA Accounting, MNIPR. WESPA Auditor, 2020.