



**WORLD SCRABBLE®**

WORLD ENGLISH-LANGUAGE SCRABBLE® **PLAYERS** ASSOCIATION

# 2024 WESPA AUDITED ACCOUNTS

PREPARED BY JASON BROERSMA  
WESPA TREASURER

AUDITED BY MPAKABOARI JACK  
WESPA AUDITOR

## WESPA accounts for the year ended 31 December 2024

### Income and expenditure account in US\$

		<u>31 Dec 2024</u>	<u>31 Dec 2023</u>	<u>31 Dec 2022</u>
<b>Income</b>	Note			
National association memberships	1	\$2,500.00	\$2,550.00	\$2,475.00
Individual memberships	2	\$95.00	\$120.00	\$45.00
Ratings levies		\$4,298.23	\$3,819.59	\$2,005.00
Outstanding ratings levies		\$332.00	\$248.00	\$375.00
Advertising and other misc. Income		\$0.00	\$0.75	\$150.00
Collins royalty		\$8,824.47	\$0.00	\$0.00
Interest received		\$0.00	\$0.00	\$0.00
Total income		\$16,049.70	\$6,738.34	\$5,050.00
<b>Expenditure</b>				
Ratings officer		\$2,383.00	\$2,250.00	\$1,188.50
Webmaster		\$720.00	\$440.00	\$0.00
Treasurer		\$720.00	\$480.00	\$480.00
Auditor		\$300.00	\$0.00	\$0.00
Domain renewal + hosting (Gandi)		\$587.01	\$358.49	\$229.01
Bad debts		\$0.00	\$0.00	\$0.00
WESPAC support		\$0.00	\$2,500.00	\$0.00
Domicile registration fee		\$34.00	\$42.00	\$44.00
Handbook & Zyzzyva update		\$6,304.35	\$0.00	\$0.00
Travel and sundry expenses		\$0.00	\$0.72	\$202.20
Fees and charges		\$244.21	\$216.40	\$118.43
Exchange losses		368.54	2.95	260.47
Total expenditure		\$11,661.11	\$6,290.56	\$2,522.61
Surplus for the year		\$4,388.59	\$447.78	\$2,527.39

### Balance sheet

#### Assets

Westpac AU\$ bank account (stated in US\$)		\$3,814.03	\$3,958.57	\$3,929.52
PayPal US\$ bank account		\$26,801.49	8 \$22,467.29	\$22,083.72
Receivables and prepayments	3	\$505.88	\$310.73	\$415.57
		\$31,121.40	\$26,736.59	\$26,428.81

#### Liabilities

Accruals	4	\$1,028.72	\$740.50	\$77.50
Net deferred subscriptions	5	\$205.00	\$497.00	\$1,300.00
		\$1,233.72	\$1,237.50	\$1,377.50
Net assets		\$29,887.68	\$25,499.09	\$25,051.31
Reserves brought forward		\$25,499.09	\$25,051.31	\$22,523.92
Surplus for the year		\$4,388.59	\$447.78	\$2,527.39
Reserves carried forward		\$29,887.68	\$25,499.09	\$25,051.31

<b>WESPA accounts for the year ended 31 December 2024</b>				
<b>Notes to the accounts</b>		2024		
1	National association memberships:	Prepaid/	Due/	
	Breakup of receipts and deferrals	(accrued)	Received	Income
	Australia (CASPA)		\$150.00	\$150.00
	Botswana (Botswana Scrabble Association)		\$75.00	\$75.00
	Gambia (Gambia Scrabble Federation)		\$75.00	\$75.00
	Germany (English Scrabble Germany)		\$50.00	\$50.00
	Ghana (Scrabble Association of Ghana)	\$75.00		\$75.00
	Hong Kong Scrabble Association		\$75.00	\$75.00
	India (Scrabble Assoc of India)		\$75.00	\$75.00
	Indonesia (Indonesian Scrabble Federation)		\$75.00	\$75.00
	Ireland (All Ireland Scrabble Association)	\$75.00		\$75.00
	Kenya (Kenya Scrabble Players Assoc)		\$75.00	\$75.00
	Liberia (National Scrabble Assoc of Liberia)		\$75.00	\$75.00
	Malaysia (Malaysian Scrabble Assoc)		\$75.00	\$75.00
	Malta (Malta Scrabble Club)		\$75.00	\$75.00
	New Zealand (NZASP)		\$75.00	\$75.00
	Nigeria (Nigeria Scrabble Federation)		\$150.00	\$150.00
	Pakistan (Pakistan Scrabble Assoc)	\$150.00	\$150.00	\$150.00
	Philippines (USAPI)			\$0.00 LAPSED
	Romania (Federatia Romana de Scrabble)	\$27.00	\$48.00	\$75.00
	Sierra Leone (National Scrabble Assoc of Sierra Leone)		\$75.00	\$75.00
	Singapore (Singapore Scrabble Assoc)		\$75.00	\$75.00
	South Africa (Scrabble SA)		\$75.00	\$75.00
	Sri Lanka (SL Scrabble League)		\$75.00	\$75.00
	Switzerland		\$75.00	\$25.00
	Tanzania (Tanzania Scrabble Players Assoc)		\$50.00	\$50.00
	Thailand (Thai Crossword Game Assoc)		\$150.00	\$150.00
	Trinidad and Tobago (TTSA)		\$75.00	\$75.00
	Uganda (Scrabble Assoc of Uganda)		\$75.00	\$75.00
	United Arab Emirates		\$50.00	\$50.00
	United Kingdom (ABSP)		\$150.00	\$150.00
	United States and Canada (NASPA)	\$150.00		\$150.00
	Zambia			\$0.00 LAPSED
		\$477.00	\$2,223.00	-\$200.00 \$2,500.00
2	Individual memberships:			
	Breakup of receipts and deferrals	B/fwd	Received	C/fwd
	Individual names not quoted	\$20.00	\$80.00	-\$5.00
				\$95.00
3	Receivables and prepayments	31 Dec 2024	31 Dec 2023	31 Dec 2022
	Outstanding ratings levies	\$332.00	\$248.00	\$375.00
	Domain hosting	\$139.88	\$62.73	\$40.57
	Domicile registration fee	\$34.00		
	Total	\$505.88	\$310.73	\$415.57
4	Accruals			
	Due to ratings officer	\$98.50	\$740.50	\$77.50
	Due to webmaster	\$0.00	\$0.00	\$0.00
	Due to treasurer	\$0.00	\$0.00	\$0.00
	Due to auditor	\$300.00	\$0.00	\$0.00
	Sundry accruals	\$630.22	\$0.00	\$0.00
	Total	\$1,028.72	\$740.50	\$77.50
5	Deferred subscriptions			
	Associations (per note 1)	\$200.00	\$477.00	\$1,250.00
	Individuals (per note 2)	\$5.00	\$20.00	\$50.00
	Total	\$205.00	\$497.00	\$1,300.00
6	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.			
7	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.			
8	Minor correction to the 2023 year end Paypal balance which was understated by \$18.00 in last year's report			

**Treasurer's Report**

The number of tournaments and the income derived continues to increase as more organizations take advantage of the elimination of rating quotas by choosing to rate more events - we encourage this to continue. The dictionary update saw the usual large one-time income and expenditures which has contributed to a larger-than-usual surplus. The WESPA committee approved modest increases for the webmaster and treasurer and an honorarium was introduced for the auditor. Domain and hosting costs have increased as two servers were maintained during the switchover to a new server and the development of the new rating system; these expenses should drop to more historic values in the following year.

WESPA Treasurer, Jason Broersma (Canada)

**Auditor's Report**

I have audited the accompanying financial statements of the World English Language Scrabble Players Association (WESPA) as at 31st December, 2024, and the related support documents/bank statements for the year ended 31st December, 2024. 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 the 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, 2024.

**RECOMMENDATIONS**

1. Please circulate to all Committee members
2. Please circulate to all member countries

N/B: Collins royalty payment of \$6,304.35 to WESPA/Zyzyva/Dictionary update is one-off.

Dr. Mpakaboari M. Jack CNA, MNIPR.  
WESPA Auditor, 2024.