

**REGISTRARS COPY**

CHARITY REGISTRATION NUMBER: 1155764

**BATTS Table Tennis Club and Sports Centre**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 March 2023**

**LESSER & CO.**

Chartered accountants  
147 Station Road  
North Chingford  
London  
E4 6AG

# **BATTS Table Tennis Club and Sports Centre**

## **Financial Statements**

**Year ended 31 March 2023**

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# **BATTS Table Tennis Club and Sports Centre**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### **Reference and administrative details**

**Registered charity name** BATTs Table Tennis Club and Sports Centre

**Charity registration number** 1155764

**Principal office** Home Office, 7A Watlington Road  
Old Harlow, Essex, CM17 0DX

### **The trustees**

Mr Neil Brierley  
(Secretary/Chairman)  
Mrs Sharon Head (Treasurer and  
child protection officer)  
Mr David Wright  
Mrs Helen D'Agular  
Mr Bruce Richards

**Independent examiner** LESSER & CO Chartered Accountants & Business Advisors  
147 Station Road  
North Chingford  
London  
E4 6AG

# **BATTS Table Tennis Club and Sports Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

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### **Structure, governance and management**

#### **Type of governing document**

Constitution adopted 13th February 2014

#### **How the charity is constituted**

Charitable Incorporated Organisation (CIO). The only voting members are its charity trustees.

#### **Trustee selection methods**

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

#### **Additional governance information**

Key charity decisions relating to policies and finance are taken by the charity trustees. Some day-to-day operational actions and decisions are delegated by the trustees to the facilities, development and coaching/performance teams.

All trustees give their time voluntary and receive no remuneration or other benefits.

The charity is a 5-star Table Tennis England (TTE) club and a TTE Centre of Excellence. The Charity works closely with local schools, Harlow District Council, Essex County Council, local and national Table Tennis clubs and Associations, together with local sports clubs and associations in order to promote and provide facilities for Table Tennis other sporting activities.

The charity trustees adopt a low-risk policy to financial management in order to maintain the long-term sustainability of the Charity and upkeep of the Sports Centre.

Risks associated with Health and Safety and child protection are closely managed and where necessary reported. All Table Tennis and other sports coaches are qualified and DBS checked.

## **BATTS Table Tennis Club and Sports Centre**

### **Trustees' Annual Report *(continued)***

**Year ended 31 March 2023**

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#### **Objectives and activities**

##### **Summary of the objects of the charity set out in its governing document**

The promotion of community participation in healthy recreation by the provision of facilities for playing table tennis. To promote for the benefit of the inhabitants of Essex and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

##### **Summary of the main activities undertaken for the public benefit in relation to these objects.**

When planning the CIO activities, the trustees kept in mind the Charity Commission's guidance on public benefit. The trustees have continued to provide a long term and sustainable sports centre for Table Tennis and other sport / leisure activities, in order to achieve the CIO objectives. The high number of Table Tennis sessions and events at the club has continued throughout the year for all levels and ages of players. In addition, the CIO has continued funding the participation and coaching of Table Tennis and healthy exercise to local junior schools, which it sees as an important activity. A total of 19 local sports and leisure clubs use the sports centre facilities to provide healthy activities for all ages and abilities.

##### **Additional details of objectives and activities**

While there are payments to professionals and companies for providing sports coaching and facilities maintenance at the sports centre, the charity relies on the dedication and contribution by member volunteers. The trustees are grateful for the many hours' volunteers have spent operating and maintaining the centre and also coaching / facilitating Table Tennis and other sports activities. Without this valuable contribution of time and expertise, we would not have been able to achieve so much. The trustees would also like to thank Harlow District Council, Essex County Council, Table Tennis England, and the Jack Petchey Foundation for their continued support. Surplus funds which are not likely to be needed to pay for day-to-day operations are placed on deposit to earn interest.

#### **Achievements and performance**

##### **Summary of the main achievements of the charity during the year**

The year saw a continued recovery from the pandemic and junior numbers are starting to return to pre-pandemic levels. We continued our coaching programme with qualified coaches and arranged a number of school visits. We have a remarkable youngster, Ralph Pattison, from a local school who is the outstanding player of his age in the country. Ralph continues to progress well with continued financial support from the club.

##### **Other Sports / Leisure activities**

These recovered more quickly and have now returned to pre-pandemic levels.

## **BATTS Table Tennis Club and Sports Centre**

### **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

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#### **Financial review**

##### **Brief statement of the charity's policy on reserves**

At year end, the charity held unrestricted funds of around £150,000 for future sports centre improvements and to meet unforeseen expenditure that may occur, in particular to the sports centre building and the surrounding road and parking areas.

##### **Further financial review details**

The main source of unrestricted funds has come from sports membership fees, sports centre hire, Local Government grants and support from Table Tennis England. Income received has been applied to the provision and promotion of Table Tennis and to maintaining and improving the Sports Centre facility for all sports activities.

The trustees' annual report was approved on 22 December 2023 and signed on behalf of the board of trustees by:

Mr Neil Brierley (Secretary/Chairman)  
Trustee

## **BATTS Table Tennis Club and Sports Centre**

### **Independent Examiner's Report to the Trustees of BATTS Table Tennis Club and Sports Centre**

**Year ended 31 March 2023**

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I report to the trustees on my examination of the financial statements of BATTS Table Tennis Club and Sports Centre ('the charity') for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**LESSER & CO**

Chartered Accountants & Business Advisors

Independent Examiner

147 Station Road  
North Chingford  
London  
E4 6AG

# BATTS Table Tennis Club and Sports Centre

## Statement of Financial Activities

Year ended 31 March 2023

		2023	2022
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	11,099	11,099
Investment income	5	1,436	1,436
Other income	6	82,087	82,087
<b>Total income</b>		<u>94,622</u>	<u>80,809</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,8	110,918	110,918
<b>Total expenditure</b>		<u>110,918</u>	<u>94,247</u>
<b>Net expenditure and net movement in funds</b>		<u>(16,296)</u>	<u>(13,438)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		233,930	247,368
<b>Total funds carried forward</b>		<u>217,634</u>	<u>233,930</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.



## BATTS Table Tennis Club and Sports Centre

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	66,708	71,704
<b>Current assets</b>			
Stocks	13	600	600
Cash at bank and in hand		150,609	161,626
		<u>151,209</u>	<u>162,226</u>
<b>Creditors: amounts falling due within one year</b>	14	283	–
<b>Net current assets</b>		<u>150,926</u>	<u>162,226</u>
<b>Total assets less current liabilities</b>		<u>217,634</u>	<u>233,930</u>
<b>Funds of the charity</b>			
Unrestricted funds		217,634	233,930
<b>Total charity funds</b>	15	<u>217,634</u>	<u>233,930</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 December 2023, and are signed on behalf of the board by:

Mr Neil Brierley (Secretary/Chairman)

Trustee

Mrs Sharon Head (Treasurer and child protection officer)

Trustee

## BATTS Table Tennis Club and Sports Centre

### Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net expenditure	(16,296)	(13,438)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,996	5,877
Other interest receivable and similar income	(1,436)	(1,498)
<i>Changes in:</i>		
Trade and other creditors	283	—
Cash generated from operations	(12,453)	(9,059)
Interest received	1,436	1,498
Net cash used in operating activities	<u>(11,017)</u>	<u>(7,561)</u>
<b>Net decrease in cash and cash equivalents</b>	(11,017)	(7,561)
<b>Cash and cash equivalents at beginning of year</b>	161,626	169,187
<b>Cash and cash equivalents at end of year</b>	<u>150,609</u>	<u>161,626</u>

# **BATTS Table Tennis Club and Sports Centre**

## **Notes to the Financial Statements**

**Year ended 31 March 2023**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Home Office, 7A Watlington Road, Old Harlow, Essex, CM17 0DX.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## BATTS Table Tennis Club and Sports Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## BATTS Table Tennis Club and Sports Centre

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     15% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# BATTS Table Tennis Club and Sports Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
<b>Donations</b>				
Donations	–	–	2,500	2,500
<b>Grants</b>				
Grants receivable	11,099	11,099	9,200	9,200
	<u>11,099</u>	<u>11,099</u>	<u>11,700</u>	<u>11,700</u>

### 5. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>1,436</u>	<u>1,436</u>	<u>1,498</u>	<u>1,498</u>

# BATTS Table Tennis Club and Sports Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 6. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Other income	<u>82,087</u>	<u>82,087</u>	<u>67,611</u>	<u>67,611</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Support costs	<u>110,918</u>	<u>110,918</u>	<u>94,247</u>	<u>94,247</u>

### 8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Governance costs	<u>110,918</u>	<u>110,918</u>	<u>94,247</u>

### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>4,996</u>	<u>5,877</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	14,461	—
Social security costs	761	—
	<u>15,222</u>	<u>—</u>

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 11. Trustee remuneration and expenses

There was no remuneration in respect of Trustees. Trustees were paid expenses of £22,538.

# BATTS Table Tennis Club and Sports Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 April 2022 and 31 March 2023</b>	<u>105,972</u>	<u>38,400</u>	<u>144,372</u>
<b>Depreciation</b>			
At 1 April 2022	72,668	—	72,668
Charge for the year	<u>4,996</u>	<u>—</u>	<u>4,996</u>
<b>At 31 March 2023</b>	<u>77,664</u>	<u>—</u>	<u>77,664</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>28,308</u>	<u>38,400</u>	<u>66,708</u>
At 31 March 2022	<u>33,304</u>	<u>38,400</u>	<u>71,704</u>

### 13. Stocks

	<b>2023</b> £	2022 £
Raw materials and consumables	<u>600</u>	<u>600</u>

### 14. Creditors: amounts falling due within one year

	<b>2023</b> £	2022 £
Trade creditors	<u>283</u>	<u>—</u>

### 15. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>233,930</u>	<u>94,622</u>	<u>(110,918)</u>	<u>217,634</u>

  

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>247,368</u>	<u>80,809</u>	<u>(94,247)</u>	<u>233,930</u>



# BATTS Table Tennis Club and Sports Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	66,708	66,708
Current assets	151,209	151,209
Creditors less than 1 year	(283)	(283)
<b>Net assets</b>	<u>217,634</u>	<u>217,634</u>

  

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	71,704	71,704
Current assets	161,626	161,626
Creditors less than 1 year	—	—
<b>Net assets</b>	<u>233,330</u>	<u>233,330</u>

### 17. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>161,626</u>	<u>(11,017)</u>	<u>150,609</u>