

**Ormesby Table Tennis Club**  
**Unaudited Financial Statements**  
**31 July 2025**

**TREMAINE**

Chartered accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

# **Ormesby Table Tennis Club**

## **Financial Statements**

**Year ended 31 July 2025**

---

|                                               | <b>Page</b> |
|-----------------------------------------------|-------------|
| Trustees' annual report                       | <b>1</b>    |
| Independent examiner's report to the trustees | <b>4</b>    |
| Statement of financial activities             | <b>5</b>    |
| Statement of financial position               | <b>6</b>    |
| Notes to the financial statements             | <b>7</b>    |

---

# Ormesby Table Tennis Club

## Trustees' Annual Report

Year ended 31 July 2025

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

### Chair's report

### Reference and administrative details

|                                    |                                                     |
|------------------------------------|-----------------------------------------------------|
| <b>Registered charity name</b>     | Ormesby Table Tennis Club                           |
| <b>Charity registration number</b> | 1156091                                             |
| <b>Principal office</b>            | Conifers<br>Church Lane<br>Middlesbrough<br>TS7 9AU |

### The trustees

A Ransome OBE  
G Whyman  
B Stephenson  
J F Ransome  
K Shaw  
P Moppett

|                             |                                                         |
|-----------------------------|---------------------------------------------------------|
| <b>Independent examiner</b> | Tremaine<br>19 Tremaine Close<br>Hartlepool<br>TS27 3LE |
|-----------------------------|---------------------------------------------------------|

### Structure, governance and management

The organisation is a Charitable Incorporated Organisation - Foundation, registered with the Charity Commission of England and Wales on 10 March 2014.

Prior to incorporation the charity operated as a Community Amateur Sports Club, all assets and liabilities of the Club were transferred to the Charitable Incorporated Organisation.

### Objectives and activities

The object of the CIO is the promotion of community participation in healthy recreation for the benefit of the residents of Middlesbrough, Ormesby and the surrounding area by provision of facilities for the playing of table tennis at all levels.

# Ormesby Table Tennis Club

## Trustees' Annual Report *(continued)*

**Year ended 31 July 2025**

---

### **Achievements and performance**

The club was selected by Table Tennis England to be the first in the country to be part of the national association's Pathway Development programme, where the association would link with the club to have the programme in place to help talented young players potential from all parts of the North East, to be able to practice and train on a regular basis, with top quality coaching, to set them on the ladder to international success.

The project is now in its second year, we have seen an increase in our younger members, receiving the coaching, practice and tournament programme on a regular basis. Several of our young players are placed on Table Tennis England Rankings with at least six players placed in the top 50.

The club took part in the annual "love Local" event held at a National Trust property Ormesby Hall. Table tennis tables were set up in the grounds of Ormesby Hall, it was lovely to see all different ages having a go, parents and grandparents showing their younger children how to play. The event was well received by local visitors who played with some of the club coaches.

The club has continued with its overall programme, which has included strong participation in the various British Club League competitions.

The club has continued to host several events in connection with Table Tennis England,

The club has continued its Development and Community Programmes, and the 50+ groups, which meet four times a week, are now very well attended. Progress is continuing with the disability programme, the Parkinson's group and a Veterans Championship in connection with the English VETTS Society.

### **Financial review**

#### **Reserves policy**

The charity has a reserve policy which is kept under review and which currently seeks to maintain a minimum level of reserves of approximately 3 months running costs. The Trustee Board recommends that the policy on reserves be reviewed annually in order to take into account the forward operating costs of the organisation.

#### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems are in place to mitigate our exposure to the major risks. Trustees are actively seeking new sources of funding to continue future activities.

### **Transactions and financial position**

The Statement of Financial Activities for the year is set out on page 5 of the financial statements.

The unrestricted reserves of the charity at 31 July 2025 amounted to £14,558 of which free reserves (that is those not tied up in fixed assets and revaluation reserve) amount to a £14,557.

# **Ormesby Table Tennis Club**

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

### **Year ended 31 July 2025**

---

The trustees' annual report was approved on 26 May 2026 and signed on behalf of the board of trustees by:

A Ransome OBE  
Trustee

# Ormesby Table Tennis Club

## Independent Examiner's Report to the Trustees of Ormesby Table Tennis Club

Year ended 31 July 2025

---

I report to the trustees on my examination of the financial statements of Ormesby Table Tennis Club ('the charity') for the year ended 31 July 2025.

### 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.

Tremaine  
Independent Examiner

19 Tremaine Close  
Hartlepool  
TS27 3LE

27 May 2026

# Ormesby Table Tennis Club

## Statement of Financial Activities

Year ended 31 July 2025

|                                                           |      | Year to 31 Jul 25     |               | Period from<br>3 Jul 23 to<br>31 Jul 24 |
|-----------------------------------------------------------|------|-----------------------|---------------|-----------------------------------------|
|                                                           |      | Unrestricted<br>funds | Total funds   | Total funds                             |
|                                                           | Note | £                     | £             | £                                       |
| <b>Income and endowments</b>                              |      |                       |               |                                         |
| Donations and legacies                                    | 4    | 9,200                 | 9,200         | 32,694                                  |
| Charitable activities                                     | 5    | 65,030                | 65,030        | 67,902                                  |
| Other trading activities                                  | 6    | 5,459                 | 5,459         | 4,650                                   |
| Investment income                                         | 7    | 77                    | 77            | 62                                      |
| <b>Total income</b>                                       |      | <u>79,766</u>         | <u>79,766</u> | <u>105,308</u>                          |
| <b>Expenditure</b>                                        |      |                       |               |                                         |
| Expenditure on charitable activities                      | 8    | <u>79,345</u>         | <u>79,345</u> | <u>109,173</u>                          |
| <b>Total expenditure</b>                                  |      | <u>79,345</u>         | <u>79,345</u> | <u>109,173</u>                          |
| <b>Net income/(expenditure) and net movement in funds</b> |      | <u>421</u>            | <u>421</u>    | <u>(3,865)</u>                          |
| <b>Reconciliation of funds</b>                            |      |                       |               |                                         |
| Total funds brought forward                               |      | 14,137                | 14,137        | 18,002                                  |
| <b>Total funds carried forward</b>                        |      | <u>14,558</u>         | <u>14,558</u> | <u>14,137</u>                           |

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

The notes on pages 7 to 12 form part of these financial statements.

# Ormesby Table Tennis Club

## Statement of Financial Position

31 July 2025

|                                                       | Note | 2025<br>£ | 2024<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible fixed assets                                 | 11   | 1         | 1         |
| <b>Current assets</b>                                 |      |           |           |
| Cash at bank and in hand                              |      | 16,107    | 15,401    |
| <b>Creditors: amounts falling due within one year</b> | 12   | 1,550     | 1,265     |
| <b>Net current assets</b>                             |      | 14,557    | 14,136    |
| <b>Total assets less current liabilities</b>          |      | 14,558    | 14,137    |
| <b>Funds of the charity</b>                           |      |           |           |
| Unrestricted funds:                                   |      |           |           |
| Revaluation reserve                                   |      | 60,000    | 60,000    |
| Other unrestricted income funds                       |      | (45,442)  | (45,863)  |
| <b>Total unrestricted funds</b>                       |      | 14,558    | 14,137    |
| <b>Total charity funds</b>                            | 14   | 14,558    | 14,137    |

These financial statements were approved by the board of trustees and authorised for issue on 26 May 2026, and are signed on behalf of the board by:

A Ransome OBE  
Trustee

The notes on pages 7 to 12 form part of these financial statements.

# Ormesby Table Tennis Club

## Notes to the Financial Statements

Year ended 31 July 2025

---

### 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 Conifers, Church Lane, Ormesby, Middlesbrough, TS7 9AU.

### 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.

# Ormesby Table Tennis Club

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

Year ended 31 July 2025

---

### 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.

# Ormesby Table Tennis Club

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

Year ended 31 July 2025

---

### 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                      -      12% straight line

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

|                  | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2025<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| <b>Donations</b> |                            |                                   |                            |                          |
| Donations        | 1,700                      | 1,700                             | 31,939                     | 31,939                   |
| <b>Grants</b>    |                            |                                   |                            |                          |
| Grants           | 7,500                      | 7,500                             | 755                        | 755                      |
|                  | <u>9,200</u>               | <u>9,200</u>                      | <u>32,694</u>              | <u>32,694</u>            |

# Ormesby Table Tennis Club

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

Year ended 31 July 2025

### 5. Charitable activities

|                                     | Unrestricted<br>Funds | Total Funds<br>2025 | Unrestricted<br>Funds | Total Funds<br>2024 |
|-------------------------------------|-----------------------|---------------------|-----------------------|---------------------|
|                                     | £                     | £                   | £                     | £                   |
| British League Winnings & Bursaries | 4,000                 | 4,000               | 10,922                | 10,922              |
| Membership                          | 3,795                 | 3,795               | 3,355                 | 3,355               |
| Table Tennis England                | 8,000                 | 8,000               | 9,400                 | 9,400               |
| Session fees                        | 40,946                | 40,946              | 37,459                | 37,459              |
| Coaching                            | 4,691                 | 4,691               | 3,800                 | 3,800               |
| Hall income                         | 3,316                 | 3,316               | 2,002                 | 2,002               |
| Other                               | 282                   | 282                 | 964                   | 964                 |
|                                     | <u>65,030</u>         | <u>65,030</u>       | <u>67,902</u>         | <u>67,902</u>       |

### 6. Other trading activities

|          | Unrestricted<br>Funds | Total Funds<br>2025 | Unrestricted<br>Funds | Total Funds<br>2024 |
|----------|-----------------------|---------------------|-----------------------|---------------------|
|          | £                     | £                   | £                     | £                   |
| Catering | <u>5,459</u>          | <u>5,459</u>        | <u>4,650</u>          | <u>4,650</u>        |

### 7. Investment income

|                          | Unrestricted<br>Funds | Total Funds<br>2025 | Unrestricted<br>Funds | Total Funds<br>2024 |
|--------------------------|-----------------------|---------------------|-----------------------|---------------------|
|                          | £                     | £                   | £                     | £                   |
| Bank interest receivable | <u>77</u>             | <u>77</u>           | <u>62</u>             | <u>62</u>           |

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

|              | Unrestricted<br>Funds | Total Funds<br>2025 | Unrestricted<br>Funds | Total Funds<br>2024 |
|--------------|-----------------------|---------------------|-----------------------|---------------------|
|              | £                     | £                   | £                     | £                   |
| General Fund | <u>79,345</u>         | <u>79,345</u>       | <u>109,173</u>        | <u>109,173</u>      |

### 9. Staff costs

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

|                                         | Year to<br>31 Jul 25 | Period from<br>3 Jul 23 to<br>31 Jul 24 |
|-----------------------------------------|----------------------|-----------------------------------------|
|                                         | £                    | £                                       |
| Wages and salaries                      | 23,273               | 25,709                                  |
| Employer contributions to pension plans | <u>1,780</u>         | <u>756</u>                              |
|                                         | <u>25,053</u>        | <u>26,465</u>                           |

# Ormesby Table Tennis Club

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

### Year ended 31 July 2025

---

#### 9. Staff costs *(continued)*

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

|                | 2025<br>No. | 2024<br>No. |
|----------------|-------------|-------------|
| Coaching Staff | <u>1</u>    | <u>1</u>    |

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

One or more trustees has claimed expenses or had their expenses met by the charity.

The total amount of reimbursed travel and tournament expenses paid two trustees amounted to 2023 - £1,065;(2022 - £1,687).

#### 11. Tangible fixed assets

|                                   | Fixtures and fittings<br>£ |
|-----------------------------------|----------------------------|
| <b>Cost</b>                       |                            |
| At 1 August 2024 and 31 July 2025 | <u>79,171</u>              |
| <b>Depreciation</b>               |                            |
| At 1 August 2024 and 31 July 2025 | <u>79,170</u>              |
| <b>Carrying amount</b>            |                            |
| At 31 July 2025                   | <u>1</u>                   |
| At 31 July 2024                   | <u>1</u>                   |

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

|                                 | 2025<br>£    | 2024<br>£    |
|---------------------------------|--------------|--------------|
| Social security and other taxes | —            | 255          |
| A Ransome                       | <u>1,550</u> | <u>1,010</u> |
|                                 | <u>1,550</u> | <u>1,265</u> |

#### 13. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,780 (2024: £756).

# Ormesby Table Tennis Club

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

### Year ended 31 July 2025

#### 14. Analysis of charitable funds

##### Unrestricted funds

|                     | At 1 August<br>2024<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 July 2025<br>£ |
|---------------------|--------------------------|---------------|------------------|-------------------------|
| General Fund        | (45,863)                 | 79,766        | (79,345)         | (45,442)                |
| Revaluation reserve | 60,000                   | —             | —                | 60,000                  |
|                     | <u>14,137</u>            | <u>79,766</u> | <u>(79,345)</u>  | <u>14,558</u>           |

|                     | At 3 July 2023<br>£ | Income<br>£    | Expenditure<br>£ | At<br>31 July 2024<br>£ |
|---------------------|---------------------|----------------|------------------|-------------------------|
| General Fund        | (41,998)            | 105,308        | (109,173)        | (45,863)                |
| Revaluation reserve | 60,000              | —              | —                | 60,000                  |
|                     | <u>18,002</u>       | <u>105,308</u> | <u>(109,173)</u> | <u>14,137</u>           |

#### 15. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 1                          | 1                        |
| Current assets             | 16,107                     | 16,107                   |
| Creditors less than 1 year | (1,550)                    | (1,550)                  |
| <b>Net assets</b>          | <u>14,558</u>              | <u>14,558</u>            |

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 1                          | 1                        |
| Current assets             | 15,401                     | 15,401                   |
| Creditors less than 1 year | (1,265)                    | (1,265)                  |
| <b>Net assets</b>          | <u>14,137</u>              | <u>14,137</u>            |