

Charity number: 1160103

Brighton Table Tennis Club

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2021

Brighton Table Tennis Club

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Brighton Table Tennis Club

Reference and administrative details of the charity, its trustees and advisers For the year ended 31 March 2021

Trustees

Linda Beanlands
Peter Castleton
Bill Randall, Chair
Liz Fletcher
Harry McCarney (resigned April 2021)
Steve Marshall
Tony Tregear, Chair (resigned September 2021)
Caleb Yule (appointed March 2021)

Charity registered number

1160103

Principal office

The Fitzherbert's Centre, 36 Upper Bedford Street, Brighton, BN2 1JP

Chief executive officer

Tim Holtam

Accountants

Kreston Reeves LLP, Plus X Innovation Hub, Lewes Road, Brighton, East Sussex, BN2 4GL

Bankers

CAF Bank Limited, Kings Hill, West Malling, Kent, WE19 4JQ

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2021

Trustees' report For the year ended 31 March 2021

The Trustees present their annual report together with the financial statements of the charity for the year to 31 March 2021.

The charity also operates under the name BTTC.

Objectives and Activities

a. Policies and objectives

To encourage effective community integration through the playing of table tennis at the club and at outreach sessions. We do this by providing the facilities, coaches and positive environment to welcome people from all backgrounds and abilities to play table tennis together.

b. Activities for achieving objectives

Through playing table tennis, BTTC wants to bring about effective community integration which changes the lives and life chances of the people who play with us and in turn the communities they are part of. We achieve this both at the club and through outreach sessions by providing the facilities, coaches and a warm, welcoming environment where people from all backgrounds, ages and abilities can play table tennis together and start to break down barriers of fear and prejudice. The club provides a sense of belonging plus the opportunity to make a meaningful contribution back to the community.

Achievements and performance

a. Review of activities

We've stayed optimistic and responded positively and flexibly to the challenges of Covid -19. Our primary goal has been to support our players and the local community. While it wasn't possible to meet in person and play table tennis we innovated and within days had set up the Daily Show and exercise classes to keep players connected. We repurposed the club into a food hub while we were closed to distribute food to the community. As restrictions eased and people could start to meet outside, our coaches made good use of the outdoor tables around the city and started coaching all comers with particular success at the Level, the Bandstand and on the table outside the club. This has proved to be a great way to meet lots of new people.

In summer 2021 we organised the first summer camp for children with special educational needs and disabilities (SEND) at Moulsecoomb Primary School. Over three weeks, three activity providers delivered socially distanced sessions which bubbles of children could take part in on rotation. This proved to be enormously popular and we have now run four camps in total and expanded the length of the day to include five different partners in the delivery and welcome children who receive free school meals to take part. Thanks go to the delivery partners who have made this such a success as well as Moulsecoomb Primary School for hosting the sessions and Brighton and Hove City Council for funding the camps.

For many, lockdowns have meant we've been meeting friends and family outdoors and it has highlighted the importance of outdoor space in the city. However, the green opposite the club was neglected - there's been an

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2021

outdoor table tennis table there for several years now but it wasn't a place where you would want to sit or spend time. Thanks to funding from the Coop and customers who chose BTTC as their charity, we've been able to start a transformation of the space, planting trees and shrubs and turning it into a place for people to meet and chat. Much of the work was undertaken by volunteers under the guidance of Jamie Greenlands.

During lockdown, we piloted some new courses. These have been developed so that the club can share what we've learned with other grassroots organisations around themes of integration, diversity and inclusivity. Called Building a Grassroots Community, we have developed three tiers – an introductory course, a seven module course for organisation leaders and an intensive year-long tailored mentoring programme for likeminded organisations to help them fast track. We were able to pilot these courses via Zoom during lockdown and are looking forward to delivering these courses face to face.

We were excited to welcome Matthew Syed to the club in November to write an article about BTTC for the Sunday Times. It was fantastic for the club to receive such coverage and also for some of our amazing players to get recognition. If you missed the article, you can find a copy on the BTTC website.

Competitions ceased during lockdown so we are unable to report on the rankings of some of our players although many have worked hard to maintain and develop their skills. The lack of competitions inspired a new initiative - AllStars TT which is a mass participation table tennis initiative. It is for anyone, on any table, any time. The objective of the course, inspired by parkrun, is to get lots of people playing and connecting with friends and neighbours in their community and having fun. It's completely free to take part and it's about how much you play not how good you are so it's open to all. People can play on outdoor tables, at clubs or on their kitchen table – there are no restrictions. Players simply register online, receive a unique AllStars number and start recording their matches. They can review their progress on a results table to see how they are progressing that week, against everyone, or against their group. AllStars is growing and we hope to be able to invest in the technology behind the concept to make taking part and seeing your progress even easier.

So, as you can see, while this has been a very different year, it has been a very productive one although financially challenging. We were able to retain all our staff during this time and thanks in large part to the Tudor Trust, to continue to pay them on a part-time capacity for the work they did. Sessional and outreach income has been heavily impacted by closure and the very limited numbers of people being able to come into the club and play. However, we would like to thank the many people who donated to the club during this time – their support and encouragement has been enormously important to us.

We are delighted that so many people are so keen to start playing again and sorry that we have had to disappoint some while we've prioritised welcoming those who have struggled most due to Covid back into the club to play.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the below financial review and the accounting policies in the accounts.

b. Financial review

The charity ended the financial year returning an overall deficit of £42,889, with £41,849 of this on unrestricted activities (2020: a surplus of £46,534 on unrestricted activities).

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2021

Total funds of the charity at the year-end were £110,108 (2020: £152,997) this is represented by unrestricted funds of £1,669 (2020: £43,518) and restricted reserves of £108,439 (2020: £109,479).

The charity weathered the COVID storm but like many organisations had to use almost all of its unrestricted reserves to maintain a skeleton operation. The closure of the club during the lockdown period significantly reduced the income normally generated from charitable activities and delayed a major part of the charities project activities. However, the continued support from club members and other friends of the club resulted in additional donated income and all the organisations who had funded projects were able to extend the project timetables so that the projects could be completed post COVID. The charity also introduced additional financial control measures to mitigate the impact of the fall in income from charitable activities and reduce expenditure during lockdown.

c. Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds amounting to £35,000 which equates to approximately three months core running costs. The Trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The balance held as unrestricted funds at 31 March 2021 was £1,669 (2020: £43,518). The charity had been making significant progress to meet the reserves target but with the onset of COVID and the consequential disruptions to the charity's activities a significant proportion of the unrestricted reserves were utilised during the year.

At the year end the two funds from Sport England were in deficit of £21,834, as explained in note 16 to these accounts this is due to grant funding from Sport England being received towards the running costs of the projects after the year end. As at the year end conditions were not met in order to be able to accrue the grant funds and these will be included as receipts in next years accounts.

Structure, governance and management

a. Constitution

The charity was incorporated on 22 January 2015 as a Charitable Incorporated Organisation. It is governed by its constitution dated 22 January 2015 and amended 10 December 2019.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected under the terms of the CIO Association.

The minimum number of trustees is 3 and the maximum is 12.

Trustees must retire from office after a term of three years. They may seek re-election if they wish for a maximum of nine years in total. Re-election is at the discretion of the board. Any vacancies are filled or new appointments made by the charity trustees.

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2021

Plans for future periods

a. Future developments

Prisons

All our work with prisons stopped in March 2020 and as yet we've been unable to return. As soon as we can we would like to go back in to the prisons where we have an established relationship - HMP High Down and HMP Downview. We would also like to start delivery in HMP Lewes. This is a local category B prison which means that inmates here are from the local area. This means that we can hopefully continue the relationships we develop in this prison with people who come through the gate providing continuity and support.

Building a Grassroots Community

We would like to develop a new leadership course to help develop participants' self-confidence, team working ability and appreciation of their own core skills. We anticipate this basic course could be adapted to suit the needs of different groups including young people, women, people in prison and people who have come through the gate. We think this is an exciting addition to our Building a Grassroots Community set of courses.

New BTTC League

We have had requests from some players who would like us to provide more rigorous and competitive matches, in the same place, at the same time and with players of a similar ability. We are therefore exploring setting up an in-house league open to all our players.

Fitzherbert Community Hub (FCH)

We hope that refurbishment of the FCH of which BTTC is a partner organisation, should be well underway in the next 12 months. This will provide the community and the club with access to a café run by the Real Junk Food Project as well as space for events and conferences where we can bring people together. We can see enormous potential for delivery of the Building a Grassroots Community courses, for social events for club members and a way of engaging more with the local community.

Expansion of AllStarsTT

We plan to expand delivery of AllStars TT nationally, initially in some test areas so we can continue testing and refining the concept before we commit to producing an app so everyone can get involved via their phone. We hope that this next step will lead to rapid expansion of players taking part.

Delivery in schools

We plan to expand our delivery in both primary and secondary schools in Brighton and Hove to support children and young people who would most benefit from playing table tennis. We believe we need to support young people in particular as they transition back to school after Covid.

Focusing on what we do best

Our mission has always been to support those who need us most in the community. As we emerge out of the pandemic, we are committed more than ever to making sure that people who face greater challenges in life than most will have priority access to BTTC, being able to play table tennis and being part of the BTTC family.

Public Benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011, to have regard to public benefit. In particular, the Trustees have considered how the project's planned activities contribute to the overall aims and objects they have set.

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2021

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

B Randall- Chair



Date:



Brighton Table Tennis Club

Independent examiner's report For the year ended 31 March 2021

Independent examiner's report to the Trustees of Brighton Table Tennis Club (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts 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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Signed: 

Dated: 28/01/22

Alison Jones FCA

Plus X Innovation Hub
Lewes Road
Brighton
East Sussex
BN2 4GL

Brighton Table Tennis Club

Statement of financial activities For the year ended 31 March 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Note				
Income from:					
Donations and legacies	3	22,228	196,957	219,185	282,854
Charitable activities	4	<u>60,506</u>	<u>300</u>	<u>60,806</u>	<u>119,479</u>
Total income		<u>82,734</u>	<u>197,257</u>	<u>279,991</u>	<u>402,333</u>
Expenditure on:					
Raising funds	5	9,256	2,728	11,984	9,636
Charitable activities	6	<u>111,589</u>	<u>199,307</u>	<u>310,896</u>	<u>332,566</u>
Total expenditure		<u>120,845</u>	<u>202,035</u>	<u>322,880</u>	<u>342,202</u>
Transfers between Funds	16	<u>(3,738)</u>	<u>3,738</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income before other recognised gains and losses		(41,849)	(1,040)	(42,889)	60,131
Net movement in funds		(41,849)	(1,040)	(42,889)	60,131
Reconciliation of funds:					
Total funds brought forward		<u>43,518</u>	<u>109,479</u>	<u>152,997</u>	<u>92,866</u>
Total funds carried forward		<u>1,669</u>	<u>108,439</u>	<u>110,108</u>	<u>152,997</u>

The notes on pages 10 to 19 form part of these financial statements.

Brighton Table Tennis Club

Balance sheet As at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	13		71,385		81,961
Current assets					
Stock		3,776		4,106	
Debtors	14	12,007		26,473	
Cash at bank and in hand		<u>42,039</u>		<u>59,295</u>	
		57,822		89,874	
Creditors: amounts falling due within one year	15	<u>(19,099)</u>		<u>(18,838)</u>	
Net current assets			<u>38,723</u>		<u>71,036</u>
Net assets			<u>110,108</u>		<u>152,997</u>
Charity Funds					
Restricted funds	16		108,439		109,479
Unrestricted funds	16		<u>1,669</u>		<u>43,518</u>
Total funds			<u>110,108</u>		<u>152,997</u>

The financial statements were approved by the Trustees and signed on their behalf, by:

B Randall- Chair

Date:

B Randall
27 JANUARY 2022

The notes on pages 10 to 19 form part of these financial statements.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2021

1. General information

The charity is a Charitable Incorporated Organisation registered at the Charity Commission in England and Wales.

The registered office and principal place of business of the charity is:

The Fitzherbert's Centre, 36 Upper Bedford Street, Brighton, BN2 1JP

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Brighton Table Tennis Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These accounts are prepared in pounds sterling and rounded to the nearest whole pound.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of the activity are made up of the total of direct costs and shared costs, including support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Notes to the financial statements
For the year ended 31 March 2021**

2.4 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Short-term leasehold property	-	Over the term of the lease
Motor vehicles	-	25 % Straight line
Computer equipment	-	33 % Straight line

2.5 Stock

Stock held, which comprises goods purchased for resale, is stated at the lower of cost and net realisable value and excludes donated goods.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount.

2.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2021

3. Income from donations grants

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	12,450	37,058	49,508	12,679
Grants	9,778	159,899	169,677	270,175
	<u>22,228</u>	<u>196,957</u>	<u>219,185</u>	<u>282,854</u>
Total donations and grants				
	<u>22,228</u>	<u>196,957</u>	<u>219,185</u>	<u>282,854</u>
Total 2020	<u>14,203</u>	<u>268,651</u>	<u>282,854</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Provision of table tennis coaching and facilities	60,506	300	60,806	119,479
	<u>60,506</u>	<u>300</u>	<u>60,806</u>	<u>119,479</u>
Total 2020	<u>119,479</u>	<u>-</u>	<u>119,479</u>	

5. Costs of raising funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Advertising and Marketing	9,256	2,728	11,984	9,636
	<u>9,256</u>	<u>2,728</u>	<u>11,984</u>	<u>9,636</u>
Total 2020	<u>3,762</u>	<u>5,874</u>	<u>9,636</u>	

6. Expenditure on charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs - note 7	59,571	158,609	218,180	261,478
Support costs - note 8	50,478	40,698	91,176	68,845
Governance costs - note 9	1,540	-	1,540	2,243
	<u>111,589</u>	<u>199,307</u>	<u>310,896</u>	<u>332,566</u>
Total				
	<u>111,589</u>	<u>199,307</u>	<u>310,896</u>	<u>332,566</u>
Total 2020	<u>80,554</u>	<u>252,012</u>	<u>332,566</u>	

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2021

7 Direct costs

	Provision of table tennis coaching and facilities	Food Hub	Total	Total
	£		2021 £	2020 £
Coaching	76,231	-	76,231	110,714
Equipment	10,328	-	10,328	8,873
Administration	23,915	-	23,915	20,762
Rent	11,072	-	11,072	17,806
Competition Fees	9	-	9	9,389
Subscriptions	751	-	751	2,724
Transport and Travel	4,014	-	4,014	15,539
Balls and Kit	10,517	-	10,517	4,102
Cooke and Deaton Summer School	-	-	-	5,490
Levelling the Field	-	-	-	12,869
Food Hub Purchases	-	29,423	29,423	-
Wages and salaries	40,000	-	40,000	39,994
National insurance	308	-	308	1,243
Pension cost	1,200	-	1,200	1,181
Depreciation	10,412	-	10,412	10,792
	188,757	29,423	218,180	261,478
Total 2020	<u>261,478</u>	=	<u>261,478</u>	

The expenditure on Equipment and Balls and Kit for the prior year have been restated to be consistent with the current year's reporting classification. The original figures for the prior year were £12,931 Equipment, and £44 Balls and Kit.

8 Support costs

	Provision of table tennis coaching and facilities	Food Hub	Total	Total
	£	£	2021 £	2020 £
Monitoring and Evaluation	42,391	375	42,766	33,615
Bad debts	102	-	102	431
Staff Training	3,194	12	3,206	2,566
Repairs	625	-	625	2,179
General Expenses	7,604	2,207	9,811	8,376
Cleaning	17,069	629	17,698	12,792
Insurance	585	-	585	571
Printing, Stationery and ICT	4,821	65	4,886	3,596
Telephone	1,795	-	1,795	1,356
Legal Expenses	8,106	-	8,106	2,407
Bank fees	1,189	-	1,189	764
Depreciation	407	-	407	192
	87,888	3,288	91,176	68,845
Total 2020	<u>68,845</u>	=	<u>68,845</u>	

Notes to the financial statements
For the year ended 31 March 2021

9. Governance costs

During the year ended 31 March 2021, the charity incurred the following Governance costs:

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Independent Examination fees	1,540	-	1,540	1,400
Examiners other costs	-	-	-	843
	<u>1,540</u>	<u>-</u>	<u>1,540</u>	<u>2,243</u>

10. Net income/(expenditure)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: - owned by the charity	<u>10,819</u>	<u>10,984</u>

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

11. Examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,540 (2020 - £1,400).

12. Staff costs

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	40,000	39,994
Social security costs	308	1,243
Other pension costs	1,200	1,181
	<u>41,508</u>	<u>42,418</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

During the year the charity's key management personnel received total employee benefits of £41,508 (2020 - £42,418).

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2021

13. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2020	111,355	4,500	1,675	117,530
Additions	-	-	243	243
At 31 March 2021	111,355	4,500	1,918	117,773
Depreciation				
At 1 April 2020	32,674	1,220	1,675	35,569
Charge for the year	9,667	1,125	27	10,819
At 31 March 2020	42,341	2,345	1,702	46,388
Net book value				
At 31 March 2021	69,014	2,155	216	71,385
At 31 March 2020	78,681	3,280	-	81,961

14. Debtors

	2021 £	2020 £
Trade debtors	1,986	7,624
Prepayments and accrued income	10,021	3,439
Grants Receivable	-	15,410
	<u>12,007</u>	<u>26,473</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,073	12,926
Other taxation and social security	1,153	1,173
Other creditors	267	266
Accruals and deferred income	8,606	4,473
	<u>19,099</u>	<u>18,838</u>

During the year £266 (2020: £NIL) of income was deferred for coaching sessions that had not yet been delivered.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2021 16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds - all funds	<u>43,518</u>	<u>82,734</u>	<u>(120,845)</u>	<u>(3,738)</u>	<u>1,669</u>
Restricted funds					
English Table Tennis Association	71,536	-	(9,287)	3,720	65,969
Sport England Integration Project	-	37,800	(58,630)	-	(20,830)
Sport England Diversity in the Workforce	13,014	15,000	(29,018)	-	(1,004)
Food Hub Distribution	-	37,058	(32,718)	-	4,340
Active Sussex Satellite Clubs	-	500	(518)	18	-
BHCC Communities Fund	-	5,000	(225)	-	4,775
Co-op Community Fund	-	2,021	(30)	-	1,991
Fonthill Foundation	-	4,800	-	-	4,800
Hangleton & Knoll Project	-	2,400	-	-	2,400
Peter Harrison	-	12,000	(2,800)	-	9,200
Johnnie Johnson	3,191	-	(2,173)	-	1,018
Starr Trust	719	1,750	(1,290)	-	1,179
Tampon Tax	7,959	-	(7,879)	-	80
Tudor Trust	13,060	60,000	(55,322)	-	17,738
People's Postcode Lottery	-	18,928	(2,145)	-	16,783
	<u>109,479</u>	<u>197,257</u>	<u>(202,035)</u>	<u>3,738</u>	<u>108,439</u>
Total of funds	<u>152,997</u>	<u>279,991</u>	<u>(322,880)</u>	<u>-</u>	<u>110,108</u>

English Table Tennis Association - Towards leasehold improvements, the annual depreciation charge in respect of these developments is allocated to the fund.

Sport England Refugee Integration Project - To support and expand the outreach network with the refugee community. Following the year end a further grant receipt of £37,500 was received to cover the ongoing costs of running the project, this money has not been accrued into the accounts as at the year-end conditions attached to recognising the funds were not met.

Sport England Diversity in the Workforce – To develop innovative ways for making the sports coaching workforce more diverse, through the development of the Building a Grassroots Community. Following the year end a further grant receipt of £10,000 was received to cover the ongoing costs of running the project, this money has not been accrued into the accounts as at the year-end conditions attached to recognising the funds were not met.

Active Sussex Satellite Clubs - for running online fitness sessions for juniors.

Food Hub Distribution – includes Sussex Community Foundation, Homity Trust and Hyde Foundation to fund the purchase of food and other essential items for people using BTTC's food Hub.

Brighton and Hove City Council Funding - to support delivery of holiday camps for SEND children and those in receipt of free school meals, as well as running outreach sessions at Hove Methodist Church.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2021

16. Statement of funds - Continued

Co-op Community Fund – To redevelop the green opposite BTTC to turn it into an attractive community garden.

Fonthill Foundation – To fund the development and delivery of the Playing for Success course to young people.

Hangleton and Knoll Project – To deliver sessions to children in the Hangleton and Knoll area.

Peter Harrison – To support the expansion of our disability support to include people with physical disabilities of all ages.

Johnnie Johnson – To deliver sessions to primary children identified by teachers as most benefitting from and least likely to attend an after-school club.

Sterr Trust - Funding to support one to one performance coaching of one of our talented players.

Tampon Tax - to deliver sessions to disenfranchised women.

Tudor Trust - Core funding over three years.

Peoples' Postcode Lottery – To fund delivery of table tennis sessions in secondary schools focusing on integration.

Statement of funds – prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
General Funds - all funds	<u>(3,016)</u>	<u>133,682</u>	<u>(84,316)</u>	<u>(2,832)</u>	<u>43,518</u>
Restricted funds					
English Table Tennis Association	81,203	-	(9,667)	-	71,536
Sport England Integration Project	(1,785)	75,476	(75,569)	1,878	-
Sport England ICIF	-	69,775	(69,730)	(45)	-
Sport England Diversity in the Workforce	-	15,000	(1,986)	-	13,014
Comic Relief CIC Project	8,307	2,500	(9,878)	(929)	-
Comic Relief Levelling the Field	(2,697)	24,275	(23,507)	1,929	-
BSBT	10,854	28,605	(39,458)	(1)	-
Johnnie Johnson	-	7,020	(3,829)	-	3,191
Sterr Trust	-	1,000	(281)	-	719
Tampon Tax	-	10,000	(2,041)	-	7,959
Tudor Trust	-	35,000	(21,940)	-	13,060
	<u>95,882</u>	<u>268,651</u>	<u>(257,886)</u>	<u>2,832</u>	<u>109,479</u>
Total of funds	<u>92,886</u>	<u>402,333</u>	<u>(342,202)</u>	<u>-</u>	<u>152,997</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2021

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,416	65,969	71,385
Current assets	15,352	42,470	57,822
Creditors due within one year	(19,099)	-	(19,099)
	<u>1,669</u>	<u>108,439</u>	<u>110,108</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	8,704	75,257	81,961
Current assets	55,652	34,222	89,874
Creditors due within one year	(18,838)	-	(18,838)
	<u>43,518</u>	<u>109,479</u>	<u>152,997</u>

18. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,200 (2020 - £1,181). Contributions totalling £267 (2020 - £266) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 March 2021 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2021 £	2020 £
Amounts payable:		
Within 1 year	16,000	16,000
Between 1 and 5 years	64,000	64,000
After more than 5 years	<u>32,000</u>	<u>48,000</u>
Total	<u>112,000</u>	<u>128,000</u>

During the year £9,200 was recognised as an expense (2020: £16,000).

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2021

20. Related party transactions

One of the Trustees, Caleb Yule, provided video and film production services during the year at a value of £7,850 (2020 – £NIL). At the balance sheet date the amount owed to Caleb Yule was £NIL (2020 - £NIL)

21. Comparative Statement of Financial Activities

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	14,203	268,651	282,854	203,607
Charitable activities	3	<u>119,479</u>	<u>-</u>	<u>119,479</u>	<u>113,144</u>
Total income		<u>133,682</u>	<u>268,651</u>	<u>402,333</u>	<u>316,751</u>
Expenditure on:					
Raising funds	4	3,762	5,874	9,636	14,290
Charitable activities	5	<u>80,554</u>	<u>252,012</u>	<u>332,566</u>	<u>331,881</u>
Total expenditure		<u>84,316</u>	<u>257,886</u>	<u>342,202</u>	<u>346,171</u>
Transfers between Funds	15	<u>(2,832)</u>	<u>2,832</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) before other recognised gains and losses		<u>46,534</u>	<u>13,597</u>	<u>60,131</u>	<u>(29,420)</u>
Net movement in funds		<u>46,534</u>	<u>13,597</u>	<u>60,131</u>	<u>(29,420)</u>
Reconciliation of funds:					
Total funds brought forward		<u>(3,016)</u>	<u>95,882</u>	<u>92,866</u>	<u>122,286</u>
Total funds carried forward		<u>43,518</u>	<u>109,479</u>	<u>152,997</u>	<u>92,866</u>